

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

REPORT

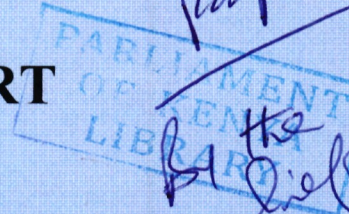
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
ALEGO USONGA CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



Paper Laid
by the majority
Chief Whip
Hon. Kaboo Ok
Mehis
on Wednesday
28/10/11
[Signature]



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund-Alego Usonga Constituency set out on pages 4 to 39, which comprise statement of financial assets and liabilities 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 (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 of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1. Operation of Two (2) Fund Accounts

In the year under review the Alego-Usonga CDF operated two (2) separate bank accounts contrary to the provisions of Section 42(1) of Constituencies Development Fund Act, 2013 and CDF circular ref: BOARD/CIRCULAR/VOL.1.1/167 dated 17 July 2013. The management has indicated that its first bank Account had erroneous debits totalling Kshs.317,317 which have not been reversed necessitating the opening of another account while the reconciliation process of the old bank account was ongoing. No explanation has been given for failure of the bank to effect the reversals.

Consequently the accuracy of cash and cash equivalents balance of Kshs.22,739,256 as at 30 June 2014 could not be ascertained.

2. Roads Maintenance

Examination of records maintained at the CDF office revealed that during the year under review a total of Kshs.7,005,352 was paid to various contractors for maintenance of Pap Gor School, Pap Gor market, Umala-Agoro-Kirindo road, Randago-Barding road among others in the Constituency. However, procurement records, contract agreements, inspection and acceptance certificates of work done were not made available for audit review. Physical verification revealed that some of the roads were already in very poor state because of poor drainage as no culverts were erected as specified in the bills of quantity.

Consequently, the propriety of the expenditure of Kshs.7,005,352 incurred on the roads could not be confirmed.

3. Transportation of Fertilizer

During the year under review the Alego Usonga CDF made payments totalling Kshs.494,000 for transportation of fertilizers from National Cereals and Produce Board Bondo Town to Siaya Town. However, the payments contravened provisions of section 32(1) of the CDF Act which requires that all works and services relating to projects under the Act to be procured in accordance with the provisions of the Public Procurement and Disposal Act, 2005. The tender documents were also not availed for audit review. In addition, the transport services

project was not among the approved projects by the CDF Board, contrary to Section 9(2) of the CDF Act, 2003. The Committee was therefore in breach of the law.

4. Construction of Roof Water Catchment and Gas Plumbing in various Secondary Schools

During the year under review, the CDF awarded contracts totalling Kshs.9,000,000 to various contractors for construction of roof water catchment and gas plumbing works in nine (9) secondary schools in the Constituency. However, the following issues were noted:

- i. The Bill of Quantities and tender documents were not availed for audit review.
- ii. Project Management committees were not constituted to implement the projects but instead the implementation was done from the CDFC.
- iii. There was no certificate of completion issued for the projects by Ministry of Public Works, thus the basis on which the contractors were paid could not be determined.

Under the circumstances, the propriety of the total expenditure Kshs.9,000,000 could not be confirmed.

Qualified of Opinion

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

Other Matter

1. Implementation of Projects

The management implemented projects in schools and road contracts without involving the Project Management Committees (PMCs) contrary to the requirement set out in Section 31.(1) of Constituencies Development Fund Act, 2013 and circular No: BOARD/CIRCULAR/VOL.1.1/167 dated 17 July 2013. Management has indicated that some projects are implemented by CDFC due to their complexity. However the authority to implement projects and at the same time monitor their implementations by the same CDFC was not availed for audit review. In the circumstances, it could not be confirmed whether value for money was realized from these projects.

Poor workmanship on CDFC Funded Projects

i. Construction of Classrooms at Nduru Primary School

The Constituency Development Fund allocated Kshs.1,400,000 for construction of four classrooms at Nduru Primary School. The Constituency Development Fund Committee

implemented the project without involving the project management committees contrary to the requirements set out in Section 31(1) of Constituencies Development Fund Act, 2013. Physical verification revealed that the work had been done poorly as cracks were visible on the floor and screeding had not been done in two of the four classrooms as specified in the bill of quantities.

ii. Construction of Classrooms at Mur Malanga Primary School

The Constituency Development Fund allocated Kshs.2,100,000 for construction of three classrooms at Mur Malanga School. However, the Constituency Development Fund Committee implemented the project without involving the Project Management Committee contrary to the requirements set out in Section 31(1) of Constituencies Development Fund Act, 2013. Further, physical verification revealed that the work had been done poorly as cracks were visible on the floor.

iii. Construction of Classrooms at Rakuom Primary School

The Constituency Development Fund allocated Kshs.1,000,000 for renovation of three classrooms at Rakuom Primary School. The Constituency Development Fund Committee implemented the project without involving a project management committee contrary to the requirements set out in Section 31(1) of Constituencies Development Fund Act, 2013. A physical verification revealed that the work had been done poorly as screeding; painting and conduiting had not been done as specified in the bill of quantities.

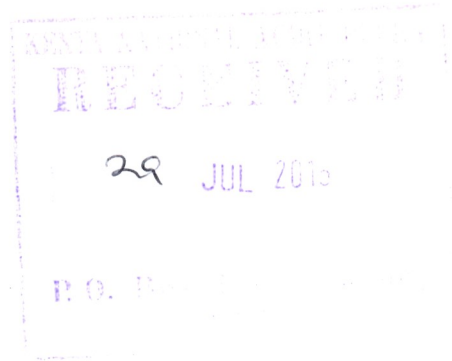
In addition, there was no evidence to show that the CDFC monitored the projects during the implementation resulting to substandard workmanship by the contractors. My opinion is not qualified in respect to these matters.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

27 July 2015



CONSTITUENCIES DEVELOPMENT FUND –ALEGO USONGA

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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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

The Gazetted members of the Alego Usonga Constituency Development Fund are as follow;

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

(e) Entity Headquarter

Alego Usonga Constituency Development Fund
Siaya Farmers Building
Siaya town

(f) Entity Contacts

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

(g) Entity Bankers

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

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

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

The Fund Account Manager in charge of the Alego Usonga *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Alego Usonga *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 Alego Usonga *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 Alego Usonga *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

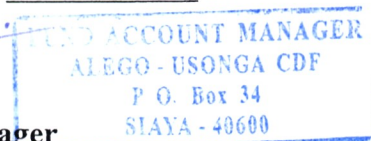
The Alego Usonga *CDF* financial statements were approved and signed on _____ 2014.



David Oduor Ohas
Chairman - CDFC



Malaki O. Magero
Fund Account Manager



FUND ACCOUNT MANAGER
ALEGO - USONGA CDF
P O. Box 34
SIAYA - 40600


CONSTITUENCIES DEVELOPMENT FUND –ALEGO USONGA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014****STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2014**

	Note	2013-2014 Kshs	2012-13 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	89,904,198	129,616,608
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
		89,904,198	129,616,608
TOTAL RECEIPTS			
PAYMENTS			
Compensation of employees	4	935,423	956,200
Use of goods and services	5	3,083,628	1,554,034.50
Committee Expenses	6	2,446,000	2,469,727
Transfers to Other Government Units	7	39,098,000	76,652,000.95
Other grants and transfers	8	22,295,152	29,281,870
Social Security Benefits	9	12,000	14,400
Acquisition of Assets	10	-	
Other Payments	11	-	8,074,226
		67,870,203	119,002,466.43
TOTAL PAYMENTS			
		22,033,995	10,614,141.57
SURPLUS/DEFICIT			

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



David Oduor Ohas
Chairman - CDFC



ACCOUNT MANAGER
ALEGO-USONGA CDF
P. O. Box 34
SIAYA - 40600

Malaki O. Magero
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND –ALEGO USONGA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014


IV. STATEMENT OF FINANCIAL ASSETS AS AT 30 JUNE 2014

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	22,116,756	685,261
Cash Balances (sale of tenders,hire of grader)	13	0	
Outstanding Imprests	14	622,500	20,000
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	
TOTAL FINANCIAL ASSETS		<u>22,739,256</u>	<u>705,261</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	705,261	705,261
Surplus/Deficit for the year		22,033,995	0
Prior year adjustments	17	-	
NET ASSETS		<u>22,739,256</u>	<u>705,261</u>

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



David Oduor Ohas
Chairman - CDFC



FUND ACCOUNT MANAGER
ALEGO - USONGA CDF
P O. Box 34
SIAYA - 40600

Malaki O. Magero
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - ALEGO USONGA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014****STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30TH JUNE, 2014**

	Note	2013 – 2014 Kshs	2012 -2013 Ksh
RECEIPT FROM OPERATING ACTIVITIES			
Transfer from CDF Board	1	89,904,198	129,616,608
Other Receipts	3	0	0
TOTAL RECEIPTS		89,904,198	129,616,608
PAYMENTS FOR OPERATING EXPENSES			
Compensation of Employees	4	935,423	956,200
Use of goods and services	5	3,083,628	1,554,034.50
Committee Meeting Allowances	6	2,446,000	2,469,727
Transfers to other Government Units	7	39,098,000	76,652,008.95
Other grants and transfers	8	22,295,152	29,281,870
Social Security Benefits	9	12,000	14,400
Other Expenses	11	0	8,074,226
TOTAL PAYMENTS		67,870,203	119,002,466.43
ADJUSTED FOR Adjustments during the year		0	0
Net Cash Flow from Operating Activities		22,033,995	10,614,141.57
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sales of Assets	2	0	0
Acquisition of Assets	10	0	0
Net Cash flow From Investing Activities		0	0
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS		22,033,995	10,614,141.57
Cash & cash Equivalents at the BEGINNING of the year	16	705,261.80	119,707,728.23
Cash & cash Equivalents at the END of the year		22,739,256	705,261.80

CONSTITUENCIES DEVELOPMENT FUND –ALEGO USONGA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

**V:SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30TH JUNE
2014**

CONSTITUENCIES DEVELOPMENT FUND - ALEGO USONGA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

V:SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30TH JUNE 2014

<i>Revenue/Expense Item</i>	<i>Original Budget</i> a	<i>Adjustments</i> b	<i>Final Budget</i> c=a+b	<i>Actual on Comparable Basis</i> d	<i>Budget Utilisation Difference</i> e=d-c	<i>% of Utilisation Difference to Final Budget</i> f=d/c %
<i>Compensation of Employees</i>	1,020,000	0	1,020,000	935,423	84,557	91.71
<i>Use of goods and services</i>	4,200,000	0	4,200,000	3,083,628	1,116,372	73.42
<i>Committee Member expenses</i>	3,500,000	0	3,500,000	2,446,000	1,054,000	69.89
<i>Transfers to Other Government Units</i>	49,000,798	0	49,000,798	39,098,000	9,902,798	79.79
<i>Other grants and transfers</i>	32,169,000	0	32,169,000	22,295,152	9,873,848	69.31
<i>Social Security Benefits</i>	14,400	0	14,400	12,000	2,400	83.33
<i>Acquisition of Assets</i>	0	0	0	0	0	0
<i>Other Payments</i>	0	0	0	0	0	0
TOTALS	89,904,198	0	89,904,198	67,870,203	22,033,975	

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



David Oduor Ohas
Chairman - CDFC



Malaki O. Magero
Fund Account Manager

FUND ACCOUNT MANAGER
ALEGO - USONGA CDF
P. O. Box 34
SIAYA - 40600

VI. SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2014

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

a) Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

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

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

d) Cash and cash equivalents

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

CONSTITUENCIES DEVELOPMENT FUND –ALEGO USONGA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency’s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Constituency’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

g) Comparative figures

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

h) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

CONSTITUENCIES DEVELOPMENT FUND –ALEGO USONGA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014
		Kshs
	AIE NO.....A 711902	49,668,907
Normal Allocation	AIE NO...A 735601	2,000,000.00
	AIE NO.....A 735902	38,235,291.50
Conditional grants	AIE NO...	-
	AIE NO...	-
	TOTAL	89,904,198.50

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012-2014
	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 Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
		0
Total	0	0

CONSTITUENCIES DEVELOPMENT FUND –ALEGO USONGA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012-2013
	Kshs	Ksh.
Interest Received	0	0
Profits and Dividends	0	0
Rents	0	0
Other Property Income	0	0
Sales of Market Establishments	0	0
Receipts from Administrative Fees and Charges	0	0
Receipts from Administrative Fees and Charges - Collected as AIA	0	0
Receipts from Incidental Sales by Non-Market Establishments	0	0
Receipts from Sales by Non-Market Establishments	0	0
Receipts from Sale of Incidental Goods	0	0
Fines Penalties and Forfeitures	0	0
Receipts from Voluntary transfers other than grants	0	0
Other Receipts Not Classified Elsewhere	0	0
	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012-2013
	Kshs	
Basic salaries of permanent employees	0	0
Basic wages of temporary employees	935,423	956,200
Personal allowances paid as part of salary	0	0
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	0	0
Compulsory national social security schemes	12,000	14,400
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
	0	0
Total	947,423	970,600

CONSTITUENCIES DEVELOPMENT FUND –ALEGO USONGA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012-2013
	Kshs	Kshs.
Utilities, supplies and services	1,614,450	829,184
Communication, supplies and services	0	0
Domestic travel and subsistence	44,000	31,295
Foreign travel and subsistence	0	0
Printing, advertising and information supplies & services	56,160	28,234.50
Rentals of produced assets	0	0
Training expenses	0	0
Hospitality supplies and services	0	0
Insurance costs	0	0
Specialized materials and services	0	0
Office and general supplies and services	88,160	77,526
Other operating expenses	386,284	219716
Routine maintenance – vehicles and other transport equipment	722,574	326850
Routine maintenance – other assets	172,000	41,229
Total	3,083,628	1,554,034.50

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012-2013
	Kshs	Ksh.
Other committee expenses	0	255,900
Committee allowance	2,446,000	2,213,827
TOTAL	2,446,000	2,469,727

CONSTITUENCIES DEVELOPMENT FUND –ALEGO USONGA CONSTITUENCY
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7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	NOTE 19	2013 - 2014 Kshs	2012-2013 Ksh.
Transfer to Primary Schools	19.1	24,570,000	49,027,000.93
Transfer to Secondary Schools	19.2	14,528,000	27,625,000.02
Transfer to Tertiary Institutions	19.3	0	0
Transfer to Health institutions	19.4	0	0
TOTAL		39,098,000.	76,652,000.95

Description NOTE 20

8. OTHER GRANTS AND OTHER PAYMENTS

		2013 - 2014 Kshs	2012-2013
Bursary – Secondary	20.1	9,031,200	8,388,000
Bursary – Tertiary	20.2	5,608,600	6,000,098
Mocks and CAT's	20.3	650,000.00	600,000
Water		0	4,226,926
Food security		0	0
Electricity		0	0
Roads	20.4	7,005,352	6,864,645
			1,599,300
Sports		0	
Environment		0	310,307
Strategic plan			192,594
Security		0	1,100,000
Total		22,295,152	29,281,870

9. SOCIAL SECURITY BENEFITS

		2013 - 2014 Kshs	2012-2013
Government pension and retirement benefits		0	0
Social security benefits in cash and in kind		0	0
Employer Social Benefits in cash and in kind		12,000	14,400
Total		12,000	14,400

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10. ACQUISITION OF ASSETS**Non Financial Assets**

	2013 - 2014	2012 -2013
	Kshs	
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	0
Research, Studies, Project Preparation, Design & Supervision	0	0
Rehabilitation of Civil Works	0	0
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	0	0

*NOTES TO THE FINANCIAL STATEMENTS (Continued)***11. OTHER PAYMENTS**

	2013 - 2014	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

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12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012-2013
	Kshs	
<i>Equity Bank a/c 0970261192689</i>	15,333,639.50	-
<i>Kcb a/c</i>	6,783,117.00	685,261
Total	22,116,756.50	685,261

13. CASH IN HAND(Cash balances)

	2013 - 2014	2012-2013
	Kshs	Ksh
Outstanding imprest	622,500	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
Total	622,500	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>Alego Usonga cdf</i>	361,000	0	361,000
<i>Alego Usonga cdf</i>	241,500	0	241,500
<i>Alego Usonga cdf</i>	20,000	0	20,000
			-
Total			622,500

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15. Cash equivalents (short-term deposits)

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

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012-2013
	Kshs	Ksh.
Bank accounts	685,261.80	--
Cash in hand	0	--
Cash equivalents (short-term deposits)	0	--
Imprest	20,000	--
Receivables	0	--
Payables	0	--
Total	705,261.80	--

[Provide short appropriate explanations as necessary]

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17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012-2013
	Kshs	Ksh
Bank accounts	0	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Imprest	0	0
Receivables	0	0
Payables	0	0
Total	0	0

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

No	ASSET	DESCRIPTION	ACQUISITION DATE	QUANTITY	COST(SHS)
1	Photocopying Machine	Nashuatec DSM 620	30/05/2006	1	68,000.00
2	Steel Cabinets	Ashut – Grey Four (4) Drawers	30/05/2009	6 1 1	114,535.20
3	Wooden Cabinets	Black in Colour Four (4) Drawers		1	15,495.00
4	Desk tops	HP LE1851W HP LE 1901W	5/05/2009 24/09/2010	1 1	40,000.00 52,000.00
5	Laptops	Hp pavilion G60 3CG9503ZLF	15/10/2010 15/10/2010	1 1	100,000.00 100,000.00
6	Computer	HP Compac	5/05/2007	1	40,000.00
7	Office Tables	Brown, L-shaped, Six Drawers 3 on each side Brown, Flat, 3 Drawers Brown, Flat, 3 Drawers Brown. Six(6) Drawers 3 on each side, Flat	1/4/2010	1 1 1 1	13,995.00 16,990.00 16,990.00 10,795.00
8	Executive Table	Brown	1/4/2010	1	26,000.00
9	Plain Office Tables	Black Brown	1/04/2010	1 1	12,000.00 12,000.00
10	Arm Chairs	Blue	1/4/2010	1 1 1 1	5,499.00 13,885.20 13,885.20 13,885.20
11	Executive Chairs	Black	1/4/2010	1	9,799.00

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12	Seats	Blue	1/4/2010	5 2 5 2 2	50,864.00
13	Wall Clocks	Pearl	1/4/2010	1 1 1 1	1,000.00 1,000.00 1,000.00 1,000.00
14	Trash Baskets		1/4/2010	1 1 1 1	200.00 200.00 200.00 200.00
15	Wooden In & Out Trays	Wooden Brown	20/10/2010	2 2 2 2 2	500.00 500.00 500.00 500.00 500.00
16	Camera			1 1	15,000.00 17,000.00
17	Printers	HP Laserjet P2055d HP Laserjet P1102	5/05/2009 24/09/2010 24/09/2010 30/05/2006	1 1 1 1	
18	Paper Punch	Grey & Black Kangaroo	1/04/2010	1 1 1 1	250.00 250.00 250.00 250.00
19	Plastic Chairs	White	30/05/2006	1	750.00
20	Curtains	Blue & White White Blinder	1/04/2010	1 pair 1 pair 1 pair 1 pair	3,000.00
21	Stapler	Kangaroo White, Blue	1/04/2010	1 1 1	180.00
22	Giant Stapler	White	1/04/2010	1	500.00
23	Thermos Flasks	Blue / Grey	30/05/2010	4	300.00
24	Key Box	Brown	8/05/2011	1	1,000.00
25	Water Glasses	Tango, Colourless	30/05/2010	5	1,700.00
26	Sufurias		30/05/2010	3	800.00
27	Basin	Sky Blue	30/05/2010	1	100.00
28	Bucket	Blue	30/05/2010	1	280.00
29	Plates	Sky Blue	30/05/2010	4	420.00
30	Jug	Sky Blue	30/05/2010	1	150.00
31	Cups	Melamine – White	30/05/2010	6	1,000.00
32	Spoons	Red	30/05/2010		700.00
33	Gas Cylinder	Orange	30/05/2010	1	6,000.00

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34	Seat Covers	Blue	10/08/2010	5 5 3 6	1,800.00
5	Pins/Paper Clip Tin	Black – Colourless	1/04/2010	2 1 1	450.00
36	Landrover Defender	GK A456T – Green	24/04/2009		4,079,215.00
37	Motorcycle	Suzuki KAV 791Z- Blue Yamaha GKA 181Z –White	30/05/2006 23/01/2012		365,700.00
38	Wooden Table	Brown – Mahogany	1/04/2010	1	
39	Arm Chair	Brown	1/04/2010	1	5000.00
40	Wooden Chairs	Brown		3 5	2000.00 2000.00
41	Tender Box	Brown – Clear Varnish	1/04/2010	1	
42	Motor Grader	H140 Reg. No. A965R	27/02/2007	1	6,001,840.00
43	Extension Cables	White	1/04/2010	1 1 1 1	250.00 250.00 250.00 250.00
44.	Stamp & stamp pad		30/05/2006	1	500.00
45.	Tractors	-MF 290 Red KAV 390B/1976P21008 -366 4WD Orange KAV 664Q/M1332AA1330072D04 -Ferguson- Red KAV 308F/1976P18092	17/02/2006 17/05/2006 22/2/2006	1 1 1	
46.	Boxing Ring		January, 2013	1	300,000.00
47.	Scanner	Hp scanjet 5590	August, 2013	1	10,000.00

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
40,235,291.50	<i>2013/14</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	
<i>0</i>	<i>0</i>

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18.3 PAYABLES

Kshs

0

0

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>A711902</i>	<i>49,668,907</i>	<i>2012-2013</i>
<i>A735601</i>	<i>2,000,000</i>	<i>2013-2014</i>
<i>A735902</i>	<i>38,235,291</i>	<i>2013-2014</i>

19. NOTES TO TRANSFERS

19.1 TRANSFERS TO PRIMARY SCHOOLS

TRANSFER TO PRIMARY SCHOOLS

	PAYEE	AMOUNT
1	Mugane primary school	600,000.00
2	Bar kodhiambo primary school	700,000.00
3	Kubar primary school	700,000.00
4	Nyakado primary school	700,000.00
5	Rakuom primary school	1,000,000.00
6	Nduru primary school	1,400,000.00
7	Nyakongo primary school	1,400,000.00

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8	Mur malanga primary school	2,100,000.00
9	Upanda primary school	1,000,000.00
10	Rapogi primary school	2,100,000.00
11	Bar kagwanda primary school	1,400,000.00
12	Matera primary school	600,000.00
13	Obambo primary school	900,000.00
14	Agage primary school	800,000.00
15	Sidok primary school	814,000.00
16	Malomba primary school	800,000.00
17	Ng'iya mixed primary school	400,000.00
18	Ulafu primary school	400,000.00
19	Nyandiwa primary school	814,000.00
20	Bar kagwanda primary school	814,000.00
21	Kanyaboli primary school	800,000.00
22	Udamayi primary school	900,000.00
23	Hono primary school	900,000.00
24	Naaman akumu primary school	900,000.00
25	Lwala kawor primary school	814,000.00
26	Ndisi primary school	814,000.00
27		
	TOTAL	24,570,000.00

19.2 TRANSFERS TO

SECONDARY SCHOOLS

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	SCHOOL	AMOUNT
1	Usula secondary school	1,000,000.00
2	Nyadhi secondary school	1,000,000.00
3	uwasi secondary school	1,000,000.00
4	rambo secondary school	1,000,000.00
5	Matera secondary school	1,000,000.00
6	Ng'iya mixed secondary	1,000,000.00
7	Sidok secondary school	1,000,000.00
8	Bar Olengo secondary school	1,000,000.00
9	Uyoma secondary school	1,000,000.00
10	Boro secondary school	3,000,000.00
11	Usula secondary school	814,000.00
12	Nyadhi secondary school	814,000.00
13	Mahero secondary school	900,000.00
	TOTAL	14,528,000.00

19.3 TRANSFERS TO TERTIARY INSTITUTIONS

NONE

19.4 TRANSFERS TO HEALTH INSTITUTIONS

NONE

20. OTHER GRANTS

20.1 BURSARY - SECONDARY

NAME	AWARD
ACHEGO GIRLS SECONDARY SCHOOL	5,000.00
AGORO OYOMBE SECONDARY SCHOOL	402,500.00
AKOKO MIXED SECONDARY SCHOOL	5,000.00
ALLIANCE HIGH SCHOOL	7,000.00
ALUOR GIRLS SECONDARY SCHOOL	5,000.00

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AMBIRA HIGH SCHOOL	58,200.00
AMBROSE ADEYA ADONGO SEC SCH	159,000.00
ANYIKO SEC SCH	20,000.00
APUOYO SECONDARY SCHOOL	5,000.00
B. A OHANGA SEC SCHOOL	9,000.00
BAR CHANDO GIRLS SECONDARY SCHOOL	5,000.00
BAR KORWA SEC SCHOOL	5,000.00
BAR OLENGO SEC SCHOOL	150,630.00
BARDING BOYS HIGH SCHOOL	335,000.00
BISHOP DELANY MEMORIAL SECONDARY SCHOOL	5,000.00
BORO MIXED SEC SCH	41,000.00
BUJUMBA BOYS HIGH SCHOOL	5,000.00
BUNGOMA MUSLIM SECONDARY SCHOOL	5,000.00
BUTERE GIRLS SECONDARY SCHOOL	5,000.00
CHANGAMWE MIXED SECONDARY SCHOOL	5,000.00
CHANGAMWE SECONDARY SCHOOL	5,000.00
CHAVAKALI BOYS HIGH SCH	15,000.00
CHRISTIAN SEC SCH	33,000.00
DIBUORO SECONDARY SCHOOL	385,000.00
DIRK ALLISON GM SECONDARY SCHOOL	106,000.00
EASTLEIGH HIGH SCHOOL	5,000.00
EQUATOR SPECIAL SCHOOL	174,000.00
FR. GULLIK GIRLS SECONDARY SCHOOL	117,000.00

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FR. OUDERAA SEC. FOR THE HEARING IMPARED	5,000.00
GOSPEL MISSION ACADEMY	10,000.00
GOT MATAR SECONDARY SCHOOL	5,000.00
GOT OSIMBO SECONDARY SCHOOL	5,000.00
GOT OYENGA SECONDARY SCHOOL	82,000.00
HAKATI SECONDARY SCHOOL	10,000.00
HAWINGA GIRLS HIGH SCHOOL	135,000.00
HOLY CROSS SECONDARY SCHOOL	207,310.00
HONO SECONDARY SCHOOL	242,000.00
HOPEWELL ACADEMY	52,000.00
ISALWA MIXED SEC SCH.	5,000.00
JOYLAND SPECIAL SECONDARY SCHOOL	5,000.00
KABURA MIXED SECONDARY SCHOOL	98,000.00
KAKAMEGA HIGH SCHOOL	4,000.00
KALKADA SECONDARY SCHOOL	145,000.00
KARAPUL SECONDARY SCHOOL	25,000.00
KAYIEYE SCHOOL FOR THE DEAF	73,000.00
KIARATHE SECONDARY SCHOOL	5,000.00
KIREMBE SECONDARY SCHOOL	4,000.00
KISUMU DAY HIGH SCHOOL	10,000.00
KISUMU GIRLS HIGH SCHOOL	7,000.00
KOWET SECONDARY SCHOOL	30,000.00
KUOYO MIXED SECONDARY SCHOOL	5,000.00

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LORETO HIGH SCHOOL	20,000.00
LORETO HIGH SCHOOL (LIMURU)	60,000.00
LWAK GIRLS	16,000.00
MAGUTI MIXED SECONDARY SCHOOL	10,000.00
MAHAYA MIXED SECONDARY SCHOOL	5,000.00
MAHERO MIXED SECONDARY SCHOOL	155,760.00
MAHOLA MIXED SECONDARY SCHOOL	35,000.00
MAJENGO MIXED SECONDARY SCHOOL	4,000.00
MALIERA SECONDARY SCHOOL	13,000.00
MALOMBA MIXED SECONDARY SCHOOL	234,000.00
MALUNGA SECONDARY SCHOOL	5,000.00
MAMA NGINA GIRLS SEC SCH	5,000.00
MARANDA HIGH SCHOOL	15,000.00
MASENO SCHOOL FOR THE DEAF	34,000.00
MATERA SECONDARY SCHOOL	95,000.00
MBAGA GIRLS HIGH SCHOOL	39,000.00
MIWANI SECONDARY SCHOOL	8,000.00
MOI GIRLS' HIGH SCHOOL - VOKOLI	10,000.00
MOI GIRLS HIGH SCHOOL	5,000.00
MOI GIRLS HIGH SCHOOL - ELDORET	20,000.00
MULAHA MIXED SECONDARY SCHOOL	254,500.00
MUTUMBU SECONDARY SCHOOL	9,000.00
MWER BOYS HIGH SCHOOL	205,000.00

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NAMACHANJA SECONDARY SCHOOL	5,000.00
NDEGWE MIXED SECONDARY SCHOOL	5,000.00
NDENGA MIXED SECONDARY SCHOOL	5,000.00
NDERE MIXED SECONDARY SCHOOL	10,000.00
NDURU MIXED SECONDARY SCHOOL	37,000.00
NG'IYA GIRLS HIGH SCH	10,000.00
NGIYA MIXED SECONDARY SCHOOL	96,000.00
NICO HAUSER SPECIAL SEC. FOR THE VISUALLY IMPAIRED	10,000.00
NINA SPECIAL SCHOOL FOR THE DEAF	128,000.00
NYABEDA MIXED SECONDARY SCHOOL	5,000.00
NYABONDO BOYS HIGH SCHOOL	8,000.00
NYADHI SECONDARY SCHOOL	122,000.00
NYAGONDO SECONDARY SCHOOL	34,000.00
NYAJUOK SECONDARY SCHOOL	163,000.00
NYAKACH GIRLS HIGH SCHOOL	15,000.00
NYAMBARE SECONDARY SCHOOL	201,600.00
NYAMIRA GIRLS HIGH SCHOOL	7,000.00
NYAMONYE GIRLS HIGH SCHOOL	10,000.00
NYASANDA SECONDARY SCHOOL	5,000.00
NYASITA MIXED SECONDARY SCHOOL	10,000.00
OASIS OF HOPE SECONDARY SCHOOL	14,000.00
OBAMBO MIXED SECONDARY SCHOOL	269,000.00
OLYMPIC HIGH SCHOOL	5,000.00

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ONGALO SECONDARY SCHOOL	10,000.00
ORANDO SECONDARY SCHOOL	4,000.00
ORERO SECONDARY SCHOOL	15,000.00
OTAMBO SECONDARY SCHOOL	8,000.00
PRECIOUS SAND SECONDARY SCHOOL	5,000.00
RACHAR SECONDARY SCHOOL	6,000.00
RAE GIRLS HIGH SCHOOL	7,000.00
RAMBA SECONDARY SCHOOL	4,000.00
RAMBO SEC SCHOOL	270,000.00
RAMBULA MIXED SECONDARY SCHOOL	5,000.00
RANGALA BOYS SECONDARY SECHOOL	5,000.00
RANG'ALA GIRLS HIGH SCHOOL	9,000.00
RIDORE HIGH SCHOOL	5,000.00
RINGA GIRLS HIGH SCHOOL	6,500.00
RONGO SCHOOL FOR THE DEAF	5,000.00
SALEM MIXED SECONDARY SCHOOL	4,000.00
SAWAGONGO HIGH SCHOOL	19,000.00
SEGA TOWNSHIP SECONDARY SCHOOL	10,000.00
SENATOR OBAMA SECONDARY SCHOOL	141,000.00
SHINNERS COMMUNITY CENTRE SCH.	5,000.00
SIAYA TOWNSHIP SECONDARY SCHOOL	450,200.00
SIDOK SECONDARY SCHOOL	144,000.00
SIGINGA SECONDARY SCHOOL	10,000.00

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SIGOMRE PRIMARY SCHOOL	5,000.00
SIGOMRE SECONDARY SCHOOL	9,000.00
SIGOTI COMPLEX GIRLS	10,000.00
SIMENYA SECONDARY SCHOOL	5,000.00
SINAGA GIRLS HIGH SCHOOL	5,000.00
SIRINDE SECONDARY SCHOOL	134,440.00
ST JOSEPHS CHEPETERIT GIRLS HIGH SCHOOL	17,000.00
ST. CHARLES HUMWEND SECONDARY SCHOOL	19,000.00
ST. AGUSTINE R. C SECONDARY SCHOOL	5,000.00
ST. ALBERTS GIRLS SECONDARY SCHOOL	5,000.00
ST. ANNE SEGA GIRLS HIGH SCHOOL	4,000.00
ST. ANNES BUNYOLO	5,000.00
ST. CECILIA NAMENYA GIRLS HIGH SCHOOL	13,000.00
ST. CHRISTOPHER PAL PAL SECONDARY SCH	10,000.00
ST. GEORGES GIRLS SECONDARY SCHOOL	10,000.00
ST. GEORGES SPECIAL SCHOOL	5,000.00
ST. IGNATIUS LOYOLA SECONDARY SCHOOL	10,000.00
ST. IGNATIUS PRIMARY SCHOOL	5,000.00
ST. JOSEPH NYALULA SECONDARY SCHOOL	270,000.00
ST. JULIANS ACADEMY	14,000.00
ST. MARK'S KAGILO SECONDARY SCHOOL	5,000.00
ST. MARK'S SECONDARY SCHOOL	5,000.00
ST. MARTIN SPECIAL SCHOOL	4,000.00

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ST. MARY'S MUNDIKA HIGH SCHOOL	9,000.00
ST. MARYS SCHOOL FOR THE DEAF	33,000.00
ST. MARY'S SCHOOL YALA	30,000.00
ST. MATHEWS NYASIDHI SEC. SCH.	5,000.00
ST. MATHIAS BUSIA SECONDARY SCHOOL	4,000.00
ST. PATRICK SEGERE SECONDARY SCHOOL	252,000.00
ST. PAULS ACADEMY	5,000.00
ST. PAULS AMKORA SECONDARY SCHOOL	5,000.00
ST. PAULS CHEMALAL SEC. SCHOOL	5,000.00
ST. PAULS MBAGA MIXED SECONDARY SCHOOL	138,860.00
ST. PETERS HIGH SCHOOL MUSIKHOMA	5,000.00
ST. PETERS NANGA SEC. SCH.	4,000.00
ST. STEPHENS SIGINGA SECONDARY SCHOOL	5,000.00
ST.ODA SCHOOL FOR THE BLIND	56,000.00
ST.TREZAS BOYS HIGH SCHOOL	5,000.00
STAREHE GIRLS HIGH SCHOOL	40,000.00
TEMUDO SCHOOL	15,000.00
UKWALA HIGH SCHOOL	44,000.00
ULAFU SECONDARY SCHOOL	239,700.00
ULUMBI SECONDARY SCHOOL	5,000.00
UMINA SECONDARY SCHOOL	8,000.00
UMINA SECONDARY SCHOOL	5,000.00
UNYOLO SECONDARY SCHOOL	137,000.00

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USULA MIXED SECONDARY SCHOOL	125,000.00
UTUMISHI ACADEMY	35,000.00
UWASI SECONDARY SCHOOL	181,000.00
UYAWE SECONDARY SCH	5,000.00
UYOMA KOBARE SECONDARY SCHOOL	160,000.00
WAGWER MIXED SECONDARY SCHOOL	27,000.00
XAVARIAN SECONDARY SCHOOL	5,000.00
YALA TOWNSHIP SEC. SCH.	37,000.00
TOTAL	9,031,200.00

20.2. BURSARY - TERTIARY

NAME	AWARD
AFRICAN INSTITUTE OF RESEARCH & DVT STUDIES	17,000.00
AFRICAN NAZARINE UNIVERSITY COLLEGE	12,000.00
ALPHA COMMERCIAL INSTITUTE	76,000.00
ASUMBI T.T.C	83,000.00
BARATON T.T.C	29,000.00
BISHOP HANNINGTON T.T.C MUMIAS	5,000.00
BONDO ECD T.T.C	7,000.00
BONDO TTC	91,000.00
BUGEMA UNIVERSITY - ELGON VIEW COLLEGE - KISII	5,000.00
BUGEMA UNIVERSITY - KAMPALA	5,000.00
BUMBE T.T.I	7,000.00

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BUSAGWA POLYTECHNIC	19,000.00
BUSIA TTC	19,000.00
CATHOLIC UNI OF EAST AFRICA	122,000.00
CATHOLIC UNIVERSITY OF EASTERN AFRICA - KISUMU	10,000.00
CAVENDISH UNIVERSITY	5,000.00
CHUKA UNIVERSITY	29,000.00
CONTINENTAL COLLEGE OF BUSINESS STUDIES	10,000.00
DEANS TEACHERS TRAINING COLLEGE - NRB	7,000.00
DEDAN KIMATHI UNIVERSITY	5,000.00
EGERTON UNIVERSITY	107,500.00
EGERTON UNIVERSITY - (NKR TOWN)	9,000.00
EGERTON UNIVERSITY - (NRB)	9,000.00
EGOJI T.T.C	28,000.00
ELDORET K.M.T.C	8,000.00
ELDORET POLYTECHNIC	16,000.00
ELGON VIEW UNIVERSITY	50,000.00
EREGI T.T.C	19,000.00
F.P.F.K NYAMBARE MISSION COLLEGE	5,000.00
FRIENDS COLLEGE KAIMOSI	22,000.00
FRIENDS KAIMOSI INSTITUTE OF TECHNOLOGY AND RESEARCH	10,000.00
GARISSA T.T.C	7,000.00
GREAT LAKES UNIVERSITY - NRB CAMPUS	5,000.00
GREAT LAKES UNIVERSITY(KSM)	64,000.00

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IMPERIAL DRIVING SCHOOL	7,000.00
INTERLIFE SCHOOL OF RESEARCH & DEVELOPMENT STUDIES	7,000.00
INTERNATIONAL DEVELOPMENT INSTITUTE - AFRICA	10,000.00
INTRAGLOBAL TRAINING INSTITUTE	5,000.00
JARAMOGI OGINGA ODINGA UNIVERSITY OF SCI AND TECH	153,000.00
JOMO KENYATTA UNIVERSITY OF AGRICULTURE & TECHNOLOGY	78,000.00
K.A.S.N.E.B	5,000.00
K.M.T.C - NAIROBI	40,000.00
K.M.T.C KABARNET	7,000.00
K.M.T.C KAKAMEGA	19,000.00
K.M.T.C KILIFI	7,000.00
K.M.T.C KISII	10,000.00
K.M.T.C KISUMU	56,000.00
K.M.T.C KITUI	15,000.00
K.M.T.C LODWAR	15,000.00
K.M.T.C LOITOKTOK	5,000.00
K.M.T.C MANZA	7,000.00
K.M.T.C MERU	15,000.00
K.M.T.C MSAMBWENI	29,000.00
K.M.T.C MURANGA	7,000.00
K.M.T.C NYAMIRA	15,000.00
K.M.T.C PORTREITZ	30,000.00
K.M.T.C WEBUYE	14,000.00

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KAGUMO T.T.C	5,000.00
KAGUMO T.T.C	5,000.00
KAIMOSI ECD T.T.C	7,000.00
KAIMOSI T.T.C	31,000.00
KAMPALA UNIVERSITY	65,000.00
KAMWENJE T.T.C	8,000.00
KARATINA UNIVERSITY	9,000.00
KAREN TECHNICAL TRAINING INST FOR THE DEAF	5,000.00
KCA UNIVERSITY	90,000.00
KENYA COLLEGE OF ACCOUNTANCY- KISUMU	7,000.00
KENYA INST. OF HIGHWAYS & BUILDING TECH	5,000.00
KENYA INSTITUTE OF MANAGEMENT	20,000.00
KENYA INSTITUTE OF MANAGEMENT KISUMU	7,000.00
KENYA INSTITUTE OF SPECIAL EDUCATION	21,000.00
KENYA METHODIST UNIVERSITY	10,000.00
KENYA POLYTECHNIC	8,000.00
KENYA POLYTECHNIC UNIVERSITY COLLEGE	8,000.00
KENYA TECHNICAL TEACHERS COLLEGE	13,000.00
KENYATTA UNIVERSITY	191,000.00
KENYATTA UNIVERSITY- NAKURU	5,000.00
KENYATTA UNIVERSITY(KSM)	5,000.00
KERICHO T.T.C	31,000.00
KIBABII DIPLOMA T.T.C	7,000.00

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KIBABII UNIVERSITY	24,000.00
KIGARI T.T.C	12,000.00
KILIMAMBOGO T.T.C	16,000.00
KISII UNIVERSITY COLLEGE	53,000.00
KISII UNIVERSITY COLLEGE - ELDORET	5,000.00
KISUMU DICECE	43,000.00
KISUMU POLYTECHNIC	142,000.00
KITUI T.T.C	5,000.00
KMTC BONDO	56,000.00
KMTC HOMABAY	24,000.00
KMTC SIAYA	229,000.00
LAIKIPIA UNIVERSITY	14,000.00
LAILE INSTITUTE - KISUMU	7,000.00
LAKE INSTITUTE OF TROPICAL MEDICINE	12,000.00
LANET T.T.C	32,000.00
MAASAI MARA UNIVERSITY	17,000.00
MADDONA T.T.C	8,000.00
MASENO UNIVERSITY	238,000.00
MASENO UNIVERSITY (SIAYA)	4,000.00
MASENO UNIVERSITY(KSM)	4,000.00
MASINDE MULIRO UNIVERSITY OF SCIENCE AND TECHNOLOGY	303,000.00
MERU T.T.C	15,000.00
MERU UNIVERSITY	14,000.00

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MIGORI T.T.C	53,000.00
MILLENIUM DIPLOMA T.T.C	15,000.00
MOI UNIVERSITY	174,000.00
MOI UNIVERSITY - NAIROBI CAMPUS	5,000.00
MOI UNIVERSITY- ODERA OKANGA	10,000.00
MOMBASA POLYTECHNIC UNIVERSITY	5,000.00
MONAO EDUCATION CENTRE	7,000.00
MOSORIOT T.T.C	23,000.00
MT. KENYA UNIVERSITY	42,000.00
MT. KENYA UNIVERSITY - KITALE	5,000.00
MT. KENYA UNIVERSITY - NAKURU	5,000.00
MT. KENYA UNIVERSITY (ELDORET)	8,000.00
MULTI MEDIA UNIVERSITY OF KENYA	34,000.00
MURANG'A T.T.C	25,000.00
NABONGO DIP T.T.C	17,000.00
NABONGO T.T.C	40,000.00
NAIROBI AVIATION COLLEGE	54,000.00
NAIROBI INSTITUTE OF BUSSINESS STUDIES	25,000.00
NAKURU T.T.C	7,000.00
NANGOSIA YOUTH POLYTECHNIC	7,000.00
NAROK T.T.C	12,000.00
NDERE YOUTH POLYTECHNIC	14,000.00
NYANZA CHRISTIAN T.T.C	12,000.00

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NYANZA T.T.C	8,000.00
NYERI K.M.T.C	16,000.00
PREMSE AFRICA DEVELOPMENT INSTITUTE	38,600.00
PWANI UNIVERSITY	40,000.00
RAMOGI INSTITUTE OF ADVANCED TECHNOLOGY - RIAT	61,000.00
REGIONS GROUP COLLEGE	8,000.00
RIFT VALLEY TECHNICAL INSTUTUTE	7,000.00
RONGO UNIVERSITY	29,000.00
SOUTH EASTERN UNIVERSITY	9,000.00
SCATAL E.C.D	8,000.00
SERENGETI INSTITUTE	8,000.00
SHANZU T.T.C	24,000.00
SIAYA ECD TTC	78,000.00
SIAYA INSTITUTE OF TECHNOLOGY	498,000.00
SIGALAGALA TECHNICAL TRAINING INSTITUTE	8,000.00
SKATAL EDUCATION CENTRE	8,000.00
ST. ELIZABETH SCH OF COMM HEALTH NURS.MUKUMU	7,000.00
ST. JOHNS T.T.C - KILIMAMBOGO	7,000.00
ST. JOSEPHS MTC NYABONDO	7,000.00
ST. JOSEPHS TRAINING INSTITUTE	14,000.00
ST. MARKS T.T.C - KIGARI	16,000.00
ST. PAULS UNIVERSITY	10,000.00
ST.MARYS T.T.C	5,000.00

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ST.MICHAEL TRINITY ECD T.T.C	7,000.00
ST.MONICA MEMORIAL T.T.C	7,000.00
STEP UP TRAINING INSTITUTE	8,000.00
STRATHMORE UNIVERSITY	5,000.00
TAMBACH TEACHER COLLEGE	7,000.00
TECHNICAL UNIVERSITY OF KENYA	164,000.00
TECHNICAL UNIVERSITY OFMOMBASA	36,000.00
THIKA K.M.T.C	8,000.00
THOGOTO T.T.C	12,000.00
UNIVERSITY OF ELDORET	93,000.00
UNIVERSITY OF NAIROBI	187,000.00
UNIVERSITY OF NAIROBI - KENYA SCIENCE CAMPUS	5,000.00
UNIVERSITY OF NAIROBI - KISUMU	20,000.00
UTALII COLLEGE (KSM)	8,000.00
UZIMA UNIVERSITY COLLEGE	15,000.00
VIHIGA DICECE	26,500.00
VIHIGA T.T.C	46,000.00
WAKO DRIVING SCHOOL	7,000.00
WILCOS EDUCATION CENTRE	7,000.00
YOLIFA INSTITUTE OF BUSINESS STUDIES	101,000.00
ZETECH COLLEGE NRB	7,000.00
TOTAL	5,608,600.00

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20.3. CDF Mocks

1	CDF Mocks	650,000.00
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20.4. ROADS

	PAYEE	AMOUNT
1	M/s Colaba enterprises ltd	446,625.00
	M/s Colaba enterprises ltd	1,132,692.20
2	Simwot construction co. ltd	903,035.00
3	M/s Sinaga construction co. ltd	835,846.80
4	M/s Got Akara Gen. works co. ltd	812,757.20
5	M/s lunsanberg investments	1,215,128.00
6	M/s Hach Agencies	784,823.80
7	M/s Rouzehen investment ltd	354,204.50
8	M/s Franstone general contractors	230,305.50
9	Simwot construction co. ltd	289,934.00
19	TOTAL	7,005,352.00

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