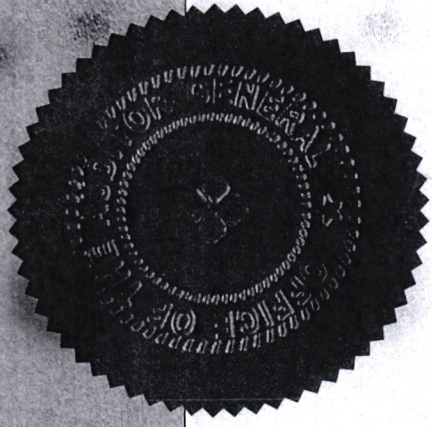


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT



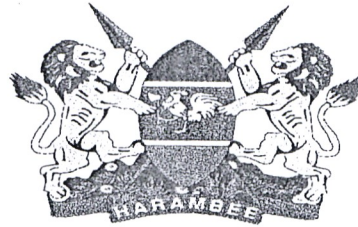
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
MBEERE SOUTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015

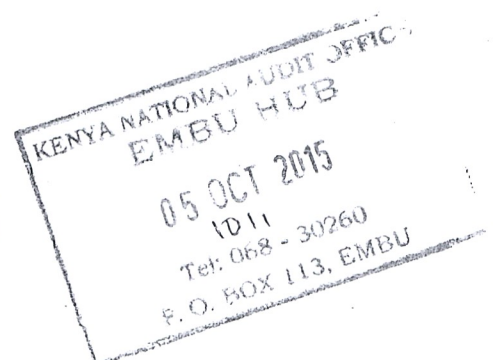
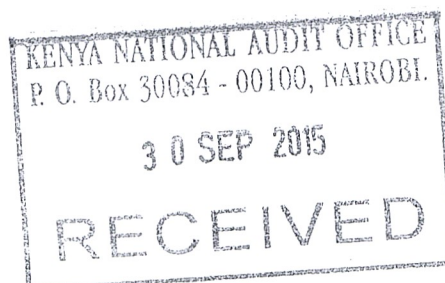


CONSTITUENCY DEVELOPMENT FUND- MBEERE SOUTH CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

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

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



CONSTITUENCY DEVELOPMENT FUND – MBEERE SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

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CONSTITUENCY DEVELOPMENT FUND- MBEERE SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Richard M. Maingi
3.	District Accountant	Michael Muriithi

(d) Fiduciary Oversight Arrangements

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

(e) MBEERE SOUTH CDF Headquarters

P.O. Box 17-60113,
Mbeere South Constituency Complex Building,
Kiritiri,
KENYA

CONSTITUENCY DEVELOPMENT FUND- MBEERE SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

(f) MBEERE SOUTH CDF Contacts

Telephone: (254) 0715 02 71 86
E-mail: cdfmbeeresouth@cdf.go.ke
Website: www.mbeeresouthcdf.go.ke

(g) MBEERE SOUTH CDF Bankers

Bank: K-Rep Bank
Branch: Embu Branch
Account No: 01007030000803
P.O BOX 1167,
Embu, Kenya.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

CONSTITUENCY DEVELOPMENT FUND- MBEERE SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

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

With coming in place of the County Governments as a devolved unit, part of the CDFC projects like health, water, roads and bridges are no longer being funded by CDF meaning that other sectors of the economy like education and security got quite considerable funding during 2014/2015 with less of thin spreading of funds.

During the projects' budgeting/proposal exercise emphasis was to ensure projects are adequately funded to ensure completion on the year of implementation.

During the current financial year 2014/2015, disbursements to the CDFC were Kshs. 54,987,615.40 representing about 50% of the total expectation of Kshs. 110,263,571.00. This meant that the CDFC could only manage to implement half of the projects it projected to do during this financial year.

Nevertheless, the CDFC managed to overallly implement about 85% of projects including those that related to the previous year. Much emphasis has been placed on education related projects which took bulk of the budget including bursaries and mock exams. This is largely attributable to operations by the county Governments that took over water, health, roads and bridges.

Training expenses went up by more than double. This had a similar shift in related costs of printing and stationery, general office supplies and committee expenses.

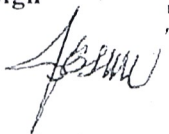
Challenges;

1. The slow phase of project implementation can be attributed by the Kshs. 10 Million threshold requirement by the CDF Board as the expected funds balances before requisition of further funding. This threshold requires urgent review as this was set way back when most constituencies' allocations was about Kshs. 50 Million. The allocations average Kshs. 100 Million for most constituencies.
2. Implementation of CDF projects in the current year have been affected by the uncertainty surrounding the existence, legitimacy and legality of CDF in general. The public views CDF as a short term devolved unit with a life span of up to early next year and no longer holds it with the esteem it previously had.

Remedies

1. Increase the threshold for funds requisition from the current 10 Million to 20 Million.
2. The CDF Board needs to clear the air to finality on the existence, legitimacy and legality of CDF as a devolved unit.

Sign



Benjamin N. Ireri,
CHAIRMAN CDFC.

CONSTITUENCY DEVELOPMENT FUND- MBEERE SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

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 CDF shall prepare financial statements in respect of that CDF. 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 Mbeere South CDF is responsible for the preparation and presentation of the CDF's financial statements, which give a true and fair view of the state of affairs of the CDF for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility includes:


- i. maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- ii. maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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.

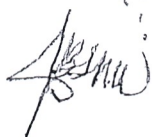
The Accounting Officer in charge of the Mbeere South CDF accepts responsibility for the CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). 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, 2015, and of the CDF's financial position as at that date. The Accounting Officer charge of the Mbeere South 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 Mbeere South 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 Mbeere South 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 Mbeere South CDF's financial statements were approved and signed by the Accounting Officer on 18th September, 2015.


Richard M. Maingi
Fund Account Manager


Benjamin N. Ileri
CDFC Chairman

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – MBEERE SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Constituencies Development Fund – Mbeere South Constituency set out on pages 6 to 29, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation 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 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229 of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

Report of The Auditor-General on Constituencies Development Fund – Mbeere South Constituency for the year ended 30 June 2015

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

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

Basis for Qualified Opinion

1.0 Disclosure and Presentation of Financial Statements

The International Public Sector Accounting Standards cash basis reporting template prescribed by the National Treasury requires that a report on follow – up of auditor recommendations form part of the financial statements.

However, although the Fund received a qualified opinion in 2013/2014, the report on the progress of follow up on the issues raised in the audit report has not been included in the financial statements for the year under review.

In the circumstance, the financial statements do not comply with IPSAS (Cash Basis) financial reporting presentation format.

2.0 Cash and Cash Equivalent

The cash and cash equivalents balance of Kshs.9,423,774 as at 30 June 2015 includes un-presented cheques totaling Kshs.2,776,684 which in turn include unreversed stale cheques totaling Kshs.323,549.

In the circumstance, the accuracy and completeness of the cash and cash equivalents balance of Kshs.9,423,774 as at 30 June 2015 could not be confirmed.

3.0 Un-Surrendered Imprests

The statement of assets as at 30 June 2015 reflects a fund balance brought forward from 2013/2014 of Kshs.24,777,940 which includes an outstanding imprest balance of Kshs.597,364. No explanation has been provided for failure to surrender the imprests as at 30 June 2016.

Consequently, the recoverability of outstanding imprests totalling Kshs.597,364 as at 30 June 2015 could not be ascertained.

4.0 Incomplete Fixed Assets Register

The summary of fixed assets register at Annex 4 reflects assets totaling Kshs.26,719,644 for the year ended 30 June 2014, and which remained the same in the year under review. However, the statement of receipts and payments and Note 10 of the financial statements shows that assets costing Kshs.2,000,000 were

purchased during the year under review but the assets were apparently not incorporated in the fixed assets register as at 30 June 2015.

In the circumstance, the accuracy and reliability of the fixed assets register including the security of the assets worth Kshs.2,000,000 procured during the year cannot be confirmed.

5.0 Training Expenses

Included in the use of goods and services balance of Kshs.8,898,571 was an expenditure of Kshs.2,137,652 in respect to training which in turn included a sum of Kshs.811,000 incurred in transport expenses. However, the respective supporting documents were not made available for audit review. The training expenditure of Kshs.2,137,652 further included a sum of Kshs.111,750 paid out to teachers at a training workshop at Kiritiri CDF Hall. However, the names of the respective schools that the learners hailed from were not indicated.

Further, expenditure incurred on a teachers retreat and a Constituency Development Fund Committee seminar amounting to Kshs.400,000 and Kshs.396,500 respectively - all totaling to Kshs.796,500, and funded from the training vote - were not included in the training expense of Kshs.2,137,652.

In the circumstances, the accuracy, completeness and propriety of the training expenses balance Kshs.2,137,652 as at 30 June 2015 could not be confirmed.

6.0 Transfer to Secondary Schools

The financial statements reflected transfers totaling to Kshs.61,752,759 to other Government entities of (Note 1.6) which included transfers to secondary schools of Kshs.18,700,000 as at 30 June 2015. However, the balance differed from the balance totaling to Kshs.17,950,000 shown in the respective expenditure schedule leading to an unexplained and unreconciled variance of Kshs.750,000. In the circumstance, the accuracy and propriety of the transfer to secondary schools balance of Kshs.18,700,000 was not fairly stated.

7.0 Prior Year Adjustments

The statement of assets as at 30 June 2015 includes a prior year adjustments balance of Kshs.368.05. However, no documents were made available for audit review to confirm the source and composition of the balance. In the circumstance, the authenticity of the adjustment could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund – Mbeere South Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.

Other Matter

(i) Budgetary Control and Performance

During the financial year under review, the approved budget for Mbeere South CDF amounted to Kshs.110,763,571. However, the summary statement of appropriation reflects a final budget of Kshs.110,263,571 leading to an unexplained variance of Kshs.500,000. Further, records made available for audit showed that only Kshs.83,167,367.05 was disbursed to the Fund leaving Kshs.27,596,204 undisbursed which shortfall denied important public services in a non-provision to the constituents.

Out of the total receipts of Kshs.83,167,367 the Fund spent Kshs. 98,521,165 during the year resulting in an over-expenditure of Kshs.15,353,798. No supplementary budget or proof of authority for reallocation of funds was made available for audit review to cover the over-expenditure. Further, included in the Kshs.98,521,165 total expenditure balance for the year under review were seven (7) items with an over-expenditure of Kshs.20,156,425 and eight (8) items with an under-expenditure of Kshs.32,398,831 both resulting in an under-expenditure of Kshs.12,242,406 as shown below;

Sub Head	Budget	Actual	Variance (Over)/Under Expenditure	Absorption Rate (%)
Water Projects	2,813,591	3,214,708	(401,117)	85.8
Transfer to Health Projects	0	5,982,759	(5,982,759)	+100
Environmental Projects		934,190	(934,190)	+100
Acquisition of Assets		2,000,000	(2000,000)	+100
Use of Goods and Services	3,200,000	8,898,571	(5,698,571)	+78
Committee expenses	2,023,207	3,612,995	(1,589,788)	+21.5
Transfers to Tertiary Institutions	0	3,550,000	(3,550,000)	+100
Sub Total	8,036,798	28,193,223	(20,156,425)	351
Security Projects	4,020,000	1,720,000	2,300,000	42.8
Auditors Fees	500,000.00	0.00	500,000	0
Bursary	16,700,000	10,670,000	6,030,000	63.9
Primary School Projects	48,087,831	33,550,000	14,537,831	70
Secondary School Projects	20,750,000	18,700,000	2,050,000	90.2
Sports projects	2,205,247	510,000	1,695,247	23.2
CDF Office	1,263,181	0	1,263,181	0
Compensation of Employees	2,800,000	850,329	1,949,671	32.4
Employer Contribution to NSSF	100,514	27,613	72,901	27.5
Emergency	5,400,000	4,300,000	1,100,000	79.7
Road Projects	500,000	0	500,000	0
Transfer to Special Schools	400,000	0	400,000	0
Sub Total	102,726,773	70,327,942	32,398,831	68.4
GRAND TOTAL	110,763,571	98,521,165	12,242,406	88.9

Failure by the Mbeere South CDF to implement the budgeted and planned projects amounting to Kshs.12,242,406 impacted on provision of services to the constituents.

(ii) Project Implementation

The approved budget for development projects was apportioned among various sectors within the constituency namely primary schools, secondary schools, health institutions, sports, water, security, bursary, CDF Office and emergency. The funds allocated amounted to Kshs.102,619,408 which represented 92.6% of the total budget of Kshs.110,763,571.

Review of the project implementation status report revealed that 95 projects were completed, work on 34 did not start and 75 were ongoing as at 30 June 2015 as shown below:

Sector	Project Status	Amount Allocated (Kshs.)	Amount Disbursed (Kshs.)	No. of projects
Education	Completed	12,158,000.00	12,283,000.00	40
	Ongoing	27,500,000.00	24,450,000.00	48
	Not started	10,887,931.00	2,100,000.00	19
	Sub Total	50,545,931.00	38,833,000.00	107
Health	Completed	900,000.00	900,000.00	2
	Ongoing	1,050,000.00	1,050,000.00	2
	Not started	4,482,760.00	75,000.00	3
	Sub Total	6,432,760.00	2,025,000.00	7
Water	Completed	0.00	0.00	0
	Ongoing	3,150,000.00	2,650,000.00	7
	Not started	0.00	0.00	0
	Sub Total	3,150,000.00	2,650,000.00	7
Security	Completed	3,413,145.00	4,228,950.00	13
	Ongoing	5,298,000.00	5,298,000.00	14
	Not started	2,400,000.00	0.00	7
	Sub Total	11,111,145.00	9,526,950.00	34
Roads Bridges	Completed	20,150,000.00	20,379,600.00	31
	Ongoing	0.00	0.00	0
	Not started	500,000.00	1,250,000.00	3
	Sub Total	20,650,000.00	21,629,600.00	34
Environment	Completed	0.00	0.00	0
	Ongoing	1,020,017.00	0.00	2
	Not started	0.00	0.00	0
	Sub Total	1,020,017.00	0.00	2
Sport	Completed	1,290,653.00	1,004,000.00	1
	Ongoing	0.00	0.00	0
	Not started	1,972,131.00	0.00	1
	Sub Total	3,262,784.00	1,004,000.00	2
Other	Completed	4,846,771.00	4,932,400.00	8
	Ongoing	1,600,000.00	1,600,000.00	2
	Not started	0.00	1,139,438.00	1
	Sub Total	6,446,771.00	7,671,838.00	11
	Grand Total	102,619,408	83,340,388.00	204

The residents of Mbeere South did not therefore enjoy the public services expected from the thirty four (34) unimplemented projects.

My opinion is not qualified in respect of these matters.



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

Nairobi

21 November 2016

purchased during the year under review but the assets were apparently not incorporated in the fixed assets register as at 30 June 2015.

In the circumstance, the accuracy and reliability of the fixed assets register including the security of the assets worth Kshs.2,000,000 procured during the year cannot be confirmed.

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Qualified Opinion

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Compensation of Employees	2,800,000	850,329	1,949,671	32.4
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Failure by the Mbeere South CDF to implement the budgeted and planned projects amounting to Kshs.12,242,406 impacted on provision of services to the constituents.

(ii) Project Implementation

The approved budget for development projects was apportioned among various sectors within the constituency namely primary schools, secondary schools, health institutions, sports, water, security, bursary, CDF Office and emergency. The funds allocated amounted to Kshs.102,619,408 which represented 92.6% of the total budget of Kshs.110,763,571.

Review of the project implementation status report revealed that 95 projects were completed, work on 34 did not start and 75 were ongoing as at 30 June 2015 as shown below:

Sector	Project Status	Amount Allocated (Kshs.)	Amount Disbursed (Kshs.)	No. of projects
Education	Completed	12,158,000.00	12,283,000.00	40
	Ongoing	27,500,000.00	24,450,000.00	48
	Not started	10,887,931.00	2,100,000.00	19
	Sub Total	50,545,931.00	38,833,000.00	107
Health	Completed	900,000.00	900,000.00	2
	Ongoing	1,050,000.00	1,050,000.00	2
	Not started	4,482,760.00	75,000.00	3
	Sub Total	6,432,760.00	2,025,000.00	7
Water	Completed	0.00	0.00	0
	Ongoing	3,150,000.00	2,650,000.00	7
	Not started	0.00	0.00	0
	Sub Total	3,150,000.00	2,650,000.00	7
Security	Completed	3,413,145.00	4,228,950.00	13
	Ongoing	5,298,000.00	5,298,000.00	14
	Not started	2,400,000.00	0.00	7
	Sub Total	11,111,145.00	9,526,950.00	34
Roads Bridges	Completed	20,150,000.00	20,379,600.00	31
	Ongoing	0.00	0.00	0
	Not started	500,000.00	1,250,000.00	3
	Sub Total	20,650,000.00	21,629,600.00	34
Environment	Completed	0.00	0.00	0
	Ongoing	1,020,017.00	0.00	2
	Not started	0.00	0.00	0
	Sub Total	1,020,017.00	0.00	2
Sport	Completed	1,290,653.00	1,004,000.00	1
	Ongoing	0.00	0.00	0
	Not started	1,972,131.00	0.00	1
	Sub Total	3,262,784.00	1,004,000.00	2
Other	Completed	4,846,771.00	4,932,400.00	8
	Ongoing	1,600,000.00	1,600,000.00	2
	Not started	0.00	1,139,438.00	1
	Sub Total	6,446,771.00	7,671,838.00	11
	Grand Total	102,619,408	83,340,388.00	204

The residents of Mbeere South did not therefore enjoy the public services expected from the thirty four (34) unimplemented projects.

My opinion is not qualified in respect of these matters.



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

Nairobi

21 November 2016

purchased during the year under review but the assets were apparently not incorporated in the fixed assets register as at 30 June 2015.

In the circumstance, the accuracy and reliability of the fixed assets register including the security of the assets worth Kshs.2,000,000 procured during the year cannot be confirmed.

5.0 Training Expenses

Included in the use of goods and services balance of Kshs.8,898,571 was an expenditure of Kshs.2,137,652 in respect to training which in turn included a sum of Kshs.811,000 incurred in transport expenses. However, the respective supporting documents were not made available for audit review. The training expenditure of Kshs.2,137,652 further included a sum of Kshs.111,750 paid out to teachers at a training workshop at Kiritiri CDF Hall. However, the names of the respective schools that the learners hailed from were not indicated.

Further, expenditure incurred on a teachers retreat and a Constituency Development Fund Committee seminar amounting to Kshs.400,000 and Kshs.396,500 respectively - all totaling to Kshs.769,500, and funded from the training vote - were not included in the training expense of Kshs.2,137,652.

In the circumstances, the accuracy, completeness and propriety of the training expenses balance Kshs.2,137,652 as at 30 June 2015 could not be confirmed.

6.0 Transfer to Secondary Schools

The financial statements reflected transfers totaling to Kshs.61,752,759 to other Government entities of (Note 1.6) which included transfers to secondary schools of Kshs.18,700,000 as at 30 June 2015. However, the balance differed from the balance totaling to Kshs.17,950,000 shown in the respective expenditure schedule leading to an unexplained and unreconciled variance of Kshs.750,000. In the circumstance, the accuracy and propriety of the transfer to secondary schools balance of Kshs.18,700,000 was not fairly stated.

7.0 Prior Year Adjustments

The statement of assets as at 30 June 2015 includes a prior year adjustments balance of Kshs.368.05. However, no documents were made available for audit review to confirm the source and composition of the balance. In the circumstance, the authenticity of the adjustment could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund – Mbeere South Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.

Other Matter

(i) Budgetary Control and Performance

During the financial year under review, the approved budget for Mbeere South CDF amounted to Kshs.110,763,571. However, the summary statement of appropriation reflects a final budget of Kshs.110,263,571 leading to an unexplained variance of Kshs.500,000. Further, records made available for audit showed that only Kshs.83,167,367.05 was disbursed to the Fund leaving Kshs.27,596,204 undisbursed which shortfall denied important public services in a non-provision to the constituents.

Out of the total receipts of Kshs.83,167,367 the Fund spent Kshs. 98,521,165 during the year resulting in an over-expenditure of Kshs.15,353,798. No supplementary budget or proof of authority for reallocation of funds was made available for audit review to cover the over-expenditure. Further, included in the Kshs.98,521,165 total expenditure balance for the year under review were seven (7) items with an over-expenditure of Kshs.20,156,425 and eight (8) items with an under-expenditure of Kshs.32,398,831 both resulting in an under-expenditure of Kshs.12,242,406 as shown below;

Sub Head	Budget	Actual	Variance (Over)/Under Expenditure	Absorption Rate (%)
Water Projects	2,813,591	3,214,708	(401,117)	85.8
Transfer to Health Projects	0	5,982,759	(5,982,759)	+100
Environmental Projects		934,190	(934,190)	+100
Acquisition of Assets		2,000,000	(2000,000)	+100
Use of Goods and Services	3,200,000	8,898,571	(5,698,571)	+78
Committee expenses	2,023,207	3,612,995	(1,589,788)	+21.5
Transfers to Tertiary Institutions	0	3,550,000	(3,550,000)	+100
Sub Total	8,036,798	28,193,223	(20,156,425)	351
Security Projects	4,020,000	1,720,000	2,300,000	42.8
Auditors Fees	500,000.00	0.00	500,000	0
Bursary	16,700,000	10,670,000	6,030,000	63.9
Primary School Projects	48,087,831	33,550,000	14,537,831	70
Secondary School Projects	20,750,000	18,700,000	2,050,000	90.2
Sports projects	2,205,247	510,000	1,695,247	23.2
CDF Office	1,263,181	0	1,263,181	0
Compensation of Employees	2,800,000	850,329	1,949,671	32.4
Employer Contribution to NSSF	100,514	27,613	72,901	27.5
Emergency	5,400,000	4,300,000	1,100,000	79.7
Road Projects	500,000	0	500,000	0
Transfer to Special Schools	400,000	0	400,000	0
Sub Total	102,726,773	70,327,942	32,398,831	68.4
GRAND TOTAL	110,763,571	98,521,165	12,242,406	88.9

Failure by the Mbeere South CDF to implement the budgeted and planned projects amounting to Kshs.12,242,406 impacted on provision of services to the constituents.

(ii) Project Implementation

The approved budget for development projects was apportioned among various sectors within the constituency namely primary schools, secondary schools, health institutions, sports, water, security, bursary, CDF Office and emergency. The funds allocated amounted to Kshs.102,619,408 which represented 92.6% of the total budget of Kshs.110,763,571.

Review of the project implementation status report revealed that 95 projects were completed, work on 34 did not start and 75 were ongoing as at 30 June 2015 as shown below:

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	Not started	10,887,931.00	2,100,000.00	19
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	Not started	500,000.00	1,250,000.00	3
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	Ongoing	1,020,017.00	0.00	2
	Not started	0.00	0.00	0
	Sub Total	1,020,017.00	0.00	2
Sport	Completed	1,290,653.00	1,004,000.00	1
	Ongoing	0.00	0.00	0
	Not started	1,972,131.00	0.00	1
	Sub Total	3,262,784.00	1,004,000.00	2
Other	Completed	4,846,771.00	4,932,400.00	8
	Ongoing	1,600,000.00	1,600,000.00	2
	Not started	0.00	1,139,438.00	1
	Sub Total	6,446,771.00	7,671,838.00	11
	Grand Total	102,619,408	83,340,388.00	204

The residents of Mbeere South did not therefore enjoy the public services expected from the thirty four (34) unimplemented projects.

My opinion is not qualified in respect of these matters.



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

Nairobi

21 November 2016

CONSTITUENCY DEVELOPMENT FUND- MBEERE SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	82,553,508.15	123,869,736.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	613,858.90	-
TOTAL RECEIPTS		83,167,367.05	123,869,736.00
PAYMENTS			
Compensation of employees	4	850,329.00	850,652.00
Use of goods and services	5	8,898,571.00	4,952,117.00
Committee Expenses	6	3,612,998.00	1,074,000.00
Transfers to Other Government Units	7	61,782,759.00	69,951,170.00
Other grants and transfers	8	21,348,898.00	23,603,543.00
Social Security Benefits	9	27,613.00	9,600.00
Acquisition of Assets	10	2,000,000.00	-
Other Payments	11	-	-
TOTAL PAYMENTS		98,521,165.00	100,441,082.00
SURPLUS/DEFICIT		(15,353,797.95)	23,428,654.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mbeere South CDF financial statements were approved on 18th September, 2015 and signed by:



Benjamin N. Ileri
Chairman - CDFC



Richard M. Maingi
Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- MBEERE SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	9,423,773.90	24,180,576.00
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	597,364.00
TOTAL FINANCIAL ASSETS		9,423,773.90	24,777,940.00
REPRESENTED BY			
Fund balance b/fwd	13	24,777,940.00	1,349,286.00
Surplus/Deficit for the year		(15,353,797.95)	23,428,654.00
Prior year adjustments	14	(368.05)	-
NET FINANCIAL POSITION		9,423,773.90	24,777,940.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mbeere South CDF financial statements were approved on 18th September, 2015 and signed by:



Benjamin N. Ileri
 Chairman - CDFC



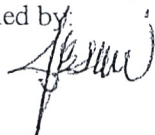
Richard M. Maingi
 Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- MBEERE SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

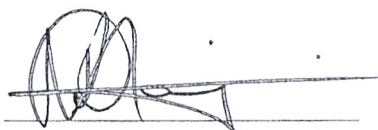
VI. STATEMENT OF CASHFLOW

		2014 – 2015	2013 – 2014
		Kshs	Kshs
Receipts for operating income			
Transfers from CDF Board	1	82,553,508.15	123,869,736.00
Other Receipts	3	613,858.90	-
Total Receipts		83,167,367.05	123,869,736.00
Payments for operating expenses			
Compensation of Employees	4	(850,329.00)	(850,652.00)
Use of goods and services	5	(8,898,571.00)	(4,952,117.00)
Committee Expenses	6	(3,612,995.00)	(1,074,000.00)
Transfers to Other Government Units	7	(61,782,759.00)	(69,951,170.00)
Other grants and transfers	8	(21,348,898.00)	(23,603,543.00)
Social Security Benefits	9	(27,613.00)	(9,600.00)
Other Payments	11	-	-
Adjusted for:			
Adjustments during the year		(368.05)	-
Net cash flow from operating activities		(13,354,166.00)	23,428,654.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(2,000,000.00)	-
Net cash flows from Investing Activities		(2,000,000.00)	-
NET INCREASE IN CASH AND CASH EQUIVALENT*		(15,354,166.00)	23,428,654.00
Cash and cash equivalent at BEGINNING of the year	15	24,777,940.00	1,349,286.00
Cash and cash equivalent at END of the year	16	9,423,774.00	24,777,940.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mbeere South CDF financial statements were approved on 18th September, 2015 and signed by:



Benjamin N. Ileri
 Chairman CDFC



Richard M. Maingi
 Fund Account Manager

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	110,263,571.00	-	110,263,571.00	82,553,508.15	27,710,062.85	75
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts ALA	-	613,858.90	613,858.90	613,858.90	-	100
Totals	110,263,571.00	613,858.90	110,877,429.90	83,167,367.05	27,710,062.85	75
PAYMENTS						
Compensation of Employees	2,850,257.00		2,850,257.00	850,329.00	1,999,928.00	30
Use of goods and services	3,907,907.00		3,907,907.00	8,898,571.00	-4,990,664.00	228
Committee Expenses	3,115,300.00		3,115,300.00	3,612,995.00	-497,695.00	116
Transfers to other Government Units	71,657,831.00		71,657,831.00	61,782,759.00	9,875,072.00	86
Other grants and transfers	26,918,838.00		26,918,838.00	21,348,898.00	5,569,940.00	79
Social Security Benefits	50,257.00		50,257.00	27,613.00	22,644.00	55
Acquisition of Assets	1,263,181.00		1,263,181.00	2,000,000.00	-736,819.00	158
Other Payments	500,000.00		500,000.00	-	500,000.00	-
Totals	110,263,571.00		110,263,571.00	98,521,165.00	11,742,406.00	89

- i. The underutilization of compensation to Employees is attributable to provision for gratuity and also failure to employ a clerk of works and a clerical officer as anticipated during budgeting.
 - ii. Goods and services are over utilized by about 228% resulting from doubling of training, printing and general office costs.
 - iii. Acquisition of assets expense utilization went up by about 158% as these were committed in the previous year and utilized in the current year.
- The Mbeere South CDF financial statements were approved on 18th September, 2015 and signed by:



Benjamin N. Ireri
 Chairman CDF



Richard M. Maingi
 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.

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, 2015.

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015 Kshs	2013 - 2014 Kshs
CDF Board Normal Allocation	AIE NO...750358	7,300,000.00	47,160,081.00
	AIE NO....	20,265,892.75	2,000,000.00
	AIE NO....796615	14,395,365.65	28,683,862.00
	AIE NO....796833	13,026,357.00	46,025,793.00
	AIE NO.... 797052	27,565,892.75	-
Conditional grants	AIE NO...		-
	AIE NO...		-
Receipt from other Constituency			-
TOTAL		82,553,508.15	123,869,736.00

1.1.1.1.1.1.2 PROCEEDS FROM SALE OF ASSETS

	2014 - 2015 Kshs	2013 - 2014 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	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.3 OTHER RECEIPTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	613,858.90	-
Total	613,858.90	-

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

	2014 - 2015 Kshs	2013 - 2014 Kshs
Basic wages of contractual employees	549,589.00	850,652.00
Basic wages of casual labour	300,740.00	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
Total	850,329.00	850,652.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

	2014 - 2015 Kshs	2013 - 2014 Kshs
Utilities, supplies and services	288,774.00	211,036.00
Office Rent	-	-
Communication, supplies and services	62,503.00	30,000.00
Domestic travel and subsistence	692,120.00	400,000.00
Printing, advertising and information supplies & services	1,661,057.00	1,013,166.00
Rentals of produced assets	-	-
Training expenses	2,137,652.00	1,245,000.00
Hospitality supplies and services	527,060.00	-
Insurance costs	235,053.00	235,000.00
Specialized materials and services	-	-
Office and general supplies and services	945,408.00	402,050.00
Fuel, oil & Lubricants	451,710.00	374,865.00
Other operating expenses	1,147,784.00	715,000.00
Routine maintenance – vehicles and other transport equipment	596,265.00	326,000.00
Routine maintenance – other assets	153,185.00	-
Total	8,898,571.00	4,952,117.00

1.1.1.1.1.1.6 COMMITTEE EXPENSES

	2014 - 2015 Kshs	2013 - 2014 Kshs
Committee allowances	2,695,000.00	558,000.00
Other committee expenses	917,995.00	516,000.00
Total	3,612,995.00	1,074,000.00

1.1.1.1.1.1.7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	33,550,000.00	31,950,000.00
Transfers to secondary schools (see attached list)	18,700,000.00	31,890,000.00
Transfers to tertiary institutions (see attached list)	3,550,000.00	-
Transfers to special schools	-	800,000.00
Transfers to health institutions (see attached list)	5,982,759.00	3,100,000.00
TOTAL	61,782,759.00	67,740,000.00

1.1.1.1.1.1.8 OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015 Kshs	2013- 2014 Kshs
Bursary – secondary schools (see attached list)	5,878,000.00	5,337,000.00
Bursary – tertiary institutions (see attached list)	4,762,000.00	5,166,000.00
Bursary – special schools (see attached list)	30,000.00	-
Mock & CAT (see attached list)	-	1,480,497.00
Water projects (see attached list)	3,214,708.00	3,690,176.00
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	1,720,000.00	2,211,170.00
Roads projects (see attached list)		500,000.00
Sports projects (see attached list)	510,000.00	600,000.00
Environment projects (see attached list)	934,190.00	600,000.00
Emergency projects (see attached list)	4,300,000.00	5,018,700.00
Total	21,348,898.00	24,603,543.00

1.1.1.1.1.1.9 SOCIAL SECURITY BENEFITS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Employer contribution to NSSF	27,613.00	9,600.00
Total	27,613.00	9,600.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.10 ACQUISITION OF ASSETS

Non Financial Assets	2014 - 2015 Kshs	2013 - 2014 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	2,000,000.00	-
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	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	2,000,000.00	-

1.1.1.1.1.1.11 OTHER PAYMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Specify	-	-
Specify	-	-
Total	-	-

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015 Kshs	2013 - 2014 Kshs
K-Rep Bank, Embu Branch A/C no. 01007030000803	9,423,773.90	24,180,576.10
Total	9,423,773.90	24,180,576.10

CONSTITUENCIES DEVELOPMENT FUND – MBEERE SOUTH CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2014 - 2015 Kshs	2013 - 2014 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (specify)	-	-
Total	-	-

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-

Total

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	24,180,576.10	1,349,286.15
Cash in hand	-	-
Imprest	597,364.00	-
Total	24,777,940.10	1,349,286.15

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	(368.05)	-
Cash in hand	-	-
Imprest	-	-
Total	(368.05)	-

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 - 2015 Kshs	2013 - 2014 Kshs
Construction of buildings	1,197,000.00	-
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 (specify)	-	-
	-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	36,895,531.00	7,500,000.00
Amounts due to other grants and other transfers (see attached list)	12,150,547.00	18,905,247.00
Others (specify)	6,085,707.50	1,263,181.00
Total	55,131,785.50	27,668,428.00

15.4: DISBURSEMENTS FROM THE BOARD

Normal Allocation	Kshs	F/Y
AIE NO...750358	7,300,000.00	2013/2014
AIE NO....	20,265,892.75	2013/2014
AIE NO....796615	14,395,365.65	2014/2015
AIE NO....796833	13,026,357.00	2014/2015
AIE NO.... 797052	27,565,892.75	2014/2015
Total	82,553,508.15	

15.5: RECEIVABLES FROM THE BOARD

Normal Allocation	Kshs	F/Y
	55,131,785.50	2014/2015

Reports and Financial Statements
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1. CDF Office (Pireki Contractors)	347,000.00	October, 2014	-	347,000.00	-	Contractor cleared for payment on procurement procedure
2. A.I.C Gacuriri primary school (Pireki Contractors)	500,000.00	October, 2014	-	500,000.00	-	Works given as emergency thou the emergency vote was nil. The contractor agreed to wait for 2015/2016 funds since a classroom had collapsed.
3. Gachoka Police (Pireki Contractors)	350,000.00	October, 2014	-	350,000.00	-	Works related to construction of housing unit for the head of Gachoka police station since he could not share with his juniors. The contractor agreed to wait for funds during 2015/2016
Sub-Total	1,197,000.00			1,197,000.00		
Construction of civil works						
4. Sub-Total	-					
Supply of goods						
5. Sub-Total	-					
Supply of services						
6. Sub-Total	-					
Grand Total	1,197,000.00			1,197,000.00		

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	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.							
11.							
12.							
Sub-Total							
Grand Total							
		-					

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracte d	Amount Paid To- Date c	Outstanding Balance 2015 d=a-c	Outstanding Balance 2014 e	Comments
Amounts due to other Government entities							
Secondary Schools							
Kanyonga Secondary School	Construction of administration block	1,000,000.00	N/A	-	1,000,000.00		
AIC Ndune Secondary School	Construction of 3 classrooms	1,000,000.00	N/A	-	1,000,000.00		Funds receivable from CDF Board
Gacabari Mixed Secondary School	Construction of laboratory	1,500,000.00	N/A	-	1,500,000.00		"
Mbonzuki Secondary School	Installation of gas system	500,000.00	N/A	-	500,000.00		"
Ngiori Inter. Secondary School	Installation of gas system	500,000.00	N/A	-	500,000.00		"
Mbita Secondary School	Construction of girls dormitory	1,300,000.00	N/A	-	1,300,000.00		"
Kiarurunga Secondary School	Construction of 1 classroom	500,000.00	N/A	-	500,000.00		"
Mulukusi Secondary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Kamunyagia Secondary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Kamunyagia Secondary School	Construction of 8 door toilets	250,000.00	N/A	-	250,000.00		"
Kamweli Secondary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Karaba Secondary School	Renovation of 4	500,000.00	N/A	-	500,000.00		"

CONSTITUENCIES DEVELOPMENT FUND - BELENE SOUTH CONSTITUENCY

Reports and Financial Statements
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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	classroom						
Gitaraka Secondary School	Renovation of 4 classroom	500,000.00	N/A	-	500,000.00		"
Iriatune Secondary School	School bus	1,000,000.00	N/A	-	1,000,000.00		"
St. Pauls Karura Secondary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
St. Augustine Mariari Secondary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Primary Schools							
Kalisa Primary School	Construction of 1 classroom	500,000.00	N/A	-	500,000.00		"
Mwanyani Primary School	Construction of 8 door toilets	250,000.00	N/A	-	250,000.00		"
Marimari Primary School	Construction of 1 classroom	500,000.00	N/A	-	500,000.00		"
Mutiobare Primary School	Construction of 8 door toilets	250,000.00	N/A	-	250,000.00		"
Mutiobare Primary School	Purchase of land	500,000.00	N/A	-	500,000.00		"
Kikumini Primary School	Construction of 1 classroom	500,000.00	N/A	-	500,000.00		"
S.A. Gategi Primary School	Construction of 8 door toilets	250,000.00	N/A	-	250,000.00		"
Unyuani Primary School	Construction of 1 classroom	500,000.00	N/A	-	500,000.00		"
Nthingini Primary School	Renovation of 4 classrooms	500,000.00	N/A	-	500,000.00		"
Consolata Primary School	Construction of 1 classroom	500,000.00	N/A	-	500,000.00		"
Nyangwa Primary School	Completion of	250,000.00	N/A	-	250,000.00		"

CONSTITUENCIES DEVELOPMENT FUND - NINEK SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	admin. Block						
Murindi Primary School	Construction of 1 classroom	500,000.00	N/A	-	500,000.00		"
Mutus Primary School	Constr. Of dining hall & kitchen	500,000.00	N/A	-	500,000.00		"
Kamutuanjiru Primary School	Construction of 1 classroom	500,000.00	N/A	-	500,000.00		"
Gatirari Primary School	Construction of 1 classroom	500,000.00	N/A	-	500,000.00		"
Mathigameru Primary School	Construction of 3 classrooms	1,000,000.00	N/A	-	1,000,000.00		"
Aic Ndune Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Manyati Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Mwea Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Mulukusi Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Gikuru Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Kakawa Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Makawani Primary School	Construction of 8 door toilets	250,000.00	N/A	-	250,000.00		"
Kaseveni Primary School	Renovation of 4 classrooms	500,000.00	N/A	-	500,000.00		"
Kakindu Primary School	Renovation of 4 classrooms	500,000.00	N/A	-	500,000.00		"
Makawani Primary School	Purchase of land	900,000.00	N/A	-	900,000.00		"

Reports and Financial Statements

For the year ended June 30, 2015

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
Yoder Karwigi Primary School	Construction of 8 doors toilets	250,000.00	N/A	-	250,000.00		"
St. Joseph Gachuriri Primary School	Construction of 8 doors toilets	250,000.00	N/A	-	250,000.00		"
Rwethe Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Ikomenie Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Kariguri Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Kiruriri Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Mutindwa Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Nyarnbori Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
St. Kizito Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
St. Lukes Kanthenge Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Gacabari Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Ndithiri Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Gwakarigu Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Kanothi Primary School	Construction of classroom	500,000.00	N/A	-	500,000.00		"
Iriamurai Boarding Primary School	Construction of dormitory	1,000,000.00	N/A	-	1,000,000.00		"

CONSTITUENCIES DEVELOPMENT FUND - MBEERE SOUTH CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2015**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
Gikiro Primary School	Renovation of 2 classrooms	500,000.00	N/A	-	500,000.00		"
Kaurari Primary School	Renovation of 2 classrooms	250,000.00	N/A	-	250,000.00		"
Kerwa Primary School	Renovation of 2 classrooms	250,000.00	N/A	-	250,000.00		"
Special Schools							
St. Lukes School for the Deaf	Construction of toilets	400,000.00	N/A	-	400,000.00		"
Sub-Total		36,895,531.00			36,895,531.00		
Amounts due to other grants and other transfers							
Bursaries secondary schools	Assist in tuition fees for needy students	9,000,000.00		3,831,250.00	5,168,750.00		"
Bursaries tertiary schools	Assist in tuition fees for needy students	6,000,000.00		1,873,450.00	4,126,550.00		"
Sports - Mbeere South Cdf	Levelling of play grounds	2,205,247.00	N/A	-	2,205,247.00		"
Makima DOs Office	Electrification	200,000.00	N/A	-	200,000.00		"
Makima Chief's Office	Construction of 8 door toilets	250,000.00	N/A	-	250,000.00		"
Kilia AP Line Office	Construction of 2 door toilets	200,000.00	N/A	-	200,000.00		"
Sub-Total		17,855,247.00			12,150,547.00		
Others (specify)							
Monitoring And Evaluation		3,307,907.00		1,800,000.00	1,507,907.00		"
Administration		6,615,814.00		2,801,144.50	3,814,669.50		"
Cdf Office		1,263,181.00		1,000,050.00	263,131.00		"
Audit		500,000.00	N/A	-	500,000.00		"

WNSH JENCIRES DEVELOPMENT FUND - BEENE SOUTH CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2015**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	Sub-Total	11,686,902.00			6,085,707.50		
	Grand Total	66,437,680.00			55,131,785.50		

Reports and Financial Statements
For the year ended June 30, 2015

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	2,000,000.00	2,000,000.00
Buildings and structures	20,000,000.00	20,000,000.00
Transport equipment	3,400,009.00	3,400,009.00
Office equipment, furniture and fittings	839,335.00	839,335.00
ICT Equipment, Software and Other ICT Assets	303,000.00	303,000.00
Other Machinery and Equipment	177,300.00	177,300.00
Heritage and cultural assets		
Intangible assets		
Total	26,719,644.00	26,719,644.00

	Institution	Chq No.	Amount Kshs.
	Education Primary		
1	Mutuobare Primary School	2840	250,000.00
2	A.I.C Gachuriri Primary School	3017	1,250,000.00
3	Karuiro Primary School	3084	250,000.00
4	Igumori Primary School	3085	250,000.00
5	Rurii Primary School	3086	250,000.00
6	Ngomola Primary School	3087	250,000.00
7	Gwakarigu Primary School	3088	250,000.00
8	Irabari Sch Primary School	3089	250,000.00
9	Rugogwe Primary School	3091	250,000.00
10	Kaseve Primary School	3092	250,000.00
11	Kamweli Primary School	3093	250,000.00
12	Kathiani Primary School	3094	250,000.00
13	Kabuguri Primary School	3095	250,000.00
14	Kamurugu Primary School	3096	250,000.00
15	Kirathe Primary School	3097	250,000.00
16	Kamukunga Primary School	3098	250,000.00
17	Kiamukuyu Primary School	3099	250,000.00
18	Ngege Primary School	3101	250,000.00
19	Ccm Ndune Primary School	3102	1,000,000.00
20	Mburutani Primary School	3104	1,000,000.00
21	Urua Primary School	3106	250,000.00
22	Ngeca Primary School	3107	250,000.00
23	St. Ann Rutumbi Primary School	3110	250,000.00
24	Kangungi Primary School	3111	250,000.00
25	Kirima Primary School	3112	500,000.00
26	Kaweru Primary School	3113	500,000.00
27	Kaninwanthiga Primary School	3235	500,000.00
28	Kamuiyendei Primary School	3304	500,000.00
29	Makima Primary School	3306	800,000.00
30	Unguni Primary School	3309	800,000.00
31	Kamunju Primary School	3311	500,000.00
32	Muthiru Primary School	3384	500,000.00
33	Mbita Primary School	3388	700,000.00
34	Kikulani Primary School	3389	500,000.00
35	St. Mathew Primary School	3390	1,000,000.00
36	Karaba Primary School	3391	500,000.00
37	A.C.K Kilia Primary School	3394	500,000.00
38	Kiambere Primary School	3396	1,000,000.00
39	Minuri Primary School	3397	500,000.00
40	St. Marks Kiria Primary School	3398	500,000.00
41	Unguni Primary School	3399	250,000.00
42	A.C.K Gatwanyaga Primary School	3400	400,000.00
43	A.C.K Gatwanyaga Primary School	3401	250,000.00
44	Riakanau Primary School	3402	1,000,000.00
45	Ntharawe Primary School	3404	500,000.00
46	Kiamuringa Primary School	3409	1,000,000.00

47	Muthiru Primary School	3412	500,000.00
48	Kalisa Primary School	3487	500,000.00
49	Mwanyani Primary School	3488	250,000.00
50	Marimari Primary School	3489	500,000.00
51	Mutuobare Primary School	3490	250,000.00
52	Mutuobare Primary School Land Purchase	3491	500,000.00
53	Kikumini Primary School	3492	500,000.00
54	S.A Gategi Primary School	3493	250,000.00
55	Unyuani Primary School	3494	500,000.00
56	Nthingini Primary School	3495	500,000.00
57	Consolata Primary School	3496	500,000.00
58	Nyangwa Primary School	3497	250,000.00
59	Murindi Primary School	3498	500,000.00
60	Mutus Primary School	3499	500,000.00
61	Kamutuanjiru Primary School	3500	500,000.00
62	Gatirari Primary School	3501	500,000.00
63	Mathigameru Primary School	3502	1,000,000.00
64	Kangungi Primary School	3234	250,000.00
65	Ngangari Primary School	3300	600,000.00
66	Schools Desks	3237	3,000,000.00
Total			33,550,000.00

Education Secondary

1	Maviani Mixed Secondary School	2896	1,000,000.00
2	Gategi Girls Secondary School	3301	500,000.00
3	Kerwa Mixed Secondary School	3302	500,000.00
4	Kangungi Secondary School	3303	250,000.00
5	Kiambere Mixed Secondary School	3305	500,000.00
6	Mutus Secondary School	3307	500,000.00
7	Makima Mixed Secondary School	3308	500,000.00
8	A.C.K St. Joseph Gikiro Secondary School	3386	1,000,000.00
9	Kamunyange Secondary School	3387	500,000.00
10	Mashamba Secondary School	3392	500,000.00
11	Wango A.I.C Secondary School	3393	500,000.00
12	St. Joseph Secondary School - Iriamurai	3395	500,000.00
13	St. Mary Nyangwa Girls Secondary School	3410	500,000.00
14	Kanyonga Secondary School	3480	1,000,000.00
15	A.I.C Ndune Secondary School	3481	1,000,000.00
16	Gacabari Mixed Secondary School	3482	1,500,000.00
17	Mbonzuki Secondary School	3483	500,000.00
18	Ngiori Intergrated Secondary School	3484	500,000.00
19	Mbita Secondary School	3485	1,300,000.00
20	Kiamuringa Secondary School	3486	500,000.00

21	Kilia Secondary School	2829	600,000.00
22	Kitololoni Secondary School	2847	800,000.00
23	St Thomas Aquinas Secondary School	2858	1,000,000.00
24	St. Barnabas Gitirari Sec Sch	2889	500,000.00
25	Rianjeru Secondary School	3019	500,000.00
26	Kangungi Secondary School	3303	1,000,000.00
27	Rugogwe Secondary School	3100	250,000.00
28	Ngege Secondary School	3108	250,000.00
29	Yonder Kagwiri Secondary School	3118	250,000.00
Total			18,700,000.00
Education Tertiary			
1	Mbondoni Youth Polytecnic	2845	800,000.00
2	Gichiche Polytechnic	2846	550,000.00
3	New Site Youth Polytechnic	2870	1,000,000.00
4	Kamweri Youth Polytechnic	2888	500,000.00
5	Gitaraka Youth Polytechnic	2900	700,000.00
Total			3,550,000.00
Health			
1	Mutuobare Dispenasry	2834	4,482,759.00
2	Makutano Dispenasry	3120	1,500,000.00
Total			5,982,759.00
Water			
1	Pireki Tanks Const. & Supplies Ltd	3208	3,000,000.00
2	Kabuguri Water Project	3079	214,708.00
Total			3,214,708.00
Security			
1	Gitaraka Police Station	3116	150,000.00
2	D.O.S'- Karaba	3117	200,000.00
3	B. N. Ireri Kianjiru Chief's Office	3415	420,000.00
4	Gachoka Police	2830	750,000.00
5	Mutuobare Ap Line	3075	200,000.00
Total			1,720,000.00
Sports			
1	Joint General Construction Co.	2909	510,000.00
Total			510,000.00
Environment			
1	Thayu Women Group	2841	46,000.00
2	Lucy N. Ndong'o	3003	572,500.00
3	Lucy N. Ndong'o	3078	315,690.00
Total			934,190.00
Emergency			
1	Mutuobare Ap Line	3018	1,500,000.00
2	Kiritiri Police Station	3122	450,000.00
3	Riakanau Ap Line	3083	600,000.00
4	Ntharawe Dispenasry	3109	500,000.00
5	Mutuobare Dispenasry	3115	1,000,000.00
6	Mulukusi Pry Sch	3105	250,000.00
Total			4,300,000.00

	Institution	Chq No.	Amount Kshs.
	Bursary Secondary		
1	St.Paul Karura Secondary School	3005	20,000.00
2	Kanyekini High School	3337	30,000.00
3	Nyangwa Boys Secondary School	3343	30,000.00
4	St.Regina Secondary School	3344	10,000.00
5	Kaaga Girls Secondary School	3346	5,000.00
6	Kiambere Complex Secondary School	3347	10,000.00
7	Maviani Secondary School	3074	150,000.00
8	Chogoria Boys High School	3127	10,000.00
9	Drum Vale Secondary School	3131	5,000.00
10	Iriamurai Girls Secondary School	3136	10,000.00
11	Kitui High School	3142	10,000.00
12	Kirima Mixed Secondary School	3145	10,000.00
13	Kangaru Girls Secondary School	3150	20,000.00
14	D.E.B Kanguru Secondary School	3151	8,000.00
15	Kerwa Secondary School	3155	5,000.00
16	Kiambere Mixed Secondary School	3157	20,000.00
17	Lenana School	3164	20,000.00
18	Mayori Secondary School	3165	30,000.00
19	Nyangwa Secondary School	3173	20,000.00
20	Nguviu Girls Secondary School	3175	5,000.00
21	Nthagaiya Girls School	3176	10,000.00
22	St. Augustine Mariari Secondary School	3185	20,000.00
23	St. Aquinas Igumori Secondary School	3186	10,000.00
24	St. Barnabas Gatirari Secondary School	3187	5,000.00
25	St. Catherine Nthagaiya Girls Secondary School	3188	5,000.00
26	St. Mary Gataka Secondary School	3192	13,000.00
27	St. Teresa Girls Secondary School Kithimu	3196	20,000.00
28	St.Timothys' Ishiara	3197	5,000.00
29	State House Girls	3198	8,000.00
30	Thicingi Girls Secondary School	3201	5,000.00
31	St.Regina Secondary School	3258	10,000.00
32	Kenyatta High School	3259	10,000.00
33	South Tetu Nyeri Secondary School	3265	10,000.00
34	Kagumo Boys Secondary School	3266	10,000.00
35	Mutuobare Secondary School	3270	5,000.00
36	Igumori Secondary School	3273	5,000.00
37	Mayori Secondary School	3274	10,000.00
38	Mutus Secondary School	3277	5,000.00
39	Gategi Girls Secondary School	3279	5,000.00
40	Kirima Mixed Secondary School	3280	5,000.00
41	Kyeni Girls Secondary School	3286	10,000.00
42	Kerwa Secondary School	3287	20,000.00
43	Siakago Boys Secondary School	3288	20,000.00
44	St. Joseph Iriamurai Secondary School	3289	10,000.00

45	Nairobi School	3290	20,000.00
46	Yonder Karwigi Secondary School	3291	5,000.00
47	St. Mary Gataka Secondary School	3292	5,000.00
48	Kangaru School	3293	20,000.00
49	St. Peter Girls School-Jetview	3313	10,000.00
50	Ngobit Secondary School	3314	10,000.00
51	Kenyatta High School	3315	10,000.00
52	Kiriari Girls Secondary School	3318	10,000.00
53	ACK Wango Secondary School	2913	20,000.00
54	AIC Wango Day Secondary School	2914	70,000.00
55	Consolata Girls Kevote	2916	15,000.00
56	Gacabari Secondary School	2920	30,000.00
57	Gangara Secondary School	2921	30,000.00
58	Gategi Girls Secondary School	2922	40,000.00
59	Gikiiro Secondary School	2923	10,000.00
60	Cosolata Girls Gitaraka	2924	30,000.00
61	Igumori Secondary School	2925	85,000.00
62	Iria Itune Secondary Sch.	2926	20,000.00
63	Ithanga Secondary School	2928	5,000.00
64	Kabuguri Secondary School	2929	15,000.00
65	Kamunyagiagia Secondary School	2930	35,000.00
66	Kamumununge Secondary School	2931	15,000.00
67	Kamweli Secondary School	2932	15,000.00
68	Kanyonga Secondary School	2934	45,000.00
69	Karaba Secondary School	2935	55,000.00
70	Kabaa Boys Secondary School	2936	8,000.00
71	Karamogim Secondary School	2937	10,000.00
72	St. Agness Secondary School	2938	10,000.00
73	Katutu Secondary School	2940	5,000.00
74	Kavoteri Secondary School	2941	5,000.00
75	Keruguya Boys Secondary School	2945	8,000.00
76	Keruguya Girls Secondary School	2946	8,000.00
77	Kerwa Secondary School	2947	50,000.00
78	Kiambere Complex Secondary School	2948	55,000.00
79	Kiambere Mixed Secondary School	2949	10,000.00
80	Kiamuringa Universal Secondary School	2950	10,000.00
81	Kiamuringa Secondary School	2951	62,000.00
82	Kiio Secondary School	2955	15,000.00
83	Kikumini Secondary School	2956	40,000.00
84	Kimuchu Secondary School	2957	8,000.00
85	Kirima Secondary School	2958	100,000.00
86	Kitololoni Secondary School	2960	30,000.00
87	Kitui High School	2961	10,000.00
88	Kivaa Secondary School	2962	40,000.00
89	Machang'a Secondary School	2965	35,000.00
90	Makima Secondary School	2966	55,000.00

91	Mariari Girls Secondary School	2967	30,000.00
92	Mashamba Secondary School	2968	35,000.00
93	Masinga Boys Secondary School.	2969	10,000.00
94	Masinga Girls Sec Sch.	2970	16,000.00
95	Maviani Secondary School	2971	10,000.00
96	Mayori Secondary School	2972	93,000.00
97	Mbita Secondary School	2973	25,000.00
98	Mbondini Secondary School	2974	50,000.00
99	Mbonzuki Secondary School	2975	55,000.00
100	Mugumo Secondary School	2978	10,000.00
101	Mikinduri Secondary School	2979	10,000.00
102	Munyori Secondary School	2980	5,000.00
103	Mulango Girls Secondary School	2981	5,000.00
104	Mutithi Secondary School	2982	5,000.00
105	Mutuobare Secondary School	2983	40,000.00
106	Mutus Secondary School	2984	25,000.00
107	Mwanyani Secondary School	2985	40,000.00
108	Ngenge Secondary School	2986	20,000.00
109	Ngiori Secondary School	2987	20,000.00
110	Nyangwa Boys Secondary School	2988	118,000.00
111	Rugogwe Secondary School	2989	10,000.00
112	Rwika Technical Institute	2990	153,000.00
113	S.A Gategi Secondary School	2991	20,000.00
114	Siakago Boys High School	2992	66,000.00
115	South Tetu Girls Secondary School	2993	10,000.00
116	St. Alphonse Secondary School	2994	15,000.00
117	St. Barnabas Secondary School	2995	10,000.00
118	St. Joseph Iriamurai Secondary School	2996	15,000.00
119	St. Mary Gataka Secondary School	2998	45,000.00
120	St. Mary Kiangima Secondary School	2999	10,000.00
121	St. Paul High School Kevote	3000	38,000.00
122	St. Stephen Kisilu Secondary School	3001	50,000.00
123	Kegonge High School	3222	10,000.00
124	Mutus Secondary School	3475	5,000.00
125	AIC Wango Secondary School	3503	60,000.00
126	Consolata Girls Secondary School -Gitaraka	3505	10,000.00
127	Chuka Girls Secondary School	3508	10,000.00
128	Consolata Girls Secondary School -Kevote	3510	10,000.00
129	Consolata Girls - Iriamurai	3511	5,000.00
130	D.E.B Kangaru Secondary School	3512	10,000.00
131	Donbosco Makuyu	3513	10,000.00
132	Dawamu Academy Ltd	3514	30,000.00
133	Finnex School Oloitoktok	3519	10,000.00
134	Gachabari Secondary School	3520	20,000.00
135	Gakuuni Secondary School	3521	10,000.00
136	Gangara Mixed Secondary School	3522	15,000.00

137	Gategi Girls Secondary School	3523	20,000.00
138	Gitii Secondary School	3524	10,000.00
139	Igembe Boys High School	3526	10,000.00
140	Ikuu Girls Secondary School	3527	10,000.00
141	Kaaga Girls Secondary School	3530	5,000.00
142	Kabaa Boys Secondary School	3531	10,000.00
143	Kabuguri Secondary School	3533	25,000.00
144	Kakuku Secondary School	3534	25,000.00
145	Kamama Boys High School	3535	40,000.00
146	Kamunyange Secondary School	3536	5,000.00
147	Kanga Secondary School	3537	5,000.00
148	Kangaru Boys High School	3538	60,000.00
149	Kangaru Girls High School	3540	55,000.00
150	Kangaru Girls High School	3541	25,000.00
151	Kanyonga Secondary School	3542	20,000.00
152	Kanyuambora Secondary School	3543	30,000.00
153	Karaba Secondary School	3544	25,000.00
154	Karangare Secondary School	3545	5,000.00
155	Kegonge Boys High School	3552	10,000.00
156	Kerugoya Boys High School	3553	10,000.00
157	Kerwa Secondary School	3554	30,000.00
158	Kiambeere Complex School	3555	55,000.00
159	Kiambere Mixed Secondary School	3556	45,000.00
160	Kiamuringa Secondary School	3557	30,000.00
161	Kiburu Secondary School	3558	10,000.00
162	Kikumini Secondary School	3560	20,000.00
163	Kirima Secondary School	3561	45,000.00
164	Kivaa Secondary School	3564	45,000.00
165	Kigwambiti Secondary School	3565	10,000.00
166	Kyeni Girls Secondary School	3569	40,000.00
167	Lenana School	3570	40,000.00
168	Limuru Girls Secondary School	3571	20,000.00
169	Machakos Boys	3572	10,000.00
170	Machang'a Secondary School	3574	35,000.00
171	Makima Secondary School	3575	65,000.00
172	Makuri Girls Secondary School	3576	10,000.00
173	Malikini Secondary School	3577	10,000.00
174	Mariari Secondary School	3578	45,000.00
175	Mayori Secondary School	3581	115,000.00
176	Mbita Secondary School	3582	10,000.00
177	Meru High School	3584	10,000.00
178	Moi High School-Mbiruri	3586	20,000.00
179	Munyori Secondary School	3588	10,000.00
180	Mutuobare Mixed Secondary School	3589	15,000.00
181	Mutus Secondary School	3590	35,000.00
182	Mwea Boys Secondary School	3591	5,000.00

183	Mwanyani Secondary School	3592	10,000.00
184	Nairobi School	3595	10,000.00
185	Nganga Secondary School	3596	10,000.00
186	Ngenge Secondary School	3597	25,000.00
187	Ngiori Intergrated Secondary School	3598	15,000.00
188	Nguviu Girls Secondary School	3599	10,000.00
189	Nyangwa Boys High School	3600	120,000.00
190	Ribe High School	3606	10,000.00
191	Rugogwe Secondary School	3607	10,000.00
192	S.A Gategi Mixed Secondary School	3609	20,000.00
193	S.A Kyeni Girls Secondary School	3610	25,000.00
194	Siakago Boys High School	3612	80,000.00
195	Siakago Girls High School	3613	30,000.00
196	St. Barnabas Gatirari Secondary School	3615	5,000.00
197	St. Johns' Girls Kianjuki	3616	10,000.00
198	St. Joseph Gategi Girls Secondary School	3617	25,000.00
199	St. Joseph Iriamurai Secondary School	3618	25,000.00
200	St. Pauls High School-Kevote	3619	30,000.00
201	St. Mary's Secondary School - Kiangima	3620	5,000.00
202	St. Aquinas Igumori Secondary School	3621	78,000.00
203	St. Agnes Secondary School - Kiaganari	3622	10,000.00
204	St. Augustine Mlolongo High Sch	3623	10,000.00
205	St. Barnabas Gatirari Secondary School	3624	5,000.00
206	St. Cathrine Nthagaiya Girls High	3625	20,000.00
207	St. Charles' Lwanga School	3626	30,000.00
208	St. Joseph Boarding School	3627	40,000.00
209	St. Mary Gataka Secondary School	3628	10,000.00
210	St. Monica Girls Secondary School	3629	10,000.00
211	St. Pauls Karura Secondary School	3630	20,000.00
212	St. Teresa's Girls Secondary School Kithimu	3631	30,000.00
213	St. Stephen Kisilu Secondary School	3632	50,000.00
214	Tenri Schools	3634	30,000.00
215	Wango Secondary School	3639	5,000.00
216	Yoder Karwigi Secondary School	3640	10,000.00
217	Mashamba Secondary School	3645	5,000.00
218	Maviani Mixed Secondary School	3646	5,000.00
219	Maseno High School	3647	10,000.00
220	Bondoni Secondary School	3649	5,000.00
221	Mbonzuki Secondary School	3650	45,000.00
222	Kagumo High School	3034	10,000.00
223	Kaaga Boys Secondary School	3035	10,000.00
224	Kenyatta High School	3036	10,000.00
225	Kaaga Girls Secondary School	3038	5,000.00
226	Kangaru High School	3043	38,000.00
227	Kanuyambora Secondary School	3044	70,000.00
228	Karangare Secondary School	3045	5,000.00

229	Litien Girls School	3049	30,000.00
230	Kabururi Secondary School	3055	5,000.00
231	Muobare Secondary School	3057	10,000.00
232	Rianjeru Secondary School	3060	30,000.00
233	Siakago Girls Secondary School	3064	30,000.00
234	St.Monica High School	3065	5,000.00
235	Ack Malikini Secondary School	2912	25,000.00
236	Gangara Secondary School	2853	10,000.00
237	St. Alphonse Secondary School	2894	15,000.00
238	Kangungi Secondary School	2933	25,000.00
239	Kiamugumo Girls Secondary School	2952	10,000.00
240	Kiini Secondary School	2954	5,000.00
241	Kiniari Secondary School	2959	10,000.00
242	Kyeni Secondary School	2963	5,000.00
243	Matuu Memorial Secondary School	2976	10,000.00
244	Menengai Hill Secondary School	2977	10,000.00
245	Yonder Karwigi Secondary School	3002	35,000.00
246	Ikuu Boys Secondary School	3032	15,000.00
247	Athiriver Secondary School	3125	5,000.00
248	Mbithia Girls Secondary School	3126	10,000.00
249	Consolata Secondary School	3128	5,000.00
250	Donbosco Secondary School	3130	5,000.00
251	Gatanagwa Girls Secondary School	3135	10,000.00
252	Kakuku Secondary School	3148	5,000.00
253	Kamarandi Secondary School	3149	5,000.00
254	Mariari Girls Secondary School	3167	10,000.00
255	Kiambui Secondary School	3168	10,000.00
256	Nganga Secondary School	3174	10,000.00
257	Nzoia School Of Nursing	3177	10,000.00
258	St. Francis Kanjia Secondary School	3189	5,000.00
259	Kiamuringa Secondary School	3190	5,000.00
260	Tawa Girls Secondary School	3199	5,000.00
261	Wachoro Boys Secondary School	3205	10,000.00
262	Nairobi School	3210	5,000.00
263	Kithiani Girls Secondary School	3264	10,000.00
264	Starehe Girls High School	3338	20,000.00
265	Chatthener Schools	3507	60,000.00
266	Katheka Kai Secondary School	3563	5,000.00
Total			5,878,000.00

Bursary Tertiary

1	Kenyatta University	3335	40,000.00
2	Technical University Of Kenya	3336	70,000.00
3	Karatina University	3339	15,000.00
4	Mathenge Inst.	3340	15,000.00
5	Rwika Tech. Inst.	3341	15,000.00
6	Dedan Kimathi University	3345	10,000.00
7	Don Bosco Tech.Inst.Embu	3129	25,000.00
8	Masinde Muliro University	3053	40,000.00
9	University Of Nairobi	3015	70,000.00
10	Machakos University	3016	20,000.00
11	Kenyatta University	3021	125,000.00
12	Kenya Ins. Of Special Edu.	2878	30,000.00
13	Mt. Kenya University	2879	15,000.00
14	Dedan Kimathi University	2880	30,000.00
15	P.C Kinyanjui Tech. Inst.	2907	15,000.00
16	Lakipia University	3260	15,000.00
17	Mt. Kenya Univrsity	3261	30,000.00
18	Technical University Of Kenya	3262	30,000.00
19	Dedan Kimathi University	3263	15,000.00
20	Kenya College Of Mgmt & It	3268	30,000.00
21	Egerton University	3269	15,000.00
22	International T.T Centre	3271	15,000.00
23	Meru Teachers Coll.	3275	15,000.00
24	Kamweja Teachers College	3281	20,000.00
25	Kitui Teachers College	3282	30,000.00
26	University Of Nairobi	3283	70,000.00
27	Usiu University	3284	70,000.00
28	JKUAT	3285	70,000.00
29	Moi University	3294	15,000.00
30	Multi Media University	3295	15,000.00
31	Africa College Of Aviation	3123	10,000.00
32	AHITI	3124	15,000.00
33	Egoji Teachers Colege	3132	15,000.00
34	Embu Dicece	3133	10,000.00
35	Garisa Training College	3134	15,000.00
36	Imara Inst. Of Science & Tech.	3138	10,000.00
37	Iregi Teachers Colege	3140	20,000.00
38	Kitui Teachers College	3141	15,000.00
39	K.I.H.B.T	3143	30,000.00
40	Kim	3144	8,000.00
41	Kenyatta University Mombasa	3146	15,000.00
42	Kabianga University	3147	8,000.00
43	Karatina University	3152	10,000.00
44	Kenya Ins. Of Mass Comm.	3153	10,000.00
45	Kimathi University	3156	10,000.00

46	Kings Medical College	3158	30,000.00
47	JKUAT	3159	15,000.00
48	Jonothan College Acedamy	3160	15,000.00
49	Laikipia University	3161	30,000.00
50	Lake Victoria Campus	3162	10,000.00
51	Maseno University	3166	30,000.00
52	Murung'a University	3171	15,000.00
53	Nairobi Aviation College	3172	25,000.00
54	Our Laurdes College	3178	20,000.00
55	Pwani University	3179	15,000.00
56	Rwika Technical Inst.	3180	15,000.00
57	Serengeti Inst. Thika	3181	10,000.00
58	KMTC Siaya	3182	10,000.00
59	South Eastren Kenya University	3183	30,000.00
60	St. Andrew College	3184	8,000.00
61	Technical University Of Kenya	3203	60,000.00
62	Tonic Inst. Of Professionsl	3204	10,000.00
63	Zetch College	3206	10,000.00
64	Mt. Kenya University	3207	45,000.00
65	Technical University Of Kenya	3214	30,000.00
66	Chuka University	3216	10,000.00
67	Laikipia University	3218	15,000.00
68	Foundation Inst. Of Africa	3297	15,000.00
69	Dedan Kimathi Unversity	3312	30,000.00
70	Technical University Of Kenya	3317	15,000.00
71	Gusii Inst. Of Tech.	3319	40,000.00
72	Kigali Teachers College	3320	30,000.00
73	Dedan Kimathi Unversity	2917	75,000.00
74	Elimu Mwea T.T College	2918	35,000.00
75	Embu College	2919	43,000.00
76	Iriamurai Youth Polytechnic	2927	25,000.00
77	Kenga Coll. Of Mgnt & It	2942	25,000.00
78	KMTC Port Reitz Mombasa	2943	30,000.00
79	Kenya Un. Of Highway	2944	15,000.00
80	Machakos University	2849	60,000.00
81	Technical University	2850	30,000.00
82	Pcea Teachers College	2852	30,000.00
83	Kenyatta University	2855	15,000.00
84	KMTC Kitui	3473	15,000.00
85	Catholic Hosp. Wamba Nursing	3506	15,000.00
86	Elimu Mwea Ecd TTC	3515	30,000.00
87	Embu College	3516	40,000.00
88	Bungoma Dicece Teachers College	3517	30,000.00
89	Embu University College	3518	15,000.00
90	Gorgeouslooks College	3525	10,000.00
91	Imara Institute	3528	10,000.00

92	KUAT University	3529	75,000.00
93	Mwea Makutano Ecd	3593	10,000.00
94	Kabianga University	3532	10,000.00
95	Kakamega University	3539	10,000.00
96	Karatina University	3546	15,000.00
97	Kenya College Of Mgmt & It	3547	15,000.00
98	Kenya Methodist Unversity-Meru	3549	30,000.00
99	Kenyatta University	3550	110,000.00
100	Kenya Water Institute	3551	30,000.00
101	Embu Dicece	3559	10,000.00
102	Kisii University	3562	15,000.00
103	KMTC Embu	3566	20,000.00
104	KMTC Nairobi Campus	3567	10,000.00
105	KMTC Nakuru	3568	15,000.00
106	Machakos TTC	3573	10,000.00
107	Meru University of Scie & Tech.	3585	10,000.00
108	Mt. Kenya University	3587	155,000.00
109	Nairobi Institute Of Bus. Studies	3594	10,000.00
110	Nyeri Technical Institute	3601	10,000.00
111	Othaya Teachers College	3602	15,000.00
112	Outspan Medical College	3603	10,000.00
113	Presbyterian Trs Coll. Rubate	3604	25,000.00
114	Railways Technical Institute	3605	10,000.00
115	Rwika Technical Institute	3608	35,000.00
116	St. Augustine Ttc - Ishiara	3611	10,000.00
117	South Eastern Kenya University	3614	10,000.00
118	Taita Taveta College	3633	10,000.00
119	Technical University Col. Msa	3635	30,000.00
120	Tigania Achievers College	3636	30,000.00
121	United State International (USIU)	3637	105,000.00
122	Zetech College	3641	5,000.00
123	Masinde Muliro University	3643	15,000.00
124	Betty Edu & Training Institute	3644	40,000.00
125	Maseno University	3648	10,000.00
126	University Of Nairobi	3651	120,000.00
127	University Of Eldoret	3652	15,000.00
128	Masinde Muliro Unversity	2891	30,000.00
129	Multi-Media Unversity	2892	15,000.00
130	Achivers College	2893	15,000.00
131	Achivers College	3028	30,000.00
132	Chuka University	3029	70,000.00
133	Egerton Unversity	3030	113,000.00
134	Egoji Teachers Colege	3031	20,000.00

135	JKUAT	3033	30,000.00
136	Kagumo T. Collge	3037	20,000.00
137	Kitui Teachers College	3039	15,000.00
138	Kenyatta University	3040	45,000.00
139	Kabete T.T Inst.	3042	25,000.00
140	Kmtc Embu	3047	10,000.00
141	Kisii University	3048	10,000.00
142	Mt.Kenya University	3051	205,000.00
143	Maseno Unversity	3052	10,000.00
144	Moi Unversity	3054	36,000.00
145	Muranga Teachers College	3056	25,000.00
146	Nyandarua Teachers Instutute	3058	30,000.00
147	Rwika Tech.Institute	3059	10,000.00
148	Presybterian T. T.C Rubate	3062	65,000.00
149	Samburu T.T. College	3063	8,000.00
150	Technical Univer.Sity	3067	105,000.00
151	Tigania Achivers College	3068	30,000.00
152	Tumutumu Girls Sec Sch.	3069	10,000.00
153	University Of Nairobi	3070	77,000.00
154	Rongo Unversity College	3071	25,000.00
155	Multi Media University	3232	10,000.00
156	Zetech Collage	2854	15,000.00
157	KCA University	2856	10,000.00
158	Mbeti Education Training Collage	2915	15,000.00
159	Karurumo Youth Polytecnic	2939	5,000.00
160	Kigari Teachers Training Collage	2953	10,000.00
161	KMTC Nakuru	3046	40,000.00
162	International TTC	3137	15,000.00
163	KMTC Nairobi	3154	10,000.00
164	St. Mary Ecde	3193	8,000.00
165	St. Mary Magdalene Ecde	3194	8,000.00
166	St. Pauls University	3195	10,000.00
167	Industrial Training Authority	3202	15,000.00
168	Kenya Collage Of Highway Training	3209	15,000.00
169	Dedan Kimanathi University	3217	15,000.00
170	KMTC Nairobi	3276	15,000.00
171	Embu Collage	3278	20,000.00
172	Nyandarua Ttc	3316	15,000.00
173	Embu Collage	3321	20,000.00
174	KIM Nairobi	3548	15,000.00
	Total		4,762,000.00
	Bursary Special Institutions		
1	Machakos Sch For Deaf	2964	15,000.00
2	St. Lucy School For The Blind	3191	5,000.00
3	Thika School For The Blind	3200	10,000.00
	Total		30,000.00