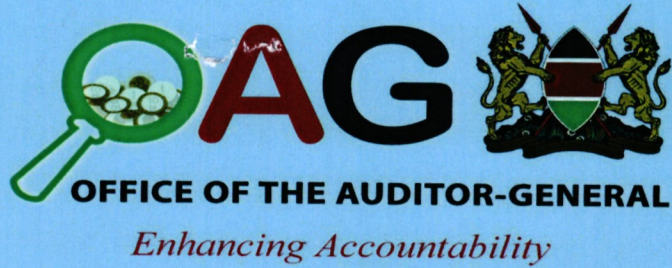
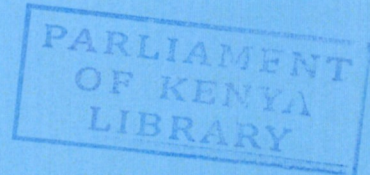



REPUBLIC OF KENYA



**REPORT**

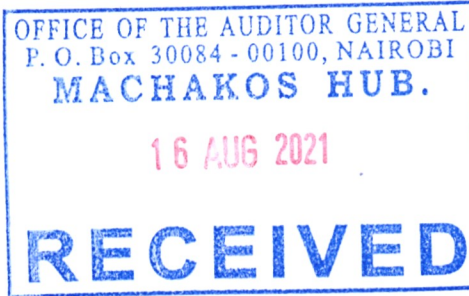
**OF**



 <b>THE AUDITOR-GENERAL</b> THE NATIONAL ASSEMBLY	
DATE: 08 FEB 2022	DAY: Tuesday <b>ON</b>
TABLED BY: Lom	
CLERK-AT THE-TABLE: Benson	

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
MACHAKOS TOWN CONSTITUENCY**

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



30<sup>th</sup> June 2018



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
MACHAKOS TOWN 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)**

**MACHAKOS TOWN CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

(b) Key Management

The Machakos Town Constituency's day to day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Kenneth M. Amanya
3.	Sub-County Accountant	Elias M. Kimani
4.	Chairman NG-CDFC	Sylvester M. Mumo
5.	Member NG-CDFC	Jacinta K. Mulwa

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of NG-CDF Machakos Town Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF 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 Machakos Town Constituency Headquarters

P.O. Box 2521-90100  
Elice Centre Building  
Machakos Town,  
KENYA.

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)*

*MACHAKOS TOWN CONSTITUENCY*

Reports and Financial Statements

For the year ended June 30, 2018

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(f) NG-CDF Machakos Town Constituency Contacts

Telephone: (254) 0723592770

E-mail: [cdfmachakostown@ngcdf.go.ke](mailto:cdfmachakostown@ngcdf.go.ke)

Website: [www.ngcdfmachakostown.go.ke](http://www.ngcdfmachakostown.go.ke)

(g) NG-CDF Machakos Town Constituency Bankers

Equity Bank

P.O. Box 2453-90100

Machakos,

Kenya.

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO - 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

I have the pleasure to forward the financial statements of NG-CDF Machakos Town Constituency for the financial year 2017/2018 which represents a true record of the activities undertaken within the year.

The key achievement for NG-CDF Machakos town constituency was being able to utilise pending balances from the previous financial year ending 30<sup>th</sup> June 2017 plus balances of the previous financial year ending 30<sup>th</sup> June 2016 within a short period of time. This was as a result of proper cooperation through teamwork within the NG-CDFC, the F.A.M, Treasury, Office staff and the beneficiaries.

However, there have been emerging issues affecting project implementation namely:

- 1.) Political issues.
- 2.) Economic issues.
- 3.) Legal issues.
- 4.) Social issues.
- 5.) Global challenges.
- 6.) Late disbursement of funds.
- 7.) Late approval of reallocations.
- 8.) Late approval of project proposals.
- 9.) Transfers of fund account managers.

The way forward in tackling these mentioned challenges is by giving a standard guideline on amounts to be allocated for specific projects to avoid having ongoing projects for more than two financial years. The NG-CDF Board should reduce the rate of staff turnovers in Constituencies i.e F.A.M transfers. Timely disbursement of approved funds and reallocation is also paramount for better performance.

The NG-CDFC Machakos Town is happy with the fund and would like to thank the Board for its efforts.

Sign \_\_\_\_\_

CHAIRMAN NG-CDF COMMITTEE



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.

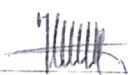
The Accounting Officer in charge of the NG-CDF Machakos Town Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June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

The Accounting Officer in charge of the NGCDF-Machakos Town 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

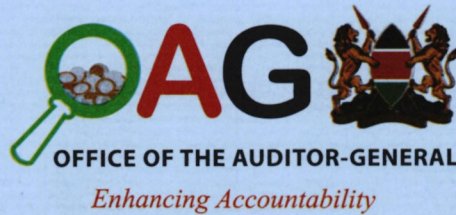
The NGCDF-Machakos Town Constituency financial statements were approved and signed by the accounting officer on 27/03/2019.

  
Fund Account Manager  
Name:

  
Sub-County Accountant  
Name: LUCY MACEE  
ICPAK Member Number: 13648

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MACHAKOS TOWN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2018**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Adverse Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Machakos Town Constituency set out on pages 7 to 46, which comprise the statement of assets as at 30 June, 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund - Machakos Town 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 Standard (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

#### **Basis for Adverse Opinion**

##### **1. Presentation and Disclosures of the Financial Statements**

The financial statements presented for audit did not comprise pages 11 to 23, of the financial statements. Further, Note 15.3 (Annex 3) on unutilized balance had not been filled.

Consequently, the financial statements were not presented in accordance with the presentation guidelines issued by the Public Sector Accounting Standards Board.

##### **2. Inaccuracies in the Financial Statements**

The financial statements presented for audit review contained the following errors;

- i. The statement of receipts and payments reflects a figure of Kshs.68,753,447 as total receipts while the summary statement of appropriation indicates Kshs.69,492,616 as actual receipts on comparable basis. The difference of Kshs.739,169 has not been explained.
- ii. Similarly, the statement of receipts and payment reflects payments of Kshs.68,753,447 while the summary statement of appropriation shows Kshs.67,621,793 actual payments on comparable basis. The variance of Kshs.1,431,654 has not been explained.
- iii. Use of goods and services figure in the statement of receipts and payments is Kshs.5,911,735 while the summary statement of appropriation is Kshs.1,203,844 resulting to an unexplained difference of Kshs.4,707,851.
- iv. Other payments figure in the statement of receipts and payments is Kshs. Nil while the summary statement is Kshs.5,819,600. The difference of Kshs.5,819, 600 has not been explained.
- v. The change from the original budget of Kshs.86,810,345 to Kshs.129,877,100 of Kshs.43,805,924 reflected in the summary statement of appropriation has not been explained as to whether it is due to reallocation within the budget, or other causes as required by IPSAS 1.9.23.
- vi. The Authority to Incur Expenditure (A.I.E) and projects which were supposed to be funded by the increased allocation of Kshs.43,805,924 in the original budget have not been provided.
- vii. The budget utilization difference between final budget and actual on comparable basis and percentage difference for other payments are not indicated. There are variances between final budget figures as per the financial statements and figures re-casted across in original and adjusted budget figures.
- viii. Recasting of the figures in the summary of fixed assets register showed the following variances:

<b>Asset Class</b>	<b>Summary of FAR Figure (Kshs.)</b>	<b>Re-casted Figure (Kshs.)</b>	<b>Variance (Kshs.)</b>
Building and Structures	13,529,163	19,291,635	5,762,472
Total Assets (2017-18)	11,304,192	23,505,332	12,201,140
Total Assets (2016-17)	11,304,192	17,404,702	6,100,510

The fixed asset register to support the summary was not provided.

- ix. Note 12 – Retention money shows a comparative figure of Kshs.808,458 while the statement of assets shows Nil. The anomaly has not been explained.

### **3. Unsupported Cash and Cash Equivalents Balance**

The statement of assets reflects a bank balance of Kshs.2,174,113 as at 30 June, 2018. However, the Board of survey report and bank reconciliations statement for June, 2018 reflect unpresented cheques amounting to Kshs.3,992,072. The schedule provided was incomplete, therefore, it was not possible to confirm whether there were stale cheques.

Consequently, the cash and cash equivalent balance of Kshs.2,174,113, may not be fairly stated.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Machakos Town Constituency Management in accordance with ISSAI 130 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 adverse 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. There were no key audit matters to report in the year under review.

#### **Other Matter**

#### **Budgetary Performance**

The Fund budgeted receipts amount to Kshs.129,877,100 out of which a total of Kshs.68,753,447 was received resulting to underfunding of Kshs.61,123,653 or 47 % shortfall. The Fund total estimated expenditure was Kshs.129,877,100 against total actual expenditure of Kshs.67,258,675 resulting in an under expenditure of Kshs. 62,618,425 or 48 % which is an indication of funds not fully utilized and approved programs not implemented.

#### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

#### **Conclusion**

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that, public resources have not been applied lawfully and in an effective way.

## Basis for Conclusion

### 1. Unsatisfactory Project Implementation

#### 1.1 Transfers to Other Government Units

The statement of receipts and payments reflects Kshs.31,440,787 as transfer to other Government units. Included is Kshs.21,400,000 being transfers to secondary schools for various projects. A site visit to the projects during the month of January, 2019 revealed the following:

As indicated in the previous year's report the following projects were in different percentages of completion as shown below:

- Construction of Kyanguli Memorial Secondary School Library which was about 33 % complete.
- Construction of Baraka S.A. Kavyuni Secondary School Science Laboratory which was about 70% complete.
- Construction of Mua farm secondary school administration block which was about 70%.
- An amount of Kshs.1,400,000 had been allocated for construction of two classrooms at Ikokani Secondary School and the funds transferred to the Project Management Committee (PMC) accounts on 07 May, 2018 but the funds had not been utilized at the time of audit.

#### 1.2 Other Grants and Transfers

The National Government Constituencies Development Fund - Machakos Town Constituency incurred an amount of Kshs.20,966,700 on other grants and transfers against a budget of Kshs.38,485,924 to implement various public projects. Verifications carried out on three (3) projects in which Kshs.3,900,000 was allocated, during the month of January, 2019 revealed the following:

No.	Institution	Project	Allocation (Kshs.)	Status
1.	Kalama Ass. County Commissioner	Construction of Ass. County Commissioners office	2,900,000	66% complete. Construction is on-going
2.	Kiatuni Sec School	Renovation of sunken/collapsed toilets	400,000	50% complete and construction on-going
3.	Kaseveni Primary School	Construction of one (1) class room	600,000	70 % complete and construction is ongoing

No reason has been provided for non-completion of the projects. Therefore, the constituents of Machakos Town could not enjoy the benefits of the public resources allocated to them.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. 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.

### **Responsibility 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 such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operation.

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 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 sustaining 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 activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

28 December, 2021



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
 MACHAKOS TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

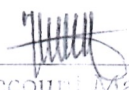
V. STATEMENT OF RECEIPTS AND PAYMENTS


	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	68,753,447	110,663,364
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	942,150
<b>TOTAL RECEIPTS</b>		<b>68,753,447</b>	<b>111,605,514</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,090,252	1,512,097
Use of goods and services	5	5,911,735	7,869,188
Transfers to Other Government Units	6	31,440,787	83,217,718
Other grants and transfers	7	20,966,700	65,660,722
Acquisition of Assets	8	6,100,570	7,428,593
Other Payments	9	748,631	763,256
<b>TOTAL PAYMENTS</b>		<b>67,258,675</b>	<b>166,451,574</b>
<b>SURPLUS/DEFICIT</b>		<b>1,494,772</b>	<b>(54,846,061)</b>

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

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Machakos Town Constituency financial statements were approved on 27/03/2019 and signed by:


  
\_\_\_\_\_  
Fund Account Manager  
Name:

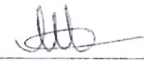
  
\_\_\_\_\_  
§ Sub-County Accountant  
Name: LUCY MATICE  
ICPAK Member Number: 13648

7. STATEMENT OF ASSETS

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	2,174,113.35	739,169
Cash Balances (cash at hand)	10B		
Outstanding Imprests	11		
<b>TOTAL FINANCIAL ASSETS</b>		<u>2,174,113.35</u>	<u>739,169.00</u>
<b>REPRESENTED BY</b>			
Retention	12.00	1,418,510.00	
Fund balance b/fwd 1st July 2017	13.00	739,169	55,541,558.00
Surplus/Deficit for the year		1,494,772	(54,846,060.70)
<b>NET LIABILITIES</b>		<u>2,174,113</u>	<u>739,169</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Machakos Town Constituency financial statements were approved on 27/03/2019 and signed by:

  
Fund Account Manager  
Date:

  
Sub-County Accountant  
Name: LUCY MATEE  
ICPAK Member Number: 13648


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
 MACHIAKOS TOWN CONSTITUENCY


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

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2017 - 2018	2016-2017
Transfers from CDF Board	1	68,753,447	110,663,364.00
Other Receipts	3	-	942,150
		<b>68,753,447</b>	<b>111,605,514</b>
Payments for operating expenses			
Compensation of Employees	4	2,090,252	1,512,097.00
Use of goods and services	5	5,911,735	7,825,517.00
Transfers to Other Government Units	6	31,440,787	83,217,718.00
Other grants and transfers	7	20,966,700	65,660,722.00
Other Payments	9	-	763,256
		<b>60,409,474</b>	<b>158,979,310</b>
Adjusted for retention	14	1,418,510	
<b>Net cash flow from operating activities</b>		<b>9,762,483</b>	<b>(47,373,796)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	9	(6,100,570)	(7,428,593)
<b>Net cash flows from Investing Activities</b>		<b>(6,100,570)</b>	<b>(7,428,593)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>3,661,913</b>	<b>(54,802,389)</b>
Cash and cash equivalent at BEGINNING of the year	13	739,169	55,541,558.00
Cash and cash equivalent at END of the year		2,174,113	739,169.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Machiakos Town Constituency financial statements were approved on 27/03/2019 and signed by:

  
 Fund Account Manager  
 Name:

  
 Sub-County Accountant  
 Name: Lucy Matal  
 ICPAK Member Number: 13648

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

VI. SUMMARY STATEMENT OF APPLICATION, RECURRENT AND DEVELOPMENT COMBINED

Item/expense item	Original Budget	Revisions	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	86,810,345	43,066,755	129,877,100	68,753,447	61,123,653	53%
<b>TOTAL</b>	86,810,345	43,066,755	129,877,100	68,753,447	61,123,653	53%
PAYMENTS						
Compensation of Employees(Salaries + NSSF + NHIF)	2,551,950	1,943,378	4,495,328	2,090,252	2,405,076	46%
Use of goods and services	14,329,946	2,353,966	16,683,912	5,911,735	10,772,177	35%
Transfers to Other Government Units (Secondary school projects + Primary school projects)	40,400,000	9,840,787	50,240,787	31,440,787	18,800,000	63%
Other grants and transfers (Bursaries + C.I.H Projects + Security projects)	22,528,448	15,957,476	38,485,924	20,966,700	17,519,224	54%
Acquisition of Assets (NG-CDF-Office project)	7,000,000	6,288,648	13,288,648	6,100,570	7,188,078	46%
Other payments				748,631		
<b>TOTAL</b>	86,810,345	43,066,755	129,877,100	67,258,675	62,618,425	52%



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

**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 NG-CDF-Machakos Town 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.

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

**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.

**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.



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

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 item respectively. Where an asset is acquired in a non-exchange transaction for fair value consideration and the fair value of the asset can be reliably established, a non-exchange 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.

**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 fulfillment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. Pending bills do not include the payment of cash in the reporting period, they are recorded as "unencumbered or unliquidated" 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 balances not yet disbursed by the Board to the constituency at the end 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.

**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.

REPORT OF THE BOARD OF DIRECTORS  
For the year ended June 30, 2018

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

THE NATIONAL FINANCIAL INSTITUTIONS

STATEMENT OF RECEIPTS FROM SALE OF ASSETS

Description	2017-2018		2016-2017	
	Kshs		Kshs	
NGCDF Board				
A/E NO	A855911	5,500,000	59,715,087	
A/E NO	A892596	25,348,275.10	4,094,827.60	
A/E NO	A892780	37,905,172	36,856,449	
A/E NO			10,000,000	
A/E NO				
A/E NO				
<b>TOTAL</b>		<b>68,753,447</b>	<b>110,663,364</b>	

2. PROCEEDS FROM SALE OF ASSETS

	2017-2018		2016-2017	
	Kshs		Kshs	
Receipts from sale of Buildings				
Receipts from the Sale of Vehicles and Transport Equipment	000	000	000	000
Receipts from sale of office and general equipment	000	000	000	000
Receipts from the Sale Plant Machinery and Equipment	000	000	000	000
<b>Total</b>	000	000	000	000

**For the year ended June 30, 2018**

**3. OTHER RECEIPTS**

	2017-2018 Kshs	2016-2017 Kshs
Interest Received	000	000
Rents	000	000
Receipts from Sale of tender documents	000	000
Other Receipts Not Classified Elsewhere	000	942,150
<b>Total</b>	<b>000</b>	<b>942,150</b>

**4. COMPENSATION OF EMPLOYEES**

	2017-2018 Kshs	2016-2017 Kshs
Basic wages of contractual employees	763,224	1,512,097
Basic wages of casual labour	000	000
<b>Personal allowances paid as part of salary</b>		
House allowance	212,806	000
Transport allowance	00	000
Employer contribution to NSSF	33,669	000
Gratuity	1,049,553	000
Other personnel payments	31,000	000
<b>Total</b>	<b>2,090,252</b>	<b>1,512,097</b>

REPORTS AND FINANCIAL STATEMENTS  
For the year ended June 30, 2018

5. USE OF GOODS AND SERVICES

	2017-2018 Total	2016-2017 Total
Committee Expenses (ADMIN)	1,600,000	000
Other committee expenses (M&E)	1,704,800	000
Utilities, supplies and services	000	3,965,800
Office Rent	618,987	000
Communication, supplies and services	3451	000
Domestic travel and subsistence	000	000
Printing, advertising and information supplies & services	52,124	000
Rentals of produced assets	000	535,920
Training expenses	1,399,600	000
Hospitality supplies and services	000	000
Insurance costs	000	000
Specialized materials and services	000	396,000
Office and general supplies and services	160,700	1,837,309
Fuel oils and lubricants	309,073	
Other operating expenses	000	332,106
Routine maintenance – vehicles and other transport equipment	63,000	259,550
Routine maintenance – other assets	000	542,503
<b>Total</b>	<b>5,911,735</b>	<b>7,869,188</b>

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

TABLE 10: TRANSFER TO OTHER GOVERNMENT ENTITIES

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018 Kshs	2016-2017 Kshs	XX
Transfers to National Government entities	00		
Transfers to primary schools (see attached list)	10,040,787	38,100,000	
Transfers to secondary schools (see attached list)	21,400,000	44,600,000	
Transfers to tertiary institutions (see attached list)	00	00	
Transfers to health institutions (see attached list)	00	517,718	
<b>TOTAL</b>	<b>31,440,787</b>	<b>83,217,718</b>	

7. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018 Kshs	2016-2017 Kshs
Bursary – secondary schools (see attached list)	13,075,500	37,796,700
Bursary – tertiary institutions (see attached list)	1,461,200	18,403,600
Bursary – special schools (see attached list)	00	00
Mock & CAT (see attached list)	00	992,880
Security projects (see attached list)	3,400,000	1,000,000
water	180,000	
Sports projects (see attached list)	00	805,070
Environment projects (see attached list)	00	00
Emergency projects (see attached list)	2,820,000	6,662,472
<b>Total</b>	<b>20,966,700</b>	<b>65,660,722</b>

**ASSETS AND LIABILITIES STATEMENTS**  
**For the year ended June 30, 2018**

**8. ACQUISITION OF ASSETS**

Non-financial assets

	2017-2018	2016-2017
	Kshs	Kshs
Purchase of Buildings	XX	XX
Construction of Buildings	6,100,570	7,428,593
Refurbishment of Buildings	00	00
Purchase of Vehicles and Other Transport Equipment	00	00
Overhaul of Vehicles and Other Transport Equipment	00	00
Purchase of Household Furniture and Institutional Equipment	00	00
Purchase of Office Furniture and General Equipment	00	00
Purchase of ICT Equipment, Software and Other ICT Assets	00	00
Purchase of Specialised Plant, Equipment and Machinery	00	00
Rehabilitation and Renovation of Plant, Machinery and Equip.	00	00
Acquisition of Land	00	00
Acquisition of Intangible Assets	00	00
<b>Total</b>	<b>6,100,570</b>	<b>7,428,593</b>

**9. OTHER PAYMENTS**

	2017-2018	2016-2017
	Kshs	Kshs
Strategic plan	00	00
ICT Hub	00	00
TIVET	00	00
Market shade	00	363,256
Community Hall	00	400,000
<b>Total</b>	<b>748,631</b>	<b>763,256</b>



REPORTS AND FINANCIAL STATEMENTS  
For the year ended June 30, 2018

STATE OF KENYA  
NATIONAL BUREAU OF STATISTICS

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
<i>Equity Bank, (0600297284247)</i>	2,174,113	739,169
	000	000
	000	000
<b>Total</b>	<b>2,174,113</b>	<b>739,169</b>
<b>10B: CASH IN HAND</b>		
Location 1	000	000
Location 2	000	000
Location 3	000	000
Other Locations ( <i>specify</i> )	000	000
<b>Total</b>	<b>2,174,113</b>	<b>739,169</b>
/		

REPORT ON THE FINANCIAL STATEMENTS  
For the year ended June 30, 2018

11: OUTSTANDING INTERESTS

Name of Officer or Institution	Date Interest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	dd/mm/yy	000	000	000
Name of Officer or Institution	dd/mm/yy	000	000	000
Name of Officer or Institution	dd/mm/yy	000	000	000
Name of Officer or Institution	dd/mm/yy	000	000	000
Name of Officer or Institution	dd/mm/yy	000	000	000
Name of Officer or Institution	dd/mm/yy	000	000	000
<b>Total</b>		000	000	000

[Include an annex of the list is longer than 1 page.]

12 RETENTION

	2017 - 2018	2016-2017
	Kshs	Kshs
Hamos Enterprises	1,418,516	808,458
Supplier 2	00	00
Supplier 3	00	00

Total

1,418,516      808,458

[Provide short appropriate explanations as necessary]

REPORT ON THE ACCOUNTS OF THE DIRECTOR GENERAL  
 FOR THE YEAR ENDED JUNE 30, 2016

Bank accounts	739,169	55,541,558
Cash in hand	00	00
Expenses	00	00

-----  
 Total

By the Director General, Ministry of Education, Youth and Sports

For the year ended June 30, 2018

14. ACCRUAL ADJUSTMENTS

14.1: ACCRUAL ADJUSTMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	1,418,510	00
Cash in hand	00	00
Imprest	00	00
<b>Total</b>	<b>1,418,510</b>	<b>00</b>

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017-2018	2016-2017
	Kshs	Kshs
Construction of buildings	3,836,054	9,326,567
Construction of civil works	00	00
Supply of goods	00	00
Supply of services	00	00
<b>Total</b>	<b>3,836,054</b>	<b>9,326,567</b>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Salaries	00	000
	00	000
	00	000
	00	000
	00	000
Gratuity	00	2,000,000
<b>Total</b>	<b>00</b>	<b>2,000,000</b>

15.3: FMC account balances (See Annex 4)

	2017-2018	2016-2017
	Kshs	Kshs
FMC account Balances (see attached list)	xxx	xxx
	xxx	xxx

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)

Reports and Financial Statements

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Commitment
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1. <b>Buildings</b>	16,755,160	22/10/2016	12,919,106	3,836,054	9,326,567	Ongoing
2.						
3.						
Sub-Total	16,755,160		12,919,106	3,836,054	9,326,567	
Grand Total	16,755,160		12,919,106	3,836,054	9,326,567	

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)  
 Reports and Financial Statements  
 For the year ended June 30, 2014 (Kshs'000)

ANNEX B - ANALYSIS OF PENDING STATE PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
	Sub-Total						
<b>Middle Management</b>							
4.							
5.							
6.							
	Sub-Total						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	Sub-Total						
<b>Others (specify)</b>							
10.							
11.							
12.							
	Sub-Total						
	<b>Grand Total</b>						

Kenya Electricity Generating Company Limited  
 Reports and Financial Statements  
 For the year ended June 30, 2018 (Kshs'000)

ANNEX 5 - UNUTILIZED FUNDS

Account	Brief Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
	Compensation of employees			
	Use of goods & services			
	Amounts due to other Government entities			
	Sub-Total			
	Amounts due to other grants and other transfers			
	Sub-Total			
	Sub-Total			
	Acquisition of assets			
	Others ( <i>specify</i> )			
	Sub-Total			
	Grand Total			



Kenya Power Corporation Limited  
**Reports and Financial Statements**  
**For the year ended June 30 2018 (Kshs'000)**

**TABLE 1: SUMMARY OF FINANCIAL ASSET PERFORMANCE**

Assets	Financial Cost (Kshs) 2016/17	Depreciations during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land				
Buildings and structures	15,529,165	6,100,570		15,529,165
Transport equipment	2,746,275			2,746,275
Office equipment, furniture and fittings	30,500			30,500
ICT Equipment, Software and Other ICT Assets	999,820			999,820
Other Machinery and Equipment	99,000			99,000
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>11,304,192</b>			<b>11,304,192</b>

NAME OF GOVERNMENT ENTITY - (Indicate actual name of the entity)

Report of Financial Statements

For the year ended June 30, 2018 (Kshs'000)

**A. NET PARTICIPATION BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

Particulars	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Funari Primary Secondary school	SIDIAN	01018030000820	9,623.78	NIL
Funari primary secondary school	EQUITY BANK	0600171749582 ✓	25,697.50	605,982.50
Kisumu primary school	EQUITY BANK	0600276314378	2,930.00	NIL
Kisumu primary school	CO-OPERATIVE BANK	01139549883500	1,562.50	NIL
Kisumu primary school	CO-OPERATIVE BANK	01139071152000	1,652.50	NIL
Kisumu primary school	CO-OPERATIVE BANK	01139277861501	1,592.87	NIL
Muthurwa station chiefs office	CO-OPERATIVE BANK	01141748998100	16,940.00	NIL
Ilmorog primary school	CO-OPERATIVE BANK	01139748446800 ✓	1,018,325.00	NIL
Kisumu primary school	CO-OPERATIVE BANK	01139550178301	60.00	NIL
Funari secondary school	CO-OPERATIVE BANK	01139277667600	3,000.00	NIL
Mwani primary school	KCB	1149208082	1,234.50	580.00
Mwani primary school	KCB	1183460317	6,620.00	540.00
Kisumu primary school	KCB	1205313443	2,300.00	2,780.00
Funari-D. Secondary School	KCB	1225821606	198,155.00	435.00
Funari secondary school	KCB	1116946610	2,900.00	400,600.00
Funari secondary school	FAMILY BANK	073000033056	701,592.20	592.20
Funari secondary school	FAMILY BANK	073000013816	3,002,535.00	802,385.00
Kisumu primary school	FAMILY BANK	073000013473	899.80	147.40
Total			4,997,620.65	



