

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 OCT 2019	DAY: WEDNESDAY
REPORT	
TABLED BY:	MAJORITY PARTY WHIP
CLERK OF THE HOUSE:	ANNE SHIBUKO

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OF

THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED  
30 JUNE 2018



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT  
FUND BUTERE CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
BUTERE CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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;
- 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;

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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- 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 BUTERE 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)

**(c) Fiduciary Management**

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

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Mary Mwaki</b>
3.	Sub-County Accountant	<b>Andrew Anyal</b>
4.	Chairman NGCDFC	<b>Francis Wangatia</b>
5.	Secretary NGCDFC	<b>Margaret Alukhaba</b>

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**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -BUTERE 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) NG-CDF BUTERE Constituency Headquarters**

P.O. Box 132-50102  
Butere Sub-County HQs CDF building  
Butere, KENYA

**(f) NGCDF BUTERE Constituency Contacts**

Telephone: (254) 0723052513  
E-mail: [cdfButere@ngcdf.go.ke](mailto:cdfButere@ngcdf.go.ke)  
Website: [www.cdf Butere.go.ke](http://www.cdfButere.go.ke)

**(g) NGCDF BUTERE Constituency Bankers**

1. COOPERATIVE BANK  
MUMIAS BRANCH  
A/C NO.01120068114200

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

## **II. FORWARD BY THE CHAIRMAN NG-CDF COMMITTEE**

Good financial governance is prudent in ensuring efficiency, effectiveness, responsiveness and accountability of public funds. These are tenets of financial management as enshrined in the Financial Management Act and other key government statutes. Discipline as exemplified in our financial statement herein, has been a key vanguard in navigating this FY. Our financial statements are excellent, but the real benefit of our success is what it means to the constituents we serve. To this, I am incredibly proud of the team that ensured all this is possible and I therefore convey my utmost gratitude to the FAM, the DA and the internal Audit team.

Through our project implementation, we have made tremendous and significant contribution to the wider society. The ripple effect of our multiple projects in the constituency is highly manifested by increase in job creation for the locals (especially youths, women and people with special needs), increase in literacy levels and an amazing reduction in school dropout rates, easy access to basic services through improved infrastructural development and equitable development in the whole constituency. Perhaps all these stem from the highlight during the 2016/17 FY, being evaluated as among the best constituency in western region and nationally under performance contracting.

We have faced profound challenges during this financial year. The first being late disbursements and also notably is the recent court declaration regarding the status of the fund that has sent shivers running down the spines of our constituents, this pegged a doubt on sustainability of the fund and also reduced funding to our constituency. The piece meal funding approach as adopted by the NG-CDF-Board has greatly curtailed timely implementation of our projects. However, what was important in all the challenges we faced is the indomitable will to carry on with our agenda despite the heavy weight bestowed on our backs.

We are not complacent; we recognize the road ahead is bumpy. We however continue to have a strong future because we base our strategies and tactics on strong values, strong commitment and a strong culture to the best interest of the constituents.



.....  
**FRANCIS WANGATIA,  
CHAIRMAN NG-CDFC.**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
BUTERE CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2018**

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**III. STATEMENT OF ENTITY 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 the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-BUTERE 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-BUTERE 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 NGCDF-BUTERE 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 charge of the NGCDF-BUTERE Constituency further confirms the completeness of the accounting records maintained for the NGCDF-BUTERE, 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-BUTERE 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-BUTERE Constituency financial statements were approved and signed by the Accounting Officer on 25<sup>th</sup> September, 2018.

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Mary Mwaki  
Fund Account Manager



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Andrew Anyal  
Sub-County Accountant

# REPUBLIC OF KENYA

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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Butere Constituency set out on pages 1 to 19, which comprise the statement of financial assets as at 30 June 2018, and the statements 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, 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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Butere Constituency 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 the National Government Constituencies Development Fund Act, 2015.

#### Basis for Qualified Opinion

##### Transfer to Other Government Entities

Included in the transfer to other government entities figure of Kshs.9,620,360 were payments made to various primary and secondary schools for various projects totaling Kshs.9,450,000. However, no expenditure returns were availed to confirm how grants disbursed to the listed institutions Project Management Committees (PMCs)) were utilized during the year under review. In addition, audit inspection conducted on selected projects' sites revealed anomalies as detailed below;

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

<b>Date</b>	<b>PV No.</b>	<b>Cheque No.</b>	<b>Description</b>	<b>Amount of grant (Kshs)</b>	<b>Remarks</b>
31.05.18	54	007635	Eshianini Primary school - Construction of two classrooms	3,450,000	No project progress records maintained
31.05.18	52	007632	Matibira Primary School- Construction of two (2) classrooms.	1,000,000	No project progress records maintained
28.06.18	72	007718	Mwilala Primary School- Renovation of four (4) classrooms (roof replacement, window panes fixing, flooring, painting, and construction of verandah).	1,000,000	No project progress records maintained
23.06.18	72	007717	Ebukhokoro Primary School -8 door pit latrine and administration block.	1,000,000	-No expenditure records -The 8-door pit latrine had not been completed Contractor was not on site
26.06.18	72	007716	Eshibuche Primary School -Administration block (roofing, walling, plastering and painting)	1,000,000	-No expenditure records maintained. -Painting of the administration block not done. Contractor not on site.
02.05.18	50	007630	Mabole Boys Secondary School-Completion of dormitory.	1,000,000	-No expenditure records maintained -Contractor not on site -Dormitory not completed.

Date	PV No.	Cheque No.	Description	Amount of grant (Kshs)	Remarks
22.05.18	51	007631	St. Andrews Imanga Mixed Secondary School -Construction of tuition block.	1,000,000	-No expenditure records maintained -Contractor not on site. -Only the slab had been done.
			<b>Total</b>	<b>9,450,000</b>	

In the circumstances, it was not possible to ascertain accuracy and probity of expenditure totaling to Kshs.9,450,000.

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

### 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, I have determined that there are no key audit matters to communicate in my report.

### Other Matters

#### 1. Budget Performance and Control

##### 1.1 Budget Analysis

During the year under review, the Fund had approved budget of Kshs.86,810,345, of which only Kshs.46,109,318 was received, comprising Kshs.45,169,318 from NG-CDF Board and Kshs.1,000,000 from other receipts. The approved budget was under funded to the tune of Kshs.41,641,027. No explanation was given for such underfunding.

Further, in addition to the cash balance of Kshs.14,834,467 brought forward from previous year, the Fund only spent Kshs.43,659,073 out of the available total cash of Kshs.101,644,812 during the year under review. Consequently, the overall budget under underutilization was Kshs.57,985,739 out of available budget of Kshs.101,644,812 equivalentents of 57%.

## 1.2 Project Implementation Status Analysis

According to the project implementation status report as at 30 June 2018, The Fund's CDFC had disbursed Kshs.466,302,947 to implement 572 projects out of which 84 with disbursements totaling Kshs.99,151,219 were ongoing as analyzed and summarized below:

<b>Period/Project Status</b>		<b>Completed</b>	<b>Ongoing</b>	<b>Total</b>
<b>2016/17 &amp; Earlier</b>	No. of Projects	438	59	497
	Value of Projects (Kshs)	309,538,410	72,954,192	382,492,602
<b>2017/18</b>	No. of Projects	50	25	75
	Value of Projects (Kshs)	57,613,318	26,197,027	83,810,345
<b>Total</b>	<b>No. of Projects</b>	<b>488</b>	<b>84</b>	<b>572</b>
	<b>(Kshs)</b>	<b>367,151,727</b>	<b>99,151,219</b>	<b>466,302,947</b>

As noted above included in the 84 ongoing projects were 59 projects with disbursements of Kshs.72,954,192 relating to 2016/2017 and earlier with some going as far back as 2013/2014 financial year. It was not clear why projects would remain ongoing for over 5 years casting doubts on their completion.

## REPORT ON LAWFULNESS AND EFFECTIVE IN USE OF PUBLIC RESOURCES

### Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matter described in the Conclusion on Compliance and Effectiveness in the Use of Public Resources section of my report, I confirm that, nothing else 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 Conclusion

#### Cash and Cash Equivalents

#### Cancellations in the Cashbook

According to Public Finance Management Regulations (National Government, 2015) (16) (2), entries in the financial records or documents shall not be obliterated, erased or altered by being written over. However, examination of the cash book revealed that the Fund's cashbook pages No.0013-0021 had several cancellations which were not signed for. This is an indication of weak internal controls systems.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis of Conclusion**

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. 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, risk management and governance.

In preparing the financial statements, management is responsible for assessing the Fund's 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 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 resources are applied in an effective way.

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

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 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**

**26 August 2019**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**BUTERE CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2018**

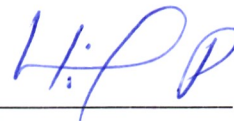
**V. STATEMENT OF RECEIPTS AND PAYMENTS**  
**I. STATEMENT OF RECEIPTS AND**  
**PAYMENTS**

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	43,405,172	81,896,552
Other Receipts	2	1,000,000	
<b>TOTAL RECEIPTS</b>		<b>44,405,172</b>	<b>81,896,552</b>
<b>PAYMENTS</b>			
Compensation of employees	3	2,260,527	2,128,326
Use of goods and services	4	4,569,193	14,902,800
Transfers to Other Government Units	5	9,620,360	40,629,569
Other grants and transfers	6	27,208,992	33,399,001
<b>TOTAL PAYMENTS</b>		<b>43,659,073</b>	<b>91,059,696</b>
<b>SURPLUS/DEFICIT</b>		<b>746,099</b>	<b>(9,163,144)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BUTERE Constituency financial statements were approved on 25<sup>th</sup> September 2018 and signed by:



Mary Mwaki  
Fund Account Manager



Andrew Anyal  
Sub-County Accountant

**VI. STATEMENT OF ASSETS**

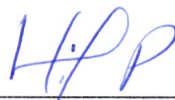
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	7	3,201,256	1,764,146
Cash and Cash Equivalents		3,201,256	
<b>TOTAL FINANCIAL ASSETS</b>		3,201,256	1,764,146
<b>REPRESENTED BY</b>			
<b>Current Payables</b>			
Fund balance b/fwd 1st July...	8	1,764,146	10,927,290
Surplus/Deficit for the year		<b>746,099</b>	<b>(9,163,144)</b>
Prior year adjustments	9	691,011	-
<b>NET LIABILITIES</b>		3,201,256	1,764,146

Prior year adjustments include lapsed cheques which were reverted back to the cashbook;

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BUTERE Constituency financial statements were approved on 25<sup>th</sup> September 2018 and signed by:



Mary Mwaki  
Fund Account Manager



Andrew Anyal  
Sub-County Accountant

**VII. STATEMENT OF CASHFLOW**

Receipts for operating income		2017 - 2018	2016 - 2017
Transfers from CDF Board	1	43,405,172	81,896,552
Other Receipts	2	1,000,000	-
		<b>44,405,172</b>	<b>81,896,552</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	3	2,260,527	2,128,326
Use of goods and services	4	4,569,193	14,902,800
Transfers to Other Government Units	5	9,620,360	40,629,569
Other grants and transfers	6	27,208,992	33,399,001
		<b>43,659,073</b>	<b>91,059,696</b>
<b>Adjusted for:</b>			
Adjustments during the year	9	691,011	
<b>Net cash flow from operating activities</b>		<b>1,437,110</b>	<b>(9,163,144)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>1,437,110</b>	<b>(9,163,144)</b>
Cash and cash equivalent at BEGINNING of the year	8	1,764,146	10,927,290
Cash and cash equivalent at END of the year		<b>3,201,256</b>	<b>1,764,146</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BUTERE Constituency financial statements were approved on 25<sup>th</sup> September 2018 and signed by:



Mary Mwaki  
Fund Account Manager

Andrew Anyal  
Sub-County Accountant

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BUTERE CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2018**

**VIII. 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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	86,810,345	13,834,467	100,644,812	45,169,318	55,475,494	44.9%
Other Receipts	-	1,000,000	1,000,000	1,000,000	-	
<b>TOTAL</b>	<b>86,810,345</b>	<b>14,834,467</b>	<b>101,644,812</b>	<b>46,169,318</b>	<b>55,475,494</b>	<b>45.4%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,400,000	1,024,138	3,424,138	2,260,527	1,163,611	66.0%
Use of goods and services	5,412,931	794,146	6,207,077	4,569,193	1,637,884	73.6%
Transfers to Other Government Units	46,340,000	10,355,172	56,695,172	9,620,360	47,074,812	17.0%
Other grants and transfers	32,657,414	2,661,011	35,318,425	27,208,992	8,109,433	77.0%
<b>TOTAL</b>	<b>86,810,345</b>	<b>14,834,467</b>	<b>101,644,812</b>	<b>43,659,073</b>	<b>57,985,739</b>	<b>43.0%</b>

- i. The adjustment figure includes cashbook balance of Ksh. 1,764,146 and lapsed chqs Ksh. 691,011 and the additional supplementary Ksh. 11,379,310
- ii. There was a delay in disbursement of funds hence the underutilization. The Ksh. 54,784,483.17 out of the budget of Ksh. 98,189,655.17 had not been disburse by the NG CDF Board.

The NGCDF-BUTERE Constituency financial statements were approved on 25<sup>th</sup> September 2018 and signed by;



**Mary Mwaki**  
**Fund Account Manager**



**Andrew Anyal**  
**Sub-County Accountant**

## **IX. 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-BUTERE 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 recognises 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)

#### **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.

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**SIGNIFICANT ACCOUNTING POLICIES**

**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 30<sup>th</sup> 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 recognises 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**

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.

**Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. 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.

**7. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**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 fulfilment 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 years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

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**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest 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 1<sup>st</sup> July 2017 to 30<sup>th</sup> 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.

**12. Comparative Figures**

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

**13. 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 30<sup>th</sup> June 2018.

**14. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

**15. Related Party Transactions**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

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**X. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2017- 2018 Kshs	2016 - 2017 Kshs
Normal Allocation	43,405,172	4,094,827.60
		36,853,449
		40,948,275
	<b>43,405,172</b>	<b>81,896,552</b>
<b>TOTAL</b>	<b>43,405,172</b>	<b>81,896,552</b>

**2. OTHER RECEIPTS**

Other Receipts Not Classified Elsewhere(Borrowed from Uwezo Fund Account)	1,000,000	-
<b>Total</b>	<b>1,000,000</b>	<b>-</b>

**3 COMPENSATION OF EMPLOYEES**

	Description	2017 - 2018 Kshs	2016 - 2017 Kshs
2110201	Basic wages of contractual employees	2,080,487	1,950,026
2120101	Employer contribution to NSSF	180,040	178,300
	<b>Total</b>	<b>2,260,527</b>	<b>2,128,326</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**4. USE OF GOODS AND SERVICES**

Description	2017-18	2016 - 2017
	Kshs	Kshs
Utilities, supplies and services	1,048,293	558,630
Electricity	38,038	
Water & sewerage charges	13,834	
Communication, supplies and services	-	267,600
Domestic travel and subsistence	-	424,500
Training expenses	1,143,300	2,580,000
Hospitality supplies and services	-	212,095
Other committee expenses	1,188,600	-
Committee allowance	1,189,000	7,576,500
Office and general supplies and services	-	1,392,800
Other operating expenses	-	1,392,800
Bank service commission and charges	4,455.00	
Routine maintenance - vehicles and other transport equipment	-	390,000
Routine maintenance- other assets	-	1,355,975
<b>TOTAL</b>	<b>4,569,193</b>	<b>14,758,100</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description		2017 - 2018	2016 - 2017
		Kshs	Kshs
Transfers to primary schools	Transfers to primary schools	6,450,000	15,700,000
Transfers to secondary schools	Transfers to secondary schools	3,000,000	24,529,569
Transfers to Tertiary institutions	Transfers to Tertiary institutions	170,360	400,000
<b>TOTAL</b>	<b>TOTAL</b>	<b>9,620,360</b>	<b>40,629,569</b>

**6. OTHER GRANTS AND OTHER PAYMENTS**

Description	2017 - 2018	2016 - 2017
	Kshs	Kshs
Bursary -Secondary	10,013,000	10,960,000
Bursary -University	10,00,000	7,300,000
Bursary-Tertiary	4,334,365	-
Bursary-Special schools	-	200,000
water	-	2,000,000
Environment	1,073,250	1,500,000
Electricity projects	-	480,852
Security	1,000,000	6,698,149
Sports	-	1,980,000
Emergency Projects (specify)	788,377	2,280,000
<b>Total</b>	<b>27,208,992</b>	<b>33,399,001</b>

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**7. Bank Accounts (Cash Book Bank Balance)**

Name of Bank, Account No. & currency	Account Number	2017-18	2016 - 2017
		Kshs (30/6/2018)	Kshs (30/6/2017)
Cooperative Bank, Mumias Branch. Butere NG-CDF A/C NO. 01120068114200		3,201,256	1,794,146
		<b>3,201,256</b>	<b>1,794,146</b>

**8. BALANCES BROUGHT FORWARD**

		2017-18	2016 - 2017
		Kshs (1/7/17)	Kshs (1/7/16)
Bank accounts		1,794,146	894,099
<b>TOTAL</b>		<b>1,794,146</b>	<b>894,099</b>

**9. PRIOR YEAR ADJUSTMENTS**

		2017-18	2016 - 2017
		Kshs	Kshs
Bank accounts		691,011	-
<b>TOTAL</b>		<b>691,011</b>	<b>-</b>

**10. OTHER IMPORTANT DISCLOSURES**

**10.1: UNUTILIZED FUNDS (See Annex 3)**

		2017-18	2016 - 2017
		Kshs	Kshs
Compensation of employees		1,000,000	-
Amounts due to other Government entities (see attached list)		201,256	-
Amounts due to other grants and other transfers (see attached list)		2,000,000	-
<b>TOTAL</b>		<b>3,201,256</b>	<b>-</b>

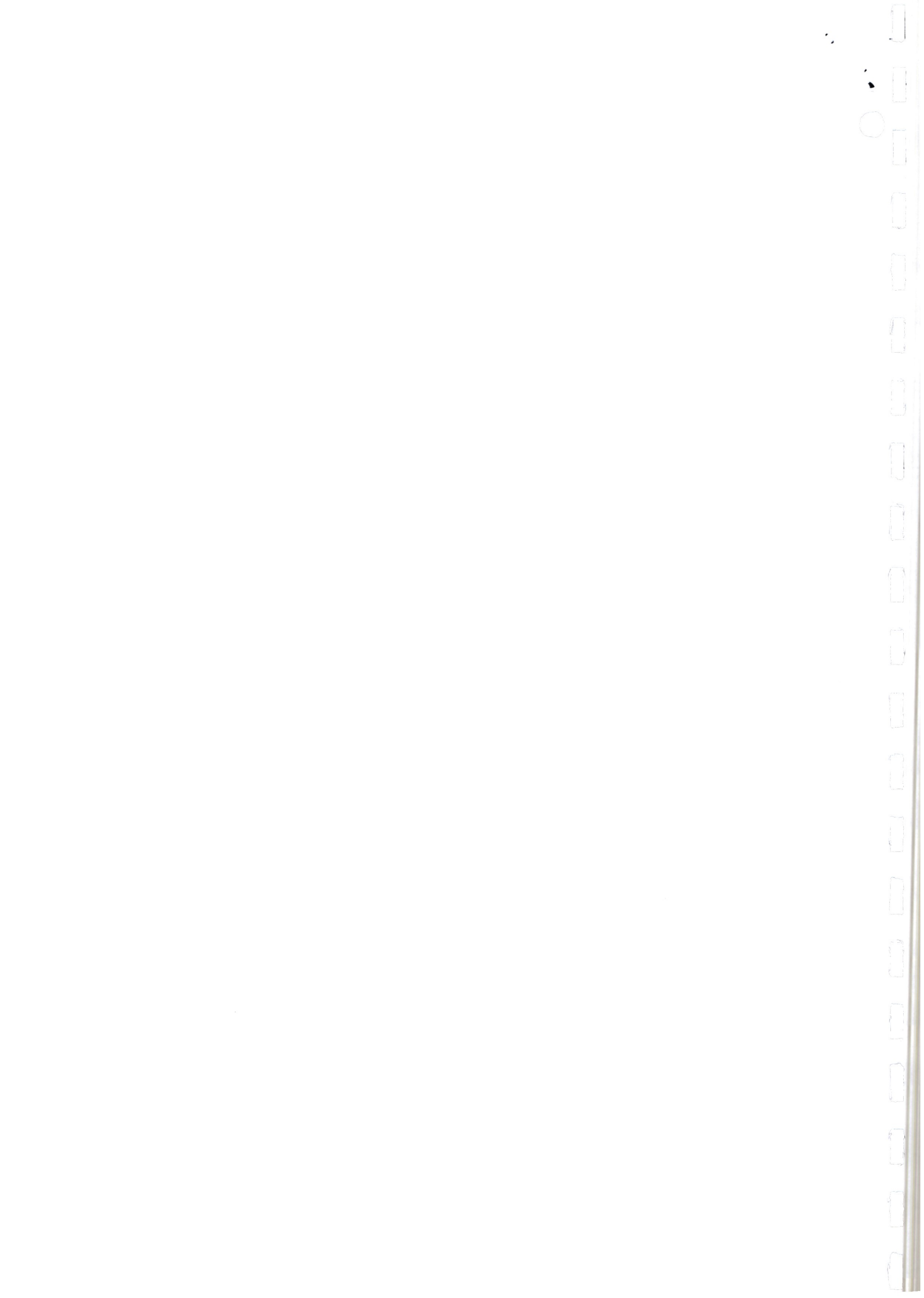
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**ANNEX 1 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		A	b	C	d=a-c		
<b>Senior Management</b>							
1. Opiyo		278,000		278,000			
2. KeziahWabuko		278,000		278,000			
<b>Sub-Total</b>							
<b>Middle Management</b>							
3. Godwin		278,000		278,000			
4. Bonface Odour		278,000		278,000			

**ANNEX 2 – UNUTILIZED FUNDS**

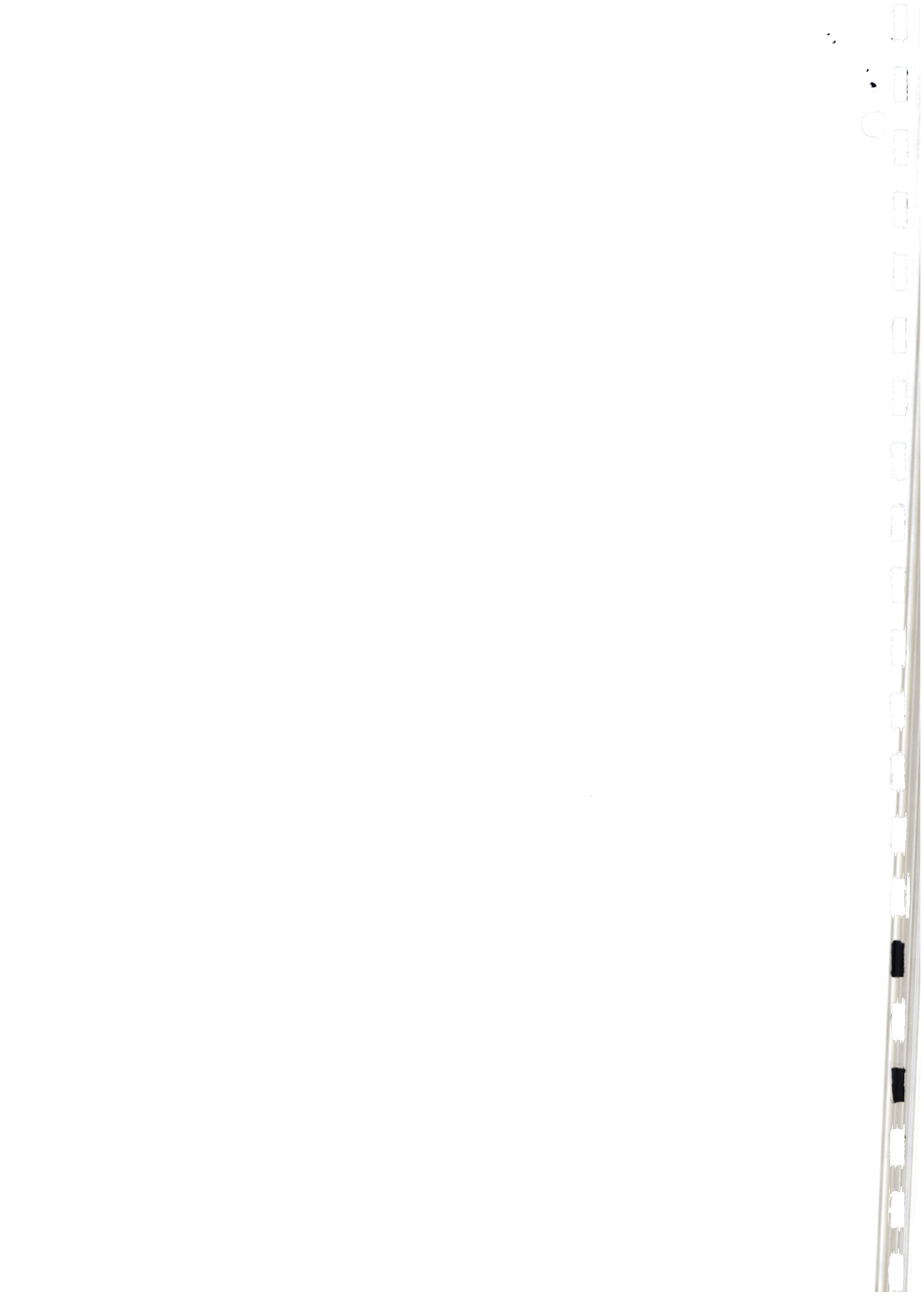
Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities	3,000,000			
<b>Grand Total</b>				



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**ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	0	0	0	0
Buildings and structures	5,762,239	2,385,892.60	0	8,148,132
Transport equipment	4,057,402	0	0	4,057,402
Office equipment, furniture and fittings	1,209,171	131,000	0	1,340,171
ICT Equipment, Software and Other ICT Assets	1,126,634	369,000	0	1,495,634
Other Machinery and Equipment	20,880,000	0	0	20,880,000
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
<b>Total</b>	<b>33,035,446</b>	<b>2,885,892.6</b>	<b>0</b>	<b>35,921,339</b>



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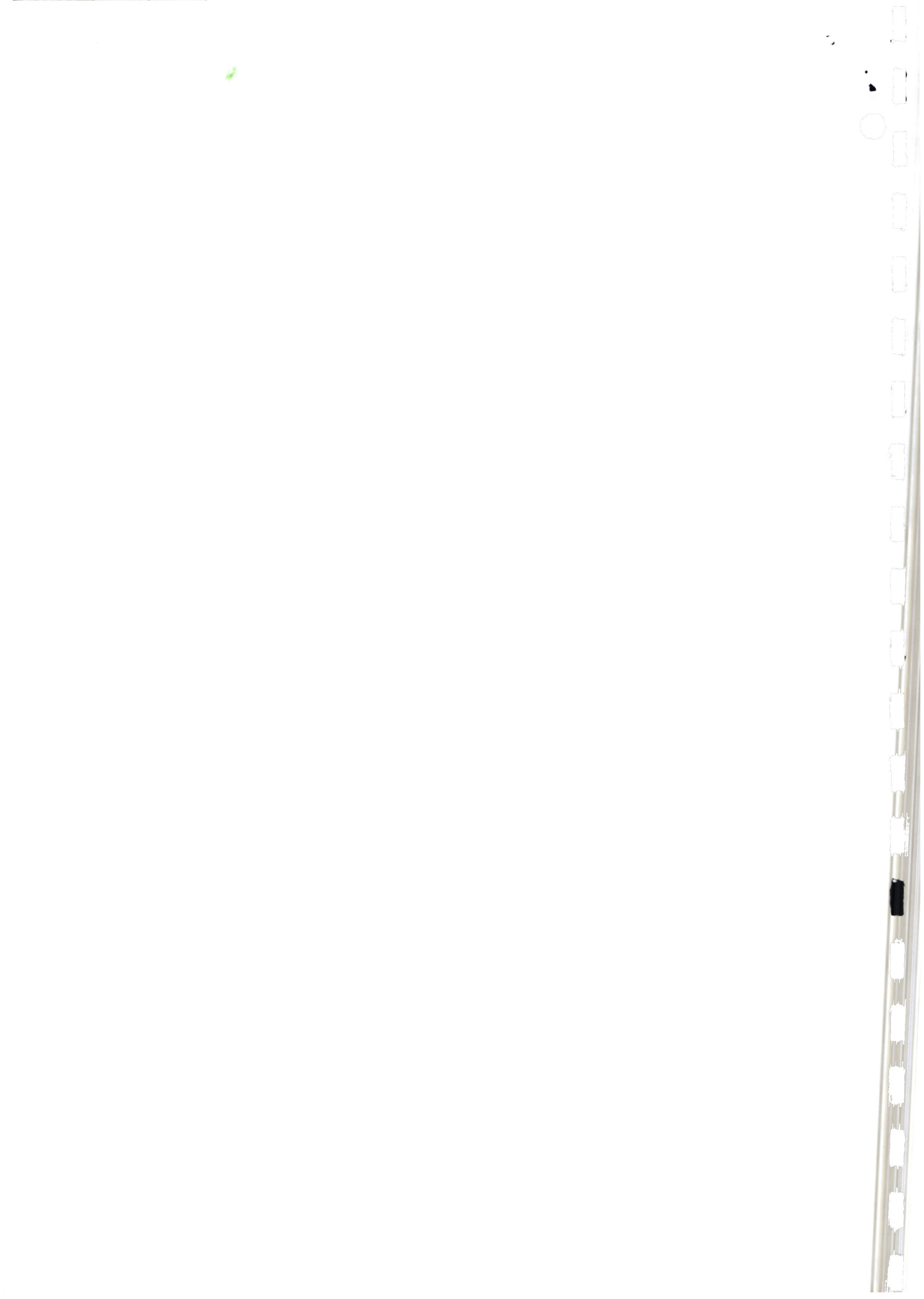
**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

<b>A/C NUMBER</b>	<b>PMC NAME</b>	<b>BANK</b>	<b>BANK BAL 2017/18</b>	<b>BANK BAL 2016/17</b>
0110262643364	Bukolwe Primary School	Cooperative Bank	172.60	8,172.60
0110299859513	Eshirembe Primary School	Cooperative Bank	43,440.00	43,440.00
0110297203200	Ematawa Primary School	Cooperative Bank	746.00	746.00
0110293951883	Shikunga Primary School	Cooperative Bank	8,497.35	8,497.35
0110265113188	Emusunguri Primary School	Cooperative Bank	1,457.50	1,457.50
01102971801107	Bulanda RC Primary School	Cooperative Bank	200.00	7,200.00
0110295751340	Eshikholobe Primary School	Cooperative Bank	136.00	136.00
0110298779502	Ebukhokoro Primary School	Cooperative Bank	115,713.20	115,713.20
0110294289555	Lukohe Primary School	Cooperative Bank	423.00	8,423.00
0110294242047	Eshirakalu Primary School	Cooperative Bank	915.00	20,915.00
0110270336618	Eshibuche Primary School	Cooperative Bank	8,605.00	16,605.00
0110297143120	Eshianini Primary School	Cooperative Bank	405.00	7,405.00
0110266553200	Shibanga Primary School	Cooperative Bank	1,085.00	1,085.00
0110263751723	Shinamwenyuli Primary School	Cooperative Bank	0110.00	0110.00
0110260797357	Butere Primary School	Cooperative Bank	462.50	26,462.50
0110293084424	Ebulafu Primary School	Cooperative Bank	122.00	18,122.00
0110299835470	Mwilala Primary School	Cooperative Bank	1,015.00	45,015.00
0110299054488	Butunyi Primary School	Cooperative Bank	12,819.50	12,819.50



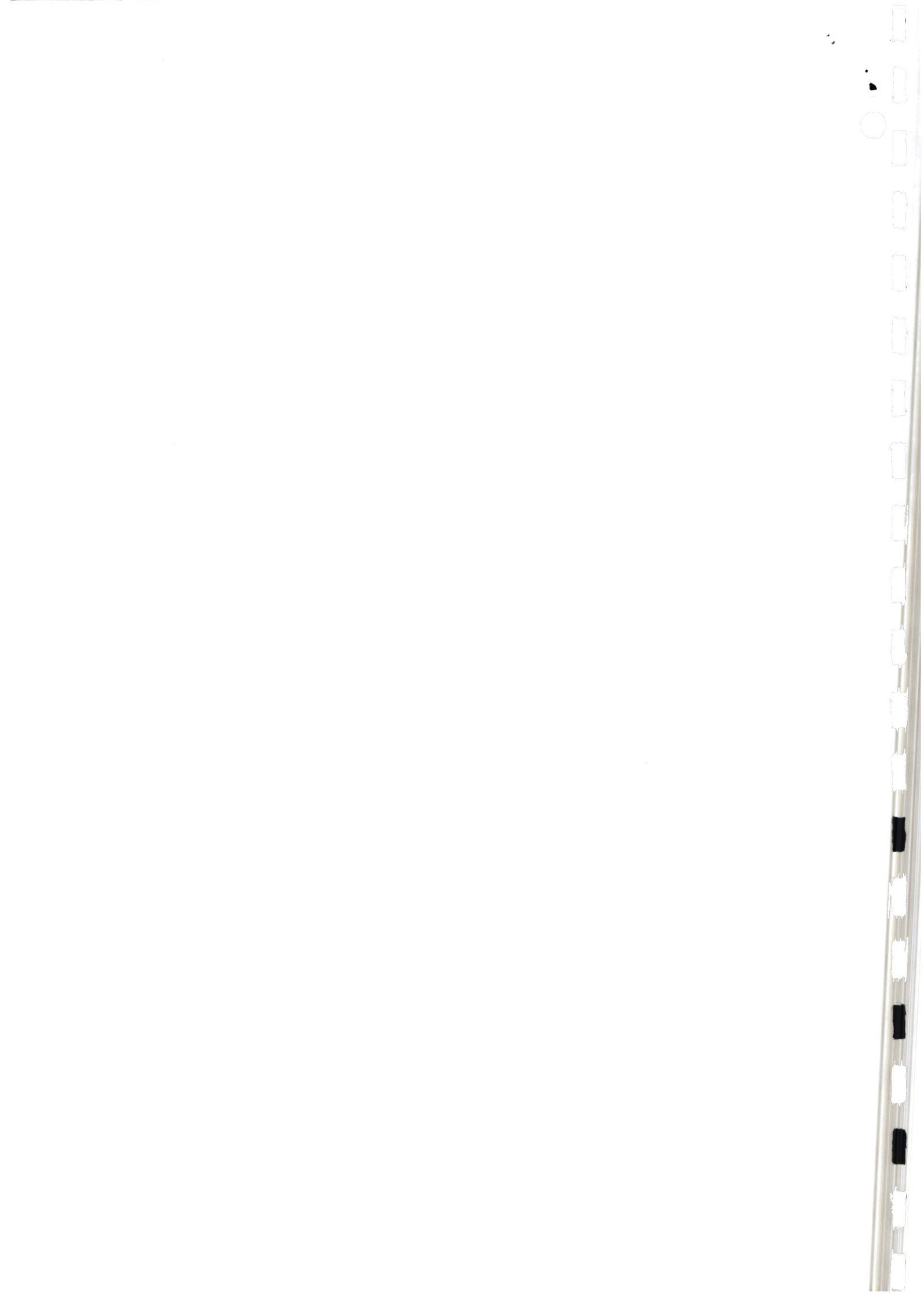
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0110269921965	Shiraha Primary School	Cooperative Bank	640.00	4,640.00
0110262631133	Lufumbo Primary School	Cooperative Bank	432.00	14,432.00
0110294181177	Bukuti Primary School	Cooperative Bank	944.40	6,944.40
0110294214707	Shibembe Primary School	Cooperative Bank	660.00	26,660.00
0110298466211	u Primary School	Cooperative Bank	28,425.00	28,425.00
0110299679677	Etatira Primary School	Cooperative Bank	1,814.35	1,814.35
0110294284402	Manyala Primary School	Cooperative Bank	2,036.80	2,036.80
0110298356381	Ekendero Primary School	Cooperative Bank	4,947.00	124,947.00
0110294214707	Emauko Primary School	Cooperative Bank	660.00	26,660.00
0110266541157	Matibira Primary School	Cooperative Bank	1,290.00	1,290.00
0110294323955	Bubala Primary School	Cooperative Bank	0.00	0.00
0110293084424	Shisisia Primary School	Cooperative Bank	622.00	17,622.00
0110266539458	Mabole Primary School	Cooperative Bank	5.00	5.00
0110299267935	Manyulia Primary School	Cooperative Bank	742.85	742.85
0110298601149	Ikokwa Primary School	Cooperative Bank	2,599.00	2,599.00
0110270428139	Ematsakha Primary School	Cooperative Bank	830.00	6,830.00
0110299267935	Muluwa Primary School	Cooperative Bank	742.85	742.85
0110294181162	Eshikomere Primary School	Cooperative Bank	1,195.00	1,195.00
0110299608063	Ebutsetse Primary School	Cooperative Bank	375.00	38,375.00



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01102607158011	<b>SECONDARY SCHOOLS</b>	Cooperative Bank	1,214.75	77,214.75
0110293043463	St. Stephen's Shianza Mixed	Cooperative Bank	45.00	45.00
0110298163925	Ibokolo Secondary School	Cooperative Bank	75,988.00	75,988.00
0110294215084	Bululwe Mixed	Cooperative Bank	134,802.00	134,802.00
01102941801189	Mabole sec	Cooperative Bank	878.15	878.15
0110299878362	Mukoye Girls	Cooperative Bank	107,832.30	212,832.30
0110298601149	Manyala Mixed	Cooperative Bank	1,002.00	69,002.00
0110294295611	Eshinamwenyuli Secondary School	Cooperative Bank	1,164.00	63,164.00
0110294242047	Shibanga mixed Secondary School	Cooperative Bank	915.00	20,915.00
0110299466748	Imanga mixed Secondary School	Cooperative Bank	738.75	10,738.75
0110263495304	Eshikomere Girls Secondary School	Cooperative Bank	855.00	62,855.00
	<b>TOTAL</b>		<b>571,291</b>	<b>1,377,291</b>

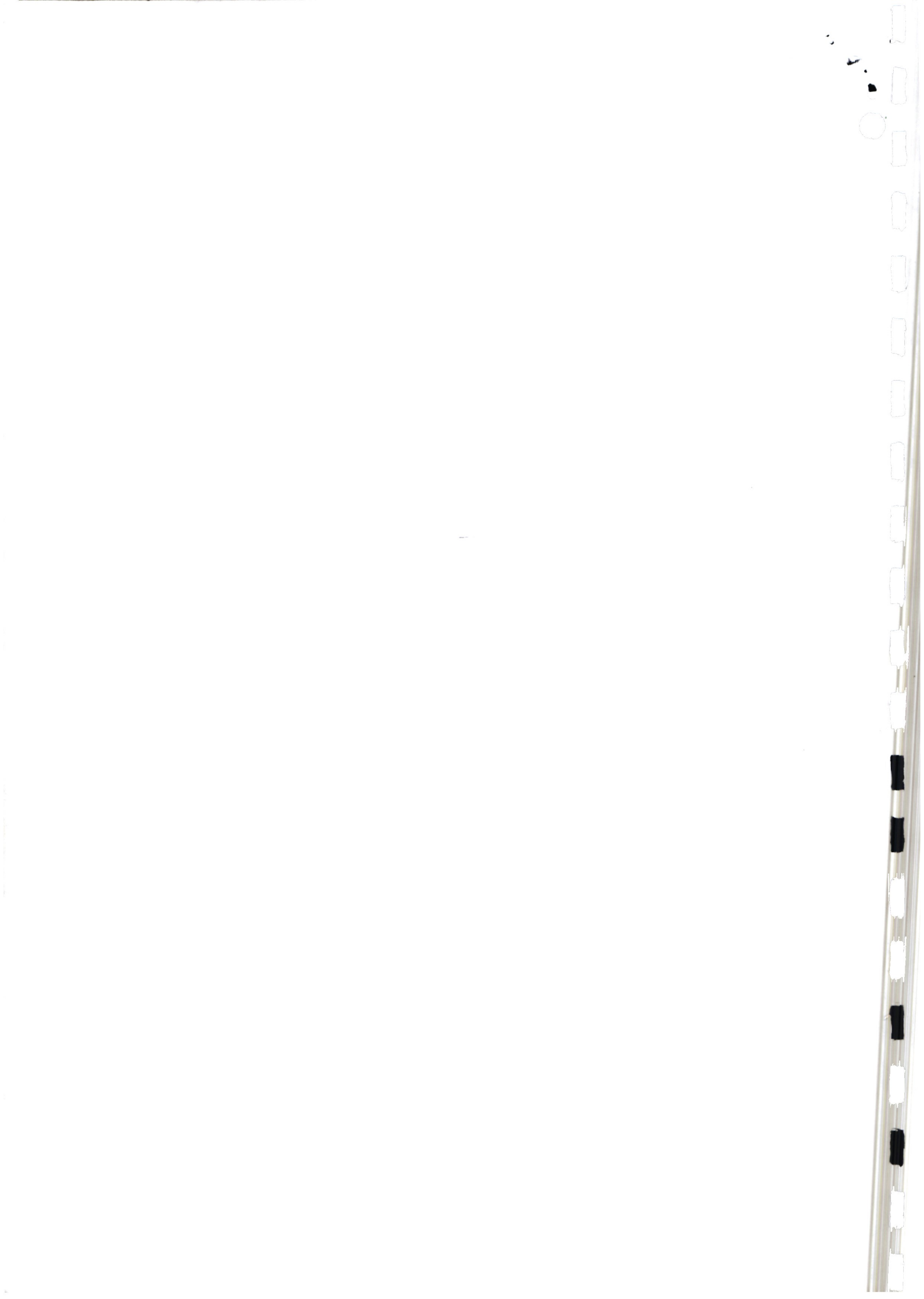


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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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)	Timeframe: (Put a date when you expect the issue to be resolved)
1.2	1 regular fund title-reporting entity changing from constituency development fund Butere to NGCDF Butere .Financial statements were not presented under the new reference	Accounts adjusted to reflect the new reference	Collins Obuya(F.A.M)	Resolved	Resolved
1.4	Outstanding imprest –Note 12c to the financial statements reflecting outstanding imprest of shs 370,000 not analysed	The imprest were surrendered and properly adjusted in the amended financial statements	Collins Obuya(F.A.M)	Resolved	Resolved
2.0	Budgetary control and performance-under expenditure of 32,277,218.	Management attributed under expenditure to delayed disbursements from the National treasury	Collins Obuya(F.A.M)	Resolved	Resolved
4.0	Acquisition of fixed assets kshs370,000-No comparative of previous years balances	The previous year's comparative balances and breakdown was provided in the amended financial statements	Collins Obuya(F.A.M)	Resolved	Resolved



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The NG CDF Butere prepared a trial balance for the financial year 2017/2018. It was not clear how it missed in the report but a copy has been attached below for your reference.

**TRIAL BALANCE AS AT 30TH JUNE 2017**

	DR	CR
<b>Cash and Cash equivalents</b>		
Bank Balances		
Cash Balances	-	
Outstanding Imprest	-	
<b>Payments</b>		
Compensation of Employees	2,080,487	
Use of goods and services	4,569,193	
Committee Expenses	-	
Transfers to Other Government Units	9,620,360	
Other grants and transfers	27,208,992	
Social Security Benefits	180,040	
Acquisition of Assets	-	
Other Payments	-	
<b>Receipts</b>		
Transfers from the Board		43,405,172
Proceeds from sale of assets		-
Others receipts		1,000,000
Prior Year Adjustment		691,011
<b>Fund Balance b/f</b>	3,201,256	1,764,146
<b>TOTAL</b>	<b>46,860,329</b>	<b>46,860,329</b>

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**DETAILS OF LAPSED CHEQUES**

EXPLANATION FOR NOTE 9

<b>INSTITUTION</b>	<b>DATE</b>	<b>CHEQUE NO.</b>	<b>AMOUNT</b>
CHAMAKANGA HIGH SCHOOL	20/08/2017	5618	4,000.00
HASHI ENERGY	20/08/2017	5656	30,000.00
UNIVERSITY OF NAIROBI	20/08/2017	5904	10,000.00
LENANA SCHOOL	20/08/2017	5074	5,000.00
ST MATHIAS MWITOTI	20/08/2017	6012	10,000.00
UNIVERSITY OF NAIROBI	20/08/2017	6168	10,000.00
SIAYA INSTITUTE	20/08/2017	6170	10,000.00
INTERNATIONAL TT	20/08/2017	6178	10,000.00
UNIVERSITY OF NAIROBI	20/08/2017	6190	10,000.00
KIBABII UNIVERSITY	20/08/2017	6218	10,000.00
ST CHRISTINE SAMIA	20/08/2017	6234	10,000.00
JKUAT	20/08/2017	6290	10,000.00
UNIVERSITY OF NAI	20/08/2017	6313	10,000.00
MOI HIGH SCHOOL	20/08/2017	4185	5,000.00
MUNAMI SEC	20/08/2017	4283	5,000.00
NAMASOLI SEC	20/08/2017	4312	3,000.00
KHABAKAYA SEC	20/08/2017	4327	3,000.00
KILIMO GIRLS	20/08/2017	4445	3,000.00
ST PAULS SHHIKUNGA	20/08/2017	4492	3,000.00
INUNGO SEC	20/08/2017	4887	10,000.00
FRIENDS COLLEGE KAIMOSI	20/08/2017	6494	10,000.00
MABOLE BOYS SEC	20/08/2017	6549	10,000.00
UNIVERSITY OF NAIROBI	20/08/2017	6560	20,000.00
MAHONDO SEC	20/08/2017	6584	

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			5,000.00
ST STEPHENS SHIATSALA	20/08/2017	6605	10,000.00
JKUAT	20/08/2017	6606	20,000.00
UNIVERSITY OF NAIROBI	20/08/2017	6611	20,000.00
UNIVERSITY OF NAIROBI	20/08/2017	6615	10,000.00
PWANI UNI	20/08/2017	6624	10,000.00
ST JUDES TECHNICAL	20/08/2017	6642	5,000.00
ST JUDES TECHNICAL	20/08/2017	6653	5,000.00
MATUNGU SDA SPEVIAL SCHOOL	20/08/2017	6658	5,000.00
BUCHIFI SECONDARY	20/08/2017	6663	5,000.00
MMUST	20/08/2017	6677	40,000.00
ST STEPHENS SHIATSALA	20/08/2017	6679	5,000.00
UNIVERSITY OF NAIROBI	20/08/2017	6688	10,000.00
KARATINA UNIVERSITY	20/08/2017	6696	10,000.00
KIBABII UNIVERSITY	20/08/2017	6717	10,000.00
MASENO UNIVERSITY	20/08/2017	6736	10,000.00
KMTC KENDU	20/08/2017	6753	10,000.00
CHUKA UNIVERSITY	20/08/2017	6756	10,000.00
NAMAWANGA SECONDARY	20/08/2017	6894	5,000.00
EMULAKHI SECONDARY	20/08/2017	6898	5,000.00
EREGI GIRLS	20/08/2017	6921	15,000.00
ROSTERMAN SECONDARY	20/08/2017	6960	10,000.00
UNIVERSITY OF NAIROBI	20/08/2017	7057	10,000.00
HELB	20/08/2017	5206	3,000.00
PAYE	20/08/2017	5226	9,029.00
NSSF	20/08/2017	5227	2,900.00
NHIF	20/08/2017	5427	4,900.00

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JKUAT	20/08/2017	5489	10,000.00
NSSF	20/08/2017	5509	2,900.00
PAYE	20/08/2017	5661	2,227.00
PAYE	20/08/2017	5753	7,055.00
HELB	20/08/2017	6088	10,000.00
HELB	20/08/2017	6421	3,000.00
JKUAT	20/08/2017	7083	120,000.00
JKUAT	20/08/2017	7084	20,000.00
MMUST	20/08/2017	7129	10,000.00
JOUST	20/08/2017	7131	10,000.00
MABOLE BOYS SEC	20/08/2017	7150	10,000.00
SHITOTO SEC	20/08/2017	7162	10,000.00
<b>TOTALS</b>			<b>691,011.00</b>