

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 07 AUG 2019

DAY:

wednesday

REPORT

TABLED
CLERK AT
THE TABLE:

Hon. Benjamin W. W. W. W.
(Opposition Party Whip)
Halima Ahmed

OF

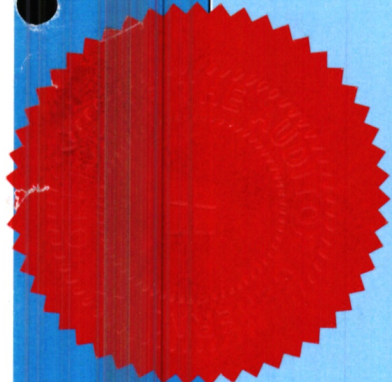
THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
MUHORONI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2018

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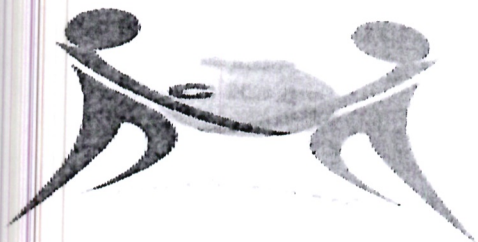


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUHORONI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

Revised Template 30th June 2018



National Government Constituencies Development Fund Muhoroni Constituency

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30TH, 2018

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUIHORONI
 CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2018**

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background Information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- (a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- (b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- (c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2) (a) of the Constitution;
- (d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- (e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- (f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution
- (g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;

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- (h) Provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- (i) Authorize withdrawal of money from the consolidated Fund as provided under Article 206 (2) (c) of the Constitution
- (j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level and
- (k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution.

Vision

Equitable Socio-economic development countrywide

Mission

To provide leadership and policy direction for effective and efficient management of the Fund

Core Values

1. **Patriotism** - We uphold the national pride of all Kenyans through our work
2. **Participation of the people** : We involve citizens in making decisions about programmes we fund
3. **Timeliness** : We adhere to prompt delivery of service
4. **Good Governance** : We uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** : We promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs

(b) Key Management

The NGCDF MUHORONI day-to-day management is under the following key organs:

- (i) National Government Constituencies Development Fund Board (NGCDFB)
- (ii) National Government Constituency Development Fund Committee (NGCDFC)

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E. holder	Henry Samson Juma Opilo
3.	Sub-County Accountant	Aggrey Okore
4.	Chairman NGCDFC	Benard Ogutu Del
5.	Member NGCDFC	Hilda Atieno
6.	Member NGCDFC	Nancy Kayeve

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF MUHORONI Constituency Headquarters

P. O. Box 60,
CDF Building, Chemelil
MUHORONI District Headquarters
Muhoroni, KENYA

NGCDF MUHORN I Constituency Contacts

Telephone: (254) 721967624
E-mail:
Website : www.cdf.go.ke

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(f) NGCDF MUHORO NI Constituency Bankers

KCB Bank
Muhoroni Branch
Account No. 104058669
P. O. Box 62 Chemelil

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

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For the year ended June 30, 2018

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Once again, I present our constituency Annual Report and Financial Statements for the year ended 25th June 2018, during which we recorded a fairly good performance despite a range of operational challenges. The continued good performance under the difficult operating environment is an indicator of our commitment to achieve our dream of being the model constituency in Kenya by bringing all the essential services to the people. During this financial year we managed to achieve overall 85% absorption of all the funds disbursed to our constituency. This is an increase of 5% from last year absorption rate.

During the year under review there were some emerging issues that affected the operations of our CDFC this included, repeal of the CDF Act 2013, causing temporal closure of CDFC activities for about 5 months, and court case by the civil society causing another anxiety to the new NG-CDFC

During the year under review, The high cost of materials has made budgeting an enormous tasks this is because by the time we always receive funds from the board, and due to inflation the funds allocated are always not enough to complete a project his leads to variations and the board has not put proper mechanism on how to handle such variations.

Sign
Benard Ogutu
CHAIRMAN NGCDF

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III. STATEMENT OF NGCDF COMMITTEE MANAGEMENT RESPONSIBILITIES

Section 81(1) of the Public Finance Management Act, 2013 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 Accounting Officer in charge of the NGCDF - MUHORONI Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period ended on June 30, 2018). This responsibility includes:

- (I) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period
- (II) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- (III) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (IV) Safeguarding the assets of the entity;
- (V) Selecting and applying appropriate accounting policies; and
- (VI) Making accounting estimates that are reasonable in the circumstances

The Accounting Officer in charge of the NGCDF-MUHORONI Constituency accepts responsibility for the entity's financial statements which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-MUHORONI Constituency further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-MUHORONI Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity'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 NGCDF-MUHORONI Constituency financial statements were approved and signed by the Accounting Officer on 30th September, 2018.

**Fund Account Manager,
Name : Henry S. J. Opilo**

**Sub-County Accountant
Name : Aggrey O. Okore
ICPAK Member Number:**

REPUBLIC OF KENYA

Telephone: +254-20-342330
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Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MUHORONI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Muhoroni National Government Constituencies Development Fund set out on pages 9 to 30 which comprise the statement of assets and liabilities as at 30 June 2018 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 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.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Muhoroni National Government Constituencies Development Fund as at 30 June 2018, 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.

Basis for Qualified Opinion

1. Fixed Assets Register

Included in the financial statements under annex 4 is summary of fixed assets with a total figure Kshs.43,706,629 which includes building and structures of Kshs.17,000,000 on land not valued, grader cat 140H GH A608V Kshs.18,005,520 and Toyota Hilux GKB 074C Kshs.4,900,000 all totaling to Kshs.39,905,520. However, the Fund did not avail the ownership documents for the land where the registered office is and the log books for the Fund vehicle and grader for audit verification. The grader is no longer in use and it is under the custody of Muhoroni Sugar Company where the security is not assured. However, contrary to section 143. (1) of the Public Finance Management National Government Regulation, 2015 stipulate that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

Report of the Auditor-General on the Financial Statements of the Muhoroni National Government Constituencies Development Fund for the year ended 30 June 2018

Consequently, the ownership of the Fund assets could not be established as it has not been supported by the necessary documentation.

2. Unsupported Expenditure - Other Grants and Other Payments

Included in the financial statements under note 7 is other grants and other payments of Kshs.43,242,301 which includes bursary to secondary school of Kshs.33,851,955 and environment projects of Kshs.1,842,000. However, expenditure totaling to Kshs.866,990 under both items were not supported with payment vouchers. There were no ledgers to support the individual class of transactions under other grants and other payments despite the fact that the financial statements indicated that the same had been attached. However, contrary to section 99(3) of Public Finance Management National Government Regulation 2015 stipulate that every entry in the accounts shall be supported by a voucher or other approved document gazetted by the Cabinet Secretary containing the full details, clear narrations and particulars of the item or items to which it relates.

Consequently, the propriety of the bursary to secondary school and environment projects expenditure of Kshs.866,990 could not be confirmed.

3. Expenditure on Emergency

Included in the financial statements under note 7 is other grants and other payments of Kshs.43,242,301 which includes emergency projects of Kshs.3,908,200. The amount was used to purchase some relief food for residents of Muhoroni Constituency who had been affected by floods in the month of April 2018. However, the following observations were noted:

- i. A copy of the report to the CDF Board was not made available for audit review.
- ii. A request for relief food from the Ministry of Interior and Co-ordination was made on 16 April 2018 but minutes approving the same were not made available for audit review.
- iii. The list of beneficiaries was not signed contrary to section 99(3) of Public Finance Management National Government Regulation 2015 stipulate that every entry in the accounts shall be supported by a voucher or other approved document gazetted by the Cabinet Secretary containing the full details, clear narrations and particulars of the item or items to which it relates and 104. (1) All receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

Consequently, the propriety of Kshs.3,908,200 could not be confirmed as at 30 June 2018.

4. Unsupported Prior Year Adjustments

Included in the financial statements under note 14 is prior year adjustments of Kshs.496,299 which was not supported. However, contrary to section 99 (3) of the Public Finance Management (National Government) Regulations 2015 stipulate that every entry in the accounts shall be supported by a voucher or other approved document gazetted by the Cabinet Secretary containing the full details, clear narrations and particulars of the item or items to which it relates.

Consequently, the accuracy and validity of Kshs.496,229 could not be confirmed

5. Summary Statement of Appropriation

Included in the financial statements under annex VII is an adjustment receipt of Kshs.14,630,677 composed of opening bank balance of Kshs.3,251,367 the difference of Kshs.11,379,310 representing receipts is not explained nor supported. However, Contrary to section 6(2) and section 7(1) of National Government Constituencies Development Funds Act, 2015 stipulate that unutilized funds are balance available for use in the year under review to fund projects approved in the respective prior financial years.

As a result, the accuracy and validity of the statement of appropriation and the source of Kshs.11,379,310 receipts could not be confirmed as at 30 June 2018.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kisumu Central National Government Constituencies Development Fund in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

1. Budget Performance

1.1 Statement of Appropriation Unabsorbed Amount

Analysis of the approved budget of Kshs.101,441,021 revealed that the fund received Kshs.90,061,711 out of which Kshs.73,232,593 was spent on the various budgeted items resulting to under-absorption of Kshs.28,208,498 which is 26% as summarized below:

Item	Approved Budget for 2017/2018 Kshs.	Actual Expenditure 2017/2018 Kshs.	Under Absorption Kshs.	Under Absorption in %
Compensation of Employees	3,536,379	2,891,640	644,739	18
Use of goods and services	13,500,229	6,918,652	6,581,647	49
Transfers to Other Government Units	31,600,000	20,180,000	11,420,000	36
Other grants and transfers	52,804,413	43,242,301	9,562,112	18
Total	101,441,021	73,232,593	28,208,498	26

Consequently, failure to utilize all funds as budgeted/dispensed is an indication that programs and activities are not being implemented as planned hence not achieving the intended objective of improving delivery of goods and services to the residents of Muhoroni Constituency.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no Key Audit Matters to report in the year under review.

REPORT ON COMPLIANCE WITH LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter(s) described in the Basis for [Conclusion on Lawfulness and Effectiveness in Use of Public Resources/ Qualified Opinion] section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Verification of Projects

Included in the financial statements under note 6 is transfer to other government entities of Kshs.20,180,000 which includes transfers to primary schools of Kshs.10,080,000, out of which Menara primary School received Kshs.1,650,000 and Ogen Primary Schools Kshs.1,650,000 for construction of two classrooms per school. Physical verification to the schools revealed that the floors, though in use had not been properly done to the extent that the floor had cracks and peeling off. Hence poor workmanship was noted. However, contrary to section 139. (1)(a) of Public Finance Management National Government Regulation, 2015 stipulate that the Accounting Officer of a national government entity shall take full responsibility and ensure that

proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse;

Consequently, Menara and Ogen Primary Schools did not achieve value for money for Kshs.3,300,000 expenditures for the year ended 30 June 2018.

2. Change of Names for Bursary Beneficiaries

Included in the financial statements under note 7 is other grants and other payment of Kshs.43,242,301 which includes bursary to secondary school of Kshs.33,851,955 out of which Achego Girls Secondary School was paid Kshs.700,000 vide cheque No.8449 on 14 June 2018 for 69 students and Kshs.40,000 vide cheque No.8156 for 2 students. The following observations were noted:

- i. Nine students from the approved list of 69 students were substituted with five students who were not on the approved list.
- ii. One student (Cecilia Akoth) allocated Kshs.20,000 was given a receipt of Kshs.10,000.
- iii. Kshs.30,000 remained unaccounted for as only 67 students benefited with Kshs.10,000 each.
- iv. Two students were supposed to benefit from the Kshs.40,000 disbursed by allocating Kshs.20,000 to each but instead the school added 2 more students and instead allocating Kshs.10,000 to each.

However, contrary to section 39. (1) of the Constituency Development Fund Act of 2013 stipulate that an accurate record of all disbursements to be made for projects to every constituency shall be kept and updated every month by the Board.

Consequently, the propriety of the expenditure of Kshs.740,000 could not be confirmed.

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the review so as to obtain limited assurance as to whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them.

A review is limited primarily to analytical procedures and to inquiries, and therefore provides less assurance than an audit. I have not performed an audit, and, accordingly, express my conclusion in the form of limited assurance, which is consistent with the more limited work I have performed under this compliance review.

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

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 1265. The standard requires that I plan and perform the review so as to obtain limited assurance as to whether effective processes and systems of internal control, risk management and governance was maintained in all material respects.

The matters reported are limited to the deficiencies identified during the audit that I have concluded are material to be reported. I have not performed an audit, and, accordingly, express my conclusion in the form of limited assurance, which is consistent with the more limited work I have performed under this review.

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

Responsibilities of Management and Those Charged with Governance

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 maintaining effective 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 and for its assessment of the effectiveness of internal control.

In preparing the financial statements, management is responsible for assessing the projects ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Muhoroni National Government Constituencies Development Fund or to cease operations, or have no realistic alternative but to do so.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the

activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public money is applied in an effective manner.

Those charged with governance are responsible for overseeing the Muhoroni National Government Constituencies Development Fund financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Muhoroni National Government Constituencies Development Fund policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Muhoroni National Government Constituencies Development Fund ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Muhoroni National Government Constituencies Development Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Muhoroni National Government Constituencies Development Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

Nairobi

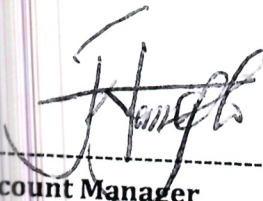
3 June 2019


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUHORONI
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2016-2017
RECEIPTS		Kshs.	Kshs.
Transfers from CDF Board	1		
Proceeds from Sale of Assets	2	86,810,344.00	84,143,631.00
Other Receipts	3	-	-
TOTAL RECEIPTS		86,810,344.00	84,143,631.00
PAYMENTS			
Compensation of employees	4	2,891,640.00	3,008,381.00
Use of goods and services	5	6,918,652.00	13,318,363.00
Transfers to other Government Units	6	20,180,000.00	69,701,598.00
Other grants and transfers	7	43,242,301.00	55,675,592.00
Acquisition of Assets	8	-	105,760.00
Other payments	9	-	-
TOTAL PAYMENTS		73,232,593.00	141,809,694.00
SURPLUS/DEFICIT		13,577,751.00	(57,666,063.00)

The Accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MUHORONI Constituency financial statements were approved on 30th September, 2018 and signed by:-


Fund Account Manager
Name : Henry S. J. Opilo


Sub-County Accountant
Name : Aggrey O. Okore
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUHORONI
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

I. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018 Kshs.	2016-2017 Kshs.
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	17,325,417.00	3,251,367.00
Cash Balances (cash at hand)	10B	-	-
SUB-TOTAL		17,325,417.00	3,251,367.00
Current Receivables-Outstanding imprests	11	-	-
TOTAL FINANCIAL ASSETS		17,325,417.00	3,251,367.00
FINANCIAL LIABILITIES			
Accounts Payables-Retention	12	-	-
NET FINANCIAL ASSETS		17,325,417.00	3,251,367.00
REPRESENTED BY:-			
Fund Balance b/fwd 1 st July...	13	3,251,367.00	58,964,294.00
Surplus/Deficit for the year		13,577,351.00	(57,666,063.00)
Prior year adjustments	14	496,299.00	1,953,236.00
NET FINANCIAL POSITION		17,325,417.00	(3,251,367.00)

The Accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MUHORONI Constituency financial statements were approved on 30th September, 2018 and signed by:-

Fund Account Manager
Name : Henry S. J. Opilo

Sub-County Accountant
Name : Aggrey O. Okore
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUHORONI
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

I. STATEMENT OF CASH FLOW

	Note	2017-2018 Kshs.	2016-2017 Kshs.
Receipts for operating income transfers from CDF Board	1	86,810,344.00	84,143,631.00
Other Receipts	3	-	-
TOTAL RECEIPTS		86,810,344.00	84,143,631.00
Payment for operating expenses			
Compensation of employees	4	2,891,640.00	3,008,381.00
Use of goods and services	5	6,918,652.00	13,318,363.00
Transfers to other Government Units	6	20,180,000.00	69,701,598.00
Other grants and transfers	7	43,242,301.00	55,675,592.00
Other payments	9	-	-
TOTAL PAYMENTS		73,232,593.00	141,703,934.00
Adjusted for: Adjustments during the year	14	496,299.00	1,953,236.00
Net cash flow from operating activities		14,074,050.00	(55,607,067.00)
Cash flows from Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	105,760.00
Net Cash flows from Investing Activities		-	(105,760.00)
Net increase in cash and cash equivalent		14,074,050.00	(55,712,827.00)
Cash and cash equivalent at BEGINNING of the year	13	3,251,367.00	58,964,194.00
Cash and cash equivalent at END of the Year		17,325,417.00	3,251,367.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUHORONI
CONSTITUENCY**

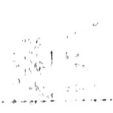
Reports and Financial Statements

For the year ended June 30, 2018

The Accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MUHORONI Constituency financial statements were approved on 30th September, 2018 and signed by:-



Fund Account Manager
Name : Henry S. J. Opiyo



Sub-County Accountant
Name : Aggrey O. Okore
ICPAK Member Number:

VII. SUMMARY STATEMENT OF APPROPRIATION : RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	C = a + b	D	E = c - d	F = d/c %
RECEIPTS						
Transfers from NGCDF Board	86,810,344.00	14,630,677.00	101,441,021.00	90,061,711.00	11,379,310.00	88.8%
Proceeds from Sale of Assets	-	-	-	-	-	0.00%
Other Receipts (AIA)	-	-	-	-	-	0.00%
PAYMENTS	86,810,344.00	14,630,677.00	101,441,021.00	90,061,711.00	11,379,310.00	88.8%
Compensation of Employees	2,853,621.00	682,759.00	3,536,379.00	2,891,640.00	644,739.00	81.8%
Use of goods and services	3,552,310.00	9,947,918.00	13,500,229.00	6,918,652.00	6,581,647.00	75.5%
Transfers to other Government Units	31,600,000.00	-	31,600,000.00	20,180,000.00	11,420,000.00	58.3%
Other grants and transfers	48,804,413.00	4,000,000.00	52,804,413.00	43,242,301.00	9,562,112.00	81.8%
Acquisition of Assets	-	-	-	-	-	0.00%
Other payments	-	-	-	-	-	0.00%
TOTALS	86,810,344.00	14,630,677.00	101,441,021.00	73,232,593.00	28,208,498.00	73.6%

NOTE :-

- Funds for 2017/2018 were disbursed late, of which there were no office bearers until February, 2018
 - The activities are on-going and the delays have been due to the additional funds that were received late as a result of August general election.
- The NGCDF-MUHORONI Constituency financial statements were approved on 30th September, 2018, and signed by:-

Fund Account Manager
Name : Henry S. J. Opilo

Sub-County Accountant
Name : Aggrey O. Okore
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUHORONI
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for:

- (a) Receivables that include imprests and salary advances and
- (b) Payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting entity

The financial statements are for the NGCDF-MUHORONI Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs.), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The Accounting Policies set out in this section have been consistently applied by the Entity for all the years presented.

(a) Recognition of Receipts

The Entity recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

SIGNIFICANT ACCOUNTING POLICIES CONTD

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June, 2018, there were no instances of non compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other Receipts

These include Appropriation in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

(b) Recognition of payments

The Entity recognizes all payments when the event occurs and the related cash has actually been paid out by the Entity

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) M. JHORONI
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

Goods and services are recognized as payments in the period when the goods/services are paid for such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

SIGNIFICANT ACCOUNTING POLICIES CONTD

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfillment of obligations by the contractor, and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Funds

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial year consistent with sec 6(2) and sec 7(1) of NGCDF Act 2015.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprests and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017, for the period 1st July 2017 to 30th June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUHORONI
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017 KSHS.
Normal Allocation	5,500,000.00	
	37,905,172.00	
	43,405,172.00	
A829938		4,094,827.00
A839611		36,853,449.00
A855645		2,047,080.00
A855705		40,948,275.00
A855639		200,000.00
TOTAL	86,810,344.00	84,143,631.00

2. PROCEEDS FROM SALE OF ASSETS

Description	2017-2018	2016-2017
Receipts from the Sale Plant Machinery and Equipment	-	-
TOTAL	0.00	0.00

There were no assets disposed during the financial year 2017/2018, however a request seeking approval to dispose of some assets such as tractor, land rover vehicle and motorcycle had been sent to the board. The constituency has not yet received any approval, hence obsolete have not been disposed.

3. OTHER RECEIPTS

Description	2017-2018	2016-2017
Interest Received	Kshs.	Kshs.
Rents	0.00	0.00
	0.00	0.00
Receipts from Sale of tender documents	0.00	0.00
Other Receipts Not classified Elsewhere	0.00	0.00
Total	0.00	0.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MT HORONI
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs.	Kshs.
Basic wages of contractual employees	2,775,000.00	3,008,381.00
Personal allowances paid as part of salary		
House Allowance	-	-
Transport allowance	-	-
Gratuity	-	-
Employer contribution to NSSF	116,640.00	-
Other personnel payments	-	-
TOTAL RECEIPTS	2,891,640.00	3,008,381.00

5. USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs.	Kshs.
Committee Expenses	3,255,000.00	
2,263,962.00 Utilities, supplies and services		3,216,538.00
1,618,654.00		
Communication, supplies and services	-	200,000.00
Office Rent	-	315,000.00
Printing, advertising and information supplies & Services	-	20,880.00
Bank Service Commission and Charges	47,114.00	-
Hospitality supplies and services	-	525,449.00
Office and general supplies and services	-	1,287,209.00
Fuel, oil & Lubricants	400,000.00	1,745,000.00
Routine Maintenance -- other asset	-	560,411.00
Routine Maintenance -- vehicles & other transport equipments	-	2,331,293.00
TOTAL	6,918,652.00	13,318,363.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUHORONI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018 Kshs.	2016-2017 Kshs.
Transfers to primary schools (see attached list)	10,080,000.00	41,236,359.00
Transfers to secondary schools (see attached list)	10,100,000.00	26,116,330.00
TOTAL	20,180,000.00	69,352,689.00

7. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018 Kshs.	2016-2017 Kshs.
Bursary – Secondary schools (see attached list)	33,851,955.00	30,195,251.00
Bursary – Tertiary institutions (see attached list)	1,613,000.00	12,440,813.00
Bursary – Special schools (see attached list)	370,000.00	-
Electricity	-	573,144.00
Sports projects (see attached list)	1,396,664.00	2,543,001.00
Environment Projects (see attached list)	1,842,000.00	-
Emergency Projects (see attached list)	3,908,200.00	7,509,204.00
Roads	260,482.00	786,263.00
Other capital grants and transfer	-	7,509,204.00
TOTAL	43,242,301.00	55,675,592.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MU HORONI
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets	2017-2018 Kshs.	2016-2017 Kshs.
Construction of Buildings	0.00	0.00
Purchase of Office Furniture and General Equipment	0.00	0.00
Purchase of other Office Equipment	0.00	0.00
TOTAL	0.00	0.00

	2017-2018 Kshs.	2016-2017 Kshs.
Strategic Plan	0.00	0.00
	0.00	0.00

9. OTHER PAYMENTS

10A: Bank Accounts (Cash book bank balance)

Name of Bank, Account No. & Currency	2017-2018 Kshs.	2016-2017 Kshs.
KCB Muhoroni Branch Account No.1104058669	17,325,417.15	3,251,367.00
Total	17,325,417.15	3,251,367.00

10B: CASH IN HAND

There were no cash held by the constituency, all the cash had been surrendered to the treasury.

11: OUTSTANDING IMPRESTS

The Constituency had no any outstanding imprest. All imprest were duly surrendered

12. RETENTION

There was no outstanding retention held in our accounts; however there was retention of Kshs. 15,000.00 for Danizu investment held in the treasury account.

13. BALANCES BROUGHT FORWARD

	2017-2018 Kshs.	2016-2017 Kshs.
Bank Account	3,251,367.00	3,964,194.00
Cash in hand	-	-
Imprest	-	-
Total	3,251,367.00	3,964,194.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUHORONI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENT

	2017-2018 Kshs.	2016-2017 Kshs.
Bank Accounts	496,299.00	1,953,200.00
TOTAL	496,299.00	1,953,200.00

15. OTHER IMPORTANT DISCLOSURES

15.1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017-2018 Kshs.	2016-2017 Kshs.
Construction of buildings	0.00	0.00
Construction of Civil works	0.00	0.00
Supply of goods	0.00	0.00
Supply of services	0.00	0.00
	0.00	0.00

15.2. PENDING STAFF PAYABLES (See Annex 2)

	Kshs.	Kshs.
Senior Management	0.00	0.00
Middle Management	0.00	0.00
Unionisable employees	0.00	0.00
Others (staff gratuity)	0.00	0.00
	0.00	0.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUMHORO NI
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2018**

15.3. UNUTILIZED FUNDS (See Annex 3)

	Kshs.	Kshs.
Compensation of employees	0.00	XX
Use of goods and services	0.00	XX
Amounts due to other Government entities (see attached list)	0.00	XX
Amounts due to other grants and other transfers (see attached list)	0.00	XX
Acquisition of assets	0.00	XX
Others (<i>ICT hubs/Strategy utilization/A</i>)	0.00	XX
	-----	-----
	17,325,417.00	XX
	=====	=====

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods and Services	Original Amount	Date Contracted	Amount paid To-date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	A	B	C	D = A-C		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUHORONI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLE

Name of staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
	A	B	C	D = A-C			
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
Sub-Total							
Others (specify)							
Sub-Total							
Grand Total							

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
Compensation of employees		1,083,500.00		
Use of goods and services		2,167,021.15		
Amounts due to other Government entities	Achego Girls	303,964.00		
	Mikiria Primary School	240,000.00		
	Keyo Primary School	1,000,000.00		
	St. Rita Girls Secondary	1,500,000.00		
	Mutwalal Girls Secondary	1,500,000.00		
	Homalime Primary School	850,000.00		
	Ogwodo Primary School	850,000.00		
	Pawteng Primary School	850,000.00		
	Archbishop OkothOchoria	700,000.00		
	Ogwedhi Primary School	350,000.00		
	Wagai Primary School	350,000.00		
	Kibigori Primary School	50,000.00		
	Sub - Total	11,794,485.15		

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUHORONI CONSTITUENCY
Reports and Financial Statements
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Amounts due to other grants and other transfers	Emergencies	2,531,000.00		
	Strategic Plan	2,274,632.00		
	Sports	725,300.00		
	Sub Total	5,530,932.00		
	Grand Total	17,325,417.15		

**Reports and Financial Statements
For the year ended June 30, 2018**

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

S/No.	OFFICE	ITEM	SPECIFICICATION	NO	COST	CONDITIONS
	BUILDING & STRUCTURES					
		GRADER CAT 140H GH A608V			17,000,000.00	GOOD
		TOYOTA HILUX GKB 074C			18,005,520.00	SERVICEABLE
	ICT EQUIPMENTS				4,900,000.00	SERVICEABLE
	OTHER MACHINERY & EQUIPMENTS				112,000.00	SERVICEABLE
					95,000.00	SERVICEABLE
	OFFICE EQUIPMENTS & FURNITURE					
	MPs OFFICE					
		EXECUTIVE CHAIR	LEATHER/ SWING	1	109,500.00	GOOD
		EXECUTIVE TABLES	2.4 WITH SIDE DRAWERS	1	189,000.00	GOOD
		GUEST CHAIRS	LEATHER/STATIC	6	129,000.00	GOOD
		SOFA SET WITH TABLE	7 SEATER EXECUTIVE	1	205,000.00	GOOD
		FRIDGE	LG 5 ft	1	39,500.00	GOOD
	BOARD ROOM					
		CONFERENCE TABLE	4.8 M DOUBLE DECK	1	185,000.00	GOOD
		CONFERENCE CHAIRS	ARMLESS	40	516,000.00	GOOD
		32 INCH SONY TV	BRAVIA	1	385,000.00	GOOD
	MANAGERS OFFICE					

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUHORONI CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2018

	OFFICE CHAIR	LEATHER/SWING	1	495,000.00	GOOD
	OFFICE TABLE	1.8 WITH SIDE DRAWERS	1	89,500.00	GOOD
	GUESTS CHAIR	LEATHER/STATIC	6	129,000.00	GOOD
	FILE CABINET		1	22,500.00	GOOD
	STEEL CABINET		1	19,500.00	GOOD
	CAMERA	16 MG NIKON	1	22,500.00	GOOD
SECRETARY'S OFFICE					
	OFFICE CHAIR		1	39,500.00	GOOD
	OFFICE TABLE	ORDINARY/ SWING	1	45,000.00	GOOD
	GUESTS CHAIR	OVAL	2	49,000.00	GOOD
	FILE CABINET	3 IN ONE	1	22,500.00	GOOD
	STEEL CABINET		1	19,500.00	GOOD
RECEPTION					
	GUESTS WAITING SEATS		6	147,000.00	GOOD
	SERVICE TABLE		1	39,000.00	GOOD
	SERVICE CHAIR		1	19,500.00	GOOD
	32 INCH SONY TV	BRAVIA	1	38,500.00	GOOD
CDF MANAGER					
	OFFICE CHAIR	LEATHER/ SWING	1	49,500.00	GOOD
	OFFICE TABLE	1.8 WITH SIDE DRAWERS	1	54,500.00	GOOD
	GUESTS CHAIR	LEATHER/STATIC	6	129,000.00	GOOD
	FILE CABINET		1	22,500.00	GOOD
	STEEL CABINET		1	19,500.00	GOOD

Reports and Financial Statements
For the year ended June 30, 2018

CDF STAFF - POOL					
	OPERATING TABLE	4 WAY WORKSTATION	1	170,109.00	GOOD
	OFFICE CHAIRS		6	129,500.00	GOOD
	GUESTS CHAIRS	3 IN ONE	2	64,000.00	GOOD
				43,706,629.00	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUIHORONI
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

ANNEX 5 - PMC BANK BALANCES AS AT 30TH JUNE, 2018

S/No.	Name of Institution	Bank	Account Number	Bank Balance 2017/2018
1.	Ogen Primary School	KCB	1211126684	750.00
2.	Menara Primary School	KCB	1232722243	80.00
3.	Miwani Section 3 Primary School	KCB	1110152299	719.30
4.	Kore Primary School	KCB	1226388256	593,450.00
5.	Pawteng Primary School	National Bank	01224024268502	955.80
6.	Wagai Primary School	National Bank	01522024344700	1000.00
7.	Homalime Primary School	KCB	1211329232	30.00
8.	Ogwodo Primary School	National Bank	01224024260402	677.30
9.	Ogwedhi Primary School	KCB	1114067865	531,273.00
	Total			

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MUHORONI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

OUR REF: MHRN/NGCDF/01/05/2018

18TH MAY 2018

TO:

CLERK OF THE NATIONAL ASSEMBLY
PARLIAMENT BUILDINGS
P.O. BOX 41842-00100
NAIROBI

Dear Sir/Madam,

**RE: RESPONSE TO THE REPORT OF THE AUDITOR GENERAL ON NG-CDF MUHORONI
CONSTITUENCY FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2016**

This is to acknowledge receipt of the above report and we appreciate the opportunity it brings in order to clarify, remediate deficiency and identify laws and best practices to be compiled with.

We have noted the audit report has raised issues which we wish to address as follows:-

Basis for adverse opinion

1. Transfers to other Government Units

1.1. Unsupported expenditure

Muhoroni Constituency Development Fund Committee disbursed a total of Kshs.50,911,252.00 in form of transfers to other government units during the year ended 30th June, 2016 as reflected in the statement of receipt and payments. These funds were administered through Project Management Committees (PMCs) spread throughout the constituency. However, disbursements totaling Kshs.34,930,145.00 out of the total transfers of Kshs.50,911,252.00 as shown below were not adequately with complete expenditure returns, cashbooks, bank statements, stores records, minutes, procurement records, inspection reports and other relevant accounting records.

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S/NO.	Name	Amount (Kshs.)
1.	Migere Dispensary	3,268,297.00
2.	Olik Oliero Secondary	8,293,594.00
3.	St. Stephens Menara Secondary	6,500,000.00
4.	Masogo Sub County Hospital	1,746,560.00
5.	Koru Girls High School	5,063,632.00
6.	St. Benedicts Nyatigoma Mixed Secondary School	1,769,150.00
7.	Ayiecho Nyatao Secondary School	8,288,912.00
	Total	34,930,145.00

Response

The management infers that:

The above stated projects were full contracts in nature hence all payments done at the District Treasury or by PMC would not require expenditure returns, stores ledgers, etc.

1.1.1. Migere Dispensary - Kshs.3,268,297.00

Payments for construction of Migere Dispensary payments made are supported by certificates from Public works. A certificate of works done, certificates of practical completion and project pictorials are attached (Annex 1).

1.1.2. Olik Oliero Secondary School - Kshs. 8,293,594.00

Same conditions as Migere Dispensary. The project pictorials and handing over certificate are attached as Annex 1A.

1.1.3. St. Stephens Menara Secondary - Kshs.6,500,000.00

This payment was a direct transfer to the projects in two tranches of Kshs.3,000,000.00 and Kshs.3,500,000.00.

The school's bank statement and certificate of works done from Public Works are attached as Annex 1B.

1.1.4. Masogo Sub County Hospital - Kshs.1,746,560.00

The payment entails direct transfer to the PMCs vide payment vouchers No.007 and 39. Certificates of works and certificates of completion are attached as Annex 1C.

1.1.5. Koru Girls High School - Kshs. 5,063,632.00

Payment made vide cash book No.97 of 14th January, 2016 and was supported by certificate of work No.3. The inspection report Certificate of works and Pictorials are attached as Annex 1D.

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1.1.6. St. Benedict's Nyang'oma Mixed Secondary – Kshs.1,769,150.00

Certificates of practical completion, certificates of works done, and certificates of making Good Defects are attached as **Annex 1E**.

1.1.7. Ayiecho Nyatao Secondary – Kshs. 8,288,912.00

Certificates of works done and Pictorials are attached as **Annex 1F**.

1.2. Unaccounted for expenditure

The transfers to other government units reflects Kshs.50,911,252.00 but was supported with documentation amounting to Kshs.45,490,181.00 thus resulting in unexplained and un-reconciled difference of Kshs.5,421,072.00.

Response

The management highlights the total expenditure the total of **Kshs.5,421,072.00** as detailed below:-

S/No.	PV No.	Date	Payee	Amount (Kshs.)
1.	40	09.09.2015	Mavo Tours Co. Ltd	4,339,095.60
	"	"	VAT	264,579.00
	"	"	Retention	511,519.40
2.	67	29.06.2016	Jeema Ventures Ltd	213,354.00
3.	125	27.01.2016	Obumba Dispensary	92,524.00
				5,421,072.00

Copies of vouchers are hereby attached (ANNEX 2)

2.1. Emergency Fund

During the year under review, the management spent emergency funds amounting to Kshs.8,060,925.00. However, the use of emergency funds did not meet the threshold set for urgent and unforeseen need for expenditure as required by Section 8(3) of the National Government Constituencies Development Fund Act, 2015. Consequently, the Fund was in breach of the law.

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EMERGENCY PAYMENTS

PV NO.	DATE	PAYEE	AMOUNT	REASON
4	07-08-2015	Retmore General Suppliers	464,000.00	Supply of desks to Mutwala Girls
28	01-08-2015	Mantrac Kenya Ltd	78,949.00	Repair of grader
35	01-08-2015	Mantrac Kenya Ltd	43,525.23	Supply of Grader Parts
63	15-10-2015	Buyimpex Agencies Ltd	148,000.00	Supply of hospital bed without castors to Masogo Sub County Hospital
64	15-10-2015	Jumbo Foam Mattress Ltd	29,599.95	Supply of POA Mattress MD Rexine 36"4 to Masogo Sub County Hospital
92	06-01-2016	Toyota (K) Ltd	528,587.00	Repair of GK 074C
95	27-01-2016	Mantrac Kenya Ltd	3,054,535.52	Repair of grader
99	22-01-2016	Fortun Enterprises	200,000.00	Restoration collapsed Kasboga shallow well
100	22-01-2016	Fortun Enterprises	128,950.00	Restoration collapsed Kasboga shallow well
125	27-01-2016	Obumba Dispensary	100,000.00	Electrification of Obumba Dispensary
128	12-02-2016	Nudi Agencies	549,840.00	Supply of desks to Nyando Secondary
132	22-02-2016	Safe Harbours	206,650.00	Fumigation of NG-CDFC office
144	21-03-2016	Sub County Director of Education	893,000.00	Benchmarking Busia
145	21-03-2016	Impact Solutions	106,000.00	Repair of grader
146	21-03-2016	Mentors Arts Centre	170,500.00	Repair of grader
147	21-03-2016	Paw Dura Engineering Ltd	190,400.00	Electrification of Makindu Primary
153	04-04-2016	Akaii Suppliers	209,844.00	Electrification of Muhoroni Township
162	26-04-2016	DEO Muhoroni	956,000.00	Benchmarking in Nakuru
			8,060,925.00	

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Minutes that approves the respective emergencies are hereby attached (**ANNEX 3**)

2.2. Sports Projects

Included in other grants and transfers figure of Kshs.50,167,292.00 is Kshs.2,728,320.00 in respect of sports projects as reflected under Note 7 to the financial statements. A review of the payments revealed the following anomalies:-

- i. Kshs.956,000.00 was paid out to Muhoroni District Education Officer to carry out benchmarking exercises in Mombasa, Nakuru and Busia. However, no documents were availed to show how these funds were utilized.
- ii. Kshs.1,278,320.00 was applied for the purchase of uniforms for various football clubs in the constituency where:-
 - (a) No explanation was availed on request as to why all the three quotations were dated 29th January, 2016, and opened on 8th February, 2016, yet all the invoices from the suppliers were for the month of December, 2015.
 - (b) The local purchase order No. 1842271 was acknowledged by the supplier on 9th December, 2015, long before the quotations were raised
 - (c) The nineteen (19) sets of branded uniforms were received in stores by raising a counter receipt (S13) No. 5818258 dated 16th December, 2015, signed by the District Works Officer (DWO) who deals in supervision of the construction of government buildings and was not an employee of Muhoroni Constituency Development Fund Committee
 - (d) No inspection and acceptance committee report from the Constituency Development Fund Committee was availed for audit examination to confirm that the right quality and quantity was delivered
 - (e) No stores ledger was availed for audit review to confirm that the nineteen sets of branded uniforms were received in stores and subsequently issued out to the intended teams by issuing a counter issue voucher (S11).
 - (f) No lists of teams that benefitted from the nineteen sets of uniforms was availed for audit review.

RESPONSE

- (i) Kshs.956,000.00 was paid out to Muhoroni District Education Officer, for benchmarking activities. The amount was paid out to teachers in form of allowances as per attached schedules (**ANNEX 4**).
- (ii) (a) The invoice dated December, 2015, were wrongly attached to the quotations raised as they belong to earlier quotations that had been uncommitted and unpaid (**ANNEX 4A**)
(b) The Local Purchase ORDER No. 1842271 mentioned had not been committed and was part of the documentation that had been cancelled. The correct LPO was No. 1842279 as attached (**ANNEX 4B**)
- (c) The Works Officer as a responsible government Officer may have stepped in to receive the uniforms in my absence but signed a wrong receipt counter voucher. The nineteen (19) sets of branded uniforms were actually received in stores vide counter receipt Voucher (S13) by an employee of Muhoroni CDFC. (**ANNEX 4C**)
- (d) Inspection and acceptance committee certificate is hereby attached (**ANNEX 4D**)

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- (e) Stores ledger and counter issue voucher for the nineteen sets of uniforms are also attached.
(ANNEX 4E)
- (f) The teams that benefitted are listed as per attached distribution schedule. (ANNEX 4F)

2.3. Roads Project

PV NO.	DATE	PAYEE	AMOUNT	REASON
40	27-08-2015	Sundry Payees	132,000.00	Salaries
41	27-08-2015	George Atito Fuaye	500,000.00	Fuel
55	30-09-2015	Chemelil Sugar Co. Ltd	25,000.00	Hospitality
56	24-09-2015	Chemelil Club	5,505.00	Hospitality
57	30-09-2015	CDF Muhoroni	133,400.00	Salaries
60	30-09-2015	CREP	21,400.00	Hospitality
63	15-10-2015	Buy Impex Agencies Ltd	148,000.00	Hospital beds
64	15-10-2015	Jumbo Foam Mattress Ltd	29,599.95	Hospital beds
68	12-10-2015	CDF Muhoroni	133,400.00	Salaries
72	15-10-2015	CDF Muhoroni	104,000.00	Bursary
73	15-10-2015	CDF Muhoroni	57,500.00	Laptop
75	15-10-2015	CDF Muhoroni	255,000.00	Committee Allowances
76	15-10-2015	CDF Muhoroni	19,999.00	Publicity
81	30-12-2015	CDF Muhoroni	133,400.00	Salaries
85	30-12-2015	CDF Muhoroni	138,720.00	Salaries
87	30-12-2015	Risyo Enterprises (Boutique)	48,000.00	Committee Expenses
89	30-12-2015	Chemelil Sugar Co. Ltd	211,200.00	Hospitality
90	30-12-2015	Chemelil Club	40,600.00	Hospitality
91	30-12-2015	Wigot gardens Ltd	158,400.00	Capacity Buidling
92	06-01-2016	Toyota (K) Ltd	528,587.00	Motor Vehicle Repairs
93	09-01-2016	George Atito Fuaye	345,000.00	Fuel
96	27-01-2016	Wetside Stationers and Computers Ltd	466,500.00	Furniture & Equipments
104	27-01-2016	CREP	23,000.00	Goods and Services
109	27-01-2016	CDF Muhoroni	157,920.00	Salaries
112	27-01-2016	CDF Muhoroni	3,730.00	Motor Vehicle Repairs
113	27-01-2016	Muhoroni CDF	21,576.00	Purchase of murrum
114	27-01-2016	Muhoroni CDF	282,000.00	Committee allowances
115	27-01-2016	Muhoroni CDF	300,000.00	Monitoring & Evaluation
116	27-01-2016	Muhoroni CDF	300,000.00	Monitoring & Evaluation
117	27-01-2016	Vegas Technologies Ltd	95,700.00	Installation of air condition

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118	27-01-2016	Oceanic Glasses and Paints	74,350.00	Paints
121	12-02-2016	Embassy Crystal Enterprises	147,413.00	Furniture & Equipments
126	05-03-2016	Westside Stationers and Computers Ltd	114,950.00	Furniture & Equipments
127	12-02-2016	Akali Suppliers	117,810.00	Iron Sheets
129	12-02-2016	Ler Ber Tailoring Services	127,120.00	Tents, Chairs and Public address
132	22-02-2016	Safe Harbours	206,654.00	Fumigation
134	25-02-2016	CDF Muhoroni	157,920.00	Salaries
135	25-02-2016	Paul Odhiambo Angaga	24,000.00	Salaries

Note 8 to the financial statements reflects acquisition of assets figure of Kshs.2,802,109.00 for which no procurement documents were availed for audit verification. In addition, fixed assets register was not maintained and the assets had not been tagged.

Response

The Management highlights total payment of Kshs.2,802,109.00 in relation to acquisition of assets.

Fixed assets register is attached to the financial statement (ANNEX 7).

Prior assets were tagged, only the new assets were not tagged at the time of audit. A photo attached (ANNEX 8).

PAYMENT FOR FURNITURE AND EQUIPMENTS				
S/NO.	CASH BOOK	CASH BOOK	PAYEE	AMOUNT
1.	PV NO	DATE		
2.	4	07-08-2015	Retmore General Suppliers	464,000.00
3.	23	07-08-2015	New Line Office Furniture & Kitchen	1,368,646.00
4	34	07-08-2015	New Line Office Furniture & Kitchen	87,400.00
5	73	15-10-2015	CDF Muhoroni	153,200.00
6	96	27-01-2016	Westside Stationers and Computers Ltd	466,500.00
7	121	12-02-2016	Embassy Crystal Enterprises	147,413.00
8.	126	05-03-2016	Westside Stationers and Computers Ltd	114,950.00
				2,802,109.00

4.0. Cash and cash Equivalentents

The cash and cash equivalent reflected a balance of Kshs.58,964,194.00 as at 30th June, 2016. Included in this balance were cheques of Kshs.469,023.00 that had not been presented to the bank for more than six months and therefore stale and had not been reversed in the cash book by 30th June, 2016.

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Consequently it has been possible to confirm that cash and cash equivalents balance of Kshs.58,964,104.00 as at June, 2016, has been fairly stated.

Response

The cheques totaling to Kshs.464,023.00 that had not been presented as at 30th June, 2016, have since been lapsed to cash book and new cheques reissued attached latest bank reconciliation statement (ANNEX 9).

5.0. Statement of Appropriation – Recurrent and Development Expenditure

The summary statement of appropriation for recurrent and development expenditure includes the actual on comparable basis figure for transfers from CDF Board as Kshs.117,650,337.00 which differs with the amount shown in the statement of receipts and payments figure of Kshs.143,351,799.00 by an un-reconciled and unexplained difference of Kshs.23,701,462.00.

1. Further the statement of appropriation indicates an adjustment figure of Kshs.58,864,462.00 in respect of transfer from CDF Board and the corresponding Kshs.58,864,462.00 with regards to payments items during the year ended 30th June, 2016. These adjustments have not been supported by relevant budget allocation estimates from the National Government Constituencies Development Fund Board. Consequently, the accuracy of the summary of appropriation recurrent and development could not be confirmed.

Response

Please note that Kshs.117,650,337.00 was the approved budget for the Financial Year 2015/2016, against which the Constituency received funding of Kshs.115,603,257.00 leaving a budget deficit of Kshs.2,047,080.00. Therefore the actual difference between total receipts and payments, of Kshs.143,351,799.00 and actual budget (Kshs.117,650,337.00) is Kshs.25,701,462.00 which arises from the 2014/2015 AIE of Kshs.27,748,542.00 less the above funding deficit of Kshs.2,047,080.00.

Further, the figure of Kshs.58,864,462.00 in the statement of appropriation comprises of Cash at bank brought forward at the beginning of the financial year 2015/2016 plus the AIE of the financial year 2014/2015 received and expended within the year under review.

Cash at bank b/f	-	Kshs. 31,115,920.00
2014/2015 AIE received in 2015/2016	-	<u>Kshs. 27,748,542.00</u>
		Kshs. 58,864,462.00
		=====

Other Matter

1. Budget Performance Analysis

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Analysis of Muhoroni NGCDF approved budget totaling Kshs.176,514,799.00 reflected in 2015/2016 allocation of Kshs.117,650,337.00 and unspent balance brought forward of Kshs.58,864,462.00. During the same period, the Fund incurred expenditure of Kshs.117,812,424.00 of the approved budget resulting in unabsorbed amount of Kshs.58,702,375.00.

The Management failed to utilize Kshs.58,72,375.00 or 67% of its budget allocation with the likelihood of denying the residents of Muhoroni Constituency the much desired service through public utilities.

Response

Over-expenditure was as a result of roll over budget, in the current financial.
Under expenditure is as a result of delayed disbursement of funds from the Board .

2. Previous Year Matters

The issues of prior years' audit had been incorporated in the financial year 2016-2017.

We once again express our appreciation for the oversight role, which is designed to identify opportunities for improving our operations and governance. Going forward, we undertake to improve as advised, and endeavor to avail further clarifications, or records of transaction for your own perusal.

Yours faithfully,

**HENRY S. J. OPILO,
FUND ACCOUNT MANAGER**

CC:

The Chief Executive Officer,
National Government Constituencies Development Fund Board,
P. O. Box 46682-00100,
NAIROBI

The Auditor General,
Kenya National Audit Office,
Anniversary Towers,
NAIROBI

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BURSARIES (SECONDARY SCHOOLS)

S/NO.	NAME OF INSTITUTION	NO. OF STUDENTS	AMOUNT
1.	Chianda High School	7	70,000.00
2.	Chilchila Secondary School	5	50,000.00
3.	Chulaimbo Secondary School	8	80,000.00
4.	Dr. Aloo Gumbi Mixed Secondary School	4	40,000.00
5.	Dudi Girls Secondary School	1	10,000.00
6.	Ebenezer Christian School Secondary Unit	3	30,000.00
7.	Ebusakami ACP Girls Secondary School	2	20,000.00
8.	Friends School Kaimosi Girls	1	10,000.00
9.	Friends School Keveve Girls	1	10,000.00
10.	Gekomoni Technical Secondary School	3	30,000.00
11.	God Abuoro Secondary School	2	20,000.00
12.	Goibei Girls High School - Vihiga	1	10,000.00
13.	Got Abiero Secondary School	1	10,000.00
14.	Got Ne Lel Secondary School	1	10,000.00
15.	Guu Mixed Secondary	1	10,000.00
16.	Homa-Bay High School	1	10,000.00
17.	Huma Girls Secondary School	2	30,000.00
18.	Isaya Amonde Mixed secondary School	1	10,000.00
19.	Jane Adeny Memorial	5	50,000.00
20.	Joyland Special Secondary School	2	20,000.00
21.	Kabianga High School	2	20,000.00
22.	Kanga High School	3	30,000.00
23.	Kangeso Secondary School	1	10,000.00
24.	Kapsabet High School	2	20,000.00
25.	Kapsengere High School	1	10,000.00
26.	Kapsigilai Girls Secondary School	4	40,000.00
27.	Kapsoit Secondary School	2	20,000.00
28.	Karabondi Girls Secondary School	1	10,000.00
29.	Katolo Mixed Secondary School	23	230,000.00
30.	Kericho High School	1	10,000.00
31.	Kipasi Secondary School	1	10,000.00
32.	Kipsigis Girls High School	3	30,000.00
33.	Kisii High School	1	10,000.00
34.	Kisumu Boys High School	13	130,000.00
35.	Kisumu Day High School	8	80,000.00
36.	Kisumu Girls High School	2	20,000.00
37.	Kobala Mixed Secondary School	1	10,000.00

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38.	Kochogo High School	5	50,000.00
39.	Kodero-Bara Secondary School	1	10,000.00
40.	Koru Girls Secondary School	46	460,000.00
S/NO.	NAME OF INSTITUTION	NO. OF STUDENTS	AMOUNT
41.	Kuoyo Kochia Boys Secondary School	1	10,000.00
42.	Lady Sharon High School	2	20,000.00
43.	Lela Secondary School	1	10,000.00
44.	LirHanda Girls High School	1	10,000.00
45.	Lisana Mixed Secondary School	1	10,000.00
46.	Lubinu Boys High School	1	10,000.00
47.	Lugulu Girls High School	1	10,000.00
48.	Lwala Kadawa Secondary School	1	10,000.00
49.	Madira Girls High School	1	10,000.00
50.	Magunga Mixed Secondary School	6	60,000.00
51.	Maliera Boys Secondary School	3	30,000.00
52.	Mangu High School	1	10,000.00
53.	Maraba Secondary School	2	20,000.00
54.	Maranda High School	7	70,000.00
55.	Maseno School	2	20,000.00
56.	Masogo Mixed Secondary School	4	40,000.00
57.	Mawego Girls Secondary School	2	20,000.00
58.	Mbita High School	4	40,000.00
59.	Menara Academy Mixed Secondary School	10	100,000.00
60.	Meteitei Secondary School	1	10,000.00
61.	Migingo Girls Secondary School	8	80,000.00
62.	Miwani Secondary School	9	90,000.00
63.	Moi Girls High School - Vokoli	4	40,000.00
64.	Moi Girls High School Kamusinga	2	20,000.00
65.	Moi Girls School Nairobi	1	10,000.00
66.	Moi Girls Secondary School - Sindo	2	20,000.00
67.	Moi Kipsitet Girls Secondary School	1	10,000.00
68.	Moi Nyabohanse Girls High School	1	10,000.00
69.	Moi Suba Girls Secondary School - Migori	1	10,000.00
70.	Moi Tea Girls Secondary School	1	10,000.00
71.	Muhoroni Secondary School	50	500,000.00
72.	Muranga Secondary School	1	10,000.00

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S/NO.	NAME OF INSTITUTION	NO. OF STUDENTS	AMOUNT
73.	Pangani Girls High School	1	10,000.00
74.	Rae Girls Secondary School	16	160,000.00
75.	Ramba Boys High School	3	30,000.00
76.	Reru AIC Secondary School	1	10,000.00
77.	Ringa Girls High School	1	10,000.00
78.	Samanga Lutheran Mixed Secondary School	1	10,000.00
79.	Sango Buru Secondary School	1	10,000.00
80.	Sawagongo High School	1	10,000.00
81.	Shiners Girls High School	1	10,000.00
82.	Sigoti Complex Girls Secondary School	16	160,000.00
83.	Sinyolo Girls Secondary School	9	90,000.00
84.	Sironga Girls High School	2	20,000.00
85.	Soliat Boys Secondary School	2	20,000.00
86.	Songhor Secondary School	12	120,000.00
87.	St. Agnes Girls High School - Shibuye	1	10,000.00
88.	St. Alberts Chierie Mixed Secondary School	1	10,000.00
89.	St. Alberts Girls High School - Ulanda	3	30,000.00
90.	St. Andrews Masara Mixed Secondary School	1	10,000.00
91.	St. Annes Kisoko Girls High School	1	10,000.00
92.	St. Annes Musohi Girls High School	1	10,000.00
93.	St. Annes Sega Girls Secondary School	1	10,000.00
94.	St. Annes Sunrise Girls Secondary School	1	10,000.00
95.	St. Anthony Secondary School Kajimbo	1	10,000.00
96.	St. Antony Dago Kokoro Secondary School	2	20,000.00
97.	St. Augustine Nyamonye Girls Secondary School	2	20,000.00
98.	St. Augustines R.C. Secondary School - Kandege	73	730,000.00
99.	St. Barnabas Girls Secondary School	9	90,000.00
100.	St. Benards Otalo High School	1	10,000.00
101.	St. Boniface Magare Secondary School	1	10,000.00
102.	St. Brigid's Girls High School - Kiminini	1	10,000.00
103.	St. Cecilia Ahor Girls Secondary School	2	20,000.00
104.	St. Charles Lwanga Secondary School	1	10,000.00
105.	St. Francis Nyagajo Girls Secondary School	1	10,000.00
106.	St. Francis Rangala Girls Secondary School	8	80,000.00
107.	St. Gabriels Minor Seminary School	1	10,000.00
108.	St. Ignatius Loyola Secondary School - Magadi	1	10,000.00
109.	St. Joseph School - Nyabondo	2	120,000.00

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110.	St. Josephine Bakhita Nyalieng Girls Secondary School	1	10,000.00
111.	St. Josephs School – Rapogi	2	20,000.00
112.	St. Josephs Sino Mixed Secondary School	1	10,000.00
113.	St. Martin Deppores Special School for Children with Cerebral Palsy	1	10,000.0
S/NO.	NAME OF INSTITUTION	NO. OF STUDENTS	AMOUNT
114.	St. Mary Goretty Dede Girls Secondary School	1	10,000.00
115.	St. Mary Stephen Nkoitoi Secondary School	1	10,000.00
116.	St. Marys Kapsabet Girls Secondary School	1	10,000.00
117.	St. Marys Lwak Girls High School	4	40,000.00
118.	St. Marys Mabera Girls Secondary School	1	10,000.00
119.	St. Marys Nyamarimba Girls Secondary School	4	40,000.00
120.	St. Marys Sacred Heart (CBSI) High School	1	10,000.00
121.	St. Marys School – Yala	5	50,000.00
122.	St. Marys Tach Asis Girls Secondary School	1	10,000.00
123.	St. Marys Ukwala Secondary School	1	10,000.00
124.	St. Monica Chebangang Girls Secondary School	1	10,000.00
125.	St. Patricks Oduwo Secondary School	1	10,000.00
126.	St. Patricks Senior Academy	1	10,000.00
127.	St. Pius Uriri High School	1	10,000.00
128.	St. Rita Ramula Girls Secondary School	33	330,000.00
129.	St. Stephens Menara Secondary School	77	770,000.00
130.	St. Theresas Girls Secondary School	9	90,000.00
131.	Tambach High School	1	10,000.00
132.	Taranga'nya High School	1	10,000.00
133.	The Salvation Army Mudavadi Girls High School – Madzuu	1	10,000.00
134.	Thessalia High School	1	10,000.00
135.	Thurdibuoro Secondary School	24	240,000.00
136.	Usenge High School	3	30,000.00
137.	Wang'apala High School	6	60,000.00
138.	Waondo Secondary School	1	10,000.00
	TOTAL	1,057	10,605,000.00

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BURSARIES (SECONDARY SCHOOLS) SPECIAL CASES PWD

S/NO.	NAME OF INSTITUTION	NO. OF STUDENTS	AMOUNT
1.	Fr. Ouderaa Secondary School for the Hearing Impaired Nyangoma	3	30,000.00
2.	Gianchere Friends Secondary/Vocational School for the Hearing Impaired	1	10,000.00
3.	Immanuel Christian School for the Deaf	1	10,000.00
4.	Joyland Special Secondary School	1	10,000.00
5.	Kibos Special Secondary School	1	10,000.00
6.	Kuja Special Secondary School for the Hearing Impaired	1	10,000.00
7.	Lutheran Church Special School for Mentally Handicapped	2	20,000.00
8.	Maranda School for the Mentally Handicapped	2	20,000.00
9.	Maseno School for the Deaf	1	10,000.00
10	Ngala Secondary School for the Deaf	1	10,000.00
11	Ngeny School for the Hearing Impaired	12	120,000.00
12	Ombaka Special Primary School	4	40,000.00
13	St. Anthony Special Home for the Deaf Blind	1	10,000.00
14	St. Martin Deppres Special School for Cerebral Palsy Children	1	10,000.00
15.	St. Marys Girls Primary School	1	20,000.00
16.	St. Marys Primary School for the Deaf - Nyangoma	2	20,000.00
17	The Salvation Army Joy Town Secondary School for the Physically Handicapped	1	10,000.00
	TOTAL	36	370,000.00

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BURSARY UNIVERSITY FOR NEEDY STUDENTS

S/NO	NAME OF INSTITUTION	NO. OF STUDENTS	AMOUNT
1.	Africa International University	1	10,000.00
2.	African Nazarene University	2	20,000.00
3.	African University	1	10,000.00
4.	Baraton University	3	30,000.00
5.	Catholic University of Eastern Africa	1	10,000.00
6.	Chuka University	11	110,000.00
7.	Daystar University	1	10,000.00
8.	Dedan Kimathi University of Technology - Nyeri	3	30,000.00
9.	East African University	1	10,000.00
10.	Egerton University City Campus	1	10,000.00
11.	Egerton University - Njoro	1	20,000.00
12.	Embu University	1	10,000.00
13.	Garrissa University	1	10,000.00
14.	Great Lakes University of Kisumu	5	50,000.00
15.	Jaramogi Oginga Odinga University of Science and Technology	41	410,000.00
16.	Jaramogi Oginga Odinga University of Science and Technology - Dr. Robert Ouko	1	10,000.00
17.	Jomo Kenyatta University of Agriculture and Technology	19	190,000.00
18.	Jomo Kenyatta University of Agriculture and Technology - Nakuru	1	10,000.00
19.	KCA University	8	80,000.00
20.	KCA University - Kisumu	5	50,000.00
21.	Kabarak University	1	10,000.00
22.	Kaimosi University	1	10,000.00
23.	Karatina University	3	30,000.00
24.	Kenya Highlands University	1	10,000.00
25.	Kenya School of Law	1	10,000.00
26.	Kenyatta University - Main	56	560,000.00

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27.	Kibabii University	3	30,000.00
28.	Kirinyaga University College	2	20,000.00
S/NO	NAME OF INSTITUTION	NO. OF STUDENTS	AMOUNT
29.	Kiriri Women University of Science and Technology	1	10,000.00
30.	Kisii University	27	270,000.00
31.	Kisii University - Eldoret	3	30,000.00
32.	Kisii University - Kericho	2	20,000.00
33.	Kisii University - Kisumu	4	40,000.00
34.	Laikipia University	7	70,000.00
35.	Maasai Mara University	12	120,000.00
36.	Machakos University	4	40,000.00
37.	Makerere University - Kampala	2	20,000.00
38.	Maseno University	61	610,000.00
39.	Maseno University - City Campus	14	140,000.00
40.	Masinde Muliro University of Science and Technology	38	380,000.00
41.	Masinde Muliro University of Science and Technology - Kalimosi Campus	1	10,000.00
42.	Meru University	5	50,000.00
43.	Moi University - Main	54	540,000.00
44.	Moi University - Occara Wango	1	10,000.00
45.	Moi University - Town Campus	1	10,000.00
46.	Moi University - Eldoret	2	20,000.00
47.	Moi University - Kericho	1	10,000.00
48.	Moi University - Kitale	2	20,000.00
49.	Mount Kenya University - Kericho	1	10,000.00
50.	Mount Kenya University	18	18,000.00
51.	Mount Kenya University - Kisumu	5	50,000.00
52.	Multi-Media University	5	50,000.00
53.	Muranga University College	4	40,000.00
54.	Pwani University	15	150,000.00
55.	Rongo University College	14	140,000.00

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56.	South Eastern Kenya University	6	60,000.00
57.	St. Paul's University	1	10,000.00
58.	Strathmore University	2	20,000.00
59.	Taita Taveta University	1	10,000.00
S/NO	NAME OF INSTITUTION	NO. OF STUDENTS	AMOUNT
60.	Technical University of Kenya	13	130,000.00
61.	Technical University of Mombasa	10	10,000.00
62.	The Cooperative University of Kenya – Karen	3	30,000.00
63.	United State International University – Africa	4	40,000.00
64.	University of Eldoret – Main	30	300,000.00
65.	University of Kabianga	8	80,000.00
66.	University of Nairobi	18	180,000.00
67.	University of Nairobi – Kenya Science	2	20,000.00
68.	University of Nairobi – Chiromo	1	10,000.00
69.	Zetech University	1	10,000.00
	TOTAL	615	6,160,000.00

BURSARY COLLEGES

S/NO.	NAME OF INSTITUTION	NO. OF STUDENT	AMOUNT
1.	Aberdare Teachers Training College	1	7,000.00
2.	Africa Institute of Research and Development Studies	4	31,000.00
3.	Ahero Vocational Training Centre	1	7,000.00
4.	Ahiti Kabete	1	7,000.00
5.	Arch-Bishop Okoth College of Technology	5	35,000.00
6.	Asumbi Teachers Training College	8	56,000.00
7.	Bomet Teachers Training College	1	7,000.00
8.	Bondo Teachers Training College	7	49,000.00
9.	Bukura Agricultural College	8	56,000.00
10.	Busia Teachers Training College	1	7,000.00
11.	Institute of Energy Studies & Research	2	20,000.00
12.	Jordan College of Technology	1	7,000.00

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13.	Kabete Technical Training College	1	7,000.00
14.	Kagumo T.T.C. - Nyeri Branch	1	7,000.00
15.	Kaimosi Teachers College	2	14,000.00
16.	Kamagambo Adventist College	2	14,000.00
17.	Kamwenja Teachers Training College	3	21,000.00
S/NO	NAME OF INSTITUTION	NO. OF STUDENTS	AMOUNT
18.	Kenya Institute of Management - Kisumu	2	14,000.00
19.	Kenya Industrial Training Authority - Nakuru	1	7,000.00
20.	Kenya Institute of Highway & Building Technology - Kisii	2	14,000.00
21.	Kenya Institute of Highway & Building Technology - Nairobi	2	14,000.00
22.	Kenya Institute of Management - Westlands Branch	1	7,000.00
23.	Kenya Institute of Special Education	1	7,000.00
24.	Kenya Medical Training College - Kisumu	4	28,000.00
25.	Kenya Medical Training College - Vihiga Campus	1	7,000.00
26.	Kenya Medical Training College - Bondo Campus	2	14,000.00
27.	Kenya Medical Training College - Chuka Campus	1	7,000.00
28.	Kenya Medical Training College - Embu Campus	1	7,000.00
29.	Kenya Medical Training College - Kakamega	1	7,000.00
30.	Kenya Medical Training College - Kisii	2	14,000.00
31.	Kenya Medical Training College - Kombewa	1	7,000.00
32.	Kenya Medical Training College - Machakos	2	14,000.00
33.	Kenya Medical Training College - Makueni	1	7,000.00
34.	Kenya Medical Training College - Meru	1	7,000.00
35.	Kenya Medical Training College - Nairobi	3	21,000.00
36.	Kenya Medical Training College - Rera Campus	1	7,000.00
37.	Kenya Medical Training College - Siaya Campus	3	24,000.00
38.	Kenya Medical Training College - Ugenya Campus	1	7,000.00
39.	Kenya Medical Training College - Lake Victoria Campus	5	35,000.00
40.	Kenya Medical Training College - Lodwar	1	10,000.00

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Campus			
S/NO	NAME OF INSTITUTION	NO. OF STUDENTS	AMOUNT
41.	Kenya Medical Training College - Webuye	5	35,000.00
42.	Kenya Power Institute of Energy Studies & Research	1	7,000.00
43.	Kenya Red Cross Training School	1	7,000.00
44.	Kenya Technical Training College	1	7,000.00
45.	Kenya Wildlife Training Institute	2	14,000.00
46.	Kenya Teachers Training College	1	7,000.00
47.	Kiambu Institute of Science and Technology	1	7,000.00
48.	Kilimambogo Institute of Professional Studies - Thika	1	7,000.00
49.	Kipsigis Teachers Training College	1	7,000.00
50.	Lake Basin College - Kisumu	1	7,000.00
51.	Lake Inston itute of Tropical Medicine	1	7,000.00
52.	Lugari College	2	14,000.00
53.	Mawego Technical Training Institute	7	49,000.00
54.	Meru Teachers Training College	2	14,000.00
55.	Migori Teachers Training College	3	21,000.00
56.	Migori Teachers College - Baringo	1	7,000.00
57.	Mosoriot Teachers College	4	28,000.00
58.	Muhoroni Regional College of Education	1	7,000.00
59.	Muranga Teachers Training College	2	14,000.00
60.	Nabongo Teachers Training College	1	7,000.00
61.	Nairobi Aviation College - Kisumu	1	7,000.00
62.	Nairobi Institute of Business	1	7,000.00
63.	Nakuru Teachers Training College	3	37,000.0
64.	National Industrial Training Authority	1	7,000.00
65.	Nyanchwa Adventists College	1	7,000.00
66.	Nyanza Christian College of ECDE	3	21,000.00
67.	Ol'lessos Technical Training Institute	1	7,000.00

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68.	Railways Training Institute	1	7,000.00
69.	Ramogi Institute of Advance Technology	10	70,000.00
70.	Rift Valley Institute of Business Studies	1	7,000.00
71.	Rift Valley Institute of Science & Technology	1	7,000.00
72.	Rift Valley Technical Training Institute	1	7,000.00
73.	Rongai Teachers Training College	1	7,000.00
74.	Shamberere Technical Training Institute - Kakamega	1	7,000.00
S/NO	NAME OF INSTITUTION	NO. OF STUDENTS	AMOUNT
75.	Siaya Institute of Technology	2	14,000.00
76.	Sigalagala National Polytechnic	1	7,000.00
77.	St. Augustine Egoji Teachers Training College	1	14,000.00
78.	St. John's T.T.C. - K Elmanongo	1	7,000.00
79.	St. John's Teachers Training College	1	7,000.00
80.	St. Joseph's Nyalendo Medical Training College	4	28,000.00
81.	St. Joseph's Technical Institute for the Deaf, Nyangoma	1	7,000.00
82.	St. Lawrence Egoji Teachers Training College	2	14,000.00
83.	St. Paul's Kibabi Diploma Teachers' Training College	2	14,000.00
84.	Tambach Teachers College	4	28,000.00
85.	The Eldoret National Polytechnic	5	45,000.00
86.	The Kabete National polytechnic	1	7,000.00
87.	The Kisumu National Polytechnic	32	227,000.00
88.	The Meru National Polytechnic	1	7,000.00
89.	The Nyeri National Polytechnic	2	14,000.00
90.	Thika School of Medical & Health Sciences	1	7,000.00
91.	Tom Mboya Labour College	2	14,000.00
92.	Ugenya Teachers Training College	1	7,000.00
93.	Vihiga Teachers Training College	4	28,000.00
	TOTAL	58	1,613,000.00

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