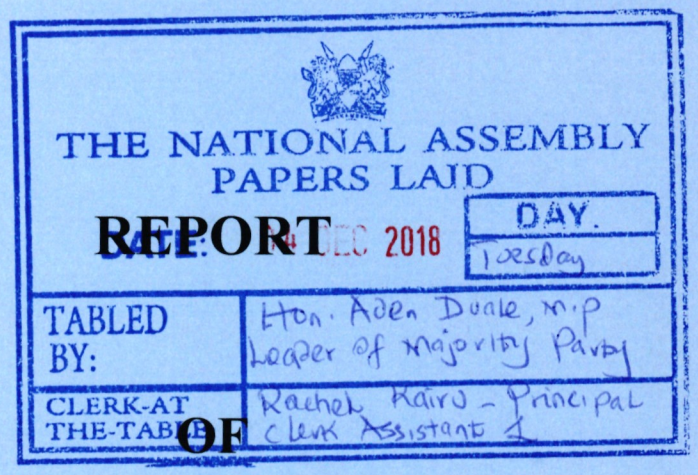
REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL



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REPORT OF

THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED 30 JUNE 2017

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GEM

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017

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

CONSTITUENCIES DEVELOPMENT FUND-GEM CONSTITUENCIES

Reports and Financial Statements for the Year Ended June 30, 2017

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CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY
Reports and Financial Statements For the year ended June 30, 2017

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) was set up under the NG CDF Act, 2003 now repealed by the NG CDF Act, 2015.The
NG CDF Act 2015 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2013 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. 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 National Government Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devolved to the constituencies for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

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

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

(c) Fiduciary Management

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

NO.	DESIGNATION	NAME
1.	Accounting Officer	**Yusuf Mbuno**
2.	A.I.E Holder	**Judith Ochoro**
3.	Accountant	**Edgar Wafula**

(d) Fiduciary Oversight Arrangements

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

(e) GEM NG-CDF Headquarters
P. Box 53-40612
Wagai D.O's Compound
Luanda - Saia Road
Sawagongo, Kenya.

(f) GEM NG-CDF Contacts
Telephone: (254) 0717512051
E-mail: gem@cdf.go.ke/ gemcdf@gmail.com
Website: www.cdf.go.ke

(g) GEM NG-CDF Bankers
Bank Name - Cooperative Bank
Branch – Yala.
Account Name Gem NG-CDF
Branch code: 0001114
Account number: 0114125632000

(h) Independent Auditors
Office of the Auditor General,
Anniversary Towers, University Way,
P.O. Box 30084,
GOP 00100,
Nairobi, Kenya.

(i) Principal Legal Adviser

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

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

It is my pleasure to present to you the Gem NG-CDF's annual report and financial statements for the financial year2016/2017.In the year under review, we're pleased with the overall performance which aligns very well with our vision and also our proven track record of consistent service delivery and value for money.

The actual amounts utilised by the constituency in its various expense items were more than 70% of its budget performance, however the target should be 100% if funds are availed in time during the financial year.

Key achievements of the NG-CDF

- ✓ By providing funds directly to constituency for fighting poverty
- ✓ By helping in the reduction of regional imbalances caused by patronage.
- ✓ By assisting in the reduction of the level of illiteracy as a result of improved retention of students in school through payment of bursaries and construction of quality classrooms and other education facilities.
- ✓ By provision of quality healthcare facilities, NG-CDF has contributed to the vision of a healthy Nation.

Emerging issues related to the NG-CDF

- ✓ Entrenching CDF in the new constitutional dispensation as it is facing serious challenges hence the need to enact legislation to align the Fund to the constitution in order to ensure its continuity.

Implementation challenges and recommended way forward;

- ✓ Late disbursement of funds leading high cost of products due to inflation.
- ✓ Students are sometimes chased out of school due to delayed disbursement of bursary.
- ✓ Duplication of projects by various development partners due to .lack of a clear policy guideline.
- ✓ Rigorous and costly litigation processes causing delay in service delivery.
- ✓ Limitation of scope of projects to Education and Security only.
- ✓ Lack of a proper policy guideline on Bursaries.

Way forward

- ✓ The National Treasury to disburse funds on time
- ✓ Various levels of government to establish an integrated approach on issues of resource allocation to avoid duplication.
- ✓ The NG-CDF Board to formulate a policy guideline on Bursary.

JAPHETH OTIENO OKUMU

CHAIRMAN,

GEM NG-CDF

FUND ACCOUNT MANAGER
GEM CONSTITUENCY
DATE.....
SIGN.....

II. STATEMENT OF CONSTITUENCY 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 NG-CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Gem NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF as at the end of the financial year ended on June 30, 2017. This responsibility includes: (I) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG-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 NG-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 Gem NG CDF accepts responsibility for the NG-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 and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Gem NG CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2017, and of the NG-CDF's financial position as at that date. The Accounting Officer in charge of the Gem NG CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Gem NG CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financial covenants(where applicable) and that the NG-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 NG-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 NG CDF's financial statements were approved and signed on **September 1, 2017**

Japheth Otieno okumu
Chairman - CDFC

FUND ACCOUNT MANAGER
GEM CONSTITUENCY

Judith Ochoro
Fund Account Manager

REPUBLIC OF KENYA

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Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Gem Constituency set out on pages 1 to 48 which comprise the statement of financial assets as at 30 June 2017 and the statement of receipts and payments, statement of cash flows as at 30 June 2017 and summary statement of appropriation: recurrent and development for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly in all material respects, the financial position of National Government Constituencies Development Fund - Gem Constituency as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

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

Basis for Qualified Opinion

1. Cash and Cash Equivalents

The statement of assets as at 30 June 2017 reflects cash and cash equivalents balance of Kshs.5,080,867. However, a review of the bank reconciliation statement as at 30 June 2017 revealed inclusion of stale cheques amounting to Kshs.1,232,849 which had not been reversed in the cash book.

No plausible explanation has been provide by management for the failure to reverse the cheques.

2. Non-disclosure of Project Management Committee (PMC) Account Balances

The management did not disclose PMC cash and bank balances as at 30 June 2017 in the financial statements as required.
Consequently, the management has not complied with the requirements of Public Sector Accounting Standard Board Reporting Template.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no Key Audit Matters to communicate in my report.

Other Matter

1. Budget Analysis

Comparison of budget and actual balances revealed variances as detailed below:

Item	Budget Kshs.	Actual Kshs.	Variance Kshs.	Performance (%)
Compensation of Employees	2,865,215	2,189,271	675,944	76
Use of Goods and Services	10,315,739	9,128,655	1,187,084	88
Transfers to Other Government Entities	46,060,165	43,980,000	2,080,165	95
Other Grants and Transfers	55,656,977	54,119,303	1,537,674	97
Total	**114,898,096**	**109,417,229**	**5,480,867**	95

Analysis of the budget against the actual balances revealed that the Fund underspent on four (4) items namely; compensation of employees, use of goods and services, transfer to other government entities and other grants and transfers. The total amount budgeted was Kshs.114,898,096 and total amount spent was Kshs.109,417,229 leading to under-expenditure of Kshs.5,480,867 and 95 % budget absorption rate.

Because of the under-absorption, the Fund may not have achieved all its budgeted goals.

3. Delayed Construction of Class Rooms

Included in transfers to other government units balance of Kshs.43,980,000 is Kshs.2,000,000 in respect of construction of three classrooms at Akala Township Primary School. However, the project has delayed to commence despite disbursement of funds having been made on 16 February 2017.

4. Emergency Expenditure

Included in other grants and payments balance of Kshs.54,119,403 are expenditures totaling Kshs.8,220,000 incurred on emergency projects. However, supporting evidence revealed that expenditures totaling Kshs.2,900,000 was used for construction of classrooms, laboratory and a tank platform in selected secondary schools. However, the expenditures did not qualify as emergencies as provided for in Section 8(3) of the National Government Constituencies Development Fund Act, 2015

Consequently, the regularity of the expenditure totaling Kshs.2,900,000 spent as emergency expenditure in the year under review cannot be confirmed.

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.

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 the management is aware of the intention to liquidate the Fund or have it cease its operations.

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

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the

provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. 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 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 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 continue offering services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue offering 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 of the entities or business activities to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

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

Nairobi

08 November 2018

III. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2017

STATEMENT OF RECEIPTS AND PAYMENTS			
	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	81,496,551	149,694,320
Proceeds from Sale of Assets	2		-
Other Receipts	3		-
TOTAL RECEIPTS		**81,496,551**	**149,694,320**
PAYMENTS			
Compensation of employees	4	2,189,271	2,630,927
Use of goods and services	5	9,128,655	9,743,884
Transfers to Other Government Units	6	43,980,000	57,195,000
Other grants and transfers	7	54,119,303	57,469,275
Acquisition of Assets	8		-
Other Payments	9		-
TOTAL PAYMENTS		**109,417,229**	**127,039,086**
SURPLUS/DEFICIT		**(27,920,678)**	**22,655,234**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The GEM CDF financial statements were approved on **September 1, 2017** and signed by:

JAPHETH OTIENO OKUMU
CHAIRMAN - CDFC

FUND ACCOUNT MANAGER
GEM CONSTITUENCY

JUDITH OCHORO
FUND ACCOUNT MANAGER

IV. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2017

	Note	2016-2017	2015-2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	5,080,867	33,001,545
Cash balances (sale of tenders, hire of grader)	10B		
Outstanding Imprest	11		
TOTAL FINANCIAL ASSETS		**5,080,867**	**33,001,545**
REPRESENTED BY			
Retention	12		
Fund balance b/fwd. 1st July...	13	**33,001,545**	10,346,311
Surplus/Deficit for the year		**(27,920,678)**	22,655,234
Prior Year Adjustment	14		
NET LIABILITIES		**5,080,867**	**33,001,545**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The GEM CDF financial statements were approved on **September 1, 2017** and signed by:

JAPHETH OTIENO OKUMU
Chairman - CDFC

FUND ACCOUNT MANAGER
GEM CONSTITUENCY

JUDITH OCHORO
Fund Account Manager

V. CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE 2017

Receipts for operating income	Notes	2016 - 2017	2015 - 2016
		KSHS	KSHS
Transfers from the CDF Board	1	81,496,551	149,694,320
Other Revenues	3		-
		81,496,551	**149,694,320**
Payments for operating expenses			
Compensation of Employees	4	2,189,271	2,630,927
Use of goods and services	5	9,128,655	9,743,884
Transfers to Other Government Units	6	43,980,000	57,195,000
Other grants and transfers	7	54,119,303	57,469,275
Other Payments	9		
		109,417,229	**127,039,086**
Adjusted for:			
Adjustments during the year			
Net cash flow from operating activities			22,655,234
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		
Acquisition of Assets	8		
Net cash flows from Investing Activities			0
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE/ IN CASH AND CASH EQUIVALENT	10	**(27,920,678)**	22,655,234
Cash and cash equivalent at BEGINNING of the year		**33,001,545**	10,346,311
Cash and cash equivalent at END of the year		**5,080,867**	**33,001,545**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gem NG-CDF financial statements were approved on **September 1, 2017** and signed by:

JAPHETH OTIENO OKUMU

Chairman-CDFC

JUDITH OCHORO

Fund Account Manager

FUND ACCOUNT MANAGER GEM CONSTITUENCY DATE SIGN

VI: SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT FOR THE YEAR ENDED 30TH JUNE 2017

Receipts/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfer from CDF Board	81,896,551	33,001,545	114,898,096	114,498,096	400,000	**99.65%**
Proceeds from sales of assets						
Other receipts						
TOTAL	**81,896,551**	**33,001,545**	**114,898,096**	**114,498,096**	**400,000**	**99.65%**
PAYMENTS						
Compensation of Employees	2,185,015	680,200	2,865,215	2,189,271	675,944	**76%**
Use of goods and services	5,185,114	5,130,625	10,315,739	9,128,655	1,187,084	**88%**
Transfers to Other Government Units	39,740,000	6,320,165	46,060,165	43,980,000	2,080,165	**95%**
Other grants and transfers	34,786,422	20,870,555	55,656,977	54,119,303	1,537,674	**97%**
Acquisition of Assets						
Other Payments						
TOTALS	**81,896,551**	**33,001,545**	**114,898,096**	**109,417,229**	**5,480,867**	**95%**

The Gem NG-CDF financial statements were approved on **September 1, 2017** and signed by:

JAPHETH OTIENO OKUMU
Chairman - CDFC

JUDITH OCHORO
Fund Account Manager

FUND ACCOUNT MANAGER
GEM CONSTITUENCY
DATE:.....
SIGN:.....

VI. SIGNIFICANT ACCOUNTING POLICIES

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

a) 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 and relevant legal framework of the Government of Kenya. 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 NG-CDF and all values are rounded to the nearest thousand (Kshs). 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 NG-CDF.

b) Recognition of revenue and expenses

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

c) In-kind contributions

In-kind contributions are donations that are made to the NG-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 NG-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.

d) 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 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 imprest and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprest and advances to authorised public officers and /or institutions which were not surrendered or accounted for at the end of the financial year.

e) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods and services during the year or in past years .As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the NG-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.

f) 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 NG-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 NG-CDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

g) Comparative figures

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

h) Subsequent events

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

DESCRIPTION	2016 - 2017 (KSH)	2015–2016(KSH)
AIE NO:A829554	4,094,827	61,131,032.00
AIE NO:A855002	36,853,449	10,000,000.00
AIE NO:A855695	40,548,276	10,000,000.00
		30,000,000.00
		10,000,000.00
		585,063.00
		27,978,225.00
TOTAL	**81,496,551**	**149,694,320.00**

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2016-2017	2015-2016
	Kshs	Kshs
Receipts from the sales of building	0	0
Receipts from the sales of vehicle and transport equipment	0	0
Receipts from the sales plant machinery and equipment	0	0
Receipts from the sales of office and general equipment	0	0
	0	0
TOTAL	**0**	**0**

3. OTHER REVENUES

Interest received	Kshs	Kshs
Rents		
Sales of tender of documents		
Other receipts not classified		
Elsewhere		
TOTAL		

4. COMPENSATION OF EMPLOYEES

	2016-2017	2015-2016
Description	**Kshs**	**Kshs**
Basic wages of contractual employees	2,189,271.00	2,630,927.00
Basic wages for casual workers		
Personal allowances paid as part of the salary		
House allowances		
Transport allowances		
Leave allowances		
Other personnel payments		
Total	**2,189,271.00**	**2,630,927.00**

5. USE OF GOODS AND SERVICES

Description	**2016 – 2017**	**2015 - 2016**
	Kshs	**Kshs**
Utilities, supplies and services	9,128,655.00	9,743,884
Office Rent		0
Communication, supplies and services		0
Domestic travel and subsistence		0
Printing, advertising and information supplies & services		0
Rental of production of asset		0
Training expenses		0
Hospitality supplies and services		0
Insurance costs		0
Specialized materials and services		0
Office and general supplies and services		0
Fuel, Oil and Lubricants		0
Other operating expenses		0
Routine maintenance – vehicles and other transport equipment		0
Routine maintenance – other assets		0
M&E		0
Total	**9,128,655.00**	**9,743,884**

6. TRANSFER TO OTHER GOVERNMENT ENTITIE

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to Primary Schools	15,800,000.00	22,165,000.00
Transfer to Secondary Schools	19,140,000.00	22,000,000.00
Transfer to tertiary institutions	7,740,000.00	9,110,000.00
Transfer to Health Institutions	1,300,000.00	3,920,000.00
TOTAL	**43,980,000.00**	**57,195,000.00**

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2016 – 2017	2015 - 2016
	Kshs	Kshs
Bursary- secondary schools	20,245,000.00	21,091,744.00
Bursary-tertiary	18,760,403.00	2,687,000.00
Bursary-special schools	344,000.00	69,000.00
Mocks and CAT		1,000,000.00
Water		1,417,931.00
Market sheds	340,000.00	1,000,000.00
Electricity	2,000,000.00	3,800,798.00
Security	2,900,000.00	5,400,239.00
Roads		14,094,692.00
Sports	710,000.00	1,500,000.00
Environment	600,000.00	584,483.00
Office construction	0	-
Emergency project	8,220,000.00	4,823,388.00
Total	**54,119,403.00**	**57,469,275.00**

8 .ACQUISITION OF ASSETS

Non-Financial Assets	2016 - 2017	2015 - 2016
Description	**Kshs**	**Kshs**
Purchases of building	-	-
Constructions of buildings	-	-
Refurbishment of buildings	-	-
Purchases of vehicles	-	-
Purchases of bicycles and motorcycle	-	-
Overhaul of vehicles	-	-
Purchases of office furniture and fittings	-	-
Purchases of computers, printers and other IT equipment	-	-
Purchases of photocopiers	-	-
Purchases of other office equipment	-	-
Purchases of software	-	-
Acquisition of land	-	-
Total	-	-

9. OTHER PAYMENTS

Description	2016-2017	2015 - 2016
	Kshs	Kshs
Capital Transfers to Non-Financial Public Enterprises	0	0
TOTAL	**0**	**0**

10 A. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
Cooperative bank, Yala branch Account no:	5,080,867	33,001,545
Cashbook overcast	0	0
Total	**5,080,867**	**33,001,545**

10 B. CASH BALANCES (CASH IN HAND)

	2016-2017	2015-2016
	KSHS	KSHS
Sales of tender	0	0
Hire of graders	0	0
Hire of hall	0	0
Other receipts (specify)	0	0
Total	**0**	**0**

11. OUTSTANDING IMPRESTS

Name of Officer/ Institution	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
Total			

13. BALANCES BROUGHT FORWARD

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	33,001,545	10,346,311
Cash in hand		
Cash equivalents (short-term deposits)		
Imprest		0
Receivables		0
Payables		0
Total	**33,001,545**	**10,346,311**

14. PRIOR YEAR ADJUSTMENTS

	2016- 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	0
Payables		-
Total	-	-

15.0 OTHER IMPORTANT DISCLOSURES

15.1 PENDING ACCOUNT PAYABLES (SEE Annex 14)

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

15.2 PENDING STAFF PAYABLES (SEE Annex 15)

	2016-2017	2015-2016
	kshs	**Kshs**
CDF STAFF	-	-
OTHERS	-	-
TOTAL	-	-

15.3 OTHER PENDING PAYABLES

	2016-2017	2015-2016
	Kshs	**Kshs**
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others	-	-
TOTAL	-	-

15.4 PMC ACCOUNT BALANCE

	2016-2017	2015-2016
	Kshs	**Kshs**
PMC Balance	0	0

16. TRIAL BALANCE FOR THE YEAR ENDED 30 JUNE 2017

	DEBIT		
	CASH BOOK	IMPREST	Dr. TOTAL
Cash and Cash equivalents			
	Bank Balances	5,080,867	
	Cash Balances		
	Outstanding Imprest		
Payments			
	Compensation of Employees	2,189,271	
	Use of goods and services	9,128,655	
	Transfers to Other Government Units	43,980,000	
	Other grants and transfers	54,119,303	
	Acquisition of Assets		
	Other Payments		
Receipts			
	Transfers from the Board		81,496,551
	Proceeds from sale of assets		
	Others receipts		
Prior Year Adjustment			
Fund Balance b/f			**33,001,545**
TOTAL		**114,498,096**	**114,498,096**

ANALYSIS

TRANSFER TO OTHER GORVERMENT ENTITIES

1. TRANSFER TO PRIMARY SCHOOLS

Primary	Primary Schools Projects	Voucher No	Amount
Primary	Lihanda Primary School	1203	400,000.00
Primary	Nyawara Primary School	1212	300,000.00
Primary	Usuha Primary School	1245	200,000.00
Primary	Shinyolo Ecd Center	1248	300,000.00
Primary	Masinde Primary School	1273	800,000.00
Primary	Sirandu Primary School	1265	500,000.00
Primary	Muhanda Primary School	1276	400,000.00
Primary	J.M Obidha Primary School	1274	600,000.00
Primary	Barkalare Primary School	1277	800,000.00
Primary	Akala Township Primary School	1290	800,000.00
Primary	Akala Township Primary School	1290	800,000.00
Primary	Akala Township Primary School	1290	400,000.00
Primary	Midhine Primary School	1291	400,000.00
Primary	Kanyilaji Primary School	1328	800,000.00
Primary	Nyawara Primary School	1327	600,000.00
Primary	Usweda Primary School	1326	500,000.00
Primary	Masene Primary School	1319	800,000.00
Primary	Usweda Primary School	1326	500,000.00
Primary	Uganga Primary School	1323	600,000.00
Primary	Mundoware Primary School	1324	500,000.00
Primary	Mundoware Primary School	1324	500,000.00
Primary	Ujimbe Primary School	1325	800,000.00
Primary	Mulare Primary School	1318	500,000.00
Primary	Umina Primary School	1317	500,000.00
Primary	Umina Primary School	1317	500,000.00
Primary	J.M Rembe Primary School	1316	500,000.00
Primary	J.M Rembe Primary School	1316	500,000.00
Primary	Got Kokwiri Primary School	1321	400,000.00
Primary	Mwadi Primary School	1332	300,000.00
Primary	Odok Rera Primary School	1348	200,000.00
Primary	Muhanda Primary School	1340	100,000.00
	Total		**15,800,000.00**

2. TRANSFER TO SECONDARY SCHOOL

Secondary	Secondary Schools Projects	Voucher No	Amount
Secondary	Malunga	1204	500,000.00
Secondary	St Mary Yala	1207	700,000.00
Secondary	Nyawara Girls	1250	2,000,000.00
Secondary	St Peter Wagai	1270	1,000,000.00
Secondary	Sinaga Girls	1269	1,000,000.00
Secondary	St Barnabas Anyiko	1268	1,000,000.00
Secondary	Sirembe	1266	1,000,000.00
Secondary	Nyapiedho	1263	1,000,000.00
Secondary	Kaudha Mixed	1275	800,000.00
Secondary	Nyabeda	1309	640,000.00
Secondary	Ramula	1310	500,000.00
Secondary	St Paul Jina	1311	500,000.00
Secondary	Cecilia Aluor Girls	1312	500,000.00
Secondary	Cecilia Aluor Girls	1312	500,000.00
Secondary	Ndegwe	1313	800,000.00
Secondary	St Stephen Aluor Mixed	1315	500,000.00
Secondary	St Stephen Aluor Mixed	1315	500,000.00
Secondary	Barsauri	1314	800,000.00
Secondary	Sirembe	1334	500,000.00
Secondary	Sirembe	1334	500,000.00
Secondary	Ulumbi	1336	500,000.00
Secondary	Ulumbi	1336	500,000.00
Secondary	Onding	1335	800,000.00
Secondary	Kambare	1338	500,000.00
Secondary	Kambare	1338	500,000.00
Secondary	Ndori Mixed	1342	600,000.00
Secondary	Ndori Mixed	1342	500,000.00
	Total		**19,140,000.00**

3. TRANSFER TO TERTIARY INSTITUTIONS

Tertiary	Tertiary Institutions	Voucher No	Amount
Tertiary	Rera Kmtc	1213	5,740,000.00
Tertiary	Ramula Tti	1246	1,000,000.00
Tertiary	Ulumbi Comm Resource	1267	1,000,000.00
	Total		**7,740,000.00**

4. TRANSFER TO HEALTH INSTITUTIONS

Health	Payee	Voucher No	Amount
Health	Got Regea Dispensary	1206	1,000,000.00
Health	Akala Health Centre	1279	300,000.00
	Total		**1,300,000.00**

OTHER GRANTS AND OTHER PAYMENTS

1. BURSARY –SECONDARY SCHOOLS

Sector/ Project Title	Payee	Voucher No	Amount
Bursary	Kenya High School	1106	20,000.00
Bursary	Mutumbu Girls	1106	23,000.00
Bursary	Alungo Sec School	1106	16,000.00
Bursary	Argwing Sec School	1106	15,000.00
Bursary	Jaramogi Oginga Odinga Sec	1106	10,000.00
Bursary	Yala Township Sec School	4084	70,000.00
Bursary	Luri Mixed Sec School	4080	70,000.00
Bursary	Sawagongo High	3733	326,000.00
Bursary	Ndori Sec School	3877	71,000.00
Bursary	Irinda Sec	1144	60,000.00
Bursary	Kanyas Rega Nyakal	3964	10,000.00
Bursary	Kisumu Girls High	1144	10,000.00
Bursary	Kenya High School	1144	20,000.00
Bursary	Golden Elite	1144	20,000.00
Bursary	Kenya High School	1156	20,000.00
Bursary	Golden Elite	1156	20,000.00
Bursary	Josana Academy	1155	20,000.00
Bursary	Sirembe Sec	1155	20,000.00
Bursary	Sinaga Girls	1155	10,000.00
Bursary	St. Joseph Rapogi High School	1155	10,000.00
Bursary	Friends School Munzatsi	1155	10,000.00
Bursary	Mbihi High School	1155	10,000.00
Bursary	Ndori Sec School	1155	10,000.00
Bursary	Bar Chando Sec	1155	10,000.00
Bursary	Our Lady Of Assumption Tawa Sec School	1155	10,000.00
Bursary	St. Joseph Vihiga	1155	5,000.00
Bursary	Kisumu Girls High	1155	10,000.00
Bursary	Siger Sec School	1155	20,000.00
Bursary	Wagwer Sec School	1155	10,000.00
Bursary	Ndegwe Sec School	3709	8,000.00
Bursary	St. Barnabas Anyiko Mixed	1189	150,000.00
Bursary	St. Francis Rangala Girls	1189	152,000.00
Bursary	St. Marks Kagilo	1189	124,000.00
Bursary	St. Pauls Jina Sec	1189	153,000.00
Bursary	St. Pauls Siriwo Secondary School	1189	150,000.00
Bursary	Ulumbi Secondary School	1189	174,000.00
Bursary	Uranga Sec School	1189	135,000.00

Bursary	Wagwer Sec School	1189	187,000.00
Bursary	Yala Township Sec School	1189	159,000.00
Bursary	Ramba Boys Secondary School	1189	5,000.00
Bursary	Ack St Peter Wagai Sec School	1189	162,000.00
Bursary	St. Cecilia Aluor	1189	200,000.00
Bursary	Apuoyo Secondary	1189	150,000.00
Bursary	Argwing Kodhek Sec School	1189	144,000.00
Bursary	B.A Ohanga Secondary School	1189	135,000.00
Bursary	Bar Sauri Mixed Sec	1189	135,000.00
Bursary	Dheme Secondary School	1189	117,000.00
Bursary	Dienya Sec School	1189	114,000.00
Bursary	Gongo Warom Mixed	1189	75,000.00
Bursary	Horace Ongili Sec	1189	102,000.00
Bursary	Kambare Sec	1189	86,000.00
Bursary	Kaudha Mixed Sec	1189	123,000.00
Bursary	Lihanda Sec School	1189	138,000.00
Bursary	Ludha Sec School	1189	165,000.00
Bursary	Luri Mixed Sec	1189	132,000.00
Bursary	Malele Sec School	1189	144,000.00
Bursary	Maliera Boys Sec School	1189	88,000.00
Bursary	Malunga Mixed Secondary	1189	138,000.00
Bursary	Mutumbu Girls	1189	145,000.00
Bursary	Ndegwe Sec School	1189	126,000.00
Bursary	Ndori Sec School	1189	132,000.00
Bursary	Ndere Sec School	1189	12,000.00
Bursary	Ngiya High Sec School	1189	256,000.00
Bursary	St. Francis Rangala Girls	1189	152,000.00
Bursary	Nyabeda Sec School	1189	153,000.00
Bursary	Nyagondo Secondary School	1189	153,000.00
Bursary	Nyamninia Sec School	1189	153,000.00
Bursary	Nyangulu Sec	1189	144,000.00
Bursary	Nyapiedho Mixed Sec	1189	150,000.00
Bursary	Nyawara Girls High	1189	202,000.00
Bursary	Onding Mixed Sec	1189	153,000.00
Bursary	Ramula Secondary	1189	150,000.00
Bursary	Nyalunya Mixed Sec	1189	126,000.00
Bursary	Sagam Mixed Sec	1189	150,000.00
Bursary	Sawagongo High	1189	144,000.00
Bursary	Sinaga Girls	1189	136,000.00
Bursary	Sirembe Mixed Sec	1189	159,000.00
Bursary	St Marys Yala Secondary School	1189	256,000.00
Bursary	St. Mathew Nyasidhi	1189	117,000.00
Bursary	St. Stephens Aluor Mixed	1189	150,000.00

Bursary	Ojola Sec	1189	150,000.00
Bursary	Uranga Sec School	3784	5,000.00
Bursary	Aic Osiri Sec	1196	3,000.00
Bursary	Achengo Girls	1196	9,000.00
Bursary	Ack Kayonzo	1196	16,000.00
Bursary	Agoro Oyombe	1196	6,000.00
Bursary	Agoro Sare	1196	16,000.00
Bursary	Ahero Girls	1196	46,000.00
Bursary	Akoko Sec	1196	6,000.00
Bursary	Alliance Girls	1196	28,000.00
Bursary	Ambira High	1196	80,000.00
Bursary	Arch Bishop Okoth Mirago High	1196	8,000.00
Bursary	Asumbi High	1196	28,000.00
Bursary	Barchando Girls	1196	8,000.00
Bursary	Barding Boys	1196	104,000.00
Bursary	Bishop Okoth Girls Mbaga	1196	122,000.00
Bursary	Bishop Abiero Girls Sec	1196	6,000.00
Bursary	Bishop Linus Okok Girls	1196	3,000.00
Bursary	Bishop Okoth Ojola Girls	1196	8,000.00
Bursary	Bonde Sec	1196	9,000.00
Bursary	Brain House Academy	1196	3,000.00
Bursary	Bumia Girls Sec	1196	3,000.00
Bursary	Bunyore Girls High	1196	32,000.00
Bursary	Butere Girls High	1196	8,000.00
Bursary	Chavakali High	1196	8,000.00
Bursary	Chianda High	1196	120,000.00
Bursary	Chiga Sec	1196	6,000.00
Bursary	Christian Sec	1196	3,000.00
Bursary	Chulaimbo Sec	1196	80,000.00
Bursary	Dr. Oloo Gombo Sec	1196	9,000.00
Bursary	Dudi Girls Sec	1196	8,000.00
Bursary	Ebenezer Christian	1196	3,000.00
Bursary	Ebukoolo Sec	1196	6,000.00
Bursary	Ebunangwe Boys	1196	3,000.00
Bursary	Ebuyalu Sec	1196	8,000.00
Bursary	Ebusakami Girls	1196	15,000.00
Bursary	Ebusyumbi Sec	1196	9,000.00
Bursary	Ekwanda Sec	1196	3,000.00
Bursary	Emusire High	1196	8,000.00
Bursary	Eng. Owiti Abol Girls	1196	3,000.00
Bursary	Esalwa Boys Sec	1196	55,000.00
Bursary	Esiandumba Sec	1196	26,000.00
Bursary	Esibeye Sec	1196	6,000.00

Bursary	Esisbila Sec	1196	3,000.00
Bursary	Fr. Golik Uradi Girls	1196	3,000.00
Bursary	Fr. Ouderra Sec	1196	6,000.00
Bursary	Friends School Kamusinga	1196	52,000.00
Bursary	Friends School Kavenye	1196	8,000.00
Bursary	Friends School Munzatsi	1196	16,000.00
Bursary	Gobei Mixed	1196	3,000.00
Bursary	Got Agulu	1196	3,000.00
Bursary	Got Osimbo Girls	1196	9,000.00
Bursary	Hawinga Girls	1196	16,000.00
Bursary	Highway High School	1196	3,000.00
Bursary	Hobunaka Sec	1196	3,000.00
Bursary	Holy Cross Emalindi Girls	1196	8,000.00
Bursary	Holy Cross Sec	1196	3,000.00
Bursary	Holy Cross Sec	1196	6,000.00
Bursary	Hono Sec	1196	3,000.00
Bursary	Huma Girls High	1196	50,000.00
Bursary	Ibinzo Girls High	1196	3,000.00
Bursary	Ibubi Girls High	1196	56,000.00
Bursary	Itetani Boys High School	1196	8,000.00
Bursary	Jusa Mixed Sec	1196	3,000.00
Bursary	Kadero Sunrise Sec	1196	15,000.00
Bursary	Kadika Girls Sec	1196	24,000.00
Bursary	Kaaga Girls High	1196	20,000.00
Bursary	Kaaga High School	1196	20,000.00
Bursary	Kakamega High School	1196	20,000.00
Bursary	Kaimosi Girls High	1196	8,000.00
Bursary	Kameji Mixed Sec	1196	26,000.00
Bursary	Kanyawanga Sec	1196	8,000.00
Bursary	Kanyas Rega Nyakal	1196	10,000.00
Bursary	Kaplong Girls	1196	8,000.00
Bursary	Kasagam Sec	1196	12,000.00
Bursary	Kavenye Girls Sec	1196	8,000.00
Bursary	Kawethei Sec	1196	16,000.00
Bursary	Kapsengre Sec	1196	8,000.00
Bursary	Kereri High School	1196	8,000.00
Bursary	Kiamworia Girls Sec	1196	8,000.00
Bursary	Kibabi Boys High	1196	8,000.00
Bursary	Kisumu Boys High School	1196	44,000.00
Bursary	Kisumu Day High School	1196	60,000.00
Bursary	Kisumu Girls High	1196	96,000.00
Bursary	Kitambo Mixed	1196	3,000.00
Bursary	Kivagala Sec	1196	3,000.00

Bursary	Kokise Sec	1196	6,000.00
Bursary	Koru Girls	1196	24,000.00
Bursary	Larmudiac High	1196	16,000.00
Bursary	Lenana High School	1196	20,000.00
Bursary	Loreto High	1196	36,000.00
Bursary	Lugulu Girls High	1196	28,000.00
Bursary	Lwala Mixed Sec	1196	3,000.00
Bursary	Lwanda Dudi Sec	1196	6,000.00
Bursary	Matina Boys Sec	1196	14,000.00
Bursary	Makongeni Mixed	1196	3,000.00
Bursary	Mama Ngina Girls Sec	1196	16,000.00
Bursary	Mangu High	1196	8,000.00
Bursary	Maranda High School	1196	80,000.00
Bursary	Maryhills Girls High School	1196	20,000.00
Bursary	Maseno School	1196	76,000.00
Bursary	Masogo High	1196	32,000.00
Bursary	Mbale High	1196	8,000.00
Bursary	Mbihi High School	1196	16,000.00
Bursary	Mbita High School	1196	16,000.00
Bursary	M Cedo Sec	1196	3,000.00
Bursary	Migingo Girls High	1196	8,000.00
Bursary	Moi Forces Academy Lanet	1196	8,000.00
Bursary	Moi Girls Nyabohanje	1196	8,000.00
Bursary	Moi High School	1196	20,000.00
Bursary	Mudavadi Girls High	1196	16,000.00
Bursary	Mundoli Ack Girls	1196	3,000.00
Bursary	Mungoye Sec	1196	3,000.00
Bursary	Mfariji Girls Sec	1196	8,000.00
Bursary	Nairobi School	1196	36,000.00
Bursary	Naivasha Girls	1196	8,000.00
Bursary	Nakuru West Sec	1196	8,000.00
Bursary	Namaisoli Sec	1196	15,000.00
Bursary	Nambale Boys	1196	16,000.00
Bursary	Ndigwa Sec	1196	3,000.00
Bursary	Ndira Sec	1196	3,000.00
Bursary	Ndiru Sec	1196	3,000.00
Bursary	Ndori Bc Mixed	1196	9,000.00
Bursary	Nduru Mixed Sec	1196	3,000.00
Bursary	Ngere High	1196	48,000.00
Bursary	Nyabondo Boys High	1196	26,000.00
Bursary	Nyakach Girls High	1196	76,000.00
Bursary	Nyakongo Girls	1196	8,000.00
Bursary	Nyamira Girls High	1196	142,000.00

Bursary	Nyamira Girls High	1196	20,000.00
Bursary	Nyang'oma Boys	1196	8,000.00
Bursary	Nyatigo Mixed Sec	1196	3,000.00
Bursary	Nyatindo Mixed Sec	1196	5,000.00
Bursary	Ober Boys Sec	1196	3,000.00
Bursary	Obuolo Mixed Sec	1196	3,000.00
Bursary	Ogada Sec	1196	8,000.00
Bursary	Ogande Girls	1196	8,000.00
Bursary	Onjiko High	1196	16,000.00
Bursary	Orero Boys Sec	1196	8,000.00
Bursary	Oriwo Boys Sec	1196	8,000.00
Bursary	Osiri Sec	1196	3,000.00
Bursary	Otieno Oroo Sec	1196	16,000.00
Bursary	Pangani Girls High	1196	20,000.00
Bursary	Pehill High	1196	8,000.00
Bursary	Pumwani Sec	1196	8,000.00
Bursary	Rachar Sec	1196	3,000.00
Bursary	Rae Girls	1196	32,000.00
Bursary	Ramba Boys High	1196	162,000.00
Bursary	Rangala Boys High	1196	88,000.00
Bursary	Rapogi Sec	1196	32,000.00
Bursary	Rarieda Sec	1196	6,000.00
Bursary	Ridore Mixed	1196	21,000.00
Bursary	Riruta Central Sec	1196	3,000.00
Bursary	Ruma Sec	1196	3,000.00
Bursary	Sa. Kolanya Girls	1196	8,000.00
Bursary	Sagero Mixed	1196	6,000.00
Bursary	Sega Girls	1196	128,000.00
Bursary	Segero Herald Adventist	1196	8,000.00
Bursary	Senator Obama Kogelo	1196	6,000.00
Bursary	Shieywe Sec	1196	3,000.00
Bursary	Shyongo Mixed Sec	1196	3,000.00
Bursary	Siaya Township Sec	1196	9,000.00
Bursary	Sidindi Sec	1196	15,000.00
Bursary	Sigiria Sec	1196	3,000.00
Bursary	Sigoti Sec	1196	16,000.00
Bursary	Simenya Sec	1196	12,000.00
Bursary	Sinyolo Girls High	1196	48,000.00
Bursary	Sironyo Sec	1196	5,000.00
Bursary	St. Barnabas Girls	1196	34,000.00
Bursary	St. Beda Bukaya Sec	1196	3,000.00
Bursary	St. Brigids High School	1196	20,000.00
Bursary	St. Clare Ebukuka Sec	1196	8,000.00

Bursary	St. Edward Masamra Sec	1196	3,000.00
Bursary	St. Mary Nyamarimba Girls	1196	8,000.00
Bursary	St. Marys High School Igoji	1196	20,000.00
Bursary	St Marys High School Webuye	1196	20,000.00
Bursary	St. Stephens Lwanya Girls	1196	16,000.00
Bursary	St. Sylvester Girls Madiany'	1196	16,000.00
Bursary	St. Theresas Girls Sec	1196	16,000.00
Bursary	St. Agnes Girls High Shibuye	1196	16,000.00
Bursary	St. Aloys Reru Girls	1196	24,000.00
Bursary	St. Angela Mumias	1196	10,000.00
Bursary	St. Annes Dudi Girls	1196	16,000.00
Bursary	St. Augustine Nyamonye Girls	1196	32,000.00
Bursary	St. Bakhatias Ebusiratsi Girls	1196	3,000.00
Bursary	St. Cecilia Nangina Girls	1196	8,000.00
Bursary	St. Clares Maragoli Girls	1196	8,000.00
Bursary	St. Gorges Spec. School	1196	5,000.00
Bursary	St. Ignatious Loyola Sec	1196	14,000.00
Bursary	St. Ignatious Mawego Sec	1196	5,000.00
Bursary	St. Josephs Shirotsa Sec	1196	18,000.00
Bursary	St. Marks Obambo Sec	1196	6,000.00
Bursary	St. Marys Lwak Girls	1196	76,000.00
Bursary	St. Marys Mundika	1196	8,000.00
Bursary	St. Marys Tachasis Girls	1196	8,000.00
Bursary	St. Monica Chakol Girls	1196	8,000.00
Bursary	St. Patrick Sec	1196	3,000.00
Bursary	St. Paul Sigomere	1196	5,000.00
Bursary	St. Peters Itumbu Sec	1196	3,000.00
Bursary	St. Peters Makunda Sec	1196	3,000.00
Bursary	St. Peters Mumias Boys High	1196	8,000.00
Bursary	St. Peters Rambula Sec	1196	3,000.00
Bursary	St. Stephens Lwanya Girls	1196	16,000.00
Bursary	Starehe Boys Centre	1196	28,000.00
Bursary	Tarangaya Boys High	1196	8,000.00
Bursary	Tedi Arch Township Academy	1196	3,000.00
Bursary	The Kenya High	1196	8,000.00
Bursary	The Sacred Heart Girls	1196	8,000.00
Bursary	Thurdibuoro Sec	1196	24,000.00
Bursary	Tiengere Sewc	1196	3,000.00
Bursary	Tigoi Girls High	1196	8,000.00
Bursary	Udira Sec	1196	3,000.00
Bursary	Ugenya High School	1196	8,000.00
Bursary	Ukwala High Shool	1196	32,000.00
Bursary	Wagwer Sec School Correction Of F.4092	1196	87,000.00

Bursary	Ulafu Sec	1196	3,000.00
Bursary	Usenge High School Sec	1196	92,000.00
Bursary	Vihiga High School	1196	8,000.00
Bursary	Wambasa Girls Sec	1196	8,000.00
Bursary	Wang'a Pala Sec	1196	8,000.00
Bursary	Webuye D.E.B. Sec	1196	5,000.00
Bursary	Wire High	1196	24,000.00
Bursary	Xauerian Sec	1196	3,000.00
Bursary	Yenga Sec	1196	17,000.00
Bursary	Busia Township	1196	3,000.00
Bursary	Nile Road Sec	1196	3,000.00
Bursary	Uranga Sec School	4545	5,000.00
Bursary	Got Agulu Sec	4180	30,000.00
Bursary	Memba Sec	4018	19,000.00
Bursary	Nyamira Girls High	4164	24,000.00
Bursary	Sirembe Sec	3762	5,000.00
Bursary	Nyawara Girls Sec	3762	15,000.00
Bursary	Argwing Kodhek Sec School	3162	7,000.00
Bursary	St. Cecilia Aluor Girls	4412	10,000.00
Bursary	Kameji Mixed Sec	1196	3,000.00
Bursary	Kamsengre Sec	1196	20,000.00
Bursary	St. Mathew Sironyo	1196	5,000.00
Bursary	Nambale Boys	1196	8,000.00
Bursary	Nangina Girls	1196	8,000.00
Bursary	Usenge High School Sec	1201	20,000.00
Bursary	Rangala Girls	1201	10,000.00
Bursary	Mulaha Sec	1201	10,000.00
Bursary	Soindi Sec	1201	10,000.00
Bursary	Ramba Boys High	1201	10,000.00
Bursary	St. Clares Maragoli Girls	1201	10,000.00
Bursary	Maseno School	1201	54,000.00
Bursary	Sinaga Girls	1201	10,000.00
Bursary	Ulumbi Secondary School	1201	10,000.00
Bursary	Maliera Boys Sec School	1201	10,000.00
Bursary	Mwaiabewogen Sec	1201	10,000.00
Bursary	Nyagondo Secondary School	1201	10,000.00
Bursary	Ridore Sec	1201	10,000.00
Bursary	Sirembe Sec	1201	10,000.00
Bursary	Usenge High School Sec	1201	10,000.00
Bursary	Nyagondo Secondary School	1201	10,000.00
Bursary	Sirembe Sec	1201	10,000.00
Bursary	Oriwo Boys Sec	1201	10,000.00
Bursary	Dienya Sec School	1201	10,000.00

Bursary	Sironyo School	1201	10,000.00
Bursary	St. Gorges High	1201	20,000.00
Bursary	Wiltrue Girls Sec	1201	10,000.00
Bursary	St. Cecilia Aluor Girls	1201	10,000.00
Bursary	Baraka Ontoiye Sec	1201	30,000.00
Bursary	Highway High School	1201	30,000.00
Bursary	Maseno School	1201	30,000.00
Bursary	Langata High School	1201	30,000.00
Bursary	Ukwala High Shool	1201	30,000.00
Bursary	Sinyolo Girls High	1201	10,000.00
Bursary	Malele Sec School	3998	6,000.00
Bursary	Bishop Okoth Mbaga	4010 & 3079	10,000.00
Bursary	Maliera Boys Sec School	1196	21,000.00
Bursary	St. Marys School Yala	1196	40,000.00
Bursary	Maliera Boys Sec School	1196	20,000.00
Bursary	St. Marks Kagilo	4104	5,000.00
Bursary	Kisumu Day High School	1214	10,000.00
Bursary	St. Marys Girls High School	1214	10,000.00
Bursary	Nyawara Girls Sec	1214	54,000.00
Bursary	Ack St. Peters Wagai Sec	1240	35,000.00
Bursary	Aluor Sec	1240	42,000.00
Bursary	Ambira High School	1240	12,000.00
Bursary	Apuoyo Secondary	1240	30,000.00
Bursary	Arch Bishop Okoth Miraga High	1240	6,000.00
Bursary	Argwing Kodhek Sec School	1240	30,000.00
Bursary	B.A Ohanga Secondary School	1240	27,000.00
Bursary	Bande Girls High School	1240	10,000.00
Bursary	Barding Secondary School	1240	24,000.00
Bursary	Bar Sauri Sec	1240	12,000.00
Bursary	Bishop Linus Okok Girls	1240	20,000.00
Bursary	Bishop Okoth Girls Mbaga	1240	6,000.00
Bursary	Bishop Okoth Girls Mbaga	1240	24,000.00
Bursary	Bungoma High School	1240	10,000.00
Bursary	Chianda High School	1240	24,000.00
Bursary	Dhene Sec	1240	30,000.00
Bursary	Dienya Sec School	1240	27,000.00
Bursary	Ebusakami Girls	1240	9,000.00
Bursary	Eluhobe Sec	1240	3,000.00
Bursary	Esawra Sec	1240	9,000.00
Bursary	Gongo Warom Mixed	1240	21,000.00
Bursary	Homabay High School	1240	10,000.00
Bursary	Horace Ongili Sec	1240	27,000.00
Bursary	Inungo Mixed	1240	3,000.00

Bursary	Kadero Sunrise Sec	1240	3,000.00
Bursary	Kakamega High School	1240	20,000.00
Bursary	Kambare Sec	1240	36,000.00
Bursary	Kaudha Sec	1240	36,000.00
Bursary	Kenya High School	1240	20,000.00
Bursary	Kisumu Girls High	1240	20,000.00
Bursary	Lihanda Sec School	1240	39,000.00
Bursary	Limuru Girls	1240	20,000.00
Bursary	Lundha Sec	1240	51,000.00
Bursary	Luri Sec	1240	6,000.00
Bursary	Mabule Boys	1240	6,000.00
Bursary	Malele Sec School	1240	48,000.00
Bursary	Maliera Boys Sec School	1240	60,000.00
Bursary	Malunga	1240	21,000.00
Bursary	Maunga High	1240	10,000.00
Bursary	Maranda High School	1240	70,000.00
Bursary	Maseno School	1240	20,000.00
Bursary	Masogo Sec	1240	3,000.00
Bursary	Moi Girls Sindo Sec	1240	10,000.00
Bursary	Moi Suba Girls	1240	10,000.00
Bursary	Mulwanda Sec	1240	3,000.00
Bursary	Mutumbu Girls	1240	39,000.00
Bursary	Nairobi School	1240	20,000.00
Bursary	Ndegwe Sec School	1240	45,000.00
Bursary	Ndere Sec School	1240	15,000.00
Bursary	Ndori Sec School	1240	21,000.00
Bursary	Ngiya Girls High	1240	60,000.00
Bursary	Nguya Mixed Sec	1240	5,000.00
Bursary	Nyabenge Sec	1240	3,000.00
Bursary	Nyagondo Secondary School	1240	87,000.00
Bursary	Nyalunya Mixed Sec	1240	3,000.00
Bursary	Nyamira Girls High	1240	56,000.00
Bursary	Nyamninia Sec School	1240	66,000.00
Bursary	Nyangoma Boys Sec	1240	6,000.00
Bursary	Nyangulu Sec	1240	33,000.00
Bursary	Nyapiedho Sec	1240	3,000.00
Bursary	Nyatindo High School	1240	10,000.00
Bursary	Ogada Sec	1240	3,000.00
Bursary	Ojola Sec	1240	19,000.00
Bursary	Onding Sec	1240	18,000.00
Bursary	Parklands Sec	1240	6,000.00
Bursary	Ramba Boys High	1240	56,000.00
Bursary	Ramogi Achieng' Oneko Sec	1240	6,000.00

Bursary	Ramula Secondary	1240	6,000.00
Bursary	Ridore Sec	1240	3,000.00
Bursary	Sagam Sec	1240	54,000.00
Bursary	Sawagongo High	1240	84,000.00
Bursary	Sega Girls	1240	24,000.00
Bursary	Sianda Sec	1240	3,000.00
Bursary	Simenya Sec	1240	10,000.00
Bursary	Sinaga Girls	1240	48,000.00
Bursary	Sirembe Sec	1240	69,000.00
Bursary	Sironyo Sec	1240	10,000.00
Bursary	St. Alloys Reru	1240	6,000.00
Bursary	St. Annes Girls Sec	1240	6,000.00
Bursary	St. Annes Nyamonye Girls	1240	18,000.00
Bursary	St. Barnabas Anyiko Sec	1240	3,000.00
Bursary	St. Barnabas Girls Sec	1240	24,000.00
Bursary	St. Cecilia Girls High	1240	10,000.00
Bursary	St. Clares Maragoli Girls	1240	12,000.00
Bursary	St. Francis Rangala Girls	1240	76,000.00
Bursary	St. Gabriels Seminary	1240	6,000.00
Bursary	St. Marks Kagilo Sec	1240	44,000.00
Bursary	St. Marys Lwak Girls	1240	48,000.00
Bursary	St. Marys Mumias Girls	1240	30,000.00
Bursary	St. Marys Nyamarimba	1240	8,000.00
Bursary	St. Marys School Yala	1240	80,000.00
Bursary	St. Pauls Siriwo Secondary School	1440	3,000.00
Bursary	St. Paul Sigomere	1440	5,000.00
Bursary	St. Sylvester Girls Madiany'	1440	10,000.00
Bursary	St. Stephens Aluor Girls	1440	3,000.00
Bursary	St. Stephens Mulwanda Sec	1440	3,000.00
Bursary	Ulafu Sec	1440	3,000.00
Bursary	Ugenya High School	1440	10,000.00
Bursary	Ulumbi Secondary School	1440	61,000.00
Bursary	Uranga Sec School	1440	56,000.00
Bursary	Usenge High School	1440	24,000.00
Bursary	Wagwer Sec School	1440	34,000.00
Bursary	Wambasa Girls Sec	1440	6,000.00
Bursary	Wire Sec	1440	6,000.00
Bursary	Yala Township Sec School	1440	22,000.00
Bursary	Kenya High School	1440	20,000.00
Bursary	Vision High School	1440	10,000.00
Bursary	Josana Academy	1440	20,000.00
Bursary	Golden Elite	1440	20,000.00
Bursary	Nyamira Girls High	1440	60,000.00

Bursary	Kisumu Girls High	1440	20,000.00
Bursary	Matongo High School	1440	9,000.00
Bursary	Maliera Boys Sec School	1440	10,000.00
Bursary	Nyawara Girls Sec	1440	10,000.00
Bursary	Nyagondo Secondary School	1440	10,000.00
Bursary	Nyawara Sec Sch	1257	132,000.00
Bursary	Memba Sec	1257	30,000.00
Bursary	Memba Sec	1257	30,000.00
Bursary	Arch. Bishop Okoth Miranga	1257	6,000.00
Bursary	Uranga Sec School	1257	8,000.00
Bursary	Uranga Sec School	1257	3,000.00
Bursary	Bishop Abiero S. Moyo	1257	6,000.00
Bursary	Luanda Dudi Sec School	1257	6,000.00
Bursary	St. Mathew Sironyo	1257	5,000.00
Bursary	Puma Sec School	1257	3,000.00
Bursary	St. Oda Sec School	1257	5,000.00
Bursary	Yala Township Sec School	1257	6,000.00
Bursary	Ukwala High Shool	1257	3,000.00
Bursary	Ukwala High Shool	1257	3,000.00
Bursary	Ramba Boys High	1257	10,000.00
Bursary	Apuoyo Secondary	3659	20,000.00
Bursary	St. Mary's School Yala	1267	20,000.00
Bursary	St. Joseph Rapogi	1267	10,000.00
Bursary	Kisumu Day High School	1267	15,000.00
Bursary	Kisumu Boys	1267	5,000.00
Bursary	Ndori Sec School	1267	20,000.00
Bursary	Nyalunya Mixed Sec	1267	5,000.00
Bursary	Aluor Girls	1267	10,000.00
Bursary	Ulumbi Mixed Sec	1267	10,000.00
Bursary	Rae Girls	1267	10,000.00
Bursary	Rangala Girls	1267	6,000.00
Bursary	Maliera Boys Sec School	1267	6,000.00
Bursary	St. Mary's Girls Webuye	1267	10,000.00
Bursary	St. Mary's Girls Lwak	1267	10,000.00
Bursary	Nyagondo Secondary School	1268	10,000.00
Bursary	Chianda High School	1268	10,000.00
Bursary	Humwend Sec	1268	5,000.00
Bursary	Bar Kanyango Sec	1268	10,000.00
Bursary	Nyawara Girls Sec	1268	10,000.00
Bursary	Ahero Girls	1268	10,000.00
Bursary	Mutumbu Girls	1268	5,000.00
Bursary	Ramba Boys High	1268	5,000.00
Bursary	Fr. Tilel Sec	1268	5,000.00

Bursary	Sirembe Sec	1268	12,000.00
Bursary	Aluor Girls	1268	10,000.00
Bursary	Nyagondo Secondary School	1268	10,000.00
Bursary	Ulumbi Secondary School	1268	10,000.00
Bursary	Moi Tea Girls High	3566	8,000.00
Bursary	Ulumbi Secondary School	4409	10,000.00
Bursary	Ngiya Girls High	1271	20,000.00
Bursary	Sawagongo High	1271	20,000.00
Bursary	Maliera Boys Sec School	1271	8,000.00
Bursary	Sawagongo High	1271	20,000.00
Bursary	St.Clares Maragoli	1271	8,000.00
Bursary	Mbale Boys High	1271	8,000.00
Bursary	Argwings Kodhek	1271	15,000.00
Bursary	Sagam Mixed	1271	15,000.00
Bursary	Ambira High School	1271	8,000.00
Bursary	Nyamira Girls High	1271	30,000.00
Bursary	Kaveye Girls	1271	8,000.00
Bursary	Rangala Boys Sec	1271	8,000.00
Bursary	Nyawara Girls Sec	1271	10,000.00
Bursary	Bishop Okoth Mbaga	1283	6,000.00
Bursary	St. Pauls Jina Sec	1283	5,000.00
Bursary	Aluor Girls	1283	10,000.00
Bursary	Barding Secondary School	1283	8,000.00
Bursary	Sega Girls	1283	6,000.00
Bursary	Nyawara Girls Sec	1283	6,000.00
Bursary	Nyawara Girls Sec	1283	10,000.00
Bursary	Rae Girls	1283	10,000.00
Bursary	Ambira High School	1283	12,000.00
Bursary	Nyang'oma Sec	1283	8,000.00
Bursary	Sirembe Sec	1283	18,000.00
Bursary	Uranga Sec School	1283	20,000.00
Bursary	St. Marys Lwak Girls	1283	8,000.00
Bursary	St. Barnabas Girls Sec	1283	6,000.00
Bursary	Nyagondo Secondary School	1283	6,000.00
Bursary	Nyagondo Secondary School	1283	6,000.00
Bursary	Ukwala High Shool	1283	6,000.00
Bursary	Isiandumba Sec	1283	8,000.00
Bursary	Onjiko High	1283	6,000.00
Bursary	Yala Township Sec School	1283	5,000.00
Bursary	Butere Girls High	1283	8,000.00
Bursary	Memba Sec	1283	75,000.00
Bursary	B.A Ohanga Secondary School	1283	10,000.00
Bursary	St. Marys Sacred	1283	20,000.00

Bursary	Argwings Kodhek	1283	10,000.00
Bursary	Sawagongo High	1283	10,000.00
Bursary	Segere Sec	1283	20,000.00
Bursary	Memba Sec	1283	75,000.00
Bursary	Memba Sec	1283	75,000.00
Bursary	Memba Sec	1283	25,000.00
Bursary	St.Peters Wagai Sec	1283	20,000.00
Bursary	Lihanda Sec School	1283	10,000.00
Bursary	Lihanda Sec School	1283	10,000.00
Bursary	Makongeni	1283	3,000.00
Bursary	Inungo Mixed Sec	1283	3,000.00
Bursary	Ramba Boys High	1283	10,000.00
Bursary	Agai Mixed	1283	6,000.00
Bursary	Josana Academy	1283	10,000.00
Bursary	Golden Elite	1283	10,000.00
Bursary	St Mary School Yala	1283	250,000.00
Bursary	Nyawara Girls Secondary	1283	120,000.00
Bursary	Ulumbi Secondary School	1283	130,000.00
Bursary	Ngiya Girls High	1283	250,000.00
Bursary	St Francis Rangala	1283	150,000.00
Bursary	Nyamira Girls High	1283	280,000.00
Bursary	Kaudha Sec	1283	120,000.00
Bursary	Nyabeda Sec School	1283	152,000.00
Bursary	Sagam Mixed	1283	148,000.00
Bursary	St Pauls Jina Secondary	1283	256,000.00
Bursary	Friends School Kamusinga	1283	44,000.00
Bursary	Ulumbi Secondary School	1283	254,000.00
Bursary	St Cecilia Aluor Girls	1283	226,000.00
Bursary	Barding Boys	1283	220,000.00
Bursary	St. Martin Deporres Spec	1196	8,000
Bursary	Rware High School	3827	20,000.00
Bursary	Adwong Monge Sec School	1196	3,000.00
Bursary	Alliance High School	1196	15,000
Bursary	Alliance Girls High School	1196	10,000
Bursary	Chulaimbo Sec School	1196	80,000
Bursary	Mutumbu Girls Sec	1196	120,000
Bursary	Maseno School	1196	15,000
Bursary	Maliera Sec School	1196	5,000
Bursary	St. Marys Yala Secondary School	1196	10,000
Bursary	Rangala Girls Sec School	1155	10,000
Bursary	Ndori Mixed Sec School	1106	20,000
Bursary	Ludha Mixed Sec School	1155	10,000
Bursary	Sirembe Secondary School	1196	4,000

Bursary	Nyamira Girls Sec	1196	6,000
Bursary	Manga Sec School	1196	5,000
Bursary	Sawagongo High School	1240	6,000
Bursary	St Marks Kagilo Msecondary School	1240	8,000
Bursary	Bishop Okoth Mbaga Girls	1240	8,000
Bursary	Aic Osiri Sec School	1268	76,000
Bursary	Achengo Girls Sec School	1268	42,000
Bursary	Ack St Peter Wagai Sec School	1268	6,000
Bursary	Agoro Oyombe Sec School	1268	10,000
Bursary	Agoro Sare Sec School	1271	8,000
Bursary	Ahero Girls Sec School	1271	15,000
Bursary	Akoko Sec School	1271	5,000
Bursary	Alliance Girls High School	1271	8,000
Bursary	St. Cecilia Sec School	1283	20,000
Bursary	Hawinga Girls Sec School	1283	20,000
	Total		**20,245,000.00**

2. BURSARY-TERTIARY INSTITUTIONS

Bursary	**Tertiary**	**Voucher No**	**Amount**
Bursary	Academy Of Graphics	1106	10,000
Bursary	African Institute Of Research	1106	18,000
Bursary	African Nazarene University	1106	8,000
Bursary	Alpha Comm.Institute	1106	25,000
Bursary	Amani Institute Of Proff .Councelling	1106	8,000
Bursary	Asumbi TTC	1106	80,000
Bursary	Bandari College	1106	5,000
Bursary	Bondo TTC.	1106	96,000
Bursary	Bugema University	1106	15,000
Bursary	Bukura Agric College	1106	24,000
Bursary	Busia TTC	1106	16,000
Bursary	Catholic University Of EA	1106	8,000
Bursary	Chuka University	1106	40,000
Bursary	College Of Human Res.Mgt.	1106	8,000
Bursary	Cooperative University College	1106	24,000
Bursary	Daystar University	1106	16,000
Bursary	Dedan Kimathi University	1106	8,000
Bursary	Egerton University	1106	160,000
Bursary	Egerton University Nakuru	1106	8,000
Bursary	Egoji Teachers College	1106	24,000
Bursary	Embu University	1106	8,000
Bursary	Evegi TTC	1106	40,000
Bursary	Friends College Kaimosi	1106	10,000
Bursary	Great Lakes University	1106	40,000

Bursary	Greastsa University	1106	32,000
Bursary	Institute Of Advance Technology	1106	5,000
Bursary	International TTC	1106	5,000
Bursary	Jans Teachers College	1106	5,000
Bursary	Jaramogi Oginga Odinga	1106	276,000
Bursary	J.K.U.A.T	1106	198,000
Bursary	J.K.U.A.T-Mombasa	1106	8,000
Bursary	Kaanan Inter-College	1106	10,000
Bursary	Kabete T.T.I	1106	20,000
Bursary	Kaimosi T.T.C	1106	48,000
Bursary	Kamagambo Adv. College	1106	32,000
Bursary	Kampala University	1106	8,000
Bursary	Kamwenje T.T.C	1106	8,000
Bursary	Karatina University	1106	16,000
Bursary	K.C.A University	1106	8,000
Bursary	K.C.A University Kisumu Campus	1106	24,000
Bursary	Kenya Institute Of Highways	1106	44,000
Bursary	Kenya Institute Of Public Health	1106	8,000
Bursary	Kenya Institue Of Management	1106	8,000
Bursary	Kenya Institute Of Mass Communication	1106	8,000
Bursary	Kmtc	1106	8,000
Bursary	Kenya Methodist University	1106	8,000
Bursary	Kenya Utalli College	1106	16,000
Bursary	Kenya Power Train School	1106	8,000
Bursary	Kenya Water Institute	1106	8,000
Bursary	Kenya Water University	1106	344,000
Bursary	Kenyatta University Mombasa	1106	8,000
Bursary	Kericho T.T College	1106	8,000
Bursary	Kibabii Dp TTC	1106	40,000
Bursary	Kibabii University College	1106	64,000
Bursary	Kirinyaga University College	1106	8,000
Bursary	Kisendo Youth Polytechnic	1106	153,000
Bursary	Kisii University	1106	138,000
Bursary	Kisiwa Technical Insitute	1106	8,000
Bursary	Kisumu Dicece	1106	5,000
Bursary	Kisumu Poly	1106	184,000
Bursary	Kitui T.T. C	1106	24,000
Bursary	Kmtc Lake Victoria	1106	8,000
Bursary	K.M.T.C	1106	8,000
Bursary	Kmtc Nyamira	1106	38,000
Bursary	Kmtc Bondo	1106	24,000
Bursary	Kmtc Eldoret	1106	18,000
Bursary	Kmtc Embu	1106	16,000
Bursary	Kabarnet Campus	1106	16,000
Bursary	Kmtc Kapkatet	1106	8,000

Bursary	Kmtc Kisumu	1106	16,000
Bursary	Kmtc Kitale	1106	8,000
Bursary	Kmtc Kitui	1106	8,000
Bursary	Kmtc Lodwar	1106	8,000
Bursary	Kmtc Machakos	1106	8,000
Bursary	Kmtc Manza	1106	16,000
Bursary	Kmtc Mathare	1106	8,000
Bursary	Kmtc Meru	1106	8,000
Bursary	Kmtc Migori	1106	8,000
Bursary	Kmtc Mombasa	1106	8,000
Bursary	Kmtc Muranga	1106	16,000
Bursary	Kmtc Nairobi	1106	40,000
Bursary	Kmtc Nyamira	1106	24,000
Bursary	Kmtc Nyeri	1106	16,000
Bursary	Kmtc Thika	1106	8,000
Bursary	Kmtc Siaya	1106	72,000
Bursary	Kmtc Rera	1106	8,000
Bursary	Laikipia University	1106	112,000
Bursary	Lanet TTC	1106	5,000
Bursary	Maasai Mara University	1106	48,000
Bursary	Machakos University College	1106	48,000
Bursary	Malunga Youth Ploytechnic	1106	90,000
Bursary	Maseno School	1106	8,000
Bursary	Maseno University	1106	520,000
Bursary	Maseno University Kisumu	1106	8,000
Bursary	Maseno University Siaya	1106	8,000
Bursary	Maseno Youth Poly	1106	26,000
Bursary	Masinde Muliro University	1106	128,000
Bursary	Meru Teachers College	1106	8,000
Bursary	Meru University Of Science And Technology	1106	66,000
Bursary	Meru Dicece College	1106	5,000
Bursary	Migori TTC	1106	32,000
Bursary	Mudhine Youth Poly	1106	81,000
Bursary	Moi TTC Baringo	1106	32,000
Bursary	Moi University	1106	272,000
Bursary	Moi University Kitale	1106	16,000
Bursary	Moi University Annex	1106	8,000
Bursary	Moi University	1106	20,000
Bursary	Moi University Odera Kango	1106	262,000
Bursary	Mombasa Tt Institute	1106	10,000
Bursary	Monao Education Center	1106	5,000
Bursary	Mount Kenya University	1106	82,000
Bursary	Multimedia University	1106	24,000
Bursary	Mount Kenya University Kakamega	1106	16,000
Bursary	Mount Kenya University Kisumu	1106	48,000

Bursary	Mosoriot Teachers College	1106	16,000
Bursary	Mt. Kenya University Nairobi	1106	8,000
Bursary	Mt. Kenya University Nakuru	1106	8,000
Bursary	Mt. Kenya University Thika	1106	26,000
Bursary	Muranga TTC	1106	40,000
Bursary	Nabongo TTC	1106	8,000
Bursary	Nairobi Aviation College	1106	5,000
Bursary	Nairobi Institution Of Business Studies	1106	15,000
Bursary	Nairobi Technical Training Institution	1106	10,000
Bursary	Siaya TTC ECD	1106	25,000
Bursary	Nakuru TTC	1106	5,000
Bursary	Narok TTC	1106	16,000
Bursary	Ndere Youth Poly	1106	45,000
Bursary	Nyando ECDE TTC	1106	5,000
Bursary	Nyanza Christian TTC	1106	35,000
Bursary	Outspan Medical College	1106	5,000
Bursary	Principal Sec Min Of Lands Housing	1106	10,000
Bursary	Pwani University	1106	72,000
Bursary	Railways Training Institute	1106	10,000
Bursary	Ramogi Instituteof Advanced Tech	1106	65,000
Bursary	Riera Joy Education	1106	8,000
Bursary	Riftvalley Institution Of Science And Technology	1106	10,000
Bursary	Rongo University College	1106	120,000
Bursary	Shangtao Medical College	1106	8,000
Bursary	Shanzu TTC	1106	8,000
Bursary	Siaya Institute Of Technology	1106	90,000
Bursary	Sigalagala Poly	1106	10,000
Bursary	South Eastern Kenya University	1106	32,000
Bursary	St. Joseph Mtc Nyabondo	1106	24,000
Bursary	St. Marys TTC	1106	8,000
Bursary	St.Anthony Institute Of Tech.	1106	10,000
Bursary	St.Elizabeth School Of Nursing Mukumu	1106	32,000
Bursary	St.Joseph Nyabondo Mt	1106	8,000
Bursary	St Joseph TTC Vihiga	1106	15,000
Bursary	St. Joseph Technical Institute For The Deaf	1106	8,000
Bursary	St. Pauls University Nairobi Campus	1106	8,000
Bursary	St Pauls TTC Nyahururu	1106	8,000
Bursary	St. Paul University	1106	8,000
Bursary	Strathmore University College	1106	8,000
Bursary	Taita Taveta University College	1106	24,000
Bursary	Technical University Of Kenya	1106	32,000
Bursary	Technical University Of Mombasa	1106	24,000
Bursary	Catholic University Of Ea	1106	56,000
Bursary	The Eldoret National Poly	1106	5,000
Bursary	Kenya Instituteof Management	1106	5,000

Bursary	Technical University Of Kenya	1106	80,000
Bursary	Thika School Of Medical And Health Sciences	1106	8,000
Bursary	Thika Training Institution	1106	5,000
Bursary	Thogoto TTC	1106	16,000
Bursary	Ugenya Teachers College	1106	98,000
Bursary	Ulumbi ECDE	1106	99,000
Bursary	University Of Eldoret	1106	128,000
Bursary	University Of Kabianga	1106	64,000
Bursary	University Of Nairobi	1106	312,000
Bursary	University Of Nairobi	1106	30,000
Bursary	University Of Nairobi Kisumu	1106	40,000
Bursary	University Of Nairobi Lower Kabete	1106	8,000
Bursary	Uzima Univerfsity College	1106	16,000
Bursary	Vihiga TTC	1106	48,000
Bursary	Vihomi Instituteof Laboratory	1106	5,000
Bursary	Vision Stars Training Institute	1106	10,000
Bursary	Shagtao Media College	4240	8,000
Bursary	Kmtc Portreiz	1144	8,000
Bursary	Jaramogi Oginga Odinga	3271	20,000
Bursary	University Of Nairobi	3304	10,000
Bursary	M.A Education Centre	1395	10,000
Bursary	St. Alloys Mayenya Sec	3745	10,000
Bursary	Alpha Instituteof Accounting	3325	10,000
Bursary	Pwani University	1144	8,000
Bursary	Kisii University	1144	138,000
Bursary	Mt. Kenya University	4217	8,000
Bursary	Migori TTC	1144	215,988
Bursary	Jaramogi Oginga Odinga University	1144	90,000
Bursary	Kmtc Rera Campus	1144	51,000
Bursary	University Of Eldoret	1144	40,000
Bursary	Ulumbi ECDE	1144	10,000
Bursary	Unity Training Institute	1144	20,000
Bursary	Sinyolo ECD	1151	300,000
Bursary	Usuha ECD	1152	200,000
Bursary	Kmtc Bondo	1155	10,000
Bursary	Kisumu Polytechnic	1155	10,000
Bursary	Jaramogi Oginga Odinga University	1155	30,000
Bursary	Kmtc Siaya	1155	10,000
Bursary	Maseno University	1155	20,000
Bursary	Kmtc Rera Campus	1155	40,000
Bursary	Kenyatta University	1155	20,000
Bursary	Wilcos Education Centre	1155	5,000
Bursary	Chuka University	1155	10,000
Bursary	Cooperative University College	1155	10,000
Bursary	Moi University	1155	10,000

Bursary	Machakos TTC	1155	10,000
Bursary	University Of Eldoret	1155	40,000
Bursary	Kenya Insititute Of Survey	1155	10,000
Bursary	Kmtc Rera Campus	1155	10,000
Bursary	Centre For Training &Dev	1155	15,000
Bursary	Unity Training Institute	1155	10,000
Bursary	Ulumbi ECDE	1155	10,000
Bursary	Masinde Muliro University	1155	10,000
Bursary	Pwani University	1155	10,000
Bursary	Jaramogi Oginga Odinga University	1155	30,000
Bursary	Moi Tea Girls	1155	20,000
Bursary	Ruthimitu Sec School	1155	10,000
Bursary	Jaramogi Oginga Odinga	4235	10,000
Bursary	Jomo Kenyatta University	4117	24,000
Bursary	Cooperative University College	1155	10,000
Bursary	Jaramogi Oginga Odinga	1155	10,000
Bursary	Jomo Kenyatta University	1155	14,000
Bursary	Kenyatta University	1155	10,000
Bursary	Upbeat Technology	1168	91,907
Bursary	Pawa ECD	1169	126,900
Bursary	Kmtc Rera Campus	1189	10,000
Bursary	Jaepesha Councelling Services	1196	20,000
Bursary	Mt. Kenya University	4217	8,000
Bursary	Mt. Kenya University	4178	8,000
Bursary	Kenyatta University	1200	50,000
Bursary	Sawagongo High	1200	20,000
Bursary	University Of Eldoret	1200	30,000
Bursary	Uniited State Int. University	1200	20,000
Bursary	Maseno Youth Poly	1200	10,000
Bursary	Jkuat	1200	20,000
Bursary	Moi University	1200	10,000
Bursary	Machakos TTC	1200	30,000
Bursary	Kaimosi TTC	1200	35,000
Bursary	Vihiga TTC	1200	20,000
Bursary	Ugenya TTC	1200	20,000
Bursary	Kenya School Of Law	1200	30,000
Bursary	Mt. Kenya University	1200	20,000
Bursary	Utalii College	1200	10,000
Bursary	Kmtc	1200	10,000
Bursary	Masinde Muliro University	1200	10,000
Bursary	Pwani University	1200	10,000
Bursary	Maseno University	1200	80,000
Bursary	Mutumbu Girls	1201	20,000
Bursary	Maseno Vocational Training Institute	4224	10,000
Bursary	Mt. Kenya University	4218	8,000

Bursary	Ma. Educ. Centre	3739	10,000
Bursary	Maseno Vocational Training Institute	4255	8,000
Bursary	Jaramogi Oginga Odinga	4158	10,000
Bursary	Kenyatta University	4008 & 4021	9,000
Bursary	Kmtc Rera	3828	10,000
Bursary	Jkuat	1196	30,000
Bursary	Egerton University	120	30,000
Bursary	Jaramogi Oginga Odinga	120	30,000
Bursary	University Of Nairobi	1214	20,000
Bursary	Kenyatta University	1214	20,000
Bursary	Ramogi Achieng' Oneko	48012	3,000
Bursary	Ngere Youth Poly	1214	10,000
Bursary	Bondo TTC	1214	85,444
Bursary	Unity Training Institute	1214	10,000
Bursary	Unity Training Institute	1214	10,000
Bursary	Aberdare TTC	1254	12,000
Bursary	African Institute Of Research Dev.	1254	16,000
Bursary	African Nazarene University	1254	6,000
Bursary	Alpha Commercial Institute.	1254	40,000
Bursary	Amani Councelling Institute	1254	8,000
Bursary	Asumbi TTC.	1254	54,000
Bursary	Baby Shine ECD College	1254	45,000
Bursary	Bandario College	1254	6,000
Bursary	Bishop Okullo College	1254	10,000
Bursary	Bondo Education Centre	1254	10,000
Bursary	Bondo TTC	1254	60,000
Bursary	Bondo TTI	1254	5,000
Bursary	Bugema University	1254	6,000
Bursary	Bukura Agriculture College	1254	24,000
Bursary	Busia Teachers College	1254	6,000
Bursary	Catholic University Of Ea	1254	6,000
Bursary	Chuka University	1254	60,000
Bursary	College Of Human Resource Management	1254	6,000
Bursary	Cooperative University College	1254	6,000
Bursary	Crownways Institution	1254	5,000
Bursary	Daystar University	1254	6,000
Bursary	Dedan Kimathi University	1254	18,000
Bursary	Dominion Farms Agriculture College	1254	5,000
Bursary	Egerton University	1254	180,000
Bursary	Egoji TTC	1254	6,000
Bursary	Eldoret TTI	1254	20,000
Bursary	Embu University College	1254	18,000
Bursary	Eregi TTC	1254	38,000
Bursary	Great Lakes University Of Kisumu	1254	78,000
Bursary	Institute Of Advance Technology	1254	5,000

Bursary	Institute Of Proffesional Councell	1254	5,000
Bursary	Interlife School Of Research Dev.	1254	10,000
Bursary	International Teaching And Training College	1254	5,000
Bursary	Iregi TTC	1254	6,000
Bursary	Jaramogi Oginga Odinga University	1254	354,000
Bursary	Jomo Kenyatta University Of Agriculture And Technology	1254	216,000
Bursary	Kagumo TTC	1254	6,000
Bursary	Kenya Institute Of Management	1254	6,000
Bursary	K.M.T.C	1254	12,000
Bursary	Kaanan International College	1254	10,000
Bursary	Kabarak University	1254	12,000
Bursary	Kaimosi TTC	1254	42,000
Bursary	Kamagambo Adventist College	1254	18,000
Bursary	Karatina University	1254	24,000
Bursary	Katito Youth Polytechnic	1254	5,000
Bursary	Kenya College Of Acc. University	1254	90,000
Bursary	Kenya College Of Acc. University	1254	5,000
Bursary	Kendu Adventist School Of Med.	1254	10,000
Bursary	Kenya Coast National Polytechnic	1254	6,000
Bursary	Kenya Institute Of Management	1254	20,000
Bursary	Kenya Institute Of Highways And Building	1254	12,000
Bursary	Kenya Institute Of Spec. Educ	1254	6,000
Bursary	Kenya Institue Of Survey And Mapping	1254	6,000
Bursary	Kenya Methodist University	1254	6,000
Bursary	Kenya Power Training School	1254	6,000
Bursary	Kenya School Of Law	1254	12,000
Bursary	Kenya Tech. Training Coll	1254	30,000
Bursary	Kenya Utalii College	1254	6,000
Bursary	Kenya Water Institute	1254	6,000
Bursary	Kenyatta University	1254	468,000
Bursary	Kericho TTC	1254	12,000
Bursary	Jkuat	1253	365,081
Bursary	Comm Of Vat	1253	19,913
Bursary	Kibabi Diploma TTC	1254	36,000
Bursary	Kibondeni College	1254	62,000
Bursary	Kirinyaga University College	1254	5,000
Bursary	Kisendo Youth Polytechnic	1254	6,000
Bursary	Kisii Unuversity	1254	117,000
Bursary	Kisumu Dicece	1254	224,000
Bursary	Kitui TTC	1254	45,000
Bursary	Kenya Medical Trainig College	1254	18,000
Bursary	Kmtc	1254	6,000
Bursary	Kmtc	1254	6,000
Bursary	Kmtc Kabarnet	1254	12,000
Bursary	Kmtc Kakamega	1254	6,000

Bursary	Kmtc Karen	1254	12,000
Bursary	Kmtc Kisumu	1254	45,000
Bursary	Kmtc Kitui Campus	1254	6,000
Bursary	Kmtc Machakos	1254	6,000
Bursary	Kmtc Manza	1254	6,000
Bursary	Kmtc Mathare Campus	1254	6,000
Bursary	Kmtc Meru	1254	12,000
Bursary	Kmtc Nairobi	1254	6,000
Bursary	Kmtc Nakuru	1254	6,000
Bursary	Kmtc Nyamira	1254	40,000
Bursary	Kmtc Nyandarua	1254	12,000
Bursary	Kmtc Nyeri	1254	6,000
Bursary	Kmtc Rera	1254	520,400
Bursary	Kmtc Siaya	1254	60,000
Bursary	Kmtc Rera	1254	6,000
Bursary	Kmtc Nakuru	1254	6,000
Bursary	Kmtc St. Joseph Nabondo	1254	12,000
Bursary	Kmtc Thika Campus	1254	6,000
Bursary	Kmtc Mombasa Campus	1254	6,000
Bursary	Kmtc Eldoret	1254	6,000
Bursary	Kobudho Education Centre	1254	5,000
Bursary	Kombewa ECD TTC	1254	5,000
Bursary	Laikipia University	1254	90,000
Bursary	Lake View College	1254	10,000
Bursary	Lanet TTC	1254	18,000
Bursary	Moi University	1254	404,000
Bursary	Maasai Mara University	1254	48,000
Bursary	Machakos TTC	1254	12,000
Bursary	Machokos Univ. Coll	1254	54,000
Bursary	Mago Youth Polytech.	1254	3,000
Bursary	Malunga Youth Poly	1254	90,000
Bursary	Mary's TTC	1254	12,000
Bursary	Maseno School Of Nursing	1254	6,000
Bursary	Maseno University	1254	558,000
Bursary	Maseno Univ. Siaya Campus	1254	6,000
Bursary	Maseno Univ. City Campus	1254	6,000
Bursary	Maseno Vocational Training Institute	1254	30,000
Bursary	Masinde Muliro University	1254	234,000
Bursary	Meru TTC	1254	6,000
Bursary	Meru University Of Science And Technology	1254	64,000
Bursary	Migori Teachers Coll.	1254	12,000
Bursary	Mikindani Islamic ECD College	1254	5,000
Bursary	Mindine Youth Polytechic	1254	60,000
Bursary	Moi TTC- Baringo	1254	6,000
Bursary	Monao Education Centre	1254	15,000

Bursary	Mosoriot TTC	1254	6,000
Bursary	Mt. Kenya University	1254	162,000
Bursary	Multi Media University Of Kenya	1254	24,000
Bursary	Muranga Univeristy College	1254	12,000
Bursary	Nabongo TTC	1254	12,000
Bursary	Nairobi Aviation College	1254	70,000
Bursary	Nairobi TTI	1254	30,000
Bursary	Nakuru TTC	1254	6,000
Bursary	Jaepesha Councelling Services	1254	30,000
Bursary	Kenyatta University	1254	10,000
Bursary	Vihiga Dicece	1254	10,000
Bursary	Taita Taveta University College	1254	20,000
Bursary	Kisii Unuversity	1254	10,000
Bursary	Kenyatta University	1254	10,000
Bursary	Liverpool Vct Care And Treatment	1254	20,000
Bursary	Maseno University	1254	10,000
Bursary	Ndere Youth Polytechnic	1254	171,000
Bursary	Nyando ECDE TTC	1254	5,000
Bursary	Nyanza Christian TTC	1254	30,000
Bursary	Outspan Med. College	1254	5,000
Bursary	Paul Mark Training Centre	1254	10,000
Bursary	Pioneer International University	1254	10,000
Bursary	Prinsec Ministry Of Lands	1254	5,000
Bursary	Pwani University	1254	100,000
Bursary	Railways Training Institute	1254	6,000
Bursary	Ramogi Inst. Of Adv. Tech	1254	20,000
Bursary	Rara Youth Poly	1254	141,000
Bursary	Riftvalley Inst. Sc. & Tech	1254	15,000
Bursary	Rongo University College	1254	72,000
Bursary	Russia State Geology University	1254	5,000
Bursary	Sensei Inst. Of Tech	1254	10,000
Bursary	Shangtao Med. Coll.	1254	5,000
Bursary	Shanzu TTC	1254	5,000
Bursary	Siaya County Govt. ECD Coll.	1254	5,000
Bursary	Siaya ECD TTC	1254	20,000
Bursary	Siaya Instituteof Tech	1254	155,000
Bursary	Sigalagala National Poytech	1254	6,000
Bursary	Sigalagala TTI	1254	12,000
Bursary	S.O.S Technical Training Institute	1254	5,000
Bursary	South Eastern Kenya University	1254	72,000
Bursary	St. Claire Kiplong School Of Nursing	1254	6,000
Bursary	St. Paul Kibabii Dip Tr College	1254	12,000
Bursary	St. Paul University	1254	6,000
Bursary	St. Anthony Institute Of Tech	1254	6,000
Bursary	St. Elizabeth School Of Nursing	1254	12,000

Bursary	St. Nyabondo Med Coll	1254	6,000
Bursary	St Joseph TTC	1254	30,000
Bursary	St. Joseph Tech. Institute For The Blind	1254	6,000
Bursary	St. Marys TTC Nakuru	1254	6,000
Bursary	St. Michael Trinity ECD	1254	5,000
Bursary	St. Pauls University	1254	12,000
Bursary	St. Philips Theological College	1254	5,000
Bursary	Star College Of Management Studies	1254	5,000
Bursary	Strathmore University	1254	12,000
Bursary	Sunrise TTC	1254	15,000
Bursary	Taita Taveta University College	1254	18,000
Bursary	Tambach TTC	1254	6,000
Bursary	Technical Tr Institute	1254	10,000
Bursary	Technical Unv Of Kenya	1254	142,000
Bursary	Technical Unv Of Mombasa	1254	72,000
Bursary	Catholic Univ Of E Africa	1254	30,000
Bursary	The Eldoret National Poly	1254	30,000
Bursary	The Kabete National Poly	1254	12,000
Bursary	The Kisumu National Poly	1254	336,000
Bursary	Thika Sch Of Med And Health Sci	1254	12,000
Bursary	Thika Tr Inst	1254	6,000
Bursary	Thogoto TTC	1254	12,000
Bursary	Tom Mboya Labour Coll	1254	6,000
Bursary	Tracome Coll	1254	5,000
Bursary	Ugenya TTC	1254	70,000
Bursary	Ulumbi ECD Coll	1254	35,000
Bursary	Unity Training Institute	1254	10,000
Bursary	Unv Of Eldoret	1254	176,000
Bursary	Unv Of Kabianga	1254	42,000
Bursary	Unv Of Nairobi	1254	212,000
Bursary	Unv Of Nairobi	1254	6,000
Bursary	Unv Of Nairobi	1254	6,000
Bursary	Vihiga TTC	1254	48,000
Bursary	Vision Star Tr Inst	1254	15,000
Bursary	Western Instituteof Proff St	1254	20,000
Bursary	Wilcos Educ Centre	1254	5,000
Bursary	Spurs Driving School	1254	30,000
Bursary	Zeteck Unv -Main Campus	1254	10,000
Bursary	Mt. Kenya University Thika	1254	19,000
Bursary	Juniversity Of Nairobi	1254	20,000
Bursary	Kmtc Nakuru	1254	20,000
Bursary	Moi University	1254	20,000
Bursary	Sigalagala TTI	1254	12,000
Bursary	Mt. Kenya University	1254	20,000
Bursary	Kenya Institute Sec& Crim	1254	12,000

Bursary	Kisumu National Polytechnic	1254	8,000
Bursary	University Of Nairobi	1254	20,000
Bursary	Kisii Unuversity	1254	10,000
Bursary	Shangtao Med. Coll.	1254	5,000
Bursary	Kabete TTI	1268	10,000
Bursary	Eldoret National Polytechnic	1268	10,000
Bursary	Thika TTI	1268	10,000
Bursary	Moi University	1268	20,000
Bursary	Baraka Agric College	1268	10,000
Bursary	Mawego TTI	1268	5,000
Bursary	Ugenya TTC	1268	10,000
Bursary	Asumbi TTC.	1268	10,000
Bursary	Bishop Okullo College	2935	10,000
Bursary	Mt. Kenya University	1271	20,000
Bursary	Kiscen Entreprises	1273	36,770
Bursary	Siaya ECD TTC	4070	25,000
Bursary	Kenyatta University	1283	40,000
Bursary	Kenyatta University	1283	20,000
Bursary	Kisii Unuversity	1283	10,000
Bursary	Kisii Unuversity	1283	10,000
Bursary	Kmtc Rera	1283	40,000
Bursary	Maseno University	1283	19,000
Bursary	Maseno University	1283	10,000
Bursary	Jaramogi Oginga Odinga University	1283	10,000
Bursary	Maseno Youth Poly	1283	10,000
Bursary	University Of Eldoret	1283	10,000
Bursary	Wagai Driving School	1283	10,000
Bursary	Siaya ECD	1283	5,000
Bursary	Siaya ECD	1283	10,000
Bursary	Jomo Kenyatta Unv	1283	100,000
Bursary	Jaramogi Oginga Odinga	1283	10,000
Bursary	Kabete TTC	1283	10,000
Bursary	Kmtc Mathare Campus	1283	6,000
Bursary	Kmtc Nairobi	1283	6,000
Bursary	Kenya Inst Of Proff	1283	5,000
Bursary	Tracome Coll	1283	5,000
Bursary	Kisumu Dicece	1283	15,000
Bursary	Kisii Unv	1283	30,000
	Total		**18,760,403**

3. BURSARY- SPECIAL SCHOOL

Bursary	**Special School**	**Voucher No**	**Amount**
Bursary	St.Oda Aluor For The Blind	1126	200,000
Bursary	St. Oda School For The Blind	1189	50,000

Bursary	Maranda School For Mentally Handicupped	1196	5,000
Bursary	Maseno School For The Deaf	1196	25,000
Bursary	Maseno School For The Deaf	1196	5,000
Bursary	Nyang'oma School For The Deaf	1196	5,000
Bursary	St. Marys Pri School For The Deaf	1196	5,000
Bursary	Ack Ematundu Boys For The Deaf	1196	5,000
Bursary	Nina School For The Deaf	1196	20,000
Bursary	Nyangoma School For The Blind	1240	10,000
Bursary	Nyangoma School For The Deaf		8,000
Bursary	St. Oda For The Blind	1440	6,000
	Total		**344,000**

4. MARKET SHED

Market Shed	Payee	Voucher No	Amount
Market Shed	Wagai Market Service Centre	1201	340,000
	Total		**340,000**

5. ELECTRICITY

Electricity	Payee	Voucher No	Amount
Electricity	Rouzehen Investment	1299	800,000
Electricity	Rouzehen Investment	1299	800,000
Electricity	Rouzehen Investment	1299	400,000
	Total		**2,000,000**

6. SECURITY

Security	Payee	Voucher No	Amount
Security	Dcc Hall	1202	500,000
Security	Dcc Hall	1202	500,000
Security	South West Gem Chiefs Office	1205	300,000
Security	Nyabeda Ap Line	1271	300,000
Security	Maliera Ass. Chief	1186	200,000
Security	Sinaga Police Post	1303	300,000
Security	Nyawara Ap Line	1333	200,000.00
Security	Ndori Ass. Chief Office	1342	100,000
Security	South West Gem Chiefs Office	1343	500,000
	Total		**2,900,000**

7. EMERGENCY

Emergency	Payee	Voucher No	Amount
Emergency	Bar Sauri Sec	1215	1,000,000.00
Emergency	Luri Secondary	1216	1,000,000.00
Emergency	St Cecilia Aluor Sec	1217	700,000.00

Emergency	Uranga Sec	1223	800,000.00
Emergency	St. Oda Aluor	1224	200,000.00
Emergency	Masene Primary	1244	200,000.00
Emergency	Maliera Primary School	1252	250,000.00
Emergency	Comm Of Vat	1253	19,913.00
Emergency	Livieskas Ltd	1253	365,087.00
Emergency	Ndori Water Project	1262	500,000.00
Emergency	St Marys Yala	1280	1,000,000.00
Emergency	Pala Primary	1261	126,900.00
Emergency	Pala Primary	1302	73,100.00
Emergency	Nyangulu Sec	1339	985,000.00
Emergency	Doracha Enterprises	1353	948,275.00
Emergency	Comm Of Vat	1353	51,725.00
Total			**8,220,000.00**

8. ENVIRONMENT

Environment	Payee	Voucher No	Amount
Environment	Simwot Const. Co	1233	568,966
Environment	Comm Of Vat	1233	31034
	Total		**600,000**

9. SPORTS

Sport	Payee	Voucher No	Amount
Sport	Kiscen Enterprises	1257	674,130
Sport	Kiscen Enterprises	1257	36770
.	**Total**		**710,900**

1. USE OF GOODS AND SERVICES

To Whom Paid	Voucher No	Amount
Judith Ochoro	1219	26,500.00
Judith Ochoro	1226	200,000.00
Judith Ochoro	1226	200,000.00
Judith Ochoro	1226	157,000.00
Judith Ochoro	1249	233,000.00
Judith Ochoro	1235	125,000.00
Judith Ochoro	1237	200,000.00
Judith Ochoro	1237	200,000.00
Judith Ochoro	1243/1244	259,000.00
Judith Ochoro	1241/1242	261,000.00
Judith Ochoro	1282/1283	164,970.00
Judith Ochoro	1284	300,000.00
Judith Ochoro	1284	300,000.00
Judith Ochoro	1288	300,000.00
Judith Ochoro	1331	300,000.00
Judith Ochoro	1287	136,728.00
Judith Ochoro		213,000.00
Judith Ochoro	1287	200,000.00
Judith Ochoro	1281	13,000.00
Judith Ochoro		200,000.00
Judith Ochoro		100,000.00
Judith Ochoro	1372	60,600.00
Judith Ochoro	1292	200,000.00
Judith Ochoro	1292	200,000.00
Judith Ochoro	1292	200,000.00
Judith Ochoro	1292	22,500.00
Judith Ochoro		200,000.00
Judith Ochoro		200,000.00
Judith Ochoro	1305	102,000.00
Judith Ochoro	1364/1365	141,000.00
Judith Ochoro	1366	200,000.00
Judith Ochoro		136,000.00
Judith Ochoro	1368	200,000.00
Judith Ochoro	1368	200,000.00
Judith Ochoro	1370	200,000.00
Judith Ochoro	1370	200,000.00
Judith Ochoro	1241	180,000.00
Judith Ochoro	1871/1372	141,000.00
Kogero best Motors	1218	168,500.00
Kogero Motors	1229	250,000.00

Yala Filling Station	1231	200,000.00
Yala Filling Station	1298	200,000.00
Yala Filling Station	1256	200,000.00
Comm.Of Vat	1255	861
Yosuka Agencies	1255	15,789.00
Upbeat Technology	1260	91,907.00
Kplc	1346	10,000.00
Kogero Best Motors	1354	663,794.00
Comm. Of Vat	1354	29,506.00
Yala Filling Station	1356	376,000.00
Jalook Merchants	1355	47,414.00
Comm. Of Vat	1355	2,586.00
Total		**9,128,655.00**

2. COMPENSATION OF EMPLOYEES

To Whom Paid	Voucher No	Amount
Equity Bank Ltd	1210	129,660.00
Nssf	1210	8,640.00
Nhif	1210	3,900.00
Comm.Of Income Tax	1210	16,175.00
Isaac Odhiambo	1211	10,000.00
Equity Bank Ltd	1214	129,660.00
Nssf	1214	8,640.00
Nhif	1214	3,900.00
Comm.Of Income Tax	1214	16,175.00
Isaac Odhiambo	1225	10,000.00
Equity Bank Ltd	1232	129,660.00
Nssf	1232	8,640.00
Nhif	1232	3,900.00
Comm.Of Income Tax	1232	16,175.00
Isaac Odhiambo	1230	10,000.00
Isaac Odhiambo	1239	10,000.00
Equity Bank Ltd	1240	129,660.00
Nssf	1240	8,640.00
Nhif	1240	3,900.00
Comm.Of Income Tax	1240	16,175.00
Equity Bank Ltd	1254	129,660.00
Nssf	1254	8,640.00
Nhif	1254	3,900.00
Comm.Of Income Tax	1254	16,175.00
Isaac Odhiambo Ouma	1251	10,000.00

Equity Bank Ltd	1258	129,660.00
Nssf	1258	8,640.00
Nhif	1258	3,900.00
Comm.Of Income Tax	1258	16,175.00
Isaac Odhiambo Ouma	1259	10,000.00
Isaac Odhiambo Ouma	1286	10,000.00
Equity Bank Ltd	1285	129,660.00
Nssf	1285	8,640.00
Nhif	1285	3,900.00
Comm.Ofincome Tax	1285	16,175.00
Equity Bank Ltd		129,660.00
Joseph Odhiambo Uoma	1294	35,946.00
Charles Ouma Apudo	1296	17,072.00
Comm. Of Income Tax	1294/1296	22,721.00
Equity Bank Ltd	1295	129,660.00
Nssf	1295	8,640.00
Nhif	1295	3,900.00
Comm. Of Income Tax	1295	16,175.00
Equity Bank Ltd	1322	129,660.00
Nhif	1322	3,900.00
Nssf	1322	8,640.00
Comm.Of Income Tax	1322	16,175.00
Joseph Odhiambo Ouma	1329	6,062.00
Charles Apudo	1337	7,310.00
Equity Bank Ltd	1352	129,660.00
Nssf	1352	8,640.00
Nhif	1352	3,900.00
Comm.Of Income Tax	1352	16,175.00
Equity Bank Ltd	1361	129,660.00
Nssf	1361	8,640.00
Nhif	1361	3,900.00
Comm. Of Income Tax	1361	16,175.00
Equity Bank Ltd	1363	129,660.00
Nssf	1363	8,640.00
Nhif	1363	3,900.00
Comm. Of Income Tax	1363	16,175.00
Total		**2,189,271.00**

SUMMARY OF FIXED ASSETS REGISTRY

ASSET CLASS	HISTORICAL COST (KSHS) 2014/ 2015	HISTORICAL COST (KSHS) 2013/ 2014
LAND	-	-
BUILDINGS ANSD STRUCTURES	5,653,100.00	5,653,100.00
TRANSPORT EQUIPMENT	6,089,483.00	5,343,100.00
OFFICE EQUIPMENT, FURNITURE FITTINGS	255,177.00	255,177.00
ICT EQUIPMENT, SOFTWARE AND OTHER ICT ASSETS	349,500.00	349,500.00
OTHER MACHINERY AND EQUIPMENT	6,000,000.00	6,000,000.00
HERITAGE AND CULTURAL ASSETS	-	-
INTAGIBLE ASSETS	-	-
TOTAL	**18,347,260.00**	**17,600,877.00**

Prepared by.....date.....

Confirmed by.....date.....

ANNEX 5 – PROGRESS REPORTS ON FOLLOWUP OF PREVIOUS AUDIT REPORTS

The following audit issues raised by the auditor in the prior years and how we have addressed them:

REFERENCE NO. ON THE EXTERNAL AUDIT REPORT	ISSUE/ OBSERVATIONS FROM AUDITOR	MANAGEMENT COMMENTS	FOCAL POINT PERSON TO RESOLVE THE ISSUE (*NAME AND DESIGNATION*	STATUS (*RESOLVED / NOT RESOLVED)*	TIMEFRAME: (*PUT A DATE WHEN YOU EXPECT THE ISSUE TO BE RESOLVED)*
KSM-HUB/GEM-CDF/2014/2015(17)	Variance of kshs 807, 001	The variance resulted from funds received in the year 2014/2015 which were in respect of previous financial year (2013/2014)	Judith Ochoro Fund Account Manager (FAM)	Resolved	N/A
KSM-HUB/GEM-CDF/2014/2015(17)	Un-surrendered imprest amounting to kshs 1,307,000	Imprest surrendered.	Judith Ochoro (FAM)	Resolved	N/A
KSM-HUB/GEM-CDF/2014/2015(17)	Unexplained receipt amounting to kshs 111,633	Receipt related to money refunded by supplier for services not rendered.	Judith Ochoro (FAM)	Resolved	N/A
KSM-HUB/GEM-CDF/2014/2015(17)	**Other matters:** i. Under expenditure on ten items with a total of kshs. 18,284,255	All projects completed and are in use now.	Judith Ochoro (FAM)	Resolved	N/A
	ii. Non filling of expenditure returns in respect of Anyiko Police Post	The file for return submitted to NG-CDF Gem office and are ready for verification	Judith Ochoro (FAM)	Resolved	N/A
	iii. Non filing of expenditure returns in respect of Rera KMTC	Follow up on returns from PMC in progress.	Judith Ochoro (FAM)	Not resolved	15th September,2017

GEM CDFC

TRIAL BALANCE AS AT 30TH JUNE 2017

ITEMS	DR	CR
RECEIPTS		81,496,511
COMPESATION OF EMPLOYEES	2,189,271	
USE OF GOODS AND SERVICES	9,128,655	
TRANSFER TO OTHER GOVERNMENT UNITS	43,980,000	
OTHER GRANTS AND TRANSFERS	54,119,303	
BALANCE B/F	5,080,867	
BALANCE B/D		33,001,585
	114,498,096	114,498,096

JAPHETH OTIENO OKUMU
Chairman - CDFC

JUDITH OCHORO
Fund Account Manager