

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



*Paper laid
for the leader of
majority Hon
Athen Diale
on Tuesday
27/10/2015
[Signature]*

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
SOUTH MUGIRANGO CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND-SOUTH MUGIRANGO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - South Mugirango Constituency set out on pages 4 to 13, which comprise the statement of assets as at 30 June, 2014, statement of receipts and payments, statement of cash flows 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 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

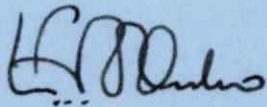
In my opinion, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund - South Mugirango Constituency as at 30 June, 2014 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and comply with the Constituency Development Fund Act, 2013.

Emphasis of Matter

I draw your attention to the following matter without qualifying my opinion

Outstanding Imprests

The cash and cash equivalents balance of Kshs.27,015,117 as at 30 June 2014 includes outstanding imprests totaling Kshs.2,790,780 which ought to have been surrendered or accounted for as of the same date. Further, the imprests were granted to one officer before accounting for earlier ones issued. The management of the CDF therefore contravened the existing regulations of issuance and accountability of imprests.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

24 September 2015



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7 AUG 2014

P.O. Box 27

CONSTITUENCIES DEVELOPMENT FUND – SOUTH MUGIRANGO

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Francis O Onyango
3.	District Accountant	Andrew Anyal

(d) Fiduciary Oversight Arrangements

CDFC as gazetted

1. ZeraOmwando
2. Johnson Morara
3. ElmeldaKausi
4. James Magero
5. BenardRagira
6. Evans M.Mogoi
7. Samson Angima
8. Ann Obutu
9. Hon.MansonNyamweya –Ex official

(e) Entity Headquarters

P.O. Box 991-Kisii
CDF Complex
Off RongoEtago Road
Nyamarambe, KENYA

(f) Entity Contacts

Telephone
E-mail: smugirangocdf@cdf.go.ke
Website:

(g) Entity Bankers

1. Cooperative Bank of Kenya
Kisii main branch
Account number 01120018205600

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the South Mugirango *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. 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 constituency; (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 constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the SOUTH MUGIRANGOCDF accepts responsibility for the Constituency'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) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the SOUTH MUGIRANGOCDF financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the South MugirangoCDF further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the South MugirangoCDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency'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 Fund Account Manager confirms that the Constituency'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 SOUTH MUGIRANGOCDF financial statements were approved and signed on _____
2014.



Zera Omwando
Chairperson- CDFC





Francis O. Onyango
Fund Account Manager

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	130,609,107	
TOTAL RECEIPTS		<u>130,609,107</u>	
PAYMENTS			
Compensation to employees	2	1,164,105	
Committee Expenses and use of goods and services	3	3,591,170	
Transfers to Other Government Units	4	36,384,829	
Other grants and transfers	5	67,518,195	
TOTAL PAYMENTS		108,658,299	
SURPLUS		21,950,808	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SOUTH MUGIRANGOCDF financial statements were approved on _____ 2014 and signed by:


Zera Omwando
Chairperson - CDFC


Francis O. Onyango
Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	7	24,224,337	
bank Account(8	2,790,780	
TOTAL FINANCIAL ASSETS		27,015,117	
 REPRESENTED BY			
Fund balance b/fwd 1st July...	9	5,064,299	
Surplus		21,950,808	
NET LIABILITIES		27,015,107	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SOUTH MUGIRANGOCDF financial statements were approved on _____ 2014 and signed by:



Zera Omwando
Chairperson - CDFC



Francis O. Onyango
Fund Account Manager

Reports and Financial Statements
For the year ended June 30, 2014


V: STATEMENT OF CASH FLOWS


	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS FROM OPERATING ACTIVITIES			
Transfers from CDF board-AIEs' Received	1	130,609,107	
TOTAL RECEIPTS		130,609,107	
PAYMENTS FOR OPERATING ACTIVITIES			
Compensation to employees	2	1,164,105	
Committee Expenses and use of goods and services	3	3,591,170	
Transfers to Other Government Units	4	36,384,829	
Other grants and transfers	5	67,518,195	(108,658,299)
Net cash flow from operating activities		21,950,808	
NET INCREASE IN CASH AND CASH EQUIVALENTS		21,950,808	
CASH AND CASH EQUIVALENTS at beginning		5,064,299	
CASH AND CASH EQUIVALENTS at end		27,015,107	

VI: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments (includes reallocations and balances b/f from previous year)	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	1,377,804	0.00	1,377,804	1,164,105	213,699	85
Committee Expenses	5,810,983	0.00	5,810,983	3,591,170	2,219,813	62
Transfers to Other Government Units	30,200,000	9,060,000	39,260,000	36,384,829	2,875,171	92
Other grants and transfers	45,675,118	822,837,559	68,512,679	67,518,195	994,482	98
TOTALS	83,063,905	31,897,559	114,961,464	111,449,078.57	3,512,385	

The South MugirangoCDF financial statements were approved on _____ 2014 and signed by:


Zera Omwando
Chairperson - CDFC


Francis O. Onyango
Fund Account Manager

VII. 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 Constituency. 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 Constituency.

b) Recognition of revenue and expenses

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

c) In-kind contributions

In-kind contributions are donations that are made to the Constituency 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 Constituency 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 imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

CONSTITUENCIES DEVELOPMENT FUND – SOUTH MUGIRANGO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or 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 Constituency at the end of the year. When the receivables or payables 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 Constituency'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 Constituency'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

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

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, 2014.

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO A.709900	2,000,000	0
	AIE NO A.711781	47,545,202	0
	AIE NO.A.735504	31,225,562	0
	AIE NO.A.735886	49,838,343	0
	TOTAL	130,609,107	0

2. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Ksh	Kshs
Basic salaries of permanent employees	906,497	
Personal allowances paid as part of salary	202,608	
Other personnel payments	55,000	
Total	1,164,105	

3. COMMITTEE EXPENSES AND ADMINISTRATION EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	1,202,457	
Committee allowances and administrative costs	2,388,713	
TOTAL	3,591,170	

CONSTITUENCIES DEVELOPMENT FUND – SOUTH MUGIRANGO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to;		
primary schools	12,500,000	
Secondary schools	17,100,000	
Tertiary institutions	6,784,829	
TOTAL	36,384,829	

5. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Ksh	2012 - 2013 Ksh
Scholarships and other educational benefits	25,310,000	
Other capital grants and transfers	42,208,195	
Total	67,518,195	

6. SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Government pension and retirement benefits		
Total		

7. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
<i>Cooperative bank of Kenya Kisii branch account no.01120018205600</i>			24,224,336.57	
Total			24,224,336.57	

CONSTITUENCIES DEVELOPMENT FUND – SOUTH MUGIRANGO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

8. IMPRESTS

Name of Officer	Amount taken	Amount surrendered	Balance
	KShs	KShs	KShs
Francis Onyango	493,000		493,000
Francis Onyango	129,000		129,000
Francis Onyango	345,000		345,000
Francis Onyango	100,200		100,200
Francis Onyango	307,000		307,000
Francis Onyango	25,000		25,000
Francis Onyango	70,000		70,000
Francis Onyango	423,000		423,000
Francis Onyango	486,580		486,580
Francis Onyango	412,000		412,000
	2,790,780	-	2,790,780

9. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	5,064,299	-
Total	5,064,299	-

CONSTITUENCIES DEVELOPMENT FUND – SOUTH MUGIRANGO CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2014

1.1 FIXED ASSETS REGISTER

NO	ITEM DESCRIPTION	REG.NO.	COST
1.	Land rover	GKA605V	4,378,363
2.	CDF Office complex		7,281,179.00
3.	Plastic chair	CDF/71101/01	300.00
4.	Plastic chair	CDF/71101/02	300.00
5.	Executive Office Table	CDF/71101/07	41,995.00
6.	Leather office chair with arms	CDFC/71101/08	29,900.00
7.	Leather office chair with arms	CDF/71101/09	29,900.00
8.	Office chair cloth with arms	CDF/71101/10	7,995.00
9.	2 Door file cabinet	CDF/71101/11	20,995.00
10.	Wooden coat Hanger	CDF/71101/12	3,195.00
11.	Glass computer table	CDF/71101/13	14,995.00
12.	Paper punch	CDF/71101/014	450.00
13.	Stapler	CDF/71101/015	350.00
14.	calculator	CDF/71101/016	750.00
15.	Desk top	CDF/71101/017	
16.	Saucer Plate	CDF/71101/018	160.00
17.	Printer	CDF/71101/019	
18.	CPU	CDF/71101/20	290.00
19.	Cups plain		
20.	Tray with Handle Plain		220.00
21.	Spoons	CDF/71101/21	60.00

ALL EDUCATION FACILITIES

NO	NAME OF PAYEE	AMOUNT
1	AYORA MIXED SECONDARY SCHOOL	700,000.00
2	GIASOBERA SECONDARY SCHOOL	600,000.00
3	KARUNGU SDA MIXED SECONDARY SCHOOL	300,000.00
4	KENUNCHI SECONDARY SCHOOL	500,000.00
5	KENUNCHI SECONDARY SCHOOL	700,000.00
6	KIABIGORIA ELCK MIXED SECONDARY SCHOOL	2,000,000.00
7	MARIWA SECONDARY SCHOOL	500,000.00
8	MARONGO SECONDARY SCHOOL	600,000.00
9	MAROO ESINDE SECONDARY SCHOOL	500,000.00
10	MOTICHO GIRLS SECONDARY SCHOOL	700,000.00
11	NDURU GIRLS HIGH SCHOOL	500,000.00
12	NYABINE DEB SECONDARY SCHOOL	300,000.00
13	NYAGICHENCHE SECONDARY SCHOOL	500,000.00
14	NYAIMERA SECONDARY SCHOOL	500,000.00
15	NYAKEMBENE SDA SECONDARY SCHOOL	900,000.00
16	NYAKEMBENE SDA SECONDARY SCHOOL	600,000.00
17	NYAKORERE PAG SECONDARY SCHOOL	600,000.00
18	NYAMONARIA DOK SECONDARY SCHOOL	500,000.00
19	NYAMUE SECONDARY SCHOOL	300,000.00
20	NYANGO SECONDARY SCHOOL	400,000.00
21	RIAGUMO MIXED SECONDARY SCHOOL	600,000.00
22	RIOSIRI MIXED SECONDARY SCHOOL	700,000.00
23	ST JOSEPH'S KIORORI SECONDARY SCHOOL	600,000.00
24	ST JOSEPH'S NYABIGENA BOYS HIGH SCHOOL	2,000,000.00
25	TABAKA HIGH SCHOOL	500,000.00
26	TABAKA TOWNSHIP MIXED SECONDARY SCHOOL	500,000.00
27	BOGISERO GETEMBE DEB PRIMARY SCHOOL	500,000.00
28	BOKIMAI SDA PRIMARY SCHOOL	300,000.00
29	BOMWARE PRIMARY SCHOOL	300,000.00
30	EBINYINYI SDA SECONDARY SCHOOL	500,000.00
31	EBURI DOK PRIMARY SCHOOL	300,000.00
32	ENSOKO DEB PRIMARY SCHOOL	300,000.00
33	ESAKA DOK PRIMARY SCHOOL	300,000.00
34	GOTICHAKI PRIMARY SCHOOL	500,000.00
35	IGARE DEB PRIMARY SCHOOL	300,000.00
36	IRINGA PRIMARY SCHOOL	300,000.00
37	KEBABE DEB PRIMARY SCHOOL	300,000.00
38	KIAGWARE SDA PRIMARY SCHOOL	300,000.00
39	KIMAI ENKORA DEB PRIMARY SCHOOL	500,000.00
40	KIOMABUNDU DEB PRIMARY SCHOOL	300,000.00
41	KIOMABUNDU PRIMARY SCHOOLL	500,000.00
42	MANYWANDA A PIMARY SCHOOL	300,000.00
43	MANYWANDA B PRIMARY SCHOOL	300,000.00
44	MESARIA DOK PRIMARY SCHOOL	300,000.00
45	MESOCHO SDA PRIMARY SCHOOL	300,000.00

46	MONIANKU ELCK PRIMARY SCHOOL	300,000.00
47	MUMA SDA PRIMARY SCHOOL	500,000.00
48	NDONYO DEB PRIMARY SCHOOL	300,000.00
49	NYABIKONDO PRIMARY SCHOOL	300,000.00
50	NYABINE DOK PRIMARY SCHOOL	300,000.00
51	NYABISASE PRIMARY SCHOOL	300,000.00
52	NYAMAGENA MABARIRI PRIMARY SCHOOL	300,000.00
53	NYAMONDO PRIMARY SCHOOL	500,000.00
54	NYANSEMBE DOK PRIMARY SCHOOL	300,000.00
55	NYASASA SDA PRIMARY SCHOOL	500,000.00
56	OMOGUMO PRIMARY SCHOOL	300,000.00
57	RANGETI MIXED SDA BOARDING PRIMARY	300,000.00
58	SAE PRIMARY SCHOOL	300,000.00
59	SARE DEB PRIMARY SCHOOL	300,000.00
60	ST MARK RITARO DOK PRIMARY SCHOOL	500,000.00
61	ST MICHAEL OMOGUMO PRIMARY SCHOOL	500,000.00
62	ITONGO YOUTH POLYTECHNIC	500,000.00
63	NYACHENGE YOUTH POLYTECHNIC	500,000.00
64	NYANGWETA UNIVERSITY (KISII UNIVERSITY)	1,995,995.00
65	NYANGWETA UNIVERSITY (KISII UNIVERSITY)	994,391.00
66	NYANGWETA UNIVERSITY (KISII UNIVERSITY)	2,000,000.00
67	NYANGWETA UNIVERSITY (KISII UNIVERSITY)	794,443.00
	TOTAL	36,384,829.00

BURSARY		
O	NAME OF PAYEE	AMOUNT
1	AFRICA INSTITUTE OF RESEARCH AND DEVELOPMENT	40,000.00
2	AFRICA NAZARENE UNIVERSITY	30,000.00
3	AFRICA NAZARENE UNIVERSITY	10,000.00
4	ANGELIC TEACHERS TRAINING COLLEGE	80,000.00
5	ANGELIC TEACHERS TRAINING COLLEGE	120,000.00
6	ASUMBI TEACHERS TRAINING COLLEGE	90,000.00
7	ASUMBI TEACHERS TRAINING COLLEGE	40,000.00
8	BEAM INTERNATIONAL TEACHERS TRAINING COLLEGE	10,000.00
9	BEAM INTERNATIONAL TEACHERS TRAINING COLLEGE	10,000.00
10	BONDO TEACHERS TRAINING COLLEGE	20,000.00
11	BONDO TEACHERS TRAINING COLLEGE	10,000.00
12	BONDO TEACHERS TRAINING COLLEGE	40,000.00
13	BRAINLAND TEACHERS TRAINING COLLEGE	10,000.00
14	BUKPEN COLLEGE OF ACCOUNTANCY & BUSINESS STUDIES	20,000.00
15	CAROL TEACHERS TRAINING COLLEGE	10,000.00
16	CHEPKOILEL UNIVERSITY	130,000.00
17	CHIEF MUSA NYANDUSI MIXED SECONDARY SCHOOL	5,000.00
18	CHUKA UNIVERSITY	100,000.00
19	CHUKA UNIVERSITY	100,000.00
20	CHUKA UNIVERSITY	10,000.00
21	CLIPS HAIR DRESSING & BEAUTY THERAPY	10,000.00
22	CLIPS HAIR DRESSING & BEAUTY THERAPY	30,000.00
23	CO-OPERATIVE COLLEGE OF KENYA	40,000.00
24	CO-OPERATIVE COLLEGE OF KENYA	90,000.00
25	CORNERSTONE TRAINING INSTITUTE	10,000.00
26	CROWNWAYS INSTITUTE	10,000.00
27	DAYSTER ECDE	10,000.00
28	DEDE GIRLS HIGH SCHOOL	5,000.00
29	DOMA ECDE	50,000.00
30	DOMMA ECDE	10,000.00
31	EAST AFRICA ECDE COLLEGE	10,000.00
32	EAST AFRICAN MEDIA INSTITUTE	10,000.00
33	EAST AFRICAN MEDIA INSTITUTE	80,000.00
34	EGERTON UNIVERSITY	10,000.00
35	EGERTON UNIVERSITY	320,000.00
36	EGERTON UNIVERSITY	20,000.00
37	EGERTON UNIVERSITY	470,000.00
38	EGERTON UNIVERSITY	20,000.00
39	EGOJI TEACHERS TRAINING COLLEGE	10,000.00
40	EGOJI TEACHERS TRAINING COLLEGE	50,000.00
41	ELDORET POLYTECHNIC	20,000.00
42	ELDORET POLYTECHNIC	40,000.00
43	ELDORET TECHNICAL TRAINING INSTITUTE	10,000.00
44	ELGONVIEW COLLEGE	110,000.00
45	ELGONVIEW COLLEGE	100,000.00

46	EMBU UNIVERSITY COLLEGE	30,000.00
47	ETAGO ELITE ECDE COLLEGE	10,000.00
48	ETAGO ELITE ECDE COLLEGE	120,000.00
49	ETAGO ELITE ECDE COLLEGE	240,000.00
50	GARISSA TEACHERS TRAINING COLLEGE	10,000.00
51	GARISSA TEACHERS TRAINING COLLEGE	50,000.00
52	GARISSA UNIVERSITY	20,000.00
53	GARLILE COLLEGE	10,000.00
54	GLORY COLLEGE OF ACCOUNTANCY	540,000.00
55	GLORY COLLEGE OF ACCOUNTANCY	440,000.00
56	GOTICHAKI SECONDARY SCHOOL	5,000.00
57	GREATLAKES UNIVERSITY	30,000.00
58	GREATLAKES UNIVERSITY	10,000.00
59	GREATLAKES UNIVERSITY	20,000.00
60	GRETSA UNIVERSITY	10,000.00
61	GUSII INSTITUTE OF TECHNOLOGY	10,000.00
62	GUSII INSTITUTE OF TECHNOLOGY	970,000.00
63	GUSII INSTITUTE OF TECHNOLOGY	400,000.00
64	GUSII INSTITUTE OF TECHNOLOGY	780,000.00
65	HIGHTECH COLLEGE OF ACOUNTANCY	10,000.00
66	IMANI MARIANIST	10,000.00
67	INDUSTRIAL VOCATIONAL & REHABILITATION CENTRE	10,000.00
68	INSTITUTE OF APPLIED TECHNOLOGY	30,000.00
69	ITIBO GIRLS HIGH SCHOOL	5,000.00
70	JARAMOGI OGINGA ODINGA UNIVERSITY	90,000.00
71	JARAMOGI OGINGA ODINGA UNIVERSITY	40,000.00
72	JOMO KENYATTA UNIVERSITY	20,000.00
73	JOMO KENYATTA UNIVERSITY	190,000.00
74	JOMO KENYATTA UNIVERSITY	220,000.00
75	JOMO KENYATTA UNIVERSITY	10,000.00
76	KABARAK UNIVERSITY	20,000.00
77	KABATE TECHNICAL TRAINING INSTITUTE	50,000.00
78	KABETE TECHNICAL TRAINING INSTITUTE	10,000.00
79	KABIANGA UNIVERSITY	120,000.00
80	KABIANGA UNIVERSITY	120,000.00
81	KAGUMO TEACHERS TRAINING COLLEGE	20,000.00
82	KAGUMO TEACHERS TRAINING COLLEGE	10,000.00
83	KAHAWA TRAINING COLLEGE	10,000.00
84	KAHAWA TRAINING COLLEGE	60,000.00
85	KAIMOSI COLLEGE OF RESEARCH AND TECHNOLOGY	10,000.00
86	KAIMOSI TEACHER STRAINING COLLEGE	20,000.00
87	KAIMOSI TEACHER TRAINING COLLEGE	50,000.00
88	KAMAGAMBO ADVENTIST COLLEGE	150,000.00
89	KAMAGAMBO ADVENTIST COLLEGE	150,000.00
90	KAMAGAMBO ADVENTIST COLLEGE	20,000.00
91	KAMWENJE TEACHERS TRAINING COLLEGE	10,000.00
92	KAMWENJE TEACHERS TRAINING COLLEGE	10,000.00

93	KARATINA UNIVERSITY	30,000.00
94	KAREN TEACHERS TRAINING COLLEGE	10,000.00
95	KCA UNIVERSITY	10,000.00
96	KCA UNIVERSITY	20,000.00
97	KCA UNIVERSITY	30,000.00
98	KEMYA MEDICAL TRAINING COLLEGE NYERI	10,000.00
99	KENDU ADVENTIST HOSPITAL	10,000.00
100	KENYA ASSOCIATION OF PROFESSIONAL COUNSELLORS	20,000.00
101	KENYA INDUSTRIAL TRAINING COLLEGE	10,000.00
102	KENYA INST OF TECHNOLOGY	20,000.00
103	KENYA INSTITUTE OF CRIMINAL JUSTICE	60,000.00
104	KENYA INSTITUTE OF HIGHWAY & BUILDING TECHNINOLOGY	20,000.00
105	KENYA INSTITUTE OF HIGHWAY & BUILDING TECHNINOLOGY	10,000.00
106	KENYA INSTITUTE OF HIGHWAY & BUILDING TECHNINOLOGY	80,000.00
107	KENYA INSTITUTE OF MANAGEMENT	50,000.00
108	KENYA INSTITUTE OF MANAGEMENT	50,000.00
109	KENYA INSTITUTE OF MANAGEMENT	10,000.00
110	KENYA INSTITUTE OF MANAGEMENT	140,000.00
111	KENYA INSTITUTE OF MANAGEMENT & TECHNOLOGY	40,000.00
112	KENYA INSTITUTE OF MANAGEMENT & TECHNOLOGY	10,000.00
113	KENYA INSTITUTE OF MASS COMMUNICATION	10,000.00
114	KENYA MEDICAL TRAINING COLLEGE SIAYA	100,000.00
115	KENYA MEDICAL TRAINING COLLEGE VIHIGA	10,000.00
116	KENYA MEDICAL TRAINING COLLEGE BUNGOMA	30,000.00
117	KENYA MEDICAL TRAINING COLLEGE BUNGOMA	10,000.00
118	KENYA MEDICAL TRAINING COLLEGE ELDORET	10,000.00
119	KENYA MEDICAL TRAINING COLLEGE EMBU	10,000.00
120	KENYA MEDICAL TRAINING COLLEGE GARISSA	10,000.00
121	KENYA MEDICAL TRAINING COLLEGE HOMABAY	10,000.00
122	KENYA MEDICAL TRAINING COLLEGE KABARNET	30,000.00
123	KENYA MEDICAL TRAINING COLLEGE KABARNET	40,000.00
124	KENYA MEDICAL TRAINING COLLEGE KAKAMEGA	10,000.00
125	KENYA MEDICAL TRAINING COLLEGE KAKAMEGA	20,000.00
126	KENYA MEDICAL TRAINING COLLEGE KAPKATET	10,000.00
127	KENYA MEDICAL TRAINING COLLEGE KAREN	30,000.00
128	KENYA MEDICAL TRAINING COLLEGE KILIFI	20,000.00
129	KENYA MEDICAL TRAINING COLLEGE KILIFI	10,000.00
130	KENYA MEDICAL TRAINING COLLEGE KILIFI	10,000.00
131	KENYA MEDICAL TRAINING COLLEGE KILIFI	30,000.00
132	KENYA MEDICAL TRAINING COLLEGE KISII	90,000.00
133	KENYA MEDICAL TRAINING COLLEGE KISII	80,000.00
134	KENYA MEDICAL TRAINING COLLEGE KISUMU	30,000.00
135	KENYA MEDICAL TRAINING COLLEGE LOITOKTOK	10,000.00
136	KENYA MEDICAL TRAINING COLLEGE MACHAKOS	10,000.00
137	KENYA MEDICAL TRAINING COLLEGE MATHARE	20,000.00
138	KENYA MEDICAL TRAINING COLLEGE MERU	40,000.00
139	KENYA MEDICAL TRAINING COLLEGE MSAMBWENI	70,000.00

140	KENYA MEDICAL TRAINING COLLEGE MSAMBWENI	10,000.00
141	KENYA MEDICAL TRAINING COLLEGE MURANGA	40,000.00
142	KENYA MEDICAL TRAINING COLLEGE NAIROBI	110,000.00
143	KENYA MEDICAL TRAINING COLLEGE NAKURU	30,000.00
144	KENYA MEDICAL TRAINING COLLEGE NAKURU	30,000.00
145	KENYA MEDICAL TRAINING COLLEGE NYAMIRA	20,000.00
146	KENYA MEDICAL TRAINING COLLEGE NYAMIRA	10,000.00
147	KENYA MEDICAL TRAINING COLLEGE NYERI	30,000.00
148	KENYA MEDICAL TRAINING COLLEGE POTREIZ	20,000.00
149	KENYA MEDICAL TRAINING COLLEGE POTREIZ	10,000.00
150	KENYA MEDICAL TRAINING COLLEGE POTREIZ	30,000.00
151	KENYA MEDICAL TRAINING COLLEGE SIAYA	60,000.00
152	KENYA MEDICAL TRAINING COLLEGE THIKA	20,000.00
153	KENYA MEDICAL TRAINING COLLEGE THIKA	10,000.00
154	KENYA MEDICAL TRAINING COLLEGE WEBUYE	10,000.00
155	KENYA MEDICAL TRAINING COLLEGE MURANGA	30,000.00
156	KENYA MEDICAL TRAINING COLLEGE KITUI	20,000.00
157	KENYA METHODIST UNIVERSITY	20,000.00
158	KENYA METHODIST UNIVERSITY	40,000.00
159	KENYA POLYTECHNIC UNIVERSITY	10,000.00
160	KENYA POLYTECHNIC UNIVERSITY	130,000.00
161	KENYA TECHNICAL TEACHERS TRAINING	10,000.00
162	KENYA TECHNICAL TEACHERS TRAINING COLLEGE	110,000.00
163	KENYA TECHNICAL TRAINING COLLEGE	10,000.00
164	KENYA TECHNICAL TRAINING INSTITUTE	10,000.00
165	KENYA TEXTILE TRAINING COLLEGE	10,000.00
166	KENYA WATER INSTITUTE NAIROBI	10,000.00
167	KENYA WATER INSTITUTE NAIROBI	110,000.00
168	KENYATTA UNIVERSITY	570,000.00
169	KENYATTA UNIVERSITY	460,000.00
170	KENYATTA UNIVERSITY	40,000.00
171	KENYATTA UNIVERSITY	50,000.00
172	KENYENYA TEACHERS TRAINING COLLEGE	10,000.00
173	KENYENYA TEACHERS TRAINING COLLEGE	120,000.00
174	KENYORO MIXED SECONDARY SCHOOL	5,000.00
175	KERERI GIRLS HIGH SCHOOL	20,000.00
176	KERICHO TEACHERS TRAINING COLLEGE	40,000.00
177	KERICHO TEACHERS TRAINING COLLEGE	20,000.00
178	KEROKA INSTITUTE OF TECHNOLOGY	10,000.00
179	KIAMBU INSTITUTE OF SCIENCE AND TECHNOLOGY	10,000.00
180	KIBABII TEACHERS TRAINING COLLEGE	10,000.00
181	KIBABII UNIVERSITY COLLEGE	50,000.00
182	KIBABII UNIVERSITY COLLEGE	10,000.00
183	KIBABII UNIVERSITY COLLEGE	70,000.00
184	KIMATHI UNIVERSITY	30,000.00
185	KIMATHI UNIVERSITY	70,000.00
186	KIMATHI UNIVERSITY	30,000.00

187	KINYANJUI TECHNICAL TRAINING INSTITUTE	10,000.00
188	KIOGE GIRLS HIGH SCHOOL	5,000.00
189	KIORORI SECONDARY SCHOOL	5,000.00
190	KIPSIGIS TEACHERS TRAINING COLLEGE	100,000.00
191	KIPSIGIS TEACHERS TRAINING COLLEGE	10,000.00
192	KISII COLLEGE OF PROFESSIONAL STUDIES	10,000.00
193	KISII COLLEGE OF ACCOUNTANCY	315,000.00
194	KISII COLLEGE OF ACCOUNTANCY	10,000.00
195	KISII COLLEGE OF ACCOUNTANCY	150,000.00
196	KISII COLLEGE OF ACCOUNTANCY	670,000.00
197	KISII COLLEGE OF PROFESSIONAL STUDIES	30,000.00
198	KISII COLLEGE OF PROFESSIONAL STUDIES	20,000.00
199	KISII DICECE	140,000.00
200	KISII DICECE	50,000.00
201	KISII EXTRA MURA -UNIVERSITY OF NAIROBI	10,000.00
202	KISII UNIVERSITY COLLEGE	90,000.00
203	KISII UNIVERSITY COLLEGE	1,910,000.00
204	KISII UNIVERSITY COLLEGE	1,480,000.00
205	KISUMU POLYTECHNIC	10,000.00
206	KISUMU POLYTECHNIC	80,000.00
207	KITALE CEDAR TRAINING INSTITUTE	10,000.00
208	KITUI TEACHERS TRAINING COLLEGE	40,000.00
209	KUJA SCHOOL FOR THE DEAF	10,000.00
210	LAIKIPIA UNIVERSITY	230,000.00
211	LAIKIPIA UNIVERSITY	70,000.00
212	LAIKIPIA UNIVERSITY	10,000.00
213	LAKE INSTITUTE OF TROPICAL MEDICINE	20,000.00
214	LANET TEACHERS TRAINING COLLEGE	10,000.00
215	LIMURU GIRLS HIGH SCHOOL	5,000.00
216	LODWAR HIGH SCHOOL	20,000.00
217	LODWAR HIGH SCHOOL	5,000.00
218	MAASAI MARA UNIVERSITY	10,000.00
219	MAASAI MARA UNIVERSITY	260,000.00
220	MAASAI MARA UNIVERSITY	20,000.00
221	MACHAKOS TEACHERS TRAINING COLLEGE	10,000.00
222	MACHAKOS TEACHERS TRAINING COLLEGE	30,000.00
223	MACHAKOS UNIVERSITY COLLEGE	10,000.00
224	MADONA ECDE	10,000.00
225	MALIERA BOYS HIGH SCHOOL	15,000.00
226	MANAGEMENT UNIVERSITY OF AFRICA	10,000.00
227	MANDERE GIRLS SECONDARY SCHOOL	5,000.00
228	MAROBA SECONDARY SCHOOL	5,000.00
229	MARONGO SECONDARY SCHOOL	10,000.00
230	MARONGO SECONDARY SCHOOL	5,000.00
231	MARONGO SECONDARY SCHOOL	5,000.00
232	MASENO UNIVERSITY	190,000.00
233	MASENO UNIVERSITY	30,000.00

234	MASENO UNIVERSITY	80,000.00
235	MASINDE MULIRO UNIVERSITY	240,000.00
236	MASINDE MULIRO UNIVERSITY	140,000.00
237	MATASIA INSTITUTE OF TECHNOLOGY	10,000.00
238	MATONGO LUTHERAN TEACHERS TRAINING COLLEGE	10,000.00
239	MATONGO SECONDARY SCHOOL	5,000.00
240	MATONGO TEACHERS TRAINING COLLEGE	10,000.00
241	MAWEGO TECHNICAL TRAINING INSTITUTE	20,000.00
242	MAWEGO TECHNICAL TRAINING INSTITUTE	10,000.00
243	MERU TEACHERS TRAINING COLLEGE	50,000.00
244	MERU TECHNICAL TRAINING INSTITUTE	20,000.00
245	MERU UNIVERSITY OF SCIENCE & TECHNOLOGY	50,000.00
246	METEMBE SDA SECONDARY SCHOOL	5,000.00
247	MIGORI DICECE	10,000.00
248	MIGORI DICECE	20,000.00
249	MIGORI TEACHERS TRAINING COLLEGE	30,000.00
250	MOI BARINGO TEACHERS TRAINING COLLEGE	30,000.00
251	MOI INSTITUTE OF TECHNOLOGY	220,000.00
252	MOI TEACHERS TRAINING COLLEGE	10,000.00
253	MOI TEACHING AND REFERRAL HOSPITAL	10,000.00
254	MOI UNIVERSITY	460,000.00
255	MOI UNIVERSITY	420,000.00
256	MOI UNIVERSITY	20,000.00
257	MOI UNIVERSITY	10,000.00
258	MOMBASA POLYTECHNIC	10,000.00
259	MOMBASA POLYTECHNIC UNIVERSITY	100,000.00
260	MOMBASA TECHNICAL TRAINING INSTITUTE	10,000.00
261	MONIANKU ECDE	10,000.00
262	MONIANKU ECDE	30,000.00
263	MONIANKU SECONDARY SCHOOL	5,000.00
264	MOSORIOT TEACHERS TRAINING COLLEGE	40,000.00
265	MSOMI TEACHERS TRAINING COLLEGE	60,000.00
266	MT KENYA UNIVERSITY	60,000.00
267	MT KENYA UNIVERSITY	30,000.00
268	MT KENYA UNIVERSITY	390,000.00
269	MT KENYA UNIVERSITY	50,000.00
270	MT KENYA UNIVERSITY	480,000.00
271	MT KENYA UNIVERSITY	10,000.00
272	MULTIMEDIA UNIVERSITY	30,000.00
273	MULTIMEDIA UNIVERSITY	30,000.00
274	MUMA SECONDARY SCHOOL	5,000.00
275	MURANGA COLLEGE OF TECHNOLOGY	10,000.00
276	MURANGA TEACHERS TRAINING COLLEGE	30,000.00
277	NAIROBI AVIATION COLLEGE	60,000.00
278	NAIROBI INSTITUTE OF TECHNOLOGY	10,000.00
279	NAKURU TEACHERS TRAINING COLLEGE	10,000.00
280	NAROK TEACHERS TRAINING COLLEGE	10,000.00

281	NAROK TEACHERS TRAINING COLLEGE	30,000.00
282	NAROK UNIVERSITY	20,000.00
283	NAROK UNIVERSITY	10,000.00
284	NDURU GIRLS HIGH SCHOOL	15,000.00
285	NGOKORO SECONDARY SCHOOL	5,000.00
286	NYABONDO MEDICAL TRAINING COLLEGE	20,000.00
287	NYAKOIBA MIXED SECONDARY SCHOOL	5,000.00
288	NYAKORERE PAG SECONDARY SCHOOL	5,000.00
289	NYAMBARIA BOYS HIGH SCHOOL	15,000.00
290	NYAMIRA DICECE	120,000.00
291	NYAMIRA DICECE	60,000.00
292	NYAMONARIA DOK SECONDARY SCHOOL	20,000.00
293	NYAMONARIA DOK SECONDARY SCHOOL	5,000.00
294	NYAMONYO SECONDARY SCHOOL	5,000.00
295	NYAMUE SECONDARY SCHOOL	5,000.00
296	NYANCHWA ADVENTIST COLLEGE	240,000.00
297	OLESSOS TECHNICAL TRAINING COLLEGE	10,000.00
298	PC KINAYNJUI TECHNICAL INSTITUTE	10,000.00
299	PENTECOSTAL BIBLE COLLEGE	10,000.00
300	PHILLIPS BUSINESS TRAINING COLLEGE	210,000.00
301	PHILLIPS BUSINESS TRAINING COLLEGE	170,000.00
302	PHILLIPS BUSINESS TRAINING COLLEGE	10,000.00
303	PHILLIPS BUSINESS TRAINING COLLEGE	30,000.00
304	PREMISE AFRICA DEVELOPMENT INSTITUTE	10,000.00
305	PRESBYTERIAN UNIVERSITY	40,000.00
306	PRESBYTERIAN UNIVERSITY	10,000.00
307	PRINCE COLLEGE OF BUSINESS STUDIES	10,000.00
308	PRINCE COLLEGE OF BUSINESS STUDIES	10,000.00
309	PWANI UNIVERSITY	90,000.00
310	RAILWAY TRAINING INSTITUTE	10,000.00
311	RAILWAY TRAINING INSTITUTE	20,000.00
312	RAILWAY TRAINING INSTITUTE	50,000.00
313	RAM SCHOOL OF NURSING	10,000.00
314	RAM SCHOOL OF NURSING	10,000.00
315	RAMOGI INSTITUTE OF TECHNOLOGY	20,000.00
316	REGIONAL GROUP COLLEGE	10,000.00
317	REGIONAL GROUP COLLEGE	10,000.00
318	REHEMA TECHNICAL TRAINING COLLEGE	10,000.00
319	RIFT VALLEY TECHNICAL TRAINING INSTITUTE	20,000.00
320	RIFT VALLEY INSTITUTE OF SCIENCE & TECHNOLOGY	10,000.00
321	RIFT VALLEY INSTITUTE OF TECHNOLOGY	10,000.00
322	RIOKINDO BOYS HIGH SCHOOL	5,000.00
323	RIOSIRI MIXED SECONDARY SCHOOL	5,000.00
324	RIOSIRI MIXED SECONDARY SCHOOL	5,000.00
325	RONGO UNIVERSITY	40,000.00
326	RONGO UNIVERSITY	250,000.00
327	RONGO UNIVERSITY	30,000.00

328	ROYAL BUSINESS SCHOOL	10,000.00
329	RWIKA TECHNICAL INSTITUTE	10,000.00
330	SANGALO INSTITUTE OF SCIENCE & TECHNOLOGY	10,000.00
331	SANGALO INSTITUTE OF SCIENCE & TECHNOLOGY	10,000.00
332	SHANZU TEACHERS TRAINING COLLEGE	20,000.00
333	SHANZU TEACHERS TRAINING COLLEGE	30,000.00
334	SIAYA INSTITUTE OF TECHNOLOGY	10,000.00
335	SIAYA INSTITUTE OF TECHNOLOGY	10,000.00
336	SIGALAGALA TECHNICAL TRAINING INSTITUTE	10,000.00
337	SOUTHERN EASTERN UNIVERSITY	60,000.00
338	ST ALPHONSE NYABINE SECONDARY SCHOOL	5,000.00
339	ST ANDREW KAGWA GIRLS HIGH SCHOOL	5,000.00
340	ST ANNS COLLEGE	10,000.00
341	ST ANNS SEGA GIRLS SECONDARY SCHOOL	5,000.00
342	ST AUSTINE EREGI TEACHERS TRAINING COLLEGE	20,000.00
343	ST AUSTINE EREGI TEACHERS TRAINING COLLEGE	30,000.00
344	ST BARNABAS GIRLS SECONDARY SCHOOL	5,000.00
345	ST CATHERINE IRANDA SECONDARY SCHOOL	5,000.00
346	ST CHARLES LWANGA ICHUNI GIRLS HIGH SCHOOL	5,000.00
347	ST ELIZABETH SCHOOL OF NURSING	10,000.00
348	ST FRANCIS RANGALA GIRLS HIGH SCHOOL	5,000.00
349	ST FRANCIS TECHNICAL TRAINING INSTITUTE OF ASUMBI	20,000.00
350	ST FRANCIS TECHNICAL TRAINING INSTITUTE OF ASUMBI	10,000.00
351	ST JOHNS KILIMAMBOGO TEACHERS TRAINING COLLEGE	20,000.00
352	ST JOHNS KILIMAMBOGO TEACHERS TRAINING COLLEGE	40,000.00
353	ST JOHNS NYAMAGWA BOYS HIGH SCHOOL	10,000.00
354	ST JOSEPH'S NYABIGENA BOYS HIGH SCHOOL	15,000.00
355	ST JOSEPHS NYABIGENA BOYS HIGH SCHOOL	35,000.00
356	ST MAGDALINE TEACHERS TRAINING COLLEGE	10,000.00
357	ST MARKS KIGARI TEACHERS TRAINING COLLEGE	40,000.00
358	ST MARYS NYABIKONDO SECONDARY SCHOOL	5,000.00
359	ST PAULS NYABURURU TEACHERS TRAINING COLLEGE	100,000.00
360	ST PAULS UNIVERSITY	20,000.00
361	ST PAULS UNIVERSITY	10,000.00
362	ST THERESAS NYANGUSU GIRLS HIGH SCHOOL	5,000.00
363	STRATHMORE UNIVERSITY	10,000.00
364	SUNRISE TEACHERS TRAINING COLLEGE	10,000.00
365	TABAKA ECDE	120,000.00
366	TABAKA ECDE	130,000.00
367	TABAKA ECDE	10,000.00
370	TABAKA MISSION HOSPITAL	10,000.00
371	TAITA TAVETA UNIVERSITY	20,000.00
372	TAMBACH TEACHERS TRAINING COLLEGE	20,000.00
373	TARANGANYA HIGH SCHOOL	5,000.00
374	TECHNICAL UNIVERSITY OF KENYA	10,000.00
375	TECHNICAL UNIVERSITY OF KENYA	140,000.00
376	TECHNICAL UNIVERSITY OF KENYA	10,000.00

378	THE CATHOLIC UNIVERSITY EAST AFRICA	10,000.00
379	THE CATHOLIC UNIVERSITY EAST AFRICA	10,000.00
380	THE KENYA POLYTECHNIC UNIVERSITY	100,000.00
381	THIKA SCHOOL OF MEDICINE & HEALTH SCINENCE	10,000.00
382	THOGOTO TEACHERS TRAINING COLLEGE	20,000.00
383	UNIVERSITY OF EAST AFRICA BARATON	20,000.00
384	UNIVERSITY OF EAST AFRICA BARATON	180,000.00
385	UNIVERSITY OF ELDORET	200,000.00
386	UNIVERSITY OF ELDORET	10,000.00
387	UNIVERSITY OF NAIROBI	10,000.00
388	UNIVERSITY OF NAIROBI	310,000.00
389	UNIVERSITY OF NAIROBI	420,000.00
390	UPRIDGE ECDE	10,000.00
391	VINE KENYA ICT CENTRE	20,000.00
392	ZETECH COLLEGE	10,000.00
	TOTAL	25,310,000.00

ROADS

NAME OF PAYEE	AMOUNT
BAOJE ENTERPRISE LTD (SUPPLY OF CULVERTS)	1,582,000.00
PETER MOGERE MOGOI (SELL OF MURRAM)	250,000.00
ARMO CONSTRUCTION LTD (AYORA PLAY GROUND)	1,700,000.00
DUNMO ENTERPRISE LTD (SUPPLY OF ASSORTED CONSTRUCTION)	519,000.00
NGISA CONSTRUCTION AND GENERAL SUPPLIES LTCD(BAMBURI C	480,000.00
FAMIKA TYRE CENTRE (SUPPLY OF GK 605 V TYRES)	198,000.00
SHAM SERVICE STATION (SUPPLY OF DIESEL	545,000.00
SHAM SERVICE STATION (SUPPLY OF DIESEL	214,000.00
SHAM SERVICE STATION (SUPPLY OF DIESEL	545,000.00
SHAM SERVICE STATION (SUPPLY OF DIESEL	545,000.00
SHAM SERVICE STATION (SUPPLY OF DIESEL	261,600.00
SHAM SERVICE STATION (SUPPLY OF DIESEL	535,000.00
SHAM SERVICE STATION (SUPPLY OF DIESEL	214,000.00
SHAM SERVICE STATION (SUPPLY OF DIESEL	545,000.00
SHAM SERVICE STATION (SUPPLY OF DIESEL	107,000.00
SHAM SERVICE STATION (SUPPLY OF DIESEL	261,600.00
FRANCIS ONYANGO (FACILITATION OF ROAD WORKS)	234,800.00
FRANCIS ONYANGO (FACILITATION OF ROAD WORKS)	73,700.00
FRANCIS ONYANGO (FACILITATION OF ROAD WORKS)	180,920.00
MECHANICAL & TRANSPORT FUND (HIRE OF EXCAVATOR)	319,600.00
PETER MOGERE MOGOI (SELL OF MURRAM)	160,000.00
MECHANICAL & TRANSPORT FUND (HIRE OF MACHINES)	1,348,300.00
FRANCIS O. ONYANGO (FACILITATION OF ROAD WORKS)	307,700.00
FRANCIS O. ONYANGO (FACILITATION OF ROAD WORKS)	258,850.00
FRANCIS O. ONYANGO (FACILITATION OF ROAD WORKS)	107,700.00
FRANCIS O. ONYANGO (FACILITATION OF ROAD WORKS)	387,346.00
CMC MOTOR GROUP LTD	190,987.00
FRANCIS O. ONYANGO (FACILITATION OF ROAD WORKS)	258,850.00
SARMAN GROUP COMPANY LTD	12,820.00
MECHANICAL & TRANSPORT FUND	3,286,700.00
FRANCIS O. ONYANGO (FACILITATION OF ROAD WORKS)	63,600.00
FRANCIS O. ONYANGO (FACILITATION OF ROAD WORKS)	423,000.00
FRANCIS O. ONYANGO (FACILITATION OF ROAD WORKS)	341,850.00
FRANCIS O. ONYANGO (FACILITATION OF ROAD WORKS)	15,000.00
FRANCIS O. ONYANGO (FACILITATION OF ROAD WORKS)	190,850.00
AUTO STAR AGENCIES(PUCHASE OF MATERIALS)	553,050.00
MECHANICAL & TRANSPORT FUND(HIRE OF EQUIPMENTS)	131,800.00
MECHANICAL & TRANSPORT FUND(HIRE OF EQUIPMENTS)	17,800.00
MECHANICAL & TRANSPORT FUND(HIRE OF EQUIPMENTS)	647,600.00
MECHANICAL & TRANSPORT FUND(HIRE OF EQUIPMENTS)	62,500.00
MECHANICAL & TRANSPORT FUND(HIRE OF EQUIPMENTS)	145,500.00
MECHANICAL & TRANSPORT FUND(HIRE OF EQUIPMENTS)	456,000.00
MECHANICAL & TRANSPORT FUND(HIRE OF EQUIPMENTS)	682,000.00
MECHANICAL & TRANSPORT FUND(HIRE OF EQUIPMENTS)	359,520.00
MECHANICAL & TRANSPORT FUND(HIRE OF EQUIPMENTS)	131,800.00

FRANCIS O. ONYANGO (FACILITATION OF ROAD WORKS)	317,550.00
MECHANICAL & TRANSPORT FUND(HIRE OF EQUIPMENTS)	27,700.00
MECHANICAL & TRANSPORT FUND(HIRE OF EQUIPMENTS)	259,140.00
ROBIN M. OMOKE (SUPPLY OF GRAVEL)	150,000.00
FRANCIS O. ONYANGO (FACILITATION OF ROAD WORKS)	493,000.00
FRANCIS O. ONYANGO (FACILITATION OF ROAD WORKS)	114,950.00
MECHANICAL & TRANSPORT FUND	291,000.00
FRANCIS O. ONYANGO (FACILITATION OF ALLOWANCE)	497,000.00
TOTAL	22,002,683.00

ENVIRONMENT

NAME OF PAYEE	AMOUNT
TABAKA YOOUTH GROUP	660,000.00
TABAKA YOOUTH GROUP	705,480.00
TOTAL	1,365,480.00



SECURITY

NAME OF PAYEE	AMOUNT
MOTICHO DIVISIONAL HEADQUARTERS (COMPLETION OF WORKS)	400,000
NYAKEBOREIRE AP LINE (COMPLETION OF AP HOUSES)	100,000
OGETENGA ASSISTANT CHIEFS OFFICE (COMPLETION OF ADMN)	300,000
RITUMBE CHIEF'S CAMP (PLASTERING & FITTING)	400,000
TOTAL	1,200,000



OFFICE ADMINISTRATION

NAME OF PAYEE	AMOUNT
FRANCIS O. ONYANGO(SUPERVISION OF TREE PLANTING)	95,000.00
FRANCIS O. ONYANGO (COMMITTEE ALLOWANCES)	87,000.00
FRANCIS O. ONYANGO (STANDING IMPREST)	100,200.00
FRANCIS O. ONYANGO (FACILITATION OF OFFICE WORKS)	87,000.00
FRANCIS O. ONYANGO (STANDING IMPREST)	100,200.00
FRANCIS O. ONYANGO (CAPACITY & TEAM BUILDING)	258,000.00
FRANCIS O.ONYANGO (STANDING IMPREST)	100,200.00
FRANCIS O. ONYANGO (STANDING IMPREST)	100,200.00
FRANCIS O. ONYANGO (PERDIEM TO CDF BOARD)	122,500.00
FRANCIS O. ONYANGO (STANDING IMPREST)	100,200.00
FRANCIS O. ONYANGO (STANDING IMPREST)	87,000.00
FRANCIS O. ONYANGO (FACILITATION OF OFFICE WORKS)	73,000.00
FRANCIS O. ONYANGO (FACILITATION OF OFFICE WORKS)	114,000.00
SHAM SERVICE STATION (SUPPLY OF DIESEL	54,000.00
CHLORIDE OXIDE	16,095.00
POSTAL CORPORATION OF KENYA	4,320.00
RAGGO COMPUTER ENTERPRISES	27,550.00
RAGGO COMPUTER ENTERPRISES	11,000.00
MECHANICAL & TRANSPORT FUND	187,600.00
EZEKIEL NYARUMBA	21,600.00
SAMO AGENCIES LTD	43,732.00
SAMO AGENCIES LTD	422,820.00
EZEKIEL NYARUMBA(RENT FOR AP HOUSES AT EKONA)	21,600.00
DENNIS OUNDE OKEMWA (RENT FOR AP HOUSES AT SUGUTA)	42,000.00
POSTAL CORPORATION OF KENYA	1,070.00
FRANCIS O. ONYANGO (OFFICE FACILITATION)	174,500.00
FRANCIS O. ONYANGO (FACILITATION OF OFFICE WORKS)	156,000.00
FRANCIS O. ONYANGO (FACILITATION OF OFFICE WORKS)	240,000.00
FRANCIS O. ONYANGO (FACILITATION OF OFFICE WORKS)	70,000.00
HOTEL DADOS (CAPACITY BUILDING)	188,800.00
FRANCIS ONYANGO (CHEQUE ISSUING ALLOWANCES)	134,700.00
POSITIVE PARTNERS (capacity building)	50,000.00
FRANCIS . ONYANGO (FACILITATION OF BURSARY WORKS)	30,000.00
POSTAL CORPORATION OF KENYA (POSTAGE OF CHEQUES)	1,783.00
FRANCIS O. ONYANGO (ALLOWANCES DURING BURASRY SHORT	267,500.00

3,591,170.00

COMPENSATION TO EMPLOYEES

NAME OF PAYEE	AMOUNT
Salaries for employees	91,272.00
Salaries for employees	179,454.00
Salaries for employees	88,726.00
Salaries for employees	88,726.00
Salaries for employees	88,726.00
Salaries for employees	90,727.00
Salaries for employees	50,000.00
Salaries for employees	14,965.00
Salaries for employees	90,206.00
Salaries for employees	51,500.00
Salaries for employees	10,360.00
Salaries for employees	88,726.00
Salaries for employees	103,000.00
Salaries for employees	76,217.00
Salaries for employees	51,500.00
TOTAL	1,164,105.00

