

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

REPORT

OF

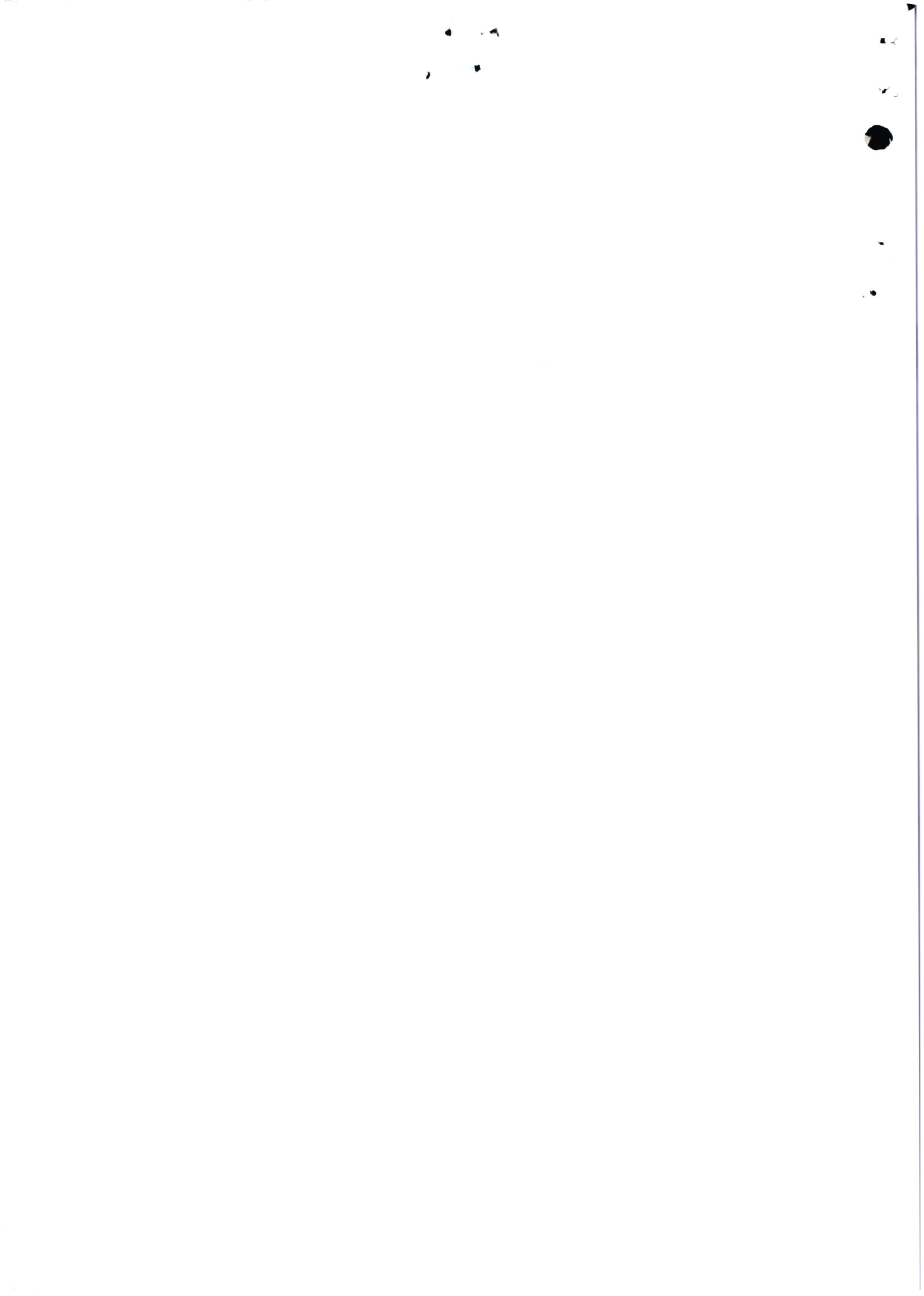
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**

Paraphrased
By the majority
Chief A. K. N. O. O.
Hon. K. O. O.
on Wednesday
28/10/2015
[Signature]



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 - UGENYA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Ugenya Constituency set out on pages 4 to 16, which comprise statement of assets as at 30 June 2014, and statement of receipts and payments, the statement of cash flows, summary statement of appropriation recurrent and development for the year then ended and a summary of significant accounting policies and other explanatory information, in accordance with the provisions of Article 229 of the Constitution of Kenya 2010 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 (IPSAS), cash basis and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9(2) of the Public Audit Act, 2003 and submit the report in compliance with 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control. An audit also includes evaluating the appropriateness of

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

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

Basis for Qualified Opinion

1. Payment for Sports Activities

The statement of receipts and payment reflect an expenditure amounting to Kshs.32,487,402 under other grants and transfers. Included in this amount is Kshs.2,499,560 in respect of sports activities. However, no expenditure returns on the utilization of the grants submitted were availed for audit verification.

In absence of the expenditure returns, it was not possible to ascertain whether the funds disbursed to PMCs were utilized for the intended purposes

2. Diversion of Funds

Yenga Secondary School was allocated Kshs.600,000 for renovation of seventeen (17) door pit latrines and bathrooms. However, the school diverted Kshs.200,000 to repay a loan taken from Kenya Commercial Bank to buy a School bus. No approval for the change of activity was availed for audit verification as required by the CDF Act, 2007 and CDF Board circulars.

3. Construction Works at Ugenya Teachers College

The CDF committee on 21 May 2014 awarded a contract for the construction of four (4) classrooms at Ugenya Teachers College at contract sum of Kshs.7,963,585. The contract was revised upward by Ministry of Public works to Ksh.8,707,323 (9%) on 11 June 2014.

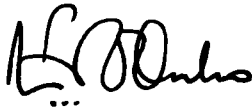
Further, the CDF committee on 23 May 2014 awarded a contract for construction of two dormitories at the Teachers College at contract sum of Kshs.21,577,879. However, the contract was also revised upward by Ministry of Public works to Ksh.24,585,573(14%) on 11 June 2014. A review of the procurement documents of the two contracts revealed that the tenderers were single sourced locally within Ugenya District, as opposed to open tendering. Minutes of the CDFC authorizing revisions of the contracts by Ministry of Public Works were not produced for audit verification.

The CDFC implemented the two (2) projects without the involving project management committees contrary to the requirements set out in Section 31(1) of Constituencies Development Fund Act, 2013.

In the circumstances, it could not be confirmed whether value for money was realized from the above two contracts.

Qualified Opinion

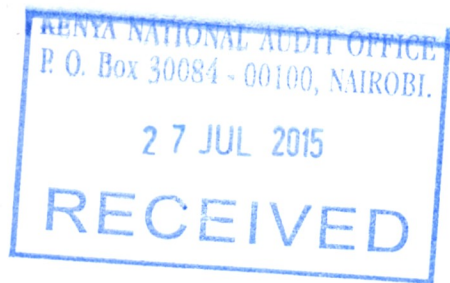
In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, financial statements present fairly, in all material respects, the financial position of Ugenya Constituency Fund as at 30, June 2014, and of its financial performance and its cash flow for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS) Cash Basis and comply with Public Finance Management Act, 2012 and the CDF Act, 2013



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 July 2015



CONSTITUENCIES DEVELOPMENT FUND – UGENYA

REPORTS AND FINANCIAL STATEMENTS

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

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

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UGENYA CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs.)

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. Jackson Omari |
| 3. | District Accountant | Mr. Moses Oruma |

(d) Fiduciary Oversight Arrangements

The Gazetted members of the Ugenya Constituency Development Fund are as follows;

1. Mr. James Julian Ochanda Okola – Chairman
2. Mrs. Ruth Atieno Odhiambo - Secretary
3. Mr. Jackson Omari - CDF Account Manager.
4. Mr. Vincent Onjoro - Member
5. Mr. Benard Oluoch Opondo - Member
6. Mrs. Carren Atieno Ayika - Member
7. Ms. Phoebe Awuor Odidah - Member
8. Ms. Josephine Auma Juma - Member
9. Mr. Christopher Juma Owang - Member
10. Mrs. Caroline Onchoka - Member / Deputy County Commissioner

(e) Entity Headquarters

UGENYA CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

Ugenya Constituency Development Fund
P.O. Box 132 – 40614,
Opposite Sega Township Primary School,
Sega, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 721 467661
E-mail: cdfugenya@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

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

Bank KCB
Branch Ugunja Branch,
Account No. 1108398081

P.O. Box 175 – 40606,
Ugunja, KENYA

(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

UGENYA CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

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 county 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 the *Ugenya 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 the *Ugenya 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 *Ugenya CDF* financial statements give a true and fair view of the state of *Constituency's* transactions during the financial year ended June 30, 2014, and of the *Constituency's* financial position as at that date. The Fund Account Manager in charge of the *Ugenya CDF* further confirms the completeness of the accounting records maintained for the *Constituency*, which have been relied upon in the preparation of the *Constituency* financial statements as well as the adequacy of the systems of internal financial control.

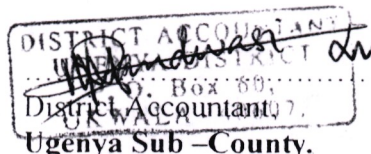
The Fund Account Manager in charge of the *Ugenya CDF* confirms that the entity has complied fully with applicable Government Regulations and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. 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 _____ 2014.



CDF Account Manager,
Ugenya Constituency



DISTRICT ACCOUNTANT
UGENYA DISTRICT
P.O. Box 801
District Accountant,
Ugenya Sub -County.

Date:


Date:

UGENYA CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

STATEMENT OF RECEIPTS AND PAYMENTS AS AT 30TH June, 2014

| | Note | 2013-2014 Kshs | 2012-2013 Kshs |
|-------------------------------------|------|---------------------|--------------------|
| RECEIPTS | | | |
| Transfers from CDF Board | 1 | 114,482,034 | 54,452,742 |
| Proceeds from Sale of Assets | 2 | 0 | 0 |
| Other Receipts | 3 | 0 | 0 |
| TOTAL RECEIPTS | | 114,482,034 | 54,452,742 |
| PAYMENTS | | | |
| Compensation of Employees | 4 | 1,570,383 | 1,369,935 |
| Use of goods and services | 5 | 3,238,937 | 2,710,195 |
| Committee Meeting Allowances | 6 | 3,026,869 | 2,816,799 |
| Transfers to Other Government Units | 7 | 71,001,424 | 35,117,300 |
| Other grants and transfers | 8 | 32,487,402 | 13,218,857 |
| Social Security Benefits | 9 | 18,600 | 17,200 |
| Acquisition of Assets | 10 | 16,618,615 | 8,293,500 |
| Other Payments | 11 | 0 | 0 |
| TOTAL PAYMENTS | | 127,962,231 | 63,543,787 |
| SURPLUS/DEFICIT | | (13,480,196) | (9,091,044) |

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



.....
 CDF Account Manager,
 Ugenya Constituency



.....
 CDF Chairman,
 Ugenya Constituency

Date:

Date:

UGENYA CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

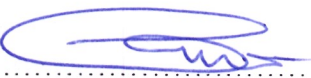
STATEMENT OF ASSETS AS AT 30th JUNE, 2014

| | Note | 2013-2014 Kshs | 2012-2013 Kshs |
|----------------------------------|------|-------------------|-------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 12 | 3,240,313 | 16,935,604 |
| Cash Balances | 13 | 0 | 0 |
| Cash Equivalents | 14 | 0 | 0 |
| Outstanding Imprests | 15 | 0 | 0 |
| TOTAL FINANCIAL ASSETS | | 3,240,313 | 16,935,604 |

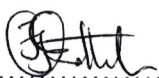
REPRESENTED BY

| | | | |
|-------------------------------------|----|------------------|-------------------|
| Fund balance b/fwd | 16 | 16,935,604 | 26,026,649 |
| Surplus/Deficit for the year | | (13,480,196) | (9,091,044) |
| Prior year adjustments | | (215,094) | 0 |
| NET FINANCIAL POSITION | | 3,240,313 | 16,935,604 |

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



 CDF Account Manager,
Ugenya Constituency



 CDF Chairman,
Ugenya Constituency

Date:

Date:

UGENYA CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

STATEMENT OF CASHFLOWS AS AT 30TH JUNE, 2014

| | Note | 2013-2014 Kshs | 2012-2013 Kshs |
|---|------|---------------------|--------------------|
| RECEIPTS FROM OPERATING ACTIVITIES | | | |
| Transfers from CDF Board | 1 | 114,482,034 | 54,452,742 |
| Other Receipts | 3 | 0 | 0 |
| TOTAL RECEIPTS | | 114,482,034 | 54,452,742 |
| PAYMENTS FOR OPERATING EXPENSES | | | |
| Compensation of Employees | 4 | 1,570,383 | 1,369,935 |
| Use of goods and services | 5 | 3,238,937 | 2,710,195 |
| Committee Meeting Allowances | 6 | 3,026,869 | 2,816,799 |
| Transfers to Other Government Units | 7 | 71,001,424 | 35,117,300 |
| Other grants and transfers | 8 | 32,487,402 | 13,218,857 |
| Social Security Benefits | 9 | 18,600 | 17,200 |
| Other Expenses | 11 | 0 | 0 |
| TOTAL PAYMENTS | | 111,343,616 | 55,250,287 |
| ADJUSTED FOR | | | |
| Adjustments during the year | | (215,094) | |
| Net Cash Flow from Operating Activities | | 2,923,324 | (797,545) |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | 0 | 0 |
| Acquisition of Assets | 10 | 16,618,615 | 8,293,500 |
| Net Cash flow From Investing Activities | | (16,618,615) | (8,293,500) |
| NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS | | (13,695,290) | (9,091,045) |
| Cash & cash Equivalents at the BEGINNING of the year | 16 | 16,935,604 | 26,026,649 |
| Cash & cash Equivalents at the END of the year | | 3,240,313 | 16,935,604 |

UGENYA CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs.)


SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT FOR THE YEAR ENDED 30TH JUNE, 2014

| Revenue/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilisation Difference e=d-c | % of Utilisation Difference to Final Budget f=d/c % |
|-------------------------------------|----------------------|------------------|-----------------------|------------------------------------|--|--|
| Compensation of Employees | 1,716,000 | | 1,716,000 | 1,570,383 | 145,614 | 91.51% |
| Use of goods and services | 2,664,127 | | 2,664,127 | 3,238,937 | (574,810) | 121.58% |
| Committee Member Expenses | 2,052,000 | | 2,052,000 | 3,026,869 | (974,869) | 147.51% |
| Transfers to Other Government Units | 33,632,759 | | 33,632,759 | 71,001,424 | (37,368,665) | 211.11% |
| Other grants and transfers | 24,645,859 | | 24,645,859 | 32,487,402 | (7,841,542) | 131.82% |
| Social Security Benefits | 24,000 | | 24,000 | 18,600 | 5,400 | 77.50% |
| Acquisition of Assets | 7,000,000 | | 7,000,000 | 16,618,615 | (9,618,615) | 237.41% |
| Other Payments | 0 | | 0 | 0 | | |
| TOTALS | 71,734,746 | | 71,734,746 | 127,962,231 | (56,227,485) | 178.38% |

The entity financial statements were approved on _____ 2014 and signed by:



.....
CDF Account Manager,
Ugenya Constituency



.....
CDF Chairman,
Ugenya Constituency

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* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

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

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.

UGENYA CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

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.

6. 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.

7. 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.

8. Comparative figures

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

9. 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.

UGENYA CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM THE CDF BOARD

| | 2013 - 2014 | 2012 - 2013 |
|----------------|--------------------|-------------------|
| | Kshs | Kshs |
| AIE No. 711949 | 59,144,566 | 14,786,141 |
| AIE No. 735599 | 28,693,898 | 39,666,600 |
| AIE No. 735883 | 26,643,569 | |
| Total | 114,482,034 | 54,452,742 |

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

| | 2013 - 2014 | 2012 - 2013 |
|--|-------------|-------------|
| | Kshs | Kshs |
| Receipts from the Sale of Buildings | | |
| Receipts from the Sale of Vehicles and Transport Equipment | 0 | 0 |
| Receipts from the Sale Plant Machinery and Equipment | 0 | 0 |
| Receipts from Sale of Office & General Equipment | 0 | 0 |
| Total | 0 | 0 |

3. OTHER REVENUES

| | 2013 - 2014 | 2012 - 2013 |
|---|-------------|-------------|
| | Kshs | Kshs |
| Interest Received | 0 | 0 |
| Rents | 0 | 0 |
| Sales of Tender Documents | 0 | 0 |
| Other Receipts Not Classified Elsewhere | 0 | 0 |
| Total | 0 | 0 |

4. COMPENSATION OF EMPLOYEES

| | 2013 - 2014 | 2012 - 2013 |
|---|------------------|------------------|
| | Kshs | Kshs |
| | 1,328,98 | |
| Basic salaries of Contractual employees | 3 | 1,338,235 |
| Basic wages of Casual Labour | 0 | 0 |
| Personal allowances paid as part of salary | 0 | 0 |
| House allowances. | 0 | 0 |
| Transport allowances. | 0 | 0 |
| Leave Allowance | 0 | 0 |
| Other personnel payments | 241,400 | 31,700 |
| Total | 1,570,383 | 1,369,935 |

UGENYA CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

| | 2013 - 2014 | 2012 - 2013 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 6,960 | 20,720 |
| Office Rent | 0 | 0 |
| Communication, supplies and services | 6,270 | 0 |
| Domestic travel and subsistence | 53,400 | 0 |
| Printing, advertising and information supplies & services | 101,076 | 103,738 |
| Rentals of produced assets | 0 | 0 |
| Training expenses | 960,500 | 200,000 |
| Hospitality supplies and services | 0 | 0 |
| Insurance costs | 354,126 | 345,601 |
| Specialised materials and services | 60,000 | 0 |
| Office and general supplies and services | 72,880 | 0 |
| Fuel, Oil & Lubricants | 929,000 | 1,323,232 |
| Other operating expenses | 160,000 | 0 |
| Routine maintenance – vehicles and other transport equipment | 525,725 | 716,903 |
| Routine maintenance – other assets | 9,000 | 0 |
| Total | 3,238,937 | 2,710,195 |

6. CDFC EXPENSES

| | 2013 - 2014 | 2012 - 2013 |
|--------------------------|--------------------|--------------------|
| | Kshs | Kshs |
| Other Committee Expenses | 1,449,869 | 1,652,192 |
| Committee Allowances | ,577,000 | 1,164,607 |
| Total | 3,026,869 | 2,816,799 |

UGENYA CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2013 - 2014 | 2012 - 2013 |
|------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Transfers to Primary Schools | 30,577,000 | 16,335,477 |
| Transfers to Secondary Schools | 20,264,214 | 12,932,310 |
| Transfers to Tertiary Institutions | 11,234,105 | 1,500,000 |
| Transfers to Health Institutions | 8,946,105 | 3,743,418 |
| Transfer to Boda Boda Sheds | | 606,095 |
| TOTAL | 71,001,424 | 35,117,300 |

8. OTHER GRANTS AND OTHER PAYMENTS

| | 2013 - 2014 | 2012 - 2013 |
|-------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Bursary - Secondary | 10,624,100 | 7,196,000 |
| Bursary - Tertiary | 1,571,000 | 3,020,000 |
| Bursary Special Schools | 26,000 | 0 |
| Mocks & CAT's | 0 | 0 |
| Water | 6,200,000 | 1,202,857 |
| Food Security | 0 | 0 |
| Electricity | 0 | 0 |
| Security | 2,271,998 | 300,000 |
| Roads | 4,220,047 | 0 |
| Sports | 2,499,560 | 0 |
| Environment | 0 | 0 |
| Emergency Projects | 5,074,697 | 1,500,000 |
| Total | 32,487,402 | 13,218,857 |

9. SOCIAL SECURITY BENEFITS

| | 2013 - 2014 | 2012 - 2013 |
|-------------------------------|---------------|---------------|
| | Kshs | Kshs |
| Employer Contribution to NSSF | 18,600 | 17,200 |
| Total | 18,600 | 17,200 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACQUISITION OF ASSETS

| <u>Non Financial Assets</u> | 2013 - 2014 Kshs | 2012 - 2013 Kshs |
|--|---------------------|---------------------|
| Purchase of Buildings | 0 | 0 |
| Construction of Buildings | 16,100,000 | 8,286,000 |
| Refurbishment of Buildings | 0 | 0 |
| Purchase of Vehicles | 0 | 0 |
| Purchase of Bicycles & Motorcycles | 0 | 0 |
| Purchase of Office Furniture and Fittings | 0 | 0 |
| Purchase of Computers, Printers & IT Equipment | 500,960 | 7,500 |
| Purchase of Photocopier | 0 | 0 |
| Purchase of Other Office Equipment | 17,655 | 0 |
| Purchase of Software | 0 | 0 |
| Acquisition of Land | 0 | 0 |
| Total | 16,618,615 | 8,293,500 |

11. OTHER PAYMENTS

| | 2013 - 2014 Kshs | 2012 - 2013 Kshs |
|---|---------------------|---------------------|
| Budget Reserves | 0 | 0 |
| Civil Contingency Reserves | 0 | 0 |
| Capital Transfers to Non-Financial Public Enterprises | 0 | 0 |
| Capital Transfer to Public Financial Institutions and Enterprises | 0 | 0 |
| Capital Transfer to Private Non-Financial Enterprises | 0 | 0 |
| Other expenses | 0 | 0 |
| Domestic Accounts | 0 | 0 |
| | 0 | 0 |

12. Bank Accounts

| Name of Bank, Account No. & currency | 2013 - 2014 Kshs | 2012 - 2013 Kshs |
|---------------------------------------|---------------------|---------------------|
| <i>KCB Ugunja A/c. No. 1108398081</i> | 3,240,313 | 26,026,649 |
| Total | 3,240,313 | 26,026,649 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. CASH BALANCES (Cash in Hand)

| | 2013 - 2014 | 2012 - 2013 |
|------------------------------------|-------------|-------------|
| | Kshs | Kshs |
| Sale of Tenders | 0 | 0 |
| Location 2 | 0 | 0 |
| Location 3 | 0 | 0 |
| Other Locations (<i>specify</i>) | 0 | 0 |
| Total | 0 | 0 |

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

| <i>Name of Officer or Institution</i> | <i>Amount Taken</i> | <i>Amount Surrendered</i> | <i>Balance</i> |
|---------------------------------------|---------------------|---------------------------|----------------|
| | <i>Kshs</i> | <i>Kshs</i> | <i>Kshs</i> |
| <i>Name of Officer or Institution</i> | 0 | 0 | 0 |
| <i>Name of Officer or Institution</i> | 0 | 0 | 0 |
| <i>Name of Officer or Institution</i> | 0 | 0 | 0 |
| <i>Name of Officer or Institution</i> | 0 | 0 | 0 |
| <i>Name of Officer or Institution</i> | 0 | 0 | 0 |
| <i>Name of Officer or Institution</i> | 0 | 0 | 0 |
| Total | | | 0 |

15. Cash equivalents (short-term deposits)

| Name of Bank, Account No. & currency | Amount in foreign currency | Exchange rate | 2013 - 2014 | 2012 - 2013 |
|---------------------------------------|----------------------------|---------------|-------------|-------------|
| | | | Kshs | Kshs |
| <i>Describe the nature of deposit</i> | 0 | 0 | 0 | 0 |
| <i>Describe the nature of deposit</i> | 0 | 0 | 0 | 0 |
| <i>Describe the nature of deposit</i> | 0 | 0 | 0 | 0 |
| <i>Describe the nature of deposit</i> | 0 | 0 | 0 | 0 |
| Total | | | 0 | 0 |

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16. BALANCES BROUGHT FORWARD

| | 2013 - 2014 | 2012 - 2013 |
|--|----------------------|--------------------|
| | Kshs | Kshs |
| Bank accounts | 16,935,604.68 | - |
| Cash in hand | 0 | - |
| Cash equivalents (short-term deposits) | 0 | - |
| Imprest | 0 | - |
| Receivables | 0 | - |
| Payables | 0 | - |
| Total | 16,935,604.68 | - |

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

| | 2013 - 2014 | 2012 - 2013 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Bank accounts | (21 5,094) | 0 |
| Cash in hand | 0 | 0 |
| Cash equivalents (short-term deposits) | 0 | 0 |
| Imprest | 0 | 0 |
| Receivables | 0 | 0 |
| Payables | 0 | 0 |
| Total | (215,094) | 0 |

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18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSET SCHEDULE

| No. | ITEM | QUANTITY | Serial / Reg. No. | PURCHASE DATE | UNIT COST |
|-----|---------------------------------|----------|-------------------|---------------|-----------|
| 1. | Landrover Defender TDi 110 | 1 | GK A311U | NOV, 2009 | 5,035,000 |
| 2. | Suzuki Motorcycle | 1 | GK A817T | JAN, 2009 | 380,000 |
| 3. | Yamaha Motorcycle | 1 | GK B322F | JULY, 2014 | 100,000 |
| 4. | CDF Office (At Roofing) | 1 | - | March, 2014 | 7,000,000 |
| 5. | Executive Desks | 2 | - | 26/10/2013 | 40,999 |
| 6. | Ordinary Desks | 2 | - | 26/10/2013 | 10,499 |
| 7. | Executive High Back Chairs | 2 | - | 26/10/2013 | 26,999 |
| 8. | High Back Chairs | 2 | - | 26/10/2013 | 10,499 |
| 9. | Board Room Chairs | 15 | - | 26/10/2013 | 4,699 |
| 10. | Cabinets | 3 | - | JAN, 2010 | 13,000 |
| 11. | Desktop Computer (Dell) | 1 | - | FEB, 2012 | CDF BOARD |
| 12. | HP Compaq Laptop | 1 | CNU9386K8Y | JAN, 2009 | 50,000 |
| 13. | Photocopier – Kyocera Taskalfa | 1 | 1102NC3NLO | April, 2014 | 138,000 |
| 14. | HP Laserjet Printer P 2055d | 1 | CNCJH39541 | FEB, 2012 | CDF BOARD |
| 15. | Safaricom Modem | 1 | E303 | FEB, 2012 | CDF BOARD |
| 16. | Sony Digital Camera | 1 | DSC-W310 | FEB 2012 | CDF BOARD |
| 17. | HP Laserjet Printer M1132 | 1 | CNJ8G4CDJC | APRIL, 2014 | 20,000 |
| 18. | HP Deskjet Printer 1515 | 1 | CN41A170SX | APRIL, 2014 | 10,000 |
| 19. | Paper punch (Kangaro) | 1 | - | 6/11/2013 | 450 |
| 20. | Stapler (Kangaro) | 1 | - | 1/11/2013 | 750 |
| 21. | Super drum | 1 | - | 1/11/2013 | 750 |
| 22. | Padlocks (Tricycle) | 4 | - | 30/10/2013 | 890 |
| 23. | Coffee Mugs | 12 | - | 30/10/2013 | 115 |
| 24. | Sugar Bowls | 2 | - | 30/10/2013 | 365 |
| 25. | Tea Spoons | 12 | - | 30/10/2013 | 250 |
| 26. | Dinner Plates | 3 | - | 30/10/2013 | 200 |
| 27. | 1.8 Litre Thermos Flask | 1 | - | 30/10/2013 | 985 |
| 28. | Two Burner table top Gas burner | 1 | - | 30/10/2013 | 5,000 |
| 29. | Gas Cylinder 13Kg. | 1 | - | 30/10/2013 | 7,300 |
| 30. | Laptop Battery (old) | 1 | - | 5/12/2013 | 3,000 |
| 31. | Dustbins (Adix) | 4 | - | 20/3/2014 | 150 |
| 32. | Watering Can | 1 | - | 28/5/2014 | 650 |
| 33. | Plastic Bowl | 1 | - | 28/5/2014 | 90 |
| 34. | Plastic Jug | 1 | - | 28/5/2014 | 50 |
| 35. | Hand Towel | 1 | - | 28/5/2014 | 100 |
| 36. | Table | 1 | - | April, 2014 | 4,500 |
| 37. | Self Stamping Stamp | 1 | - | April, 2008 | 1,200 |

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18.2 RECEIVABLES FROM THE BOARD & OTHER RECEIVABLES

None.

18.3 PAYABLES.

None.

18.4 FUNDS DUE TO PROJECTS.

Kshs. 3,240,313.75

| | | |
|----|-------------------------------|------------------|
| 1 | Education Bursaries | 414 |
| 2 | M&E | 310,238 |
| 3 | Emergency | 389,822 |
| 4 | Education Facilities (Ugenya) | 2,842 |
| 5 | Water Projects Naikonda's | 775,075 |
| 6 | Other Projects | 27,784 |
| 7 | Environmental Activities | 354,964 |
| 8 | Economic Stimulus | 3,100 |
| 9 | Roads | 71,949 |
| 10 | Recurrent | 707 |
| 11 | Office Administration | 20 |
| 12 | Education Facilities (Ugunja) | 202,291 |
| 13 | Water Projects (Ugunja) | 601,105 |
| 14 | Health Projects | 500,000 |
| | | 3,240,313 |

18.5 DISBURSEMENTS FROM THE BOARD.

None pending for 2013 / 2014.

19. NOTES TO TRANSFERS

19.1 TRANSFERS TO PRIMARY SCHOOLS

| INSTITUTION | AMOUNT |
|-----------------------------|---------------|
| UKALAMA PRI. SCH. | 290,000 |
| ST. ANTONE ULUTHE PRI. SCH. | 152,000 |
| NGOP MISEGNI PRI. SCH. | 1,130,000 |
| BAR ATHENG PRI. SCH. | 250,000 |
| YWAYA PRI. SCH. | 2,000,000 |
| UGUNJA PRI. SCH. | 200,000 |
| NYAMBIRO PRI. SCH. | 1,030,000 |
| LUOKA PRI. SCH. | 900,000 |

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| | |
|--------------------------|-------------------|
| LOLWE PRI. SCH. | 1,200,000 |
| LIGALA KABIERO PRI. SCH. | 1,200,000 |
| AMBIRA PRI. SCH. | 630,000 |
| ULWANI PRI. SCH. | 1,800,000 |
| KIRIND PRI. SCH. | 630,000 |
| LUNGA PRI. SCH. | 1,800,000 |
| MATHIWA PRI. SCH. | 1,000,000 |
| NGANGA PRI. SCH. | 800,000 |
| BAR ONINGE PRI. SCH. | 1,135,000 |
| WALIERA PRI. SCH. | 800,000 |
| BAR ODAR PRI. SCH. | 1,000,000 |
| LIGOSE PRI. SCH. | 650,000 |
| LIGOSE PRI. SCH. | 600,000 |
| BAR NDEGE PRI. SCH. | 200,000 |
| UKWALA PRI. SCH. | 350,000 |
| SIMUR PRI. SCH. | 630,000 |
| DOHO PRI. SCH. | 1,800,000 |
| GINGA PRI. SCH. | 800,000 |
| UCHOLA PRI. SCH. | 800,000 |
| URENGA PRI. SCH. | 1,800,000 |
| RADUODI PRI. SCH. | 400,000 |
| GOT REMBO PRI. | 1,200,000 |
| MURUMBA PRI. | 1,200,000 |
| LWERO PRI. SCH. | 1,200,000 |
| MATHIWA PRI. SCH. | 1,000,000 |
| TOTAL | 30,577,000 |

19.2 TRANSFERS TO SECONDARY SCHOOLS

| SCHOOL | AMOUNT |
|-----------------------|-----------|
| MUDHIERO SEC. SCH. | 650,000 |
| OGEDA SEC. SCH. | 1,100,000 |
| UGENYA HIGH SCH. | 1,500,000 |
| UMINA MIXED SEC. SCH. | 500,000 |
| SIGOMRE SEC. SCH. | 865,000 |
| AMBIRA HIGH SCH. | 630,000 |
| NGUNYA SEC. SCH. | 1,800,000 |
| SIRANGA SEC. SCH. | 535,000 |
| LWANDA SEC. SCH. | 1,200,000 |
| RAMUNDE SEC. SCH. | 600,000 |

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| | |
|----------------------------|-------------------|
| HAFUMBRE SEC. SCH. | 378,164 |
| RANGALA BOYS HIGH SCH. | 1,200,000 |
| NDENGA SEC. SCH. | 500,000 |
| UYUNDO SEC. SCH. | 300,000 |
| GOT ODIMA SEC. | 1,200,000 |
| GOT NANGA SEC. | 200,000 |
| UDIRA SEC. SCH. | 700,000 |
| MAIYINGO SEC. | 1,800,000 |
| BAR ATHENG SEC. | 1,800,000 |
| RALAK GIRLS SEC. | 1,765,000 |
| LIFUNGA GIRLS | 104,105 |
| HAFUMBRE SEC. | 104,105 |
| LWANDA KATHIENO SEC. | 104,105 |
| RALAK GIRLS SEC. | 104,105 |
| KAGONYA SEC. | 104,105 |
| OGEDA SEC. | 104,105 |
| NGUNYA SEC. | 104,105 |
| GOT OSIMBO SEC. | 104,105 |
| HOLY TRINITY MAIYINGO SEC. | 104,105 |
| MOI ULOMA SEC. | 104,105 |
| TOTAL | 20,264,214 |

19.3 TRANSFERS TO TERTIARY INSTITUTIONS

| | |
|--------------------------|-------------------|
| NYASANDA TECH. INSTITUTE | 630,000 |
| SIGUL POLYTECHNIC | 300,000 |
| WEST UGENYA PMC | 2,000,000 |
| WEST UGENYA PMC | 1,200,000 |
| UGENYA TTC | 7,000,000 |
| WEST UGENYA PMC | 104,105 |
| TOTAL | 11,234,105 |

19.4 TRANSFERS TO HEALTH INSTITUTIONS.

| | |
|-----------------|-----------|
| AMBIRA HOSPITAL | 4,217,365 |
|-----------------|-----------|

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| | |
|------------------------------|------------------|
| UKWALA HEALTH CENTRE | 2,000,000 |
| AMBIRA HOSPITAL | 1,000,000 |
| UKWALA HEALTH CENTRE | 1,000,000 |
| NYANGU DISPENSARY | 104,105 |
| SIFUYO DISPENSARY | 104,105 |
| BAR ACHUTH DISPENSARY | 104,105 |
| UKWALA HEALTH CENTRE | 104,105 |
| AMBIRA SUB DISTRICT HOSPITAL | 104,105 |
| UHUYI DISPENSARY | 104,105 |
| SIKALAME DISPENSARY | 104,110 |
| TOTAL | 8,946,105 |

20. OTHER GRANTS

20.1 BURSARY – SECONDARY

| | |
|----------------------|--------|
| ACHENGO GIRLS SEC. | 7,000 |
| AGORO SARE HIGH SCH. | 7,000 |
| AMBIRA HIGH SCH. | 14,000 |
| ANYIKO SEC. | 5,000 |
| BUTULA BOYS | 7,000 |
| BUTULA GIRLS | 7,000 |
| CHIANDA HIGH | 7,000 |
| GOT NANGA SEC. | 15,000 |
| GOT ODIMA SEC. | 15,000 |
| HAFUMBRE SEC | 90,000 |
| HUMWEND SEC | 60,000 |
| INUNGO SEC. | 40,000 |
| JERA MIXED SEC. | 77,000 |

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| | |
|-------------------------|--------|
| JOAKIM OWANG SEC. | 5,000 |
| KAGONYA SEC. | 25,000 |
| KISUMU BOYS HIGH | 7,000 |
| KISUMU GIRLS HIGH | 20,000 |
| KONYA SEC. | 5,000 |
| KORU GIRLS | 7,000 |
| LANGATA BARRACKS SEC. | 5,000 |
| LUANDA KATHIENO SEC. | 20,000 |
| LWANYA GIRLS SEC. | 14,000 |
| MANGU HIGH SCH. | 15,000 |
| MBAGA GIRLS SEC. | 14,000 |
| MBOSIE MIXED SEC. | 5,000 |
| MIYARE SEC | 30,000 |
| MUDAVADI GIRLS SEC. | 7,000 |
| MURENDE SEC. SCH. | 5,000 |
| NDENGA SEC. | 35,000 |
| NYAMIRA GIRLS HIGH SCH. | 7,000 |
| NYANGOMA SEC. | 7,000 |
| RAMMUNDE SEC | 10,000 |
| RAPOGI HIGH | 7,000 |
| SAWAGONGO HIGH SCH. | 14,000 |

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| | |
|------------------------|---------|
| SEGA GIRLS | 21,000 |
| SEGA TOWNSHIP SEC. | 45,000 |
| SIFUYO SEC. | 115,000 |
| SIGINGA SEC. | 150,000 |
| SIGOMRE SEC. | 42,000 |
| SIHAYI SEC. | 15,000 |
| SIRANGA MIXED SEC. | 20,000 |
| OGEDA SEC. | 10,000 |
| ST BENEDICTS BUDALANGI | 7,000 |
| ST FRANCIS RANGALA | 7,000 |
| ST JOSEPH INDANGALASI | 5,000 |
| ST. LUKE ODIADO SEC. | 10,000 |
| ST MARY'S POWO'S SEC. | 5,000 |
| ST. MARY'S YALA | 14,000 |
| THURDIBUORO SEC. | 7,000 |
| UGENYA HIGH | 63,000 |
| UKWALA HIGH | 14,000 |
| UMINA MIXED SEC. | 5,000 |
| UYUNDO SEC. | 25,000 |
| YENYA MIXED SEC. | 7,000 |
| ANYIKO SEC. | 26,600 |
| INUNGO SEC. | 10,000 |

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| | |
|-------------------------|--------|
| BULUBA GIRLS | 10,000 |
| BUJUMBA HIGH | 10,000 |
| GOT NANGA SEC. | 17,000 |
| HUMWEND SEC. | 50,000 |
| INUNGO SEC. | 30,000 |
| NDENGA SEC. | 7,000 |
| MIYARE SEC | 10,000 |
| NYAMGONGA SEC. | 10,000 |
| NYAMIRA GIRLS HIGH SCH. | 20,000 |
| OBAMBO SEC | 10,000 |
| RALAK GIRLS SEC. | 10,000 |
| RAMUNDE SEC. | 10,000 |
| SEGA GIRLS | 10,000 |
| UGENYA HIGH | 10,000 |
| UKWALA HIGH | 10,000 |
| SEGA TOWNSHIP SEC. | 29,500 |
| ACK MILIMANI GIRLS | 5,000 |
| AHERO GIRLS | 14,000 |
| ALLIANCE HIGH | 10,000 |
| ALUOR GIRLS | 14,000 |
| AMBIRA HIGH SCH. | 28,000 |

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|---------------------------|---------|
| BARDING SEC | 7,000 |
| BUNYORE GIRLS | 7,000 |
| EMUSIRE HIGH | 7,000 |
| GOT OSIMBO GIRLS | 25,000 |
| HOLY TRINITY MAYINGO SEC. | 40,000 |
| HONO SEC. | 21,000 |
| IKONZO SEC | 5,000 |
| ININGO SEC | 5,000 |
| KIPSIGIS GIRLS SEC | 10,000 |
| KISUMU GIRLS HIGH | 20,000 |
| KOFELEL HIGH SCH. | 7,000 |
| LENANA HIGH SCH. | 10,000 |
| LIONS HIGH SCH. | 7,000 |
| LORETO LIMURU | 10,000 |
| MALIERA SEC | 21,000 |
| MAMA NGINA | 7,000 |
| MARANDA HIGH | 10,000 |
| MARYYIN SEC. SCH | 5,000 |
| MASENO SCH. | 20,000 |
| MBAGA MIXED SEC | 5,000 |
| MOI GIRLS ELDORET | 10,000 |
| MOI SEC. ULOMA | 140,000 |

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| MOLO SEC. SCH. | 5,000 |
| MUDHIRO SEC. | 10,000 |
| MUSANDA SEC. | 5,000 |
| NAIROBI SCH. | 10,000 |
| NGUNYA MIXED SEC. | 70,000 |
| NYAMAGWA BOYS HIGH | 7,000 |
| NYANGOMA SEC. | 14,000 |
| NYANGORI HIGH | 7,000 |
| NYASANDA HIGH | 40,000 |
| NYAWARA GIRLS | 21,000 |
| RAMBA HIGH | 21,000 |
| RANGALA BOYS | 56,000 |
| SAWAGONGO HIGH SCH. | 14,000 |
| SEGA TOWNSHIP SEC. | 15,000 |
| SIDINDI SEC. | 25,000 |
| SIGOMRE SEC. | 56,000 |
| SIMENYA Sec | 120,000 |
| ST. ANTONE ULUTHE SEC. | 30,000 |
| OGEDA SEC. | 10,000 |
| ST. BARNABAS GIRLS | 7,000 |
| ST. BEDAS BUKAYA SEC. | 15,000 |
| ST. FRANCIS RANGALA | 49,000 |

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| ST. JOHN'S BULAMA | 5,000 |
| ST. JOSEPH'S GIRLS | 7,000 |
| ST. MARY'S LWAK | 14,000 |
| ST. MARY'S MUNDIKA | 7,000 |
| ST. MARY'S YALA | 15,000 |
| ST. PETERS RAMBULA | 80,000 |
| STAREHE BOYS CENTRE | 10,000 |
| KENYA HIGH | 10,000 |
| TINGARE MIXED SEC | 45,000 |
| UGENYA HIGH | 14,000 |
| UKWALA HIGH | 14,000 |
| UMINA MIXED SEC. | 115,000 |
| USENGE HIGH | 7,000 |
| ANYIKO MIXED SEC. | 95,000 |
| GOT NANGA SEC. | 100,000 |
| GOT ODIMA SEC. | 100,000 |
| JERA MIXED SEC. | 106,000 |
| KAGONYA SEC. | 105,000 |
| LIFUNGA GIRLS SEC. | 115,000 |
| LUANDA KATHIENO SEC. | 105,000 |
| RALAK GIRLS SEC. | 90,000 |
| RAMUNDE SEC. | 95,000 |
| SEGA TOWNSHIP SEC. | 105,000 |
| SIFUYO SEC. | 100,000 |

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| SIGWENG KARUOTH SEC | 22,000 |
| SIHAYI SEC | 105,000 |
| SIRANGA MIXED SEC. | 100,000 |
| ST. ANNES SEGA GIRLS | 77,000 |
| ST. BENEDICTS KONYA SEC. | 100,000 |
| ST. CHARLES HUMWEND SEC. | 95,000 |
| ST. JOSEPH'S UYUNDO SEC | 105,000 |
| ST. NICHOLAS HAFUMBRE SEC | 95,000 |
| ST. PAULS NDENGA SEC. | 100,000 |
| ST. STEPHEN SIGINGA SEC. | 105,000 |
| UDIRA SEC SCH. (REPLACEMENT 4255) | 100,000 |
| UGENYA HIGH | 100,000 |
| UKWALA HIGH | 131,000 |
| YENGA SEC. | 100,000 |
| ST. JOSEPH'S BOY'S KITALE | 20,000 |
| MOI GIRLS ELDORET | 50,000 |
| MASENO SCH. | 70,000 |
| ALLIANCE HIGH | 50,000 |
| MARANDA HIGH | 70,000 |
| AMBIRA HIGH SCH. | 40,000 |
| BUTULA BOYS | 120,000 |
| CHIANDA HIGH | 40,000 |
| FRIENDS SCH. KAMUSINGA | 60,000 |
| KISUMU GIRLS HIGH | 40,000 |
| MAMA NGINA HIGH SCH. | 40,000 |

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|-----------------------------------|---------|
| MBITA HIGH (REPLACEMENT 4276) | 40,000 |
| NAKURU HIGH SCH. | 40,000 |
| NGIYA GIRLS HIGH | 120,000 |
| RANGALA BOYS | 40,000 |
| RANGALA GIRLS | 40,000 |
| ST. ANNES SEGA GIRLS | 40,000 |
| UKWALA HIGH | 40,000 |
| UGENYA HIGH (REPLACEMENT 4276) | 40,000 |
| ST. SYLVESTER'S GIRLS | 7,000 |
| UDIRA SEC | 28,000 |
| UGENYA HIGH | 137,000 |
| ULUTHE MIXED SEC | 5,000 |
| UMINA MIXED SEC. | 30,000 |
| YENGA SEC. | 20,000 |
| AFRAHA HIGH SCH. | 7,000 |
| ALUOR GIRLS | 7,000 |
| ALUOR SEPECIAL SCH. | 10,000 |
| AMBIRA HIGH SCH. | 148,000 |
| APUOYO SEC. | 7,000 |
| ARCHBISHOP OKOTH | 7,000 |
| ASUMBI GIRLS | 30,000 |
| BARDING SEC | 24,000 |

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|-----------------------|--------|
| BERLA GIRLS | 5,000 |
| BISHOP OKOTH MBAGA | 24,000 |
| BUHUYI SEC. SCH. | 5,000 |
| BUJUMBA HIGH | 14,000 |
| BUJKHALIRE HIGH SCH. | 28,000 |
| BUNYA SEC | 17,000 |
| BUMULA MIXED | 7,000 |
| BUSIADA SEC. SCH. | 14,000 |
| BUTERE GIRLS | 5,000 |
| BUTULA BOYS | 50,000 |
| BUTULA GIRLS | 7,000 |
| CARDINAL OTUNGA GIRLS | 7,000 |
| CHAKOL GIRLS | 7,000 |
| CHIANDA HIGH | 23,000 |
| CHIULAIMBO SEC. | 7,000 |
| EASTLEIGH BOYS | 7,000 |
| EKWANDA GIRLS | 7,000 |
| EMBAKASI GIRLS | 15,000 |
| EQUATOR SPECIAL SCH. | 10,000 |
| FURAI HIGHLANDS SEC. | 6,000 |
| GOT NANGA SEC | 96,000 |

UGENYA CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
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| | |
|-----------------------|---------|
| GOT OSIMBO GIRLS | 5,000 |
| HUMWEND SEC. | 28,000 |
| HURUMA GIRLS SEC. | 20,000 |
| INUNGO SEC. | 52,000 |
| JERA MIXED SEC. | 130,000 |
| JOAKIM OWANG SEC. | 7,000 |
| KAGONYA SEC. | 22,000 |
| KAIMOSI GIRLS | 7,000 |
| KANGA HIGH SCH. | 10,000 |
| KARIOBANGI NORTH SEC. | 5,000 |
| KESSUP DAY MIXED | 7,000 |
| KIPSIGIS GIRLS SEC | 8,000 |
| KISUMU BOYS HIGH | 17,000 |
| KOBUDHO GIRLS | 5,000 |
| KODERA BARA SEC. | 10,000 |
| LENANA HIGH SCH. | 10,000 |
| LIONS HIGH SCH. | 5,000 |
| LUGULU AIC SEC. | 7,000 |
| LWAK GIRLS | 7,000 |
| LUNYA GIRLS SEC. | 7,000 |
| LWANYA GIRLS SEC. | 12,000 |
| MADIRA GIRLS SEC. | 7,000 |

UGENYA CONSTITUENCY DEVELOPMENT FUND
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|--------------------------|---------|
| MAGUNGA MIXED SEC. | 20,000 |
| MALIERA SEC | 10,000 |
| MARANDA HIGH | 10,000 |
| MANGU HIGH SCH. | 10,000 |
| MASENO SCH. | 10,000 |
| MASENO SCH. FOR THE DEAF | 10,000 |
| MASOGO MIXED SEC. | 5,000 |
| MATISI SEC. | 5,000 |
| MBAGA GIRLS SEC. | 24,000 |
| MBITA HIGH | 23,000 |
| MIGINGO GIRLS | 7,000 |
| MIYARE SEC | 160,000 |
| MOI GIRLS HIGH | 10,000 |
| NAKURU HIGH SCH. | 10,000 |
| NAMACHANJA HIGH | 7,000 |
| NAMBALE HIGH | 5,000 |
| NANGINA GIRLS | 7,000 |
| NGIYA GIRLS HIGH | 40,000 |
| NJORO GIRLS | 7,000 |
| NYAMBARE SEC. | 5,000 |
| NYAMIRA GIRLS HIGH SCH. | 51,000 |
| NYAMONYE GIRLS | 7,000 |

UGENYA CONSTITUENCY DEVELOPMENT FUND
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|---------------------|---------|
| NYANGOMA BOYS | 14,000 |
| NYASANDA HIGH | 5,000 |
| NYAWARA GIRLS | 7,000 |
| OBAMBO SEC | 7,000 |
| ONJIKO HIGH | 5,000 |
| ORERO SEC. | 7,000 |
| RAE GIRLS | 7,000 |
| RALAK GIRLS SEC. | 15,000 |
| RAMNUNDE SEC. | 38,000 |
| RANGALA BOYS | 31,000 |
| RAPOGI HIGH | 7,000 |
| RUARAKA HIGH | 5,000 |
| SAWAGONGO HIGH SCH. | 31,000 |
| SEGA TOWNSHIP SEC. | 141,000 |
| SEGA TOWNSHIP SEC. | 5,000 |
| SIAYA TOWNSHIP | 5,000 |
| SIGALAME HIGH | 8,000 |
| SIGOTI SEC. | 5,000 |
| SIGWENG KARUOTH SEC | 5,000 |
| SIHAYI SEC | 55,000 |
| SIMENYA SEC | 10,000 |
| SIRANGA MIXED SEC. | 43,000 |

UGENYA CONSTITUENCY DEVELOPMENT FUND
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| | |
|------------------------|---------|
| SIWAR HIGH | 8,000 |
| ST. ANGELA MUMIAS | 80,000 |
| ST. ANGELAS VOCATIONAL | 10,000 |
| ST. ANNES SEGA GIRLS | 80,000 |
| ST. CATHRINES BUTULA | 20,000 |
| ST. CECILIAS NAMENYA | 5,000 |
| ST. CECILIAS NANGINA | 14,000 |
| ST. CHARLES OTING | 7,000 |
| ST. CHRISTOTEM KUDHIO | 5,000 |
| ST. FRANCIS RANGALA | 66,000 |
| ST. LUKES ODIADO | 5,000 |
| ST. MARY'S KIBABII | 7,000 |
| ST. MARY'S I.WAK | 7,000 |
| ST. MARY'S YALA | 65,000 |
| UKWALA HIGH | 146,000 |
| ST. MICHEALS WAMALWA | 8,000 |
| SIFUYO SEC. | 30,000 |
| ST. PAULS NDENGA SEC. | 164,000 |
| GOT NANGA SEC | 7,000 |
| SIGINGA SEC. | 53,000 |
| ST. TERESA'S GIRLS | 7,000 |
| HUMWEND SEC. | 35,000 |

UGENYA CONSTITUENCY DEVELOPMENT FUND
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|------------------------------|---------|
| ST. GEORGES SEC. | 5,000 |
| ST. JOSEPH GIRLS - CHEPTERIT | 5,000 |
| UYUNDO SEC. | 20,000 |
| INDANGALASIA SEC. SCH. | 25,000 |
| ST. LUKES ODIADO | 10,000 |
| HAFUMBRE SEC | 15,000 |
| ST. PETERS MUNGABO | 7,000 |
| ANYIKO MIXED SEC. | 6,000 |
| INUNGO SEC. | 100,000 |
| ALUOR GIRLS SEC. | 12,000 |
| AMBIRA HIGH SCH. | 12,000 |
| ANYIKO SEC. | 20,000 |
| BUKAYA SEC. SCH. | 5,000 |
| BUKHALIRE SEC. SCH. | 5,000 |
| BUTUTIRU SEC. SCH. | 5,000 |
| CHIANDA HIGH | 14,000 |
| GOIBEI HIGH SCH. | 7,000 |
| GOT NANGA SEC. | 15,000 |
| GOT ODIMA SEC. | 5,000 |
| HAFUMBRE SEC | 30,000 |
| HUMWEND SEC. | 75,000 |
| IBUBI GIRLS | 5,000 |

UGENYA CONSTITUENCY DEVELOPMENT FUND
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|--------------------------|--------|
| INDANGALASIA SEC. SCH. | 5,000 |
| INUNGO SEC. | 52,000 |
| JERA MIXED SEC. | 64,000 |
| KADIKA GIRLS | 5,000 |
| KAGONYA SEC. | 25,000 |
| KISOKO GIRLS | 6,000 |
| ST. BENEDICTS KONYA SEC. | 30,000 |
| LIFUNGA GIRLS SEC. | 22,000 |
| LUANDA KATHIENO SEC. | 5,000 |
| LWAK GIRLS | 7,000 |
| LWANYA GIRLS SEC. | 5,000 |
| MIYARE SEC | 40,000 |
| MOI SEC. SCH. | 5,000 |
| ST. PAULS NDENGA SEC. | 90,000 |
| NGIYA GIRLS HIGH | 7,000 |
| NYAKACH GIRLS | 7,000 |
| NYAMIRA GIRLS HIGH SCH. | 19,000 |
| NYOMONGE GIRLS | 7,000 |
| NYAMGOMA SEC. | 7,000 |
| OASIS OF HOPE SEC. | 6,000 |
| OTIENO OYOO HIGH SCH. | 7,000 |

UGENYA CONSTITUENCY DEVELOPMENT FUND
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|-------------------------|--------|
| OUR LADY OF MERCY HIGH | 7,000 |
| RAMBA BOYS SEC. | 7,000 |
| RAMBULA SEC. SCH. | 5,000 |
| RAMUNDE SEC. | 10,000 |
| ST. FRANCIS RANGALA | 31,000 |
| SAWAGONGO HIGH SCH. | 28,000 |
| ST. ANNES SEGA GIRLS | 7,000 |
| SEGA TOWNSHIP SEC. | 30,000 |
| SIFUYO SEC. | 40,000 |
| SINGINGA SEC. | 35,000 |
| SIGWENG KARUOTH SEC | 15,000 |
| SIHAYI SEC. | 35,000 |
| SIRANGA MIXED SEC. | 25,000 |
| SIWAR HIGH | 5,000 |
| ST. PAULS AMUKURA | 7,000 |
| ST. BENEDICTS BUDALANGI | 7,000 |
| ST. CLARE'S MARAGOLI | 7,000 |
| TARTAR GIRLS | 7,000 |
| TERIKE BOYS HIGH | 7,000 |
| UDIRA SEC. | 45,000 |
| UGENYA HIGH | 40,000 |

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|------------------|------------|
| UKWALA HIGH | 65,000 |
| ULAFU MIXED | 7,000 |
| UMINA MIXED SEC. | 5,000 |
| USINDA SEC | 5,000 |
| UYUNDO SEC. | 17,000 |
| YENGA SEC. | 5,000 |
| TOTAL | 10,624,100 |

20.2 BURSARY – TERTIARY

| | |
|---------------------------|--------|
| ELDORET UNIVERSITY | 10,000 |
| IGOJI TTC | 10,000 |
| JKUAT | 20,000 |
| KMTC KISUMU | 10,000 |
| KMTC KAPTET | 10,000 |
| PWANI UNIVERSITY | 10,000 |
| SIAYA INSTITUTE | 10,000 |
| SOUTH EASTERN UNIVERSITY | 10,000 |
| ZETECH COLLEGE | 10,000 |
| KENYATTA UNIVERSITY | 10,000 |
| EGERTON UNIVERSITY | 10,000 |
| AFRICAN INST. OF RESEARCH | 10,000 |
| ASUMBI TEACHERS COLLEGE | 10,000 |
| BISHOP HANNINGTON TTC | 10,000 |
| BUKURA AGRIC. COLLEGE | 10,000 |
| BUSIA TTC | 30,000 |
| BUTULA YOUTH POLY. | 5,000 |
| CATHOLIC UNIVERSITY | 10,000 |
| DEDAN KIMATHI UNIVERSITY | 5,000 |
| DOMINION TTC | 10,000 |

UGENYA CONSTITUENCY DEVELOPMENT FUND
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|------------------------------|--------|
| EGERTON UNIVERSITY | 40,000 |
| EGERTON UNIVERSITY NAIROBI | 5,000 |
| EGOJI TTC | 10,000 |
| EMBU UNIVERSITY COLLEGE | 5,000 |
| EQUATOR ECDE | 8,000 |
| FPEK NYAMBARE | 10,000 |
| GREAT LAKES UNIVERSITY | 5,000 |
| JARAMOGI UNIVERSITY | 30,000 |
| JKUAT | 15,000 |
| KMTC NAKURU | 10,000 |
| KABIANGA UNIVERSITY | 5,000 |
| KAGUMO TTC | 10,000 |
| KAIMOSI TTC | 10,000 |
| KARATINA UNIVERSITY | 10,000 |
| KASNEB | 20,000 |
| KCA UNIVERSITY | 5,000 |
| KIM | 20,000 |
| KIMC | 10,000 |
| KISW | 13,000 |
| KMTC KAPKATET | 10,000 |
| KENYA METHODIST UNIVERSITY | 10,000 |
| KENYA SCH. OF CREDIT | 10,000 |
| KENYA WATER INST. | 10,000 |
| KENYATTA UNIVERSITY | 45,000 |
| KENYATTA UNIVERSITY - MSA | 5,000 |
| KERICHO TTC | 20,000 |
| KIBABII UNIVERSITY | 15,000 |
| KIGARI TTC | 10,000 |
| KIRINYAGA UNIVERSITY COLLEGE | 5,000 |
| KISII UNIVERSITY | 30,000 |
| KISUMU DICECE | 10,000 |
| KISUMU POLY | 40,000 |

UGENYA CONSTITUENCY DEVELOPMENT FUND
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| KMTC BONDO | 10,000 |
| KMTC LAKE VICTORIA | 10,000 |
| KMTC SIAYA | 20,000 |
| KMTC WEBUYE | 30,000 |
| KMTC KISII | 10,000 |
| KMTC LODWAR | 10,000 |
| LAIKIPIA UNIVERSITY | 15,000 |
| LAKE INSTITUTE OF TROP. MED. | 10,000 |
| MASAI MARA UNIVERSITY | 10,000 |
| MASENO UNIVERSITY | 25,000 |
| MASINDE MULIRO UNIVERSITY | 30,000 |
| MERU TTC | 10,000 |
| MERU UNIVERSITY | 5,000 |
| MIGORI TTC | 10,000 |
| MOI UNIVERSITY | 65,000 |
| MOSORIOT TTC | 10,000 |
| MT. KENYA UNIVERSITY | 5,000 |
| MT. KENYA UNIVERSITY - NRB | 5,000 |
| KMTC MSAMBWENI | 10,000 |
| MULTIMEDIA UNIVERSITY | 10,000 |
| NABONGO TTC | 15,000 |
| NDERE YOUTH POLY | 10,000 |
| PINNACLE BUSINESS INST. | 10,000 |
| PWANI UNIVERSITY | 5,000 |
| RIAT | 10,000 |
| REGINA PACIS UNIVERSITY | 5,000 |
| SERENGETI INST. | 10,000 |
| SHANZU TTC | 10,000 |
| SIAYA INSTITUTE | 88,000 |
| SIGUL YOUTH POLY. | 60,000 |
| SOUTH EASTERN UNIVERSITY | 20,000 |
| ST. JOHN'S TTC | 20,000 |

UGENYA CONSTITUENCY DEVELOPMENT FUND
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|--------------------------------|-----------|
| ST. PAULS UNIVERSITY | 10,000 |
| ST. MARKS TTC | 10,000 |
| ST. MARTINS DEPORRES | 10,000 |
| ST. PTERES EQUATOR | 10,000 |
| TAMBACH TTC | 10,000 |
| TECH. UNIVERSITY OF KENYA | 40,000 |
| TECH UNIVERSITY OF MSA | 30,000 |
| KENYA POLY UNIVERSITY | 10,000 |
| THIKA YMCA COLLEGE | 10,000 |
| THOGOTO TTC | 10,000 |
| UNITY COLLEGE | 10,000 |
| UNIVERSITY OF ELDORET | 5,000 |
| UNIVERSITY OF NAIROBI | 42,000 |
| UNIVERSITY OF NAIROBI - KIKUYU | 5,000 |
| UZIMA UNIVERSITY | 10,000 |
| VICTORIA INST. OF SCI. | 10,000 |
| WEST UGENYA POLY | 55,000 |
| YOLIFA INST. | 10,000 |
| IAT | 10,000 |
| KIM | 10,000 |
| KMTC- SIAYA | 15,000 |
| TOTAL | 1,571,000 |

20.3 WATER

| | |
|------------------------------------|-----------|
| UGUNJA WATER SUPPLY PROJECT | 500,000 |
| KCB UGUNJA (SEGA WATER PROJECT) | 1,000,000 |
| KCB UGUNJA (SIMERRO WATER PROJECT) | 1,700,000 |
| KCB UGUNJA (SIMERRO WATER PROJECT) | 2,000,000 |
| BAR OBER WATER PROJECT | 500,000 |
| NAYA SELF HELP WATER PROJECT | 500,000 |

UGENYA CONSTITUENCY DEVELOPMENT FUND
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| | |
|---------------|------------------|
| TOTAL. | 6,200,000 |
|---------------|------------------|

20.4 SECURITY

| | |
|------------------------------------|------------------|
| UGENYA SUB COUNTY WATER CONN. | 122,000 |
| KCB UGUNJA (NYAHARWA POLICE POST) | 1,499,998 |
| UKWALA CHIEF'S OFFICE | 650,000 |
| TOTAL. | 2,271,998 |

20.5 ROADS

| | |
|---------------------------------|------------------|
| SIAYA DISTRICT MANAGEMENT COMM. | 100,000 |
| SIRIWO TRADING CO. | 120,047 |
| UGENYA ROAD PMC | 4,000,000 |
| TOTAL. | 4,220,047 |
| | |

20.6 SPORTS

| | |
|------------------------------|------------------|
| UGENYA SPORTS PMC | 677,000 |
| UGENYA SPORTS PMC | 925,000 |
| NYASANDA COMMUNITY HIGH SCH. | 897,560 |
| TOTAL. | 2,499,560 |

20.6 EMERGENCY PROJECTS

| | |
|------------------------------|---------|
| JACKSON OMARI (IMPREST) | 40,000 |
| JACKSON OMARI (IMPREST) | 30,000 |
| LUKONGO LUDUHA PRI. SCH. | 300,000 |
| MADUNGU ASST. CHIEF'S OFFICE | 150,000 |
| NGUNYA PRI. SCH. | 300,000 |
| AMBIRA HIGH SCH. | 500,000 |

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|-------------------------|------------------|
| SEAL HONEY LTD. | 249,477 |
| JACKSON OMARI (IMPREST) | 168,000 |
| JACKSON OMARI (IMPREST) | 168,000 |
| RAHIM AUTO TECH. | 114,260 |
| SIJIMBO POLICE POST | 600,000 |
| UGUNJA TAXI GROUP | 150,000 |
| BAR NDEGE DISPENSARY | 40,000 |
| RAHIM AUTO TECH. | 499,960 |
| KPLC | 5,000 |
| NYALENYA PRI. SCH. | 600,000 |
| MAIWI PRI. SCH. | 160,000 |
| YENGA SEC. | 600,000 |
| SEGA TOWNSHIP PRI. SCH. | 400,000 |
| TOTAL | 5,047,697 |

