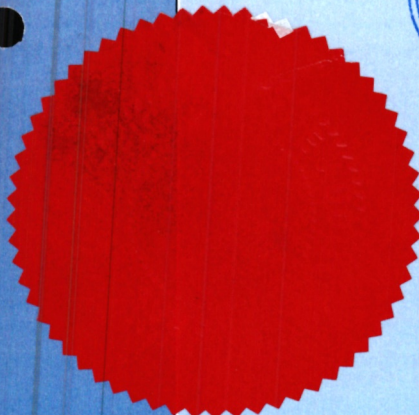




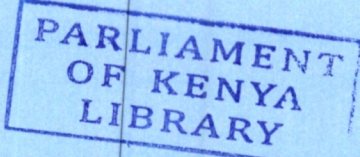
REPUBLIC OF KENYA



passed by the leader of majority party Hon. John Oduor on Tuesday 21.3.17



OFFICE OF THE AUDITOR-GENERAL



**REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
MUHORONI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**



**CONSTITUENCIES DEVELOPMENT FUND – MUHORONI
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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



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2



CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY
Reports and Financial statements
For the year ended June 30, 2015

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The 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:

- a) Constituencies Development Fund Board (CDFB)
- b) Constituency Development Fund Committee (CDFC)

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Henry S. J. Opilo
3.	District Accountant	James Mutekwa



CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY
Reports and Financial statements
For the year ended June 30, 2015

d) Fiduciary Oversight Arrangements

The audit and risk management committee (ARMC) of CDF board provide overall fiduciary oversight on the activities of Muhoroni constituency. The reports and recommendations of ARMC when adopted by the CDF board are forwarded to the constituency development fund committee (CDFC) for action. Any matters that require policy guidance are forwarded by the board to the cabinet secretary and national assembly select committee.

CDFC Members as gazetted during the financial year ended 30th June 2015 are listed below.

NAME	ID NUMBER	POSITION
1. John OkwamaNgere	3950098	Chairman
2. James MugaOpiyo	24376141	Member
3. Paul OlooAluoch	6794269	Member
4. Saline Chepkorir	31046202	Member
5. Jane A. Achieng'	9181235	Member
6. Eunice AdhiamboOdago	2557305	Member
7. Hamid Ismail Ahmed	27744169	Member
8. Samson O. Adero	2579696	Member
9. Solomon Abwaku	9148897	Member(Deputy County Commissioner)
10. Henry Opilo	13660781	Secretary (Fund Account Manager)



CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY
Reports and Financial statements
For the year ended June 30, 2015

e) Entity Headquarters

Muhoroni CDF
P.O. Box 60,
Chemelil
Kisumu Sugar Belt Union offices
Awasi- Nandi Hills Highway
Kisumu,
Kenya

f) Entity Contacts

Telephone: 0721 967624
E-mail: Muhoroni cdf@go.ke
Website: www.go.ke

g) Entity Bankers

Kenya Commercial Bank
Muhoroni Branch
A/C NO.1104058669
P.O. Box 113,
Muhoroni

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

CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY

Reports and Financial statements

For the year ended June 30, 2015

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

It has been a great honour to have presided over the CDFC, Muhoroni constituency for the second financial year of 2014/2015, particularly at a time of such important change to the macroeconomic policy framework of our country.

CDF has been in the spotlight with increased pressure from constituents on delivery of tangible projects on time to spur rapid economic growth in our constituency, which unfortunately ranks poorly on the countries poverty index.

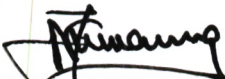
MuhoroniCDFC has tried its best to ensure uniform allocation of funds to all corners of the constituency to tackle the perennial problems of poor road network, flooding and lack of classrooms and administration blocks in school across the constituency. We paid specific attention to ang'wecha stream which has been racking havoc during rain seasons in miwani division covering miwani and Ombeyi ward. Flash floods that have been a yearly experience will be a thing of the past now. We have had a good year where we gravelled two major roads i.e. otho-wangaya road and mibasi-mikiria roads among others. We have had new classrooms and administration blocks build and some old ones renovated across the constituency.

We would like to thank our patron, the honourable MP James Onyango Koyoo, for his visionary leadership and continued support in ensuring the CDFC achieves its mandate through fundraisers that have seen even bigger projects achieved in Achege girls (construction of Dining hall and Kitchen) and Koru girls secondary schools (construction of a storey dormitory) through co funding. We also wish to thank him for having backed our policy of full sponsorship for students that qualified to join national schools. This has motivated our children to work harder in their primary schools and this has led to improved education indices in our constituency.

Without a doubt the most difficult issue has been balancing the various constituency interests against a limited allocation from the board. We have however endeavoured to ensure fairness and public participation by embarking on a three week long opinion seeking and project identification mission around the constituency before we compute our financial year 2015/2016 project list.

We are positive that with an enhanced allocation based on the improved national budget we will be able to achieve even more in the coming months and years.

Thank you.



John Okwama Ngere

Chairman, Muhoroni CDFC.

III. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government 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 Muhoroni 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, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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 Muhoroni 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 Muhoroni CDF financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2015, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Muhoroni 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 Muhoroni 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 Muhoroni CDF financial statements were approved and signed on 16th September 2015.


.....
John Okwama Ngere
Chairman - CDFC


.....
Fund Account Manager



REPUBLIC OF KENYA

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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-MUHORONI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Muhoroni Constituency set out on pages 7 to 23, which comprise statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation recurrent and development 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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1. Bank Balance

Included in the bank statement is Kshs.397,805 in respect of payments in the bank statements not yet recorded in the cash book thus understating the bank balance for the period. In the circumstance, the accuracy of cash and bank balance of Kshs.30,758,871 could not be confirmed.

2. Roads Project

Included in the other grant and transfers figure of Kshs.48,047,149 is Kshs.5,237,328 in respect of hire of trucks to transport murram for Miwani to Wangaya road and also install culverts along the same road. The following were noted:

- i. Payments were made to various contractors without inspection and acceptance reports which was contrary to Section 17 of the Public Procurement and Disposal Regulations 2006.
- ii. The Constituency Fund did not involve the line ministry which in this case could have been Kenya Rural Roads Authority (KURA) as the project management thus this was contrary to the Constituencies Amendment Act 2013.
- iii. No schedules were availed to support payments on the hire of trucks, for audit verification.
- iv. No bill of quantities were made available for the above projects on roads thus we were unable to confirm what works were to be done.
- v. Quotations were not availed for cash book payment voucher numbers 31 of 23/8/14 for Kshs.832,000, 107 of 28/12/14 for Kshs.550,000.
- vi. One Local Service Order (LSO) number 0576743 was used to support two payment vouchers cash book voucher numbers 127 of 02/3/15, payee Bralens Agencies Limited for Kshs.1,430,000 and voucher number 164 of 3/3/15, payee Benfelcal Enterprises Company Limited Kshs.1,430,000 respectively. It was not clear how different contractors could share the same Local service Order (LSO) for different works.

The residents of Muhoroni Constituency Development Fund did not receive value for the money used on the road projects.

3. Supply of Furniture

Included in the other transfers to other government units figure of Ksh.28,250,000 is Kshs.440,000 paid to a furniture centre for procure of staff chairs and tables for Obumba Mixed Secondary School during 2013/2014.The following were noted:

- i. No evidence was availed by the management of Muhoroni Constituency Development Fund to confirm that purchase of staff chairs and tables was a case of emergency.
- ii. It was unclear as to how the contractor was identified to supply the staff chairs and tables to Obumba Mixed Secondary School.
- iii. The payment of Kshs.440,000 was made without a report of the members of inspection and acceptance committee.
- iv. No bill of quantities was availed for our audit to confirmation the specification of the chairs and tables that were procured.
- v. No explanation was availed as to why the money could not be channelled to the school to do its own procurement.

The Fund management may have procured substandard chairs and tables as a result the propriety of Kshs.440,000 could not be confirmed.

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 Constituencies Development Fund - Muhoroni Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and the Constituencies Development Fund Act, 2013

Other Matter

1. Budget implementation Analysis

The fund had budgeted to spend Kshs.110,994,169 on projects but spent Kshs.71,662,907 as detailed below:

Items	No of approved projects	Budgeted Amount	No of projects done	Actual Disbursement	Undisbursed amount	Over disbursed amount	% Level of Absorption
Administration		9,915,741		8,654,051	1,261,690		87
Bursary		15,000,000		15,505,312		505,312	103
Secondary schools	10	45,000,000	5	13,196,678	31,803,322		29
Primary schools	15	21,287,931	10	18,100,000	3,187,931		85
Water	2	2,000,000	2	1,990,365	9,635		100
Environment	1	1,595,119	1	1,500,000	95,119		94
Emergency	-	5,400,259		3,022,995	2,377,264		56
Sports	4	1,595,119	2	820,000	775,119		51
Health	1	1,000,000	1	800,000	200,000		80
Electricity	1	1,000,000	1	2,725,346		1,725,346	273
Security		1,500,000		737,515	762,485		49
Roads	3	5,700,000	3	4,610,000	1,090,000		81
Total	37	110,994,169	25	71,662,262	41,562,565	2,230,658	65

The following were noted:

- i. The actual expenditure was Kshs.71,662,262 against a budget of Kshs.110,994,169 achieving 65% absorption.
- ii. The constituency under spent on ten (10) items with a total expenditure of Kshs.41,562,565 and overspent on two (2) items with a total of Kshs.2,230,658.
- iii. The expenditure shows that other electricity had the highest over expenditure and no explanation was provided for the material variation, and neither were reallocations regularized through supplementary budget before the end of the financial year.
- iv. The Included in the total payments of Kshs.122,476,588 in the statements of receipts and payments is expenditure of Kshs.19,698,196 which relates to 2013-2014 which were rolled over to the financial year 2014-2015.
- v. As at 30th June 2015, the reconciled bank balance was Kshs.30,758,871, however some of the projects were not undertaken. The public did not receive the services as provided for in the approved budget.

The public did not received the services as provided for in the approved budget.

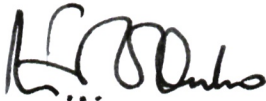
2. Hiring of Excavator

Included in the other Grant and transfers figure of Kshs.48,047,149 is Kshs.3,164,000 paid to Solar World East Africa for carry out excavation services for purposes of distillation of Angwecha Bridge. The following were noted:

- i. It was unclear as to how the contractor was identified.
- ii. The management did not involve the line ministry as per the Constituency Development Fund Act 2013.
- iii. Payments was made without the inspection and acceptance team thus this was contrary to section 17 of the Public procurement and Disposal Regulations 2006.
- iv. No Bill of Quantities were availed for the above project to ascertain what was to be carried out.
- v. For payment voucher number 98 of 12/12/14, it was not established as to how they arrived at a mobilisation fee of excavator from Nairobi to Kisumu for Kshs.150,000 and 175 machine hours at a rate of Kshs.5,500 totalling Kshs.962,500.
- vi. The management of the fund did not disclose where the excavator was to work for 175 machine hours.

The residents did not receive value for the money used on the above projects.

My opinion is not qualified in respect of these matters.



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

Nairobi

October 2016



CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY
Reports and Financial statements
For the year ended June 30, 2015

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR

ENDED 30.06.2015

2014-2015
Kshs

2013-2014
Kshs

RECEIPTS

NOTE

Transfers from CDF board-AIEs' Received

1

129,560,760.15

72,536,091.60

Proceeds from Sale of Assets

Other Receipts

2

0

800,000.00

TOTAL RECEIPTS

129,560,760.15

73,336,091.60

PAYMENTS

Compensation of Employees

3

3,582,366.40

1,361,000.00

Use of goods and services

4

10,378,433.98

5,725,896.30

Committee meeting allowances

5

2,940,000.00

2,610,000.00

Transfers to Other Government Units

6&16

28,250,000.00

24,948,933.50

Other grants and transfers

7&17

48,047,149.80

15,963,641.40

Social Security Benefits

8

10,640.00

116,940.00

Acquisition of Assets

9&18

29,267,998.43

8,702,040.54

TOTAL PAYMENTS

122,476,588.61

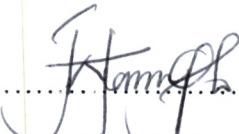
59,428,451.74

SURPLUS/DEFICIT

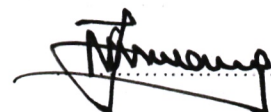
7,084,171.54

13,907,639.86

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 16th September 2015 and signed by:



FUND ACCOUNT MANAGER



CHAIRMAN CDFC

CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY
Reports and Financial statements
For the year ended June 30, 2015


STATEMENT OF FINANCIAL ASSETS AS AT 30.06.2015

	NOTE	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10	30,758,871.11	19,484,149.00
Outstanding Imprests	11	357,049.00	214,047.00
Cash Equivalents (e.g. sale of tender doc held in bankers cheque)	12		
TOTAL FINANCIAL ASSETS		<u>31,115,920.11</u>	<u>19,698,196.00</u>
REPRESENTED BY			
Fund balance b/fwd 1st July 2014	12	19,484,149.00	4,490,755.95
Surplus/Deficit for the year (from statement of receipt & expenditure)		7,084,171.54	13,907,639.86
Prior year adjustments	13	4,547,599.57	(1,299,800.19)
NET ASSETS		<u>31,115,940.11</u>	<u>19,698,196.00</u>

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 16th September 2015 and signed by:



FUND ACCOUNT MANAGER



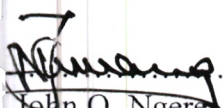
CHAIRMAN CDPC

CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY
Reports and Financial statements
For the year ended June 30, 2015

SUMMARY STATEMENT OF APPROPRIATION FOR YEAR ENDED 30TH JUNE 2015

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	111,280,169.00	18,280,591.00	129,560,760	122,476,588.67	7,084,171.33	
Proceeds from sale of assets	0					
Other receipts	0					
TOTAL RECEIPTS	111,280,169.00	18,280,591.00	129,560,760	122,476,588.67	7,084,171.33	
Compensation of Employees	1,800,000.00	1,782,366.40	3,582,366.40	3,582,366.40	0	100%
Use of goods and services	3,156,745.00	7,221,688.98	10,378,433.98	10,378,433.98	0	100%
Committee Members Expenses	2,548,000.00	392,000.00	2,940,000.00	2,940,000.00	0	100%
Transfers to Other Government Units	65,450,000.00	(37,200,000.00)	28,250,000.00	28,250,000.00	0	100%
Other grants and transfers	19,595,119.00	35,498,842.13	55,093,961.13	48,047,149.80	7,046,811.33	87.20%
Social Security Benefits	48,000.00	0	48,000.00	10,640.00	37,360.00	23.17%
Acquisition of Assets	18,682,305.00	10,585,693.43	29,267,998.43	29,267,998.43	0	100%
Other Payments						
TOTALS	111,280,169.00	18,280,591.00	129,560,759.94	122,476,588.67	7,084,171.33	

The entity financial statements were approved on 16th September 2015 and signed by:


 John O. Ngere
Chairman CDFC


 Henry Opilo
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY

Reports and Financial statements

For the year ended June 30, 2015

**MUHORONI CONSTITUENCY DEVELOPMENT FUND
CASHFLOW STATEMENT FOR PERIOD ENDED 30.06.2015**

		2014-2015	2013-2014
Receipts for operating Activities	NOTE		
Transfers from Other Government Entities	1	129,560,760.15	72,536,091.60
Other Revenues	2	<u>0</u>	<u>800,000.00</u>
		129,560,760.15	73,336,091.60
Payments for operating expenses			
Compensation of Employees	3	3,582,366.40	1,361,000.00
Use of goods and services	4	12,978,433.98	5,725,896.30
Committee Expenses	5	2,940,000.00	2,610,000.00
Transfers to Other Government Units	6	28,250,000.00	24,948,933.50
Other grants and transfers	7	45,447,149.80	15,963,641.40
Social Security Benefits	8	10,640.00	116,940.00
		<u>0</u>	<u>-</u>
Adjusted for:		93,208,590.18	29,728,900.85
Adjustments during the year	13	4,547,599.57	(1,299,800.19)
Net cash flow from operating activities		40,899,769.54	44,906,990.94
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	9	(29,267,998.43)	(29,699,550.89)
Net cash flows from Investing Activities		(29,267,998.43)	(29,699,550.89)
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities			-
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENT		11,631,771.11	15,207,440.05
Cash and cash equivalent at beginning of the year		19,484,149.00	4,490,756.06
Cash and cash equivalent at end of the year		31,115,920.11	19,698,196.11

VI. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting 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 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.

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

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

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, 2015.

CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY
Reports and Financial statements
For the year ended June 30, 2015

I NOTES TO THE FINANCIAL STATEMENTS

GFS CODES

1330400 NOTE 1 TRANSFERS FROM CDF BOARD

	Description	2014 - 2015 Kshs	2013 - 2014 Kshs
1330407	Normal Allocation		
	AIE NO A796515	25,748,542.00	28,876,755.60
	AIE NO A797092	19,748,542.50	2,000,000.00
	AIE NO A790800	27,748,542.25	41,659,336.00
	AIE NO A796926	10,000,000.00	-
	AIE NO	46,315,133.40	
1330408	Conditional grants		
	AIE NO...		-
	AIE NO...		-
	TOTAL	129,560,760.15	72,536,091.60

1400000 NOTE 2 OTHER REVENUES

	2014 - 2015 Kshs	2013 - 2014 Kshs
1410107 Interest Received		
1410405 Rents		
1420601 Sale of tender documents		
Other Receipts Not Classified		
1450207 Elsewhere	0	800,000.00
Total	0	800,000.00

2110000 NOTE 3 COMPENSATION OF EMPLOYEES

	2014 - 2015 Kshs	2013 - 2014 Kshs
2110201 Basic wages of contractual employees	1,193,020.00	1,361,000.00
2110202 Basic wages of casual labor	2,389,346.40	-
2110301 House allowance		-
2110314 Transport allowance		-
2110320 Leave allowance		-
2110326 Other personnel payments		-
Total	3,582,366.40	1,361,000.00

CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY
Reports and Financial statements
For the year ended June 30, 2015

2200000 NOTE 4 USE OF GOODS AND SERVICES

		2014 - 2015	2013 - 2014
		Kshs	Kshs
2210100	Utilities, supplies and services	998,070.00	8,000.00
2210104	Office rent	-	-
2210200	Communication, supplies and services	180,000.00	288,000.00
2210300	Domestic travel and subsistence	249,600.00	-
2210500	Printing, advertising and information supplies & services	1,056,963.00	150,800.00
2210600	Rentals of produced assets	-	-
2210700	Training expenses	1,302,380.00	-
2210800	Hospitality supplies and services	480,520.00	-
2210900	Insurance costs	-	-
2211000	Specialized materials and services	-	-
2211100	Office and general supplies and services	1,118,233.00	772,453.00
2211200	Fuel ,oil & lubricants	5,874,000.00	650,000.00
2211300	Other operating expenses	371,570.00	-
2220100	Routine maintenance – vehicles and other transport equipment	1,272,147.98	3,856,643.30
2220200	Routine maintenance – other assets	74,950.00	-
	TOTAL	12,978,433.98	5,725,896.30

2210800 NOTE 5 CDFC EXPENSES

	Description	2014 - 2015	2012-2013
		Kshs	Kshs
2210802	Other committee expenses	1,654,000.00	642,000.00
2210809	Committee allowance	1,286,000.00	1,968,000.00
	TOTAL	2,940,000.00	2,610,000.00

2630200 NOTE 6 TRANSFER TO OTHER GOVERNMENT ENTITIES

		(See sub note 16)			
	Description	sub note	2014 - 2015	2013 - 2014	
			Kshs	Kshs	
2630204	Transfers to primary schools	16.1	22,750,000.00		
2630205	Transfers to secondary schools	16.2	5,500,000.00	24,098,933.50	
2630206	Transfers to Tertiary institutions			850,000.00	
2630207	Transfers to Health institutions				
	TOTAL		28,250,000.00	24,948,933.50	

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CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY
Reports and Financial statements
For the year ended June 30, 2015

2640000 NOTE 7		OTHER GRANTS AND OTHER PAYMENTS			
		(See sub note 17)		2014 - 2015	2013 - 2014
		Sub note		Kshs	Kshs
2640101	Bursary –Secondary	17.1		11,904,312.00	7,308,544.00
2640102	Bursary –Tertiary	17.2		3,595,000.00	
2640104	Bursary-Special schools				
2640105	Mocks & CAT				
2640504	Water	17.3		1,588,025.00	1,167,459.40
2640505	food security				
2640506	Electricity	17.4		2,829,106.00	69,969.00
2640507	Security				1,098,827.00
2640508	Roads	17.5		13,683,763.00	4,916,062.00
2640509	Sports	17.6		820,000.00	404,020.00
2640510	Environment	17.7		5,626,500.00	
2640200	Emergency Projects	17.8		<u>5,400,443.80</u>	<u>998,760.00</u>
		TOTAL		45,447,149.80	15,963,641.40

2120000 NOTE 8			2014 - 2015	2013 - 2014
			Kshs	Kshs
2120101	Employer contribution to NSSF		10,640.00	116,940.00
		TOTAL	10,640.00	116,940.00

3100000 NOTE 9		ACQUISITION OF ASSETS			
		<u>Non Financial Assets</u>		2014 - 2015	2012-2013
		Sub note		Kshs	Kshs
3110102	Purchase of Buildings				
3110202	Construction of Buildings	18		29,267,998.43	8,702,040.54
3110302	Refurbishment of Buildings				
3110701	Purchase of Vehicles				
3110704	Purchase of Bicycles & Motorcycles				
3110801	Overhaul of Vehicles				
3111001	Purchase of Office furniture and fittings				
3111002	Purchase of computers ,printers and other IT equipments				
3111005	Purchase of photocopier				
3111009	Purchase of other office equipments				
3111112	Purchase of soft ware				
3130101	Acquisition of Land				
		TOTAL		29,267,998.43	8,702,040.54

CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY
Reports and Financial statements
For the year ended June 30, 2015

NOTE 10 BANK BALANCES

Name of Bank, Account No. & currency	2014- 2015	2013-2014
	Kshs	Kshs
Kenya Commercial Bank, Muhoroni A/C1104058669	30,758,891.11	19,484,149.00
Total	30,758,891.11	19,484,149.00

NOTE 11 OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>
Name of Officer: Henry Opilo	400,000.00	357,049.00
Name of Officer		
Name of Officer		
Name of Officer		
Name of Officer		
Name of Officer		
Total	400,000.00	357,049.00

NOTE 12 BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	19,484,149.00	4,398,568.06
Cash in hand		-
Cash equivalents (short-term deposits)		-
Imprest		92,188.00
Receivables		-
Payables		-
Total	19,484,149.00	4,490,756.06



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CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY
Reports and Financial statements
For the year ended June 30, 2015

NOTE 13 PRIOR YEAR ADJUSTMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank accounts		-
Cash in hand		-
Cash equivalents (short-term deposits)		-
Imprests		-
Receivables		-
Payables		-
Others	4,547,619.57	(1,299,800.19)
Total	4,547,619.57	(1,299,800.19)

The figure of Ksh4,547,619.57 is as a result of cash book adjustments for reconciling items i.e. the adjustments led to an increase cashbook bank balance as tabulated below

Date	Action	Amount
27.06.2015	Stale cheque no 4304 reversed	78,756.00
27.06.2015	Stale cheque no 4309 reversed	14,721.60
27.06.2015	Stale cheque no 4313 reversed	19,642.00
27.06.2015	Stale cheque no 4373 reversed	1,360.00
27.06.2015	Stale cheque no 4374 reversed	2,000.00
27.06.2015	Stale cheque no 4377 reversed	4,630.00
27.06.2015	Stale cheque no 4490 reversed	20,000.00
27.06.2015	Stale cheque no 4511 reversed	6,043.00
27.06.2015	Stale cheque no 4532 reversed	6,043.00
27.06.2015	Stale cheque no 4533 reversed	487,399.00
27.06.2015	Stale cheque no 4553 reversed	6,043.00
27.06.2015	Stale cheque no 4561 reversed	3,781.00
27.06.2015	Stale cheque no 4591 reversed	20,752.00
27.06.2015	Stale cheque no 4593 reversed	11,431.30
27.06.2015	Stale cheque no 4595 reversed	108,506.00
27.06.2015	Stale cheque no 4596 reversed	32,551.80
27.06.2015	Stale cheque no 4599 reversed	47,154.70
27.06.2015	Stale cheque no 4629 reversed	6,043.00
27.06.2015	Stale cheque no 4724 reversed	118,265.40
27.06.2015	Stale cheque no 4725 reversed	35,479.62
27.06.2015	Stale cheque no 4727 reversed	51,059.25
27.06.2015	Stale cheque no 4728 reversed	15,317.75
27.06.2015	Stale cheque no 4739 reversed	138,703.50
27.06.2015	Stale cheque no 4740 reversed	41,611.10
27.06.2015	Stale cheque no 4743 reversed	102,472.45
27.06.2015	Stale cheque no 4744 reversed	341,574.75
27.06.2015	Stale cheque no 4751 reversed	46,526.68
27.06.2015	Stale cheque no 4755 reversed	17,743.35
27.06.2015	Stale cheque no 4768 reversed	6,043.00
27.06.2015	Stale cheque no 4777 reversed	15,000.00
27.06.2015	Stale cheque no 4781 reversed	20,000.00



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CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY

Reports and Financial statements

For the year ended June 30, 2015

27.06.2015	Stale cheque no 4785 reversed	15,000.00
27.06.2015	Stale cheque no 4795reversed	15,000.00
27.06.2015	Stale cheque no 4810reversed	10,000.00
27.06.2015	Stale cheque no 4818reversed	10,000.00
27.06.2015	Stale cheque no 4842reversed	20,000.00
27.06.2015	Stale cheque no 4844reversed	10,000.00
27.06.2015	Stale cheque no 4845reversed	10,000.00
27.06.2015	Stale cheque no 4860reversed	30,000.00
27.06.2015	Stale cheque no 4862reversed	30,000.00
27.06.2015	Stale cheque no 4869reversed	176,250.00
27.06.2015	Stale cheque no 4884reversed	124,793.00
27.06.2015	Stale cheque no 4885reversed	415,967.00
27.06.2015	Stale cheque no 4892reversed	4,753.00
27.06.2015	Stale cheque no 4903reversed	20,000.00
27.06.2015	Stale cheque no 4905 reversed	369,607.00
01.07.2014	Stale cheque no4357 reversed	305,660.00
27.06.2015	Stale cheque no 4172 reversed	230,518.00
27.06.2015	Stale cheque no 4354 reversed	53,019.00
09.04.2015	Stale cheque no 4175reversed	186,661.00
09.04.2015	Stale cheque no 4181 reversed	203,894.00
09.04.2015	Stale cheque no 4302 reversed	365,760.00
09.04.2015	Stale cheque no 4316 reversed	345,279.00
	TOTAL	4,547,619.57

NOTE 14

FIXED ASSETS REGISTER

NAME OF ASSET	COST	CONDITION
Muhoroni constituency office block	17, 000,000	Good
Motor grader CAT 140H GKA608V	18,005,520	Good
Toyota Hillux Double Cabin GKB 074C	4,900,000	Good
Motor Cycle	95,000	Good
Assorted office furniture and equipment	268,000	Good
Assorted electronics and computers	112,000	Good
TOTAL	40,380,520	

NOTE 15

RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

AMOUNT	FINANCIAL YEAR
27,748,542.25	2014/2015

CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY**Reports and Financial statements****For the year ended June 30, 2015****NOTE 6 : TRANSFER TO OTHER GOVERNMENT UNITS****SUB NOTE 16.1 TRANSFER TO PRIMARY SCHOOLS**

No	Project/Institution	Amount
1	KIBOS PRIMARY SCHOOL	1,700,000.00
2	ST JOSEPHS NGULA PRI SCHOOL	1,500,000.00
3	SIMBI LUORA PRIMARY SCHOOL	1,200,000.00
4	GUL PRIMARY SCHOOL	1,700,000.00
5	MINYANGE PRIMARY SCHOOL	1,000,000.00
6	YAWO PRIMARY SCHOOL	1,000,000.00
7	MAREGA PRIMARY SCHOOL	1,000,000.00
8	KIPCHORIAN PRIMARY SCHOOL	1,700,000.00
9	GATUNDU PRIMARY SCHOOL	1,450,000.00
10	LWALA PRIMARY SCHOOL	1,000,000.00
11	TONDE PRIMARY SCHOOL	1,000,000.00
12	MAREGA PRIMARY SCHOOL	750,000.00
13	TONDE PRIMARY SCHOOL	750,000.00
14	GUL PRIMARY SCHOOL	750,000.00
15	ST JOEPHS NGULA PRIMARY SCHOOL	650,000.00
16	GATUNDU PRIMARY SCHOOL	1,000,000.00
17	LWALA PRIMARY SCHOOL	900,000.00
18	MINYANGE PRIMARY SCHOOL	650,000.00
19	KIPCHORIAN PRIMARY SCHOOL	750,000.00
20	SIMBI LUORA PRIMARY SCHOOL	800,000.00
21	YAWO PRIMARY SCHOOL	750,000.00
22	KIBOS PRIMARY SCHOOL	750,000.00
	TOTAL	22,750,000.00

SUB NOTE 16.2 TRANSFERS TO SECONDARY SCHOOLS

No	Project/Institution	Amount
1	ST JOHNS LWALA SEC SCHOOL	2,000,000.00
2	ST STEPHENS MENARA HIGH SCHOOL	3,500,000.00
	TOTAL	5,500,000.00

CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY

Reports and Financial statements

For the year ended June 30, 2015

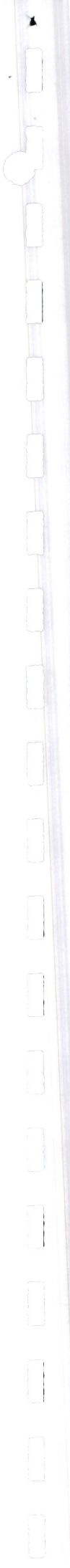
OTHER GRANTS AND TRANSFERS

SUB NOTE 17.1 BURSARIES TO SECONDARY SCHOOLS

NO	F/YEAR	INSTITUTION	CQ NUMBERS	AMOUNT	REMARKS
1	2013/2014	ALLIANCE GIRLS HIGH SCHOOL	4642	327,921.00	SECONDARY
2	2013/2014	BURSARY	4659-4661	162,626.00	SECONDARY
3	2013/2014	NGENY SPECIAL SCHOOL	4722	220,000.00	SECONDARY
4	2013/2014	BURSARY	4908-4939	2,960,160.00	SECONDARY
5	2014/2015	BURSARY	5000-5040	2,717,585.00	SECONDARY
6	2013/2014	BURSARY	5049-5060	505,048.00	SECONDARY
7	2013/2014	NGIYA HIGH SCHOOL	5067	73,902.00	SECONDARY
8	2013/2014	BURSARY MOI NYABOHANE GIRLS	5068	68,000.00	SECONDARY
9	2013/2014	KISUMU GIRLS HIGH SCHOOLS	5110	76,174.00	SECONDARY
10	2013/2014	MBITA HIGH SCHOOL	5112	62,100.00	SECONDARY
11	2013/2014	MBITA HIGH SCHOOL	5113	62,100.00	SECONDARY
12	2014/2015	MASENO SCHOOL	5117	100,000.00	SECONDARY
13	2014/2015	ST JOSEPHS SCHOOL	5118	20,000.00	SECONDARY
14	2014/2015	KISUMU BOYS HIGH SCHOOL	5119	55,000.00	SECONDARY
15	2014/2015	ST JOSEPHS SCHOOL	5120	63,696.00	SECONDARY
16	2014/2015	BURSARY	5185-5281	4,410,000.00	SECONDARY
17	2014/2015	MINGO GIRLS SCHOOL	5302	20,000.00	SECONDARY
				19,094,312.00	

SUB NOTE 17.2 BURSARIES TO TERTIARY INSTITUTIONS

NO	F/YEAR	INSTITUTION	CQ NUMBERS	AMOUNT	REMARKS
1	2013/2014	BURSARY	4643-4647	140,000.00	COLLEGES
2	2013/2014	EGOJI TTC	4665	30,000.00	COLLEGES
3	2013/2014	BURSARY	4770-4800	1,675,000.00	COLLEGES
4	2013/2014	BURSARY	4801-4856	730,000.00	COLLEGES
5	2013/2014	BURSARY	4857-4872	660,000.00	COLLEGES
6	2013/2014	JKUAT	4967	20,000.00	COLLEGES
7	2013/2014	UNIVERSITY OF KABIANGA	4969	30,000.00	COLLEGES
8	2013/2014	BURSARY	4979-4988	300,000.00	COLLEGES
9	2013/2014	MUHORONI REGIONAL COLLEGE	5071	10,000.00	COLLEGES
			TOTAL	3,595,000.00	



The following information is provided for your reference:
 The total number of items is 1234.
 The total value is \$5678.90.
 The average value per item is \$4.61.
 The maximum value is \$123.45.
 The minimum value is \$0.12.
 The standard deviation is \$1.23.
 The variance is \$1.51.
 The coefficient of variation is 0.27.
 The skewness is 0.12.
 The kurtosis is 0.05.
 The range is \$123.33.
 The interquartile range is \$1.23.
 The median is \$0.56.
 The mode is \$0.12.
 The mean is \$4.61.
 The standard error of the mean is \$0.12.
 The confidence interval is \$4.37 to \$4.85.
 The hypothesis test results are as follows:
 Null hypothesis: $\mu = 0$
 Alternative hypothesis: $\mu > 0$
 Test statistic: $t = 12.34$
 P-value: 0.0001
 Conclusion: Reject the null hypothesis.

CONSTITUENCIES DEVELOPMENT FUND-MUHORONI CONSTITUENCY**Reports and Financial statements**

For the year ended June 30, 2015

SUB NOTE 17.3**2640504: WATER PROJECTS**

No	Project/Institution	Amount
1	PLUMBING WORKS AT AP LINE CHEMELIL MARKET	125,720.00
2	PLUMBING WORKS AT OPUK OKO WATER PROJECT	442,095.00
3	CONSTRUCTION OF BOREHOLE, PLUMBING AND SUPPLY OF PUMP AT UPPER MTWALA	1,020,210.00
	TOTAL	1,588,025.00

SUB NOTE 17.4 OTHER GRANTS AND TRANSFERS**2640506: ELECTRICITY PROJECTS**

No	Project/Institution	Amount
1	PAYMENT TO KPLC FOR POWER SUPPLY AT KORU PRIMARY SCHOOL	36,140.00
2	PAYMENT TO KPLC FOR POWER SUPPLY AT MENARA PRIMARY SCHOOL	34,980.00
3	PAYMENT TO KPLC FOR POWER SUPPLY AT KIBIGORI PRIMARY SCHOOL	34,980.00
4	PAYMENT TO KPLC FOR POWER SUPPLY AT SAOSET PRIMARY SCHOOL	34,980.00
5	PAYMENT TO KPLC FOR POWER SUPPLY AT ODUWO PRIMARY SCHOOL	34,980.00
6	PAYMENT TO KPLC FOR POWER SUPPLY AT GUL PRIMARY SCHOOL	34,980.00
7	PAYMENT TO KPLC FOR POWER SUPPLY AT MAGARE PRIMARY SCHOOL	34,980.00
8	PAYMENT TO KPLC FOR POWER SUPPLY AT PADRE PIO MASOGO GIRLS	37,480.00
9	PAYMENT TO KPLC FOR POWER SUPPLY AT GATUNDU PRIMARY SCHOOL	34,980.00
10	PAYMENT TO KPLC FOR POWER SUPPLY AT NYATAO PRIMARY SCHOOL	34,980.00
11	PAYMENT TO KPLC FOR POWER SUPPLY AT CHEMELIL POLICE STATION	34,980.00
12	ELECTRICAL WORKS AT CHEMELIL POLICE STATION	197,629.20
13	ELECTRICAL WORKS AT CHEMELIL POLICE STATION	70,532.00
14	ELECTRICAL WORKS AT AYIECHO OLWENY SECONDARY SCHOOL	247,130.00
15	ELECTRICAL WORKS AT PADRE PIO MASOGO GIRLS	261,163.00
16	PAYMENT TO KPLC FOR POWER SUPPLY AT OYANI PRIMARY SCHOOL	34,980.00
17	PAYMENT TO KPLC FOR POWER SUPPLY AT MASHAMBANI DISPENSARY	34,980.00
18	PAYMENT TO KPLC FOR POWER SUPPLY AT JABER DISPENSARY	35,480.00

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19	PAYMENT TO KPLC FOR POWER SUPPLY AT YAGO PRIMARY SCHOOL	34,980.00
20	PAYMENT TO KPLC FOR POWER SUPPLY AT MASHAMBANI PRIMARY SCHOOL	34,980.00
21	PAYMENT TO KPLC FOR POWER SUPPLY AT UPPER MTWALA WATER PROJECT	384,790.00
22	PAYMENT TO KPLC FOR POWER SUPPLY AT MASOGO POLICE POST	37,480.00
23	JOPROPER ELECTRICAL	157,760.00
24	PAYMENT TO KPLC FOR POWER SUPPLY AT CHEPTUIYET PRIMARY SCHOOL	34,980.00
25	PAYMENT TO KPLC FOR POWER SUPPLY AT SONGHOR DISPENSARY	35,480.00
26	ELECTRIC WORKS AT OPUK OKO WATER PROJECT	40,000.00
27	WIRING OF CLASSROOMS AT OYANI PRIMARY SCHOOL	120,408.00
28	WIRING OF CLASSROOMS AT LWALA PRIMARY SCHOOL	74,704.00
29	WIRING OF TWO CLASSROOMS AT MILENYE PRIMARY SCHOOL	178,872.00
30	WIRING OF THREE CLASSROOMS & ADMIN AT GOT RUKU PRIMARY SCHOOL	197,587.00
31	WIRING OF TWO CLASSROOMS AT GATUNDU PRIMARY SCHOOL	112,102.00
32	WIRING OF TWO CLASSROOMS AT NYANGORE PRIMARY SCHOOL	114,648.80
	TOTAL	2,829,106.00

SUB NOTE 17.5 OTHER GRANTS AND TRANSFERS**2640508: ROADS**

NO	PROJECT/ACTIVITY	AMOUNT
1	HIRE OF GRADERS,COMPACTORS AND TRUCKS FOR MURRAM HAULAGE,SPREADING AND COMPACTING IN THE CONSTITUENCY	4,870,435
2	PURCHASE OF FUEL USED DURING ROAD CONSTRUCTION	1,000,000
3	RENTAL CHARGES FOR MURRAM EXTRACTION SITES	1,910,000
4	BUILDING OF GABIONS,BRIDEGS AND CULVERTS	5,903,328
	TOTAL	13,683,763

SUB NOTE 17.6 OTHER GRANTS AND TRANSFERS**2640509: SPORTS**

No	Project/Institution	Amount
1	MUHORONI EDUCATION IMPROVEMENT A/C	420,000.00
2	DEO MUHORONI	400,000.00

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SUB NOTE 17.7 OTHER GRANTS AND TRANSFERS
2640510: ENVIRONMENT

No	Project/Institution	Amount
1	DESEALTING ,EXPANSION AND VEGETATION REMOVAL AT ANGWECHA STREAM	5,626,500

SUB NOTE 17.8 OTHER GRANTS AND TRANSFERS
2640200: EMERGENCY

No	Project/Institution	Amount
1	ROOF AND CEILING REPAIR AT CDF OFFICE	126,013.50
2	SUPPLY OF 80 STAFF CHAIRS AND 20 TABLES AT OBUMBA SECONDARY SCHOOL	440,000.00
3	GRANT TO DC MUHORONI FOR REPAIR OF GKA190V	603,939.80
4	SUPPLY OF 50 LOCKERS AND CHAIRS AT BISHOP OKOTH OCHORIA SCHOOL	190,000.00
5	CONSTRUCTION OF BODA BODA SHADE AT NGERE KAGORO BUS STAGE	158,210.00
6	FUEL FOR ROAD CONSTRUCTION	500,000.00
7	PURVE SALES	312,000.00
8	GRANT TO DC MUHORONI FOR HANDING OVER CEREMONY OF MIWANI LOCATION	85,000.00
9	CONSTRUCTION OF GABIONS AT OGILO BRIDGE	742,400.00
10	SUPPLY OF 120 LOCKERS AND CHAIRS TO ACHEGO GIRLS	542,880.00
11	SUPPLY OF TYRES AND RIMS FOR MOTOR GRADER	1,700,000.00
	TOTAL	5,400,443.80

SUB NOTE 18.1 3110202 COSTRUCTION OF BUILDINGS

No	Project/Institution	Amount
1	COMPLETION WORKS AND CONSTRUCTION OF 2 DOOR PIT LATRINE AT CHEMELIL MARKET POLICE POST	1,322,569.40
2	ERECTING CHAINLINK FENCE,2 DOOR BATHROOMS STEEL FLAG POSTS AND DRYING LINE AT CHEMELIL POLICE POST	376,606.20
3	PURCHASE OF PLOT FOR CONSTRUCTION OF CHEMELIL AP POLICE POST	450,000.00
4	CONSTRUCTION OF 4 NO CLASSROOMS AT WAMBI PRIMARY SCHOOL	3,069,740.00
5	AWASI HIGHWAY CONSTRUCTION	463,468.00
6	REFURBISHMENT OF MUHORONI CDF OFFICE	379,964.00
7	ROOFING AND REPAIR OF CLASSES AT OSENGTETI PRIMARY SCHOOL	381,042.60
8	CONSTRUCTION OF STOREY DORMITORY AT ST RITA RAMULA GIRLS	5,308,318.85
9	CONSTRUCTION OF SINGLE STOREY CLASSROOM AT ACHEGO GIRLS	3,254,742.40
10	CONSTRUCTIONOF 2 CLASSES AND ADMIN AT NYAGOTO SEC SCHOOL	8,366,652.70
11	CONSTRUTION OF CLASSES,PIT LATRINE AT ARCHBISHOP OKOTH SEC SCHOOL	764,692.35
12	CONSTRUCTION OF DINING HALL AND KITCHEN AT ACHEGO GIRLS	3,696,678.00
13	REPAIR WORKS AT MUTWALA GIRLS SECONDARY SCHOOL	768,401.00
14	CONSTRUCTION OF CLASSROOMS AND PIT LATRINE AT ARCHBISHOP OKOTH	665,185.65
	TOTAL	29,267,998.43

