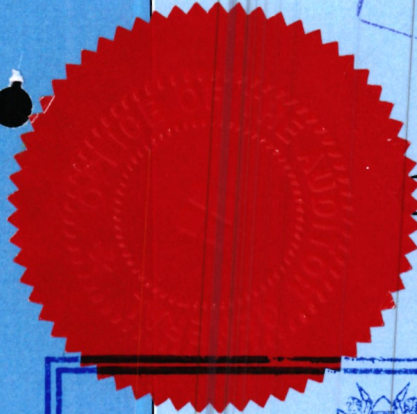




REPUBLIC OF KENYA

PARLIAMENT
OF KENYA
LIBRARY



OFFICE OF THE AUDITOR-GENERAL



 THE NATIONAL ASSEMBLY PAPERS LAID	
13 NOV 2018	
TABLED BY:	MAJORITY LEADER
CLERK-AT THE-TABLE:	

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
LAIKIPIA NORTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- LAIKIPIA
NORTH CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

**OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI**

29 SEP 2017

RECEIVED

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – LAIKIPIA
NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017**

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)	3
III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES	4
IV. STATEMENT OF RECEIPTS AND PAYMENTS	5
V. STATEMENT OF ASSETS	6
VI. STATEMENT OF CASHFLOW	7
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	8
VIII. SIGNIFICANT ACCOUNTING POLICIES	24
IX. NOTES TO THE FINANCIAL STATEMENTS	26

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - LAIKIPIA NORTH
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the NG- CDF Act, 2003 now repealed by the NG-CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*. The objective of the fund to ensure that specific portion of the national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Isaak Hassan Adan
3.	Accountant	Winfred Wambui
4.		

(d) Fiduciary Oversight Arrangements

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

(e) Laikipia North NG- CDF Headquarters

P.O. Box 21 - 10401
NG - Laikipia North CDF Office
Nanyuki - Doldol Road
DOLDOL

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - LAIKIPIA NORTH
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

(f) Laikipia North NG- CDF Contacts

Telephone: (254) 720 907 270

E-mail: iadan@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) Laikipia North NG-CDF Bankers

1. Equity Bank
Nanyuki Branch
P.O. Box 1482 - 10400
NANYUKI

(h) Independent Auditors

Office Of The Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084 - 00100
NAIROBI

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112 - 00200
NAIROBI

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - LAIKIPIA NORTH
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

The NG – Laikipia North CDFC wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NG - CDF have improved the Education and Security infrastructures of Laikipia North.

In education sector the committee was also able to do a number of classrooms in several primary schools, a laboratory, two dormitories and administration block in secondary school.

In this financial year the committee contributed to the construction of two staffhouses and fencing of a technical training institute in the constituency.

The NG-CDFC's have trained the PMC's and office staff hence project returns and implementation have been well done. The committee is emphasizing on continuous training of project management committees to make projects a success.

The committee was able to pay fees for over 3200 students both in secondary and tertiary learning institutions.

The committee was able to utilise funds upto 94.2% this was far above the utilisation rate of 62.1% of last financial year.

The constituency has a number of challenges, its vastness in landmass hence difficulty in project monitoring. The constituency has poor road network, most of the roads are impassable during rainy seasons. Illiteracy level is also very high in the constituency hence need to have civic education to enlighten the locals to take their children to school. Early marriages, FGM and insecurity are very rampant in the constituency.



.....
NG - Laikipia North CDFC Chairman

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - LAIKIPIA NORTH
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NG - Laikipia North Constituency Development Fund is responsible for the preparation and presentation of the NG - Laikipia North CDF financial statements, which give a true and fair view of the state of affairs of the NG - Laikipia North CDF for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG - Laikipia North CDF accepts responsibility for the CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the CDF's financial statements give a true and fair view of the state of CDF's transactions during the financial year ended June 30, 2017, and of the CDF's financial position as at that date. The Accounting Officer charge of the NG - Laikipia North CDF further confirms the completeness of the accounting records maintained for the CDF, which have been relied upon in the preparation of the CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NG - Laikipia North CDF confirms that the CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the CDF's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The CDF's financial statements were approved and signed by the Accounting Officer on 03/08/ 2017.



Fund Account Manager



Chairman NG- CDFC

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - LAIKIPIA NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Laikipia North Constituency set out on pages 5 to 26, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. 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, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Laikipia North Constituency as at 30 June, 2017, 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 National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, except for the matter described in the Basis for Qualified Opinion and Other Matter section of my report, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Laikipia North Constituency 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.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Laikipia North Constituency for the year ended 30 June 2017

Other Matter

1. Transfer to other Government Entities

The statement of receipts and payments reflects transfer to other Government entities balance of Kshs.72,913,986 during the year under review. The balance includes expenditure totaling Kshs.20,650,000 comprising of Kshs.5,000,000 for tertiary institution, Kshs.9,000,000 for secondary schools and Kshs.6,650,000 for primary school which were procured through inappropriate procurement method. The procurement of the works was through request for quotation method instead of open national tendering process yet the value of works exceeded Kshs.4,000,000 threshold prescribed under class C of the public procurement where the CDF entities fall. The procurement was therefore done in contravention of section 96 of the Public Procurement and Asset Disposal Act, 2015 and Legal Notice No. 106 of 2013. The management was therefore in breach of the law and it has not been possible to confirm whether the CDF obtained value-for-money on the expenditure of Kshs.20,650,000 during the year ended 30 June 2017.

2. Road projects

The statement of receipts and payments reflects other grants and other transfers balance of 44,747,000 for the year under review and as further disclosed in note 8 to the financial statements includes Kshs.13,000,000 incurred on the construction of roads. However, the procurement of the works was through request for quotation method instead of open national tendering process yet the value of works exceeded Kshs.4,000,000 threshold prescribed under class C of the public procurement where the CDF entities fall. The procurement was therefore done in contravention of section 96 of the Public Procurement and Asset Disposal Act, 2015 and Legal Notice No. 106 of 2013.

In the circumstances, it has not been possible to confirm whether the CDF obtained value-for-money on the expenditure of Kshs.13,000,000 during the year ended 30 June 2017.

3. Bursary

Note 8 to the financial statements reflects other grants and transfers balance of Kshs.44,747,000 for the year ended 30 June 2017 which includes expenditure of Kshs.12,474,138 and Kshs.8,000,000 bursary-secondary schools and bursary-tertiary institutions respectively totaling to Kshs.20,474,138 which was awarded to various beneficiaries in learning institutions as bursaries to needy students. However, no application forms and acknowledgement letters/receipts from institutions who received the bursary awards to confirm the bursaries was received and accounted for.

Consequently, it has not been possible to ascertain whether the bursary of Kshs.20,474,138 during the year ended 30 June 2017 reached the intended beneficiaries and was properly accounted for.

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. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no Key Audit Matters to communicate in my report.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Fund's ability 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 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.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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.

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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's 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 Fund's ability 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 Fund to cease 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 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

15 October 2018

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Laikipia North Constituency for the year ended 30 June 2017

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - LAIKIPIA NORTH
CONSTITUENCY**


Reports and Financial Statements

For the year ended June 30, 2017

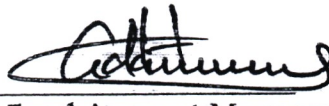
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	81,896,552.70	117,467,928
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		81,896,552.70	117,467,928
PAYMENTS			
Compensation of employees	4	2,220,406	2,083,275
Use of goods and services	5	9,543,445	4,892,469
Transfers to Other Government Units	6	72,913,986	25,749,931
Other grants and transfers	7	44,747,000	50,588,055
Acquisition of Assets	8	-	5,391,100
Other Payments	9	-	-
TOTAL PAYMENTS		129,424,837	88,704,830
SURPLUS/DEFICIT		(47,528,284)	28,763,098

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG - Laikipia North CDF financial statements were approved on 03/08/2017 and signed by:



Chairman -NG- CDFC



Fund Account Manager


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - LAIKIPIA NORTH
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2017**

V. STATEMENT OF ASSETS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	7,918,138.65	53,900,522.50
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	1,546,200
TOTAL FINANCIAL ASSETS		7,918,139	55,446,723
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	55,446,723	26,603,140
Surplus/Deficit for the year		(47,528,284)	28,763,098
Prior year adjustments	14	(300)	80,484
NET LIABILITIES		7,918,139	55,446,722

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG - Laikipia North CDF financial statements were approved on 03/08/2017 and signed by:


Chairman –NG- CDFC


Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - LAIKIPIA NORTH
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2017**

VI. STATEMENT OF CASHFLOW

		2016 - 2017	2015 - 2016
Receipts for operating income			
Transfers from CDF Board	1	81,896,552	117,467,928
Other Receipts	3	81,896,552	117,467,928
Payments for operating expenses			
Compensation of Employees	4	2,220,406	2,083,275
Use of goods and services	5	9,543,445	4,892,469
Transfers to Other Government Units	6	72,913,986	25,749,931
Other grants and transfers	7	44,747,000	50,588,055
Other Payments	9	-	-
		129,424,837	83,313,730
Adjusted for:			
Adjustments during the year	14	(300)	80,484
Net cash flow from operating activities		(47,528,584)	34,234,682
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		
Acquisition of Assets	9		5,391,100
Net cash flows from Investing Activities			5,391,100
NET INCREASE IN CASH AND CASH EQUIVALENT		(47,528,584)	28,843,582
Cash and cash equivalent at BEGINNING of the year	13	55,446,723	26,603,140
Cash and cash equivalent at END of the year		7,918,139	55,446,722

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG - Laikipia North CDF financial statements were approved on 03/08/2017 and signed by:


Chairman NG- CDFC


Fund Account Manager

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,553	55,446,423	137,342,976	129,424,837	7,918,139	94.2%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	81,896,553	55,446,423	137,342,976	129,424,836	7,918,139	94.2%
PAYMENTS						
Compensation of Employees	2,100,000	2,266,423	4,366,423	2,220,406	2,146,017	50.8%
Use of goods and services	5,270,690	5,250,000	10,520,690	9,543,445	977,245	90.7%
Transfers to Other Government Units	44,281,035	32,950,000	77,231,035	72,913,986	4,317,049	94.4%
Other grants and transfers	30,244,828	14,980,000	45,224,828	44,747,000	477,828	98.9%
Acquisition of Assets						
Other Payments						
TOTALS	81,896,553	55,446,423	137,342,976	129,424,837	7,918,139	94.2%

The NG - Laikipia North CDF financial statements were approved on 03/08/2017 and signed by:



Chairman NG- CDFC



Fund Account Manager

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2017.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
	A855049	36,853,449.00	5,800,000.00
	A829,637	4,094,827.60	10,000,000.00
CDF Board	A855702	40,948,275.10	10,000,000.00
AIE NO			10,000,000.00
AIE NO			25,000,000.00
AIE NO			28,000,000.00
			28,667,928.00
TOTAL		81,896,552.70	117,467,928.00

2. PROCEEDS FROM SALE OF ASSETS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Total		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Interest Received	-	
Rents	-	
Receipts from Sale of tender documents	-	
Other Receipts Not Classified Elsewhere	-	
	-	
Total	-	

4. COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	1,916,511	2,067,275
Basic wages of casual labour	140,000	
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance	24,000	
Gratuity	127,295	
Employer contribution to NSSF	12,600	15,600
Total	2,220,406	2,083,275

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services		
Communication, supplies and services		
Domestic travel and subsistence	135,100	
Printing, advertising and information supplies & services		
Committee Allowances	5,037,520	2,525,880
Training expenses	1,722,000	
Hospitality supplies and services		
Insurance costs		
Fuel, Oil	900,000	746,780
Office and general supplies and services	1,220,000	800,000
Other operating expenses	27,357	
Routine maintenance – vehicles and other transport equipment	501,468	819,809
Routine maintenance – other assets		
Total	9,543,445	4,892,469

6. COMMITTEE EXPENSES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Committee allowances	-	-
Other committee expenses	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	52,172,606	4,499,931
Transfers to secondary schools (see attached list)	12,250,000	5,050,000
Transfers to tertiary institutions (see attached list)	8,491,380	10,000,000
Transfers to health institutions (see attached list)	-	6,200,000
TOTAL	72,913,986	25,749,931

8. OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	12,474,138	7,000,000
Bursary – tertiary institutions (see attached list)	8,000,000	6,021,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	-	29,436,766
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	4,100,000	1,945,000
Roads projects (see attached list)	13,000,000	-
Sports projects (see attached list)	2,637,931	800,000
Environment projects (see attached list)	2,637,931	300,000
Emergency projects (see attached list)	1,897,000	5,085,289
Total	44,747,000	50,588,055

9. SOCIAL SECURITY BENEFITS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Employer contribution to NSSF	12,600	14,400
Total	12,600	14,400

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACQUISITION OF ASSETS

Non Financial Assets	2016 - 2017	2015 - 2016
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		4,591,282
Refurbishment of Buildings		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		799,818
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialised Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Acquisition of Land		
Acquisition of Intangible Assets		
Total		5,391,100

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Specify		
	-	-

12A: Bank Accounts (cash book bank balance)

	2016 - 2017	2015 - 2016
Name of Bank, Account No. & currency	Kshs	Kshs
<i>Equity Bank 027026110975</i>	7,918,138.65	53,900,522.05
Total	7,918,138.65	53,900,522.05

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	53,900,522	26,503,140
Cash in hand		-
Imprest	1,546,200	100,000
Total	55,446,722	26,603,140

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	(300)	80484
Cash in hand	-	-
Imprest	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016- 2017	2015 - 2016
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (<i>specify</i>)	-	-
	-	-

15. 4: PMC account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	6,297,886.05	-
	6,297,886.05	-

**Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	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						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2014	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.							
9.							
	Sub-Total						
Others (specify)							
10. Gratuity for NG-CDFC STAFF		1,094,000	31 st Sept 2017	Nil	1,094,000		The amount already budgeted for.
11.							
12.							
	Sub-Total	1,094,000			1,094,000		
	Grand Total	1,094,000			1,094,000		

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2014	Comments
		a	B	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	N/A	
Buildings and structures	12,644,195.00	12,644,195.00
Transport equipment	6,158,843.00	6,158,843.00
Office equipment, furniture and fittings	1,814,918.00	1,814,918.00
ICT Equipment, Software and Other ICT Assets	161,800.00	161,800.00
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	20,849,756	20,849,756

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Nanyoki Primary School	Equity	02702664552235	101,330.00	-
Ewaso Secondary School	KCB	1131083946	1,335.00	-
Kanjul Primary School	Equity	0160263148624	4,335.00	-
Mathanji Primary School	Equity	0160168693987	272.50	-
Kiwanja Ndege Primary School	Equity	0270271682975	452,390.00	-
Lariakorok Primary School	Equity	0270269503892	100,510.00	-
Lowabene Primary School	Equity	0160262498462	451,290.00	-
Ntabas Primary School	Equity	0160263291953	535.00	-
Noositet Primary School	Equity	0160262386608	45.10	-
Rabal Primary School	Equity	0160262386617	10.00	-
Lekasuiyan Primary School	Equity	0160262386607	0.00	-
Mouwarak Primary School	Equity	0160262492318	900.00	-
Olokirisiai Primary School	Equity	0270262238555	228,380.00	-
Mowarak T.T.I.	Equity	0160171415186	999.50	-
Mowarak D.O's House	Equity	0160171775228	680.00	-
Tassia AP Line Fence	Equity	0270271778200	474,010.00	-
Sangumai Primary School	Equity	0160171415628	120.00	-
St. Ann Nosirai Primary School	Equity	0270271707394	452,720	-
Ereri Baptist Primary School	Equity	0270271651223	720.00	-
Laikipia North Environment	Equity	0270163347822	1,523.00	-
Morijo Primary School	Equity	0270262359538	1,645.00	-
Kiwanja Ndege Special School	Equity	0270264242023	102,275.00	-
Donyoriwo Primary School	Equity	0160263148573	300,740.00	-
Kisargei Primary School	Equity	0270264119609	451,700.00	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Mowarak Police Post	Equity	0160163151511	1,068.60	-
Mowarak Secondary School	Equity	0160172943325	101,390.00	-
Seek Primary School	Equity	0270262307145	452,285.00	-
Laikipia North Sports Organization	Equity	0270263153042	10,695.00	-
Naiperere Primary School	KCB	1103136607	2,025.00	-
Olkinyei Primary School	KCB	1112562885	570.00	-
Loshaki Primary School	Equity	0270268695115	20.00	-
Olotasha Primary School	Cooperative	01139368033900	443.00	-
Kurum Primary School	Equity	0270190532410	1,506.20	-
Kurikuri Primary School	Equity	0270268908719	840.00	-
Lekiji Primary School	KCB	1182813941	14,982.50	-
Mia Moja Primary School	Equity	0270299835273	2,580.00	-
Jikaze Primary School	KCB	1137292806	4,164.00	-
Dam Mbili Primary School	Equity	0160268881575	101,060.00	-
Nakwang Primary School	Equity	0160168694752	40.00	-
Sirat Primary School	Equity	0270263870399	290.00	-
Kandutura Primary School	Equity	0160268654328	1,035.00	-
Ngare Mare Primary School	KCB	1182970648	1,385.00	-
Reteti Primary School	Equity	0270262835174	1,055.00	-
Kairigire Bidii Primary School	Equity	0270268702514	840.00	-
Irura Primary School	Equity	0270271100564	1,390.00	-
Lera Primary School	Equity	0160171232377	227,170.00	-
Narok Primary School	Equity	0160191693466	2,436.60	-
Nkiloriti Primary School	KCB	1168182417	100,218.90	-
Luoniek Primary School	Equity	0160262477002	1,740.00	-
Sieku Primary School	KCB	1131248872	203,695.00	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –LAIKIPIA
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Ewaso Boarding & Day Primary School	Equity	0270271708541	2,390.00	-
Ngarendare Primary School	KCB	1137365943	227,214.50	-
Sirimon Primary School	Equity	0270272405830	451,950.00	-
Arjiju Primary School	Equity	0270272925933	890.00	-
Olmotonyi Primary School	Equity	0160272917680	450,550.00	-
Soitoudo Primary School	Equity	0270272872705	451,950.00	-
Muramati Secondary School	Cooperative	01139365769600	650.00	-
Naibor Secondary School	KCB	1134966318	255.00	-
Doldol Secondary School	KCB	1103080393	219,331.75	-
Arjiju Secondary School	Equity	0270272521742	126,840.00	-
Mukima Chief's Office	Equity	0270271173455	450.00	-
Mukima Secondary School	Equity	0270199845656	640.50	-
Chumvi Secondary School	Equity	0270269663898	1,385.00	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame (Put date when you expect the issue to be resolved)
1.	Unsupported Expenditure	Support to the expenditures provided.	Fund Account Manager and CDFC committee members	Resolved	N/A
2.	Irregular award of bursaries	Procedure of bursary award provided plus receipts and acknowledgement letters from institutions of learning.	Fund Account Manager and CDFC committee members	Resolved	N/A
3.	Non remittance of PAYE on the CDFC allowances	CDFC allowances are not taxable, no guideline provided by the CDF Board on the same.	Fund Account Manager	Resolved	N/A
4.	Unaccounted fuel expenditure amounting to Kshs 300,000	Fuel receipts provided, Lpo's for fuel, fuel register and detail orders provided too.	Fund Account Manager	Resolved	N/A
5.	Irregular repairs of motor vehicle	Lso's for vehicle repair at the dealer produced plus minutes from CDFC approving the Toyota Kenya dealer as the service provider for maintainance of the office vehicle.	Fund Account Manager	Resolved	N/A

UNPRESENTED CHEQUES	amount	DATE
2667 CHUKA UNI	10000	28.4.17
2665 ELD UNI	10000	28.4.17
2667 CHUKA UNI	10000	28.4.17
2671 GREASTA UNI	10000	28.4.17
2672 JARAMOGI O O UNI	10000	28.4.17
2732 ELD UNI	20000	28.4.17
2620 JARAMOGI O O UNI	20000	28.4.17
2617 TECHNICAL UNIVERSITY	10000	28.4.17
2618 CHUKA UNI	10000	28.4.17
2646 ELD UNI	20000	28.4.17
2647 EMBU UNI	10000	28.4.17
2649 KAIMOSI UNI	10000	28.4.17
2625 KAIMOSI UNI	10000	28.4.17
2627 KENYA METHODIST	80000	28.4.17
2717 KISSI UNI	50000	28.4.17
2630 LAIKIPIA UNI	50000	28.4.17
2633 MERU UNI	10000	28.4.17
2638 PRESBYTERIAN UNI	10000	28.4.17
2641 UNO	90000	28.4.17
2653 KISSI UNI	10000	28.4.17
2654 LAIKIPIA UNI	30000	28.4.17
2655 MASSAI MARA	30000	28.4.17
2656 MANAGEMENT UNI OF AFRICA	10000	28.4.17
2675 KABARAK UNI	10000	28.4.17
2676 KARATINA UNI	80000	28.4.17
2696 ELD UNI	10000	28.4.17
2697 UNO	170000	28.4.17
2698 KCA UNI	10000	28.4.17
2699 GO EAGLE COLLEGE	10000	28.4.17
2700 KMTM MBSA	10000	28.4.17
2679 KIRINYAGA UNI	10000	28.4.17
2680 KIBABII UNI	10000	28.4.17
2681 LAIKIPIA UNI	60000	28.4.17
2683 MACHAKOS UNI	40000	28.4.17
2686 MERU UNI	30000	28.4.17
2687 MOI UNI	30000	28.4.17
2689 MULTI MEDIA UNI OF KENYA	10000	28.4.17
2692 RONGO UNI	20000	28.4.17
2693 TAITA TAVETA	10000	28.4.17
2703 CATHOLIC UNI	10000	28.4.17
2706 DEDAN KIMATHI UN	10000	28.4.17
2709 EMBU UNI	10000	28.4.17
2712 KABIANGA UNI	40000	28.4.17
2722 MASENO UNI	30000	28.4.17
2724 MARA UNI	20000	28.4.17
2725 MERU UNI	30000	28.4.17
2726 MOI UNI	90000	28.4.17
2728 MULTI MEDIA UNI OF KENYA	10000	28.4.17
2729 PWANI UNI	20000	28.4.17
2730 RONGO UNI	10000	28.4.17
2734 KIM	20000	28.4.17
2750 BATICE DRESING SCH	7000	28.4.17
2751 BRINDEGATE	7000	28.4.17

2752	CHUKA UNI	7000	28.4.17
2753	CONSORATA SCH	7000	28.4.17
2754	EASTHER AFRICAN UNI	7000	28.4.17
2756	EMBU UNI	14000	28.4.17
2757	ETHI TTC	14000	28.4.17
2758	FLO-EAGLE T T C	49000	28.4.17
2759	HOMELAND CPTS	14000	28.4.17
2760	HYPER COLLEGE	14000	28.4.17
2761	ISIOLO T T C	14000	28.4.17
2762	KABARAK UNI	7000	28.4.17
2763	KABETE TECH	7000	28.4.17
2764	KAGUMO TTC	7000	28.4.17
2765	KENYA INSTITUTE OF SCE	7000	28.4.17
2767	KIM NKI	98000	28.4.17
2768	KMTC KAIMOS	7000	28.4.17
2770	MACHAKOS UNI	7000	28.4.17
2771	MARY IMMACULATE	14000	28.4.17
2772	MERU TTC	7000	28.4.17
2773	NIBIS	7000	28.4.17
2777	NANYUKI IST OF PROFF STUDIES	21000	28.4.17
2778	NIBIS	7000	28.4.17
2779	NORTH WOOD COLLEGE	35000	28.4.17
2780	NYANDARUA INST OF CSIENCE AND T	28000	28.4.17
2781	PREMIER COLLEGE OF	7000	28.4.17
2782	RIFT VALLEY ISTITUTE OF SCE	14000	28.4.17
2783	SAMBURU B T C	7000	28.4.17
2784	ST AUGUSTINE T T C	7000	28.4.17
2785	ST JOHN T T C	7000	28.4.17
2786	ST LAWRENCE EGOJI T T C	7000	28.4.17
2787	ST MARY SECRETARIET COLLEGE	7000	28.4.17
2789	TIMAY EARLY CDC	7000	28.4.17
2790	UPPER EASTHERN TTC	7000	28.4.17
2815	MOUNTAIN INSTITUTE	7000	28.4.17
2794	KMTC NYERI	7000	28.4.17
2795	NYERI TTC	7000	28.4.17
2796	TIMAY EARLY CDC	70000	28.4.17
2797	WAMBA MTC	7000	28.4.17
2803	EGOJI TTC	7000	28.4.17
2805	EMBU UNI	7000	28.4.17
2806	EMPOWERMENT T ISTITUTE	7000	28.4.17
2809	KABARAK MTC	7000	28.4.17
2810	KAMWENJA TTC	7000	28.4.17
2811	KEPENGURIA MTC	7000	28.4.17
2820	OUTSPAN MEDICAL COLLEGE	14000	28.4.17
2821	RIFT VALLEY ISTITUTE OF SCE	14000	28.4.17
2827	CHILD E FL T I	7000	28.4.17
2828	COSMOPOLITAN ECDE	7000	28.4.17
2830	ELD T T I	21000	28.4.17
2831	FR SOLDATI T T I	7000	28.4.17
2832	KENYA FORESTRY COLLEGE	7000	28.4.17
2833	KIPS	7000	28.4.17
2835	KISUMU ETI	7000	28.4.17
2836	KMTC	28000	28.4.17
2837	MERU NATIONAL POLY	7000	28.4.17

2838	MUKIRIA T T I	7000	28.4.17
2839	MURANGA T T COLLEGE	7000	28.4.17
2840	NIBS	14000	28.4.17
2842	NAKURU T T C	7000	28.4.17
2843	NAROK T T C	7000	28.4.17
2844	NYANDARUA INST OF CSIENCE AND T	7000	28.4.17
2845	RIFT VALLEY ISTITUTE OF SCE	42000	28.4.17
2846	SAMBURU DICECE	21000	28.4.17
2847	SEOXIN EDU	7000	28.4.17
2848	THIKA COLLEGE OF BA	7000	28.4.17
2851	VISION ETI	35000	28.4.17
2853	STJOHN COLLEGE	7000	28.4.17
2856	AMBOSELI INSTITUTE	7000	28.4.17
2858	EMBU COLLEGE	14000	28.4.17
2859	ERESI T C	7000	28.4.17
2861	ISIOLO ECD	7000	28.4.17
2864	KENYA INSTITUTE OF P C	7000	28.4.17
2868	LUGARI DIPLOMA TTC	14000	28.4.17
2869	MANAGEMENT UNIVER OF AFRICA	10000	28.4.17
2872	NANYUKI POLY	14000	28.4.17
2876	OUTSPAN MEDICAL COLLEGE	7000	28.4.17
2880	THIKA ISTITUTE	7000	28.4.17
2885	AHITI NDOMBA	7000	28.4.17
2887	KENYA W S TI	7000	28.4.17
2902	AIYAM SEC	4,000.000	31.5.17
2903	ALIM SEC	4,000.000	31.5.17
2904	ANGAINE MIX SEC	4,000.000	31.5.17
2906	BISHOP GATIMU GANDU	4,000.000	31.5.17
2908	CHEPLELACHBEI SEC	4,000.000	31.5.17
2911	DEMU SEC	8,000.00	31.5.17
2917	GATERO GIRLS	8,000.000	31.5.17
2918	GCK KISIMA SCHOOL	4,000.000	31.5.17
2919	GIKABII SEC	4,000.000	31.5.17
2925	INORO SEC SCH	4,000.00	31.5.17
2927	ITOLEKA GIRLS	4,000.000	31.5.17
2928	KAAGA BOYS	8,000.000	31.5.17
2932	KAMANDURA GIRLS	4,000.000	31.5.17
2941	KIMANJO MIX SEC	20,000.00	31.5.17
2943	KIRISIA BOYS	4,000.000	31.5.17
3130	HEROS SEC SCH	4,000.000	31.5.17
3131	JAMHURI HIGH	4,000.000	31.5.17
3133	KAJIEI MIX SEC	4,000.000	31.5.17
3134	KANJURI HIGH SCHOOL	4,000.000	31.5.17
3135	KAPCHEPLANGET SEC	8,000.000	31.5.17
3136	KAPKIAMO SEC	4,000.000	31.5.17
3137	KAPSABET BOYS	4,000.000	31.5.17
2952	MACII	12,000.00	31.5.17
3100	UTUMISHI ACADAMY	4,000.000	31.5.17
2954	MARALAL HIGH	4,000.000	31.5.17

2958	MLIMA KENYA SEC	8,000.000	31.5.17
2963	MUHINIA SEC	8,000.000	31.5.17
3308	Malek Girls sec school	4,000.00	31.5.17
2968	MURICHU SEC	4,000.000	31.5.17
2975	NDURURUMO HIGH	4,000.000	31.5.17
2977	NJONJO GIRLS	4,000.000	31.5.17
2981	NYANDARUA SEC SCH	4,000.000	31.5.17
2983	OLKEJUADO HIGH SCHOOL	8,000.000	31.5.17
3275	Giaki Sec school	4,000.00	31.5.17
3276	Gikune Sec School	4,000.00	31.5.17
3128	GOOD S M SEC	20,000.00	31.5.17
2989	SACRED HEART	4,000.000	31.5.17
2990	SASURA GIRLS	8,000.000	31.5.17
3304	Leparua Mixed Sec school	16,000.00	31.5.17
3102	WAGUTHIRU SEC	8,000.000	31.5.17
3087	ST. FRANCIS GIRLS MANGU	12,000.00	31.5.17
3089	ST. LUKE SEC SCHOOL (KIANJAE	4,000.000	31.5.17
3091	ST. PETER AND PAUL BAAWA BC	12,000.00	31.5.17
3092	ST. PETER'S NYAKINYWA SEC	4,000.000	31.5.17
3095	THOME BOYS	8,000.000	31.5.17
3096	TIGITHI SEC	32,000.00	31.5.17
3108	AIC KESSOP GIRLS	4,000.000	31.5.17
3113	AQUINAS HIGH SCHOOL	4,000.000	31.5.17
3115	BARAGOI GIRLS SEC	4,000.000	31.5.17
3116	BARPELLO HIGH	32,000.00	31.5.17
3117	BARTOLIMO HIGH	4,000.000	31.5.17
3119	BURUBURU GIRLS	8,000.00	31.5.17
3120	CHINGA BOYS SEC	4,000.000	31.5.17
3143	KITHURINE GIRLS HIGH	4,000.000	31.5.17
3144	KOILEL BOYS SEC	4,000.000	31.5.17
3145	LAIKIPIA AIRBASE	4,000.000	31.5.17
3147	LOISE GIRLS SEC	16,000.00	31.5.17
3148	LOIWAT SEC	4,000.000	31.5.17
3156	MARY MOUNT SEC	4,000.000	31.5.17
3159	MOI FORCES ACADEMY	4,000.000	31.5.17
3160	MOI GIRLS SAMBURU	4,000.000	31.5.17
3161	MOI GIRLS HIGH MARALAL	4,000.000	31.5.17
3162	MOI GIRLS SEC SC	4,000.000	31.5.17
3476	ewaso sec	25,000.00	31.5.17
3477	st augustine	30,000.00	31.5.17
3480	out span medical	10,000.00	31.5.17
3481	north coast medical	10,000.00	31.5.17
3484	katheri boys	8,000.00	31.5.17
3491	st francis girls	4,000.00	31.5.17
3493	naathu h sch	4,000.00	31.5.17

3495	lokusero sec	4,000.00	31.5.17
3497	kenya methodist	20,000.00	31.5.17
3498	technical uni	30,000.00	31.5.17
3499	uno	40,000.00	31.5.17
3500	dedan kimathi	50,000.00	31.5.17
3513	jkuat	100,000.00	31.5.17
3515	murithu	4,000.00	31.5.17
3516	meru muslim	8,000.00	31.5.17
3517	ngeru boys	4,000.00	31.5.17
3166	MUTAMAYIO SEC	16,000.00	31.5.17
3167	MUTHARA MIX SEC	4,000.000	31.5.17
3170	NAKURU GIRLS HIGH	8,000.00	31.5.17
3172	NDARAGWA HIGH	4,000.000	31.5.17
3178	NJONJO GIRLS SEC	12,000.00	31.5.17
3184	OUR LADY OF LOURDERS HIGH	4,000.000	31.5.17
3203	PCEA JITEGEMEA SCHOOL	4,000.000	31.5.17
3206	SASURA GIRLS SEC	20,000.00	31.5.17
3208	SEKANANI SEC	4,000.000	31.5.17
3211	SISTER IRENE SEC SCH	4,000.000	31.5.17
3212	SOLAI SEC SCH	16,000.00	31.5.17
3213	ST ANGELIC HIGH	8,000.00	31.5.17
3215	ST CYPRIAN BOYS	4,000.000	31.5.17
3220	ST PATRICK ITEN KENYA	4,000.000	31.5.17
3252	NJORO GIRL'S SEC SCHOOL	32,000.00	31.5.17
3222	ST. AGNES SECRETARIATE HIGH SCH	8,000.00	31.5.17
3223	ST. GEORGE'S GIRLS NAIROBI	8,000.00	31.5.17
3256	Alliance High Sch	43,000.00	31.5.17
3227	ST. AGNESS HIGH SCH	4,000.000	31.5.17
3229	TENGES HIGH	8,000.00	31.5.17
3234	VYULYA GIRLS	4,000.000	31.5.17
3025	Inoro Girls	16,000.00	31.5.17
3015	Bishop Ngandu Girls	8,000.00	31.5.17
3347	Sirmon Mixed SEC SCHOOL	4,000.00	31.5.17
3022	Gg Rumuruti Boyus	8,000.00	31.5.17
3393	KIIRUA BOYS SEC SCHOOL	5,000.00	31.5.17
3443	MECCA SECONDARY SCHOOL	10,000.00	31.5.17
3028	kageta	4,000.00	31.5.17
3029	kagumo high sch	8,000.00	31.5.17
3031	Kiirua Boys	8,000.00	31.5.17
3389	KENYA WILDLIFE SERVICE TRAINING IN	20,000.00	31.5.17
3034	Kisima Sec	4,000.00	31.5.17
3351	St.George Sec SchOOL	4,000.00	31.5.17
3465	kabarnet kmte	10,000.00	31.5.17
3353	St.Mary Isiolo SEC SCHOOL	4,000.00	31.5.17
3354	St.Pius SEC SCHOOL	4,000.00	31.5.17
3356	Sweet Waters SEC SCHOOL	12,000.00	31.5.17

3357	Thigithi Sec SCHOOL	4,000.00	31.5.17
3358	Thome Boys Sec SCHOOL	8,000.00	31.5.17
3359	Thuura Boys SEC SCHOOL	20,000.00	31.5.17
3360	Tigithi Boys SEC SCHOOL	4,000.00	31.5.17
3361	Timau Day Sec.SCHOOL	16,000.00	31.5.17
3362	Ukuu Sec SchOOL	4,000.00	31.5.17
3364	Wamba Boys SEC SCHOOL	4,000.00	31.5.17
3365	Wandumbi Sec SchOOL	4,000.00	31.5.17
3039	Mahiga Girls Sec	8,000.00	31.5.17
3040	Malek	4,000.00	31.5.17
3041	Mangu High Sch	4,000.00	31.5.17
3428	KYAANGO SECONDARY SCHOOL	4,000.00	31.5.17
3043	MARY IMMACULATE	4,000.00	31.5.17
3045	Meru School	4,000.00	31.5.17
3046	Moi Equitor Girls	4,000.00	31.5.17
3047	Moi Forces Acadamy	4,000.00	31.5.17
3049	Mukuru Sec	4,000.00	31.5.17
3050	Muruguru Sec	4,000.00	31.5.17
3051	murungai sec	4,000.00	31.5.17
3052	muthara mix sec	4,000.00	31.5.17
3053	Mwenje High	4,000.00	31.5.17
3055	Nakuru High	40,000.00	31.5.17
3056	Ndururumo High Sch	8,000.00	31.5.17
3062	Oloolaiser Sec	4,000.00	31.5.17
3063	Ontululi Boys sec sc	4,000.00	31.5.17
3065	Pcea Nanyuki	12,000.00	31.5.17
3066	Sacred Heart Of Jesus	4,000.00	31.5.17
3069	St Bencent Sec	4,000.00	31.5.17
3070	St Jude Nturukuma	4,000.00	31.5.17
3073	st. augustine sirima sec sch	4,000.00	31.5.17
3074	st. benedict sec	4,000.00	31.5.17
3077	sunshine sec	8,000.00	31.5.17
3081	Tigithi Sec	4,000.00	31.5.17
3082	utumiahi academy	5,000.00	31.5.17
3084	winyumiririe sec	4,000.00	31.5.17
3085	Word Of Faith High	16,000.00	31.5.17
3374	ELDORET TECHNICAL TRAINING INSTIT	25,000.00	31.5.17
3375	ENDANA SEC SCHOOL	15,000.00	31.5.17
3381	JARAMOGI OGINGA ODINGA UNIVERS	20,000.00	31.5.17
3382	JKUAT	30,000.00	31.5.17
3433	LUGULU GIRLS HIGH SCHOOL	4,000.00	31.5.17
3409	RIFT VALLEY INSTITUTE OF SCIENCE AN	10,000.00	31.5.17
3412	SIWOT SEC SCHOOL	15,000.00	31.5.17
3284	Kambandi Sec School	4,000.00	31.5.17
3421	SUGUTA DAY SEC SCHOOL	10,000.00	31.5.17
3197	BARPELLO HIGH	10,000.00	31.5.17

3424	UNIVERSITY OF NAIROBI	50,000.00	31.5.17
3425	WAMBA GIRLS	10,000.00	31.5.17
3426	WAMBA MIXED DAY SEC SCH	10,000.00	31.5.17
3009	COMMUNITY NURSING	50,000.00	31.5.17
3191	Mary Mother Of GRACE	60,000.00	31.5.17
3242	ONTULILI BOYS HIGH SCHOOL	5,000.00	31.5.17
3260	Alliance Girls SEC SCHOOL	4,000.00	31.5.17
3261	Anestar Boys Lanet SEC SCHOOL	4,000.00	31.5.17
3262	Angaine Mixed SEC SCHOOL	12,000.00	31.5.17
3263	Biwot Girls SEC SCHOOL	4,000.00	31.5.17
3266	Embakasi Girls sec school	4,000.00	31.5.17
3267	Endana Sec School	8,000.00	31.5.17
3268	Ethi Sec School	60,000.00	31.5.17
3269	Ewaso Secondary School	4,000.00	31.5.17
3270	Fenix Academy SEC SCHOOL	4,000.00	31.5.17
3271	GAKANDO GIRLS SEC SCHOOL	4,000.00	31.5.17
3272	Gatero Girls sec school	4,000.00	31.5.17
3273	Gathathini Sec School	4,000.00	31.5.17
3278	Kaaga Boys sec school	8,000.00	31.5.17
3279	Kaaga Girls Sec school	12,000.00	31.5.17
3280	Kabiruini Sec School	4,000.00	31.5.17
3281	Kagumo Sec Sch.	4,000.00	31.5.17
3282	Kahuho Sec School	4,000.00	31.5.17
3302	Kithirune Sec School	8,000.00	31.5.17
3287	Karina Boys High School	4,000.00	31.5.17
3288	Katheri Boys sec school	8,000.00	31.5.17
3289	Katheri Girls sec school	12,000.00	31.5.17
3290	Kenyatta Sec School	4,000.00	31.5.17
3291	Kianyaga High SCHOOL	4,000.00	31.5.17
3293	Kibirichia Boys Sec school	24,000.00	31.5.17
3294	Kieni Star Sec school	8,000.00	31.5.17
3295	Kimanjo Sec School	16,000.00	31.5.17
3296	Kinoro Girls sec school	4,000.00	31.5.17
3297	Kinyakine Sec School	4,000.00	31.5.17
3298	Kipsingis Girls SEC SCHOOL	4,000.00	31.5.17
3299	Kirige Boys sec school	4,000.00	31.5.17
3310	Mary Immaculate sc schol	4,000.00	31.5.17
3313	Mathene Boys sec school	4,000.00	31.5.17
3314	Mcek Luuma Sec School	4,000.00	31.5.17
3316	Mfariji Girls school	4,000.00	31.5.17
3320	Moi Girls Edoret sec school	4,000.00	31.5.17
3321	Moiequitor sec school	4,000.00	31.5.17
3323	Mucheene Sec SchOOL	8,000.00	31.5.17
3326	Muruguru Girls SEC SCHOOL	4,000.00	31.5.17
3327	Muruku Sec SchOOL	4,000.00	31.5.17
3328	Naibo Sec SchOOL	24,000.00	31.5.17

3330	Nanyuki High SCHOOL	52,000.00	31.5.17
3331	Narumoru Boys Sec SCHOOL	12,000.00	31.5.17
3332	Ndururi Day Sec SCHOOL	4,000.00	31.5.17
3336	Ngiriambu Girls Sec SchOOL	4,000.00	31.5.17
3337	Nkado Sec SchOOL	4,000.00	31.5.17
3338	Ntirititi Sec SchOOL	4,000.00	31.5.17
3339	Oldonyiro Sec SchOOL	12,000.00	31.5.17
3340	Ontulili Sec SchOOL	12,000.00	31.5.17
3341	Othaya Girls High School	4,000.00	31.5.17
3342	Our Ladies Of Visitation Girls Sec Sch	8,000.00	31.5.17
3344	Ruiga Girls SEC SCHOOL	8,000.00	31.5.17
3521	S CHIEF KOINANGE	4000	
3522	MASENO UNI	40000	
3523	MASSAI MARA	10000	
3525	AMBOSELI INSTITUTE	42000	
3526	MURAMAT SEC SCHOOL	7000	
3527	KALALU GIRLS	10000	
3529	MASINDE MULILO	20000	
3530	MASENO UNI	10,000.00	
3531	UNO	20,000.00	
3532	MT KENYA UNI	70,000.00	
3533	ELIMU BORA MIXED	10,000.00	
3534	KENYA METHODIST	10,000.00	
3535	CHW NURSING	7,000.00	
3540	MARALAL HIGH	20,000.00	
3541	AIC MOI GIRLS	20,000.00	
3549	NDURURUMO	10,000.00	
3550	FR ANTONY PAGANI	10,000.00	
3551	THOME BOYS	10,000.00	
3552	KALALU GIRLS	10,000.00	
3553	ST MARTINS HGH	10,000.00	
3554	MERUSCH	10,000.00	
3556	EWASO SEC	8,000.00	
3557	LKP UNI	10,000.00	
3558	ILPOLEI DAY	10,000.00	
3559	KAKAMEGA SCH	10,000.00	
3560	OLDONYIRO	11,000.00	
3561	KARATINA UNI	10,000.00	
3564	MOI FORCES ACADEMY	5,000.00	
3567	MWALA SEC SCH	5,000.00	
3568	UASIN GISHU	9,000.00	
3572	HEMLAND COLLEGE	5,000.00	
3573	ST PETER NYAKINYWA	5,000.00	
3575	NKANDO SEC SCH	4,000.00	
3578	GIKUMBO SEC	4,000.00	

3579	JKUAT	10,000.00	
3581	KMTC NBI	7,000.00	
3582	MIKUNDURI	7,000.00	
3583	KITENGERA	4,000.00	
3584	ST FRANCIS	10,000.00	
3586	CONSOLATA SCH	14,000.00	
3591	COM-VAT	4,761.00	40
3598	MIATHENE BOYS	4,000.00	
3599	RUMURUTI DAY SEC	4,000.00	
3600	OLDONYIRO	4,000.00	
3601	MUHOTETU SEC SCH	8,000.00	
3602	LONYEWAN SEC SCH	8,000.00	
3603	KALALU GIRLS	8,000.00	
3604	LEDELO SCEC SCH	4,000.00	
3605	INORO	4,000.00	
3606	ST FRANCIS	16,000.00	
3607	ST JUDE	10,000.00	
3608	CMC	27,398.00	
3611	COM-VAT	17,205.00	50
3612	NSSF	2,000.00	
3614	MAGUTU GIRLS	4,000.00	
3615	MUKIMA SEC	4,000.00	
3616	LKP AIR BASE	4,000.00	
3617	PRECIOUS BLOD	16,000.00	
3619	ILPOLEI DAY	14,000.00	
3620	ST FRANCIS	7,000.00	
3621	OUR LADY OF VISITATION	4,000.00	
3622	NKANDO SEC SCH	4,000.00	
3623	RUTHAGATI	4,000.00	
3624	OUTSPAN	8,000.00	
		2.00	
3210	NKANDO SEC SCH	8,000.00	
		5225366	90