REPUBLIC OF KENYA

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Hon Aden Dua
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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF CONSTITUENCIES DEVELOPMENT FUND SUNA WEST 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 - SUNA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Suna West Constituency Development Fund set out on pages 4 to 16, which comprise the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments, statement of cash flows and a summary statement of appropriation recurrent and development and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya, 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 adverse opinion.

Basis of Adverse Opinion

1. Unsupported Payments

During the year ended 30 June 2014, the CDF incurred expenditures totalling Kshs.51,602,479. The payments included compensation of employees, use of goods and services, committee sitting allowances, transfer to other government units, other grants and transfers, social security benefits and acquisition of assets of Kshs.858,842, Kshs.1,407,400, Kshs.4,049,747, Kshs.10,346,096, Kshs.24,099,863 Kshs.16,800 and Kshs.8,009,510 respectively. However, documents in support of the payments were not availed for audit verification.

In the circumstances, the propriety of the expenditures totalling Kshs.51,602,479 for the year ended 30 June 2014 could not be confirmed.

2. Inaccuracies of the Financial Statements

The total payments in the statement of receipts and payments is wrongly casted to read Kshs.51,602,479 instead of Kshs.48,788,259. Further the statement of cash flow has a figure of Kshs.24,482,303 in regard to cash and cash equivalents as at 30 June 2014, purportedly analysed in note 16, which is not included in the financial statements.

In the circumstances, the accuracy of the financial statements as at 30 June 2014 could not be confirmed.

Adverse Opinion

In my opinion, because of the significance of the matter described in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, in all material respects, the financial position of Suna West Constituency Development Fund as at June 30 2014, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and does not comply with the Public Finance Management Act, 2012 and CDF Act, 2013.

Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 July 2015

KENYA NATIONAL AUDIT OFFICE
P. O. Box 30084 - 00100, NAIROBI.
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CONSTITUENCIES DEVELOPMENT FUND – SUNA WEST

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)

FUNDS ACCOUNTS MANAGER
SUNA WEST
P.O. BOX 621-40400 SUNA
MIGORI COUNTY

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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	**Bernard Otieno Konya**
3.	District Accountant	**Isaac Atoni**

(d) Fiduciary Oversight Arrangements

List the CDFC as gazzetted

1.	Mr.Michael Okombo	Male nominee	Chairman
2.	Mr.Kennedy Otieno Lusana	Male nominee	Secretary
3.	Mr.Glen B. Odada	Male nominee	Member
4.	Mr.Isiaiah Miruka	Male nominee(Youth)	Member
5.	Mrs. Rose L. Odhiambo	Female nominee	Member
6.	Mr. Matiku Salim	Member nominee(PWLD)	Member
7.	Mrs.Julita Obuya	Female nominee	Member
8.	Mrs.Julian Otieno	Female nominee	Member
9.	National Government official		Member
10.	Mr.Bernard Konya	officer of Board	Ex-Officio
11.	Hon. Joseph Obiro Ndiege	Area MP	Ex-Officio

FUNDS ACCOUNTS MANAGER
SUNA WEST
P.O. BOX 621-40400 SUNA
MIGORI COUNTY

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 550-00100
Bondo Nyironge
SUNA MIGORI

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 720 592929
E-mail: sunawest@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

Constituency CDF main banker (Cooperative Bank, Migori, account number and address)

1. Cooperative Bank
   Migori Branch
   A/C No. 01120481845200
   P.O Box 481-40400
   Migori

(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 Suna West *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 Suna west *CDF* 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 Suna West *CDF* 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 Suna West *CDF* 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 Suna West CDF 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 Suna West CDF financial statements were approved and signed on 4th September , 2014.

FUNDS ACCOUNTS MANAGER
SUNA WEST
P.O. BOX 621-40400 SUNA
MIGORI COUNTY

Glen Odada	**Benard Konya**
Ag.Chairman - CDFC	**Fund Account Manager**

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	**1**	73,360,562.00	0
Proceeds from Sale of Assets		-	0
Other Receipts		-	0
TOTAL RECEIPTS		**73,360,562.00**	**0**
PAYMENTS			
Compensation of Employees	**2**	858,843	0
Use of goods and services	**3**	1,407,400	0
Committee meeting allowances	**4**	4,049,747	0
Transfers to Other Government Units	**5**	10,346,096	0
Other grants and transfers	**6**	24,099,863	0
Social Security Benefits	**7**	16,800	0
Acquisition of Assets	**8**	8,009,510	0
Other Payments		-	0
TOTAL PAYMENTS		**51,602,479**	**0**
SURPLUS/DEFICIT		**21,758,083**	**0**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Suna West CDF financial statements were approved on 4th September, 2014 and signed by:

Glen Odada
Chairman - CDFC

Benard Konya
Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS

	Note	2013-2014	2012-2013
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	*12*	*24,158,083.45*	-
Cash Balances (sale of tenders, hire of grader)	*13*	-	-
Outstanding Imprests	*14*	*324,220.00*	-
Cash Equivalents (eg sale of tender doc held in bankers cheque)	*15*	-	-
TOTAL FINANCIAL ASSETS		*24,482,303.45*	

REPRESENTED BY

Fund balance b/fwd 1st July2014	16	-	00
Surplus/Defict for the year (from stm of receipt & expenditure		24,482,303.45	
Prior year adjustments	17		00
NET LIABILITIES		24,482,303.45	00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Suna West CDF financial statements were approved on 4th September, 2014 and signed by:

Benard Konya
Fund Account Manager

ag. Chairman
Glen Odada

FUNDS ACCOUNTS MANAGER
SUNA WEST
P.O. BOX 621-40400 SUNA
MIGORI COUNTY

V: SUMMARY STATEMENT OF APPROPRIATION,RECURENT AND RECEIPT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	2,132,668	0	2,132,668	2,132,668	0	100
Use of goods and services	400,000	0	400,000	400,000	0	100
Interest payments	0	0	0	0	0	
Subsidies	0	0	0	0	0	
Transfers to Other Government Units	55,841,982	0	55,841,982	55,841,982	0	100
Other grants and transfers	0	0	0	0	0	
Social Security Benefits	16,000	0	16,000	16,000	0	100
Acquisition of Assets	5,000,000	0	5,000,000	5,000,000	0	100
Other Payments	8,590,402	0	8,590,402	8,590,402	0	100
TOTALS	**73,360,562**	**0**	**73,360,562**	**73,360,562**	**0**	**100**

The Suna West CDF financial statements were approved on 4th September,2014 and signed by:

Glen Odada
Chairman - CDFC

FUNDS ACCOUNTS MANAGER
SUNA WEST
P.O. BOX 621-40400 SUNA
MIGORI COUNTY

Benard Konya
Fund Account Manager

STATEMENT OF CASH FLOW AS AT 30TH JUNE, 2014

	Note	2013-2014 Kshs
RECEIPTS FROM OPERATING ACTIVITIES		
Transfer from CDF Board	1	73,360,562
Other Receipts		00
TOTAL RECEIPTS		**73,360,562**
PAYMENT FOR OPERATING EXPENSES		
Compensation to Employees	2	858,843
Uses of goods and services	3	1,407,400
Committee expenses & allowances	4	4,049,747
Transfer to Other Government Units	5	10,346,096
Other grants and transfers	6	24,099,863
Social Security Benefits	7	16,800
Acquisition of Assets	8	8,009,510
TOTAL PAYMENT		**51,602,479**
ADJUSTED FOR		
Adjustments during the year		00
Net cash flow from operating Activities		**21,758,083**
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Assets	8	8,009,510
Net cash flow from investing activities		**(8,009,510)**
NET INCREASE/DECREASE IN CASH & CASH EQUIVALETS		**13,748,573**
Cash & Cash Equivalents at the Beginning of the Yr		**00**
Cash at the END of the year	**16**	**24,482,303**

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 Constituency and all values are rounded to the nearest thousand (Kshs'000). 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

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SUNA WEST
P.O. BOX 621-40400 SUNA
MIGORI COUNTY

institutions which were not surrendered or accounted for at the end of the financial year.

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...A75521	2,000,000.00	0
	AIE NO......A735521	27,344,224.80	0
	AIE........A750040	44,016,337.20	0
Conditional grants	AIE NO...	-	0
	TOTAL	**73,360,562.00**	**0**

2. COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs
Basic salaries of permanent employees	-
Basic wages of temporary employees	597,564.60
Personal allowances paid as part of salary	40,180
Personal allowances paid as reimbursements	-
Personal allowances provided in kind	-
Pension and other social security contributions	-
Compulsory national social security schemes	16800
Compulsory national health insurance schemes	13440
Social benefit schemes outside government	-
Other personnel payments	190,858
Total	**858,842.6**

3. USE OF GOODS AND SERVICES

	2013 - 2014 Kshs
Utilities, supplies and services	36,000
Communication, supplies and services	42,000
Domestic travel and subsistence	-
Foreign travel and subsistence	-
Printing, advertising and information supplies & services	-
Rentals of produced assets	-
Training expenses	750,000
Hospitality supplies and services	-
Insurance costs	280,000
Specialised materials and services	-
Office and general supplies and services	96,000
Other operating expenses	-
Routine maintenance – vehicles and other transport equipment	176,000
Routine maintenance – other assets	27,400
Total	**1,407,400**

4. COMMITTEE EXPENSES

Other commitee expenses (M&E,Capacity building,Training,Bench mark visits	2,187,347.00
Commitee allowance	1,862,400.00
TOTAL	**4,049,747**

FUNDS ACCOUNTS MANAGER
SUNA WEST
P.O. BOX 621-40400 SUNA
MIGORI COUNTY

5. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs
Scholarships and other educational benefits	24,099,863
Emergency relief and refugee assistance	00
Subsidies to small businesses, cooperatives, and self employed	00
Other current transfers, grants	00
Other capital grants and transfers	00
Total	**24,099,863**

7. SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs
Government pension and retirement benefits	00
Social security benefits in cash and in kind	16,800
Employer Social Benefits in cash and in kind	00
Total	**16,800**

8. ACQUISITION OF ASSETS

Non Financial Assets	2013 - 2014 Kshs
Purchase of Buildings	-
Construction of Buildings	-
Refurbishment of Buildings	-
Construction of Roads	-
Construction and Civil Works	
Overhaul and Refurbishment of Construction and Civil Works	
Purchase of Vehicles and Other Transport Equipment	6,379,510
Overhaul of Vehicles and Other Transport Equipment	
Purchase of Household Furniture and Institutional Equipment	
Purchase of Office Furniture and General Equipment	630,000
Purchase of Specialised Plant, Equipment and Machinery	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-

Purchase of Certified Seeds, Breeding Stock and Live Animals	-
Research, Studies, Project Preparation, Design & Supervision	-
Rehabilitation of Civil Works	-
Acquisition of Strategic Stocks and commodities	-
Acquisition of Land	1,000,000
Acquisition of Intangible Assets	
Financial Assets	-
Domestic Public Non-Financial Enterprises	-
Domestic Public Financial Institutions	-
Foreign financial Institutions operating Abroad	-
Other Foreign Enterprises	-
Foreign Payables - From Previous Years	-
Total	8,009,510

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MIGORI COUNTY

	TRANSFERS TO OTHER GOVT. UNIT	5	
5	**EDUCATION**	**ACTIVITY**	AMOUNT
18-02-14	Sagero Sec. School	Purchase Of School Bus	3,000,000
18-02-14	Arombepri. School	Construction of Toilet	200,000
	Milliman Primary School	Construction of Toilet	200,000
	Magoto Primary School	Renovation Of classroom	200,000
	Oruba Primary School	Construction of Toilet	200,000
28-03-14	Magoto Sec. School	Construction of Toilet	200,000
	RamoyaPrimay School	Construction of Toilet	200,000
	Magongo Primary School	Construction of Toilet	200,000
	Malera Primary School	Construction of Toilet	200,000
	Kosenge Primary School	Construction of Toilet	200,000
	Magacha Primary School	Construction of Toilet	200,000
	Lela Primary School	Renovation Of classroom	200,000
	Sibuoche Primary School	Renovation Of classroom	200,000
	Bishop Okinda Sec. School	Construction of Lab	500,000
	St. Catherine KihoruPri. School	Fencing of School	96,096
	Nyamome Sec. School	Construction of Toilet	200,000
	HEALTH		
30-04-14	Bondo Community Dispensary	Construction of OPD	500,000
	Bondo Community Dispensary	Construction of OPD	700,000
	ROADS AND BRIDGES		
15-05-14	kitabayeMasaria RD	Road opening	750,000
	Number High way	road repaire	200,000
16-06-14	Marindi -Nyadbere RD	Road opening	2,000,000
			10,346,096

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OTHER GRANTS AND TRANSFERS

	INSTITUTE NAME	AMOUNT
1	Sagero Mixed Sec. School	580,000
2	Oruba Mixed Sec. School	620,000
3	Bondo Nyironge Sec,. School	810,000
4	Migori Boys Sec School	395,000
5	Rongo University	520,000
6	Bondo TTC	170,000
7	Migori TTC	210,000
8	Glory College of Accountancy	310,000
9	Moi University	340,000
10	University of Nairobi	580,000
11	MTC	320,000
12	Kibabii University	160,000
13	Masinde Muliro university	110,200
14	Oruba Girls Sec School	145,000
15	Moi Suba Girls	265,000
16	Maseno University	365,310
17	Migori Suna Driving School	1,450,000
18	Kampla University	160,000
19	Kisii university	390,000
20	St. Monica Bondo Kosiem Sec.	45,000
21	Kikube Sec. School	125,000
22	Kababu Youth Polytechnic	270,000
23	Kenya Methodist University	150,000
24	Nairobi School	80,000
25	Agoro Sare Sec. School	90,000
26	Great Lake University	140,000
27	St.Marys Mabera Girls Sec. School	165,000
28	KIM	90,000
29	Interlife school of Research	120,000
30	Kenyatta University	520,000
31	Jkuat	390,000
32	Masai Mara University	110,000
33	St. Albert Uland Girls Sec. School	90,000
34	Anjengo Mixed School	215,000
35	Sawagongo Sec School	115,000
36	Chianda Boys High School	80,000
37	St. Mark Tom Mboya Sec. School	65,555
38	Lwala mixed Sec. School	145,000
39	Nyabisawa Girls Secondary School	90,550
40	Sori Sec. School	120,000
41	Masara Sec. School	225,000
42	St. Peters Sec. School	190,000
43	St. Michael Secondary School	375,000
44	Machicha Seconady School	135,000
45	Kanga sec. School	180,000
46	Kanyawanga Boys Sec. School	125,000
47	Kadika Girls Sec. School	225,000
48	Oyugi Ogango girls Sec. School	95,000

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49	Kangeso Sec. School	160,000
50	Kingusingisi Sec. School	95,000
51	Nyamome Sec. School	125,000
52	Magoto Sec. school	145,000
53	Oginga Odinga University	230,000
54	St. Irine Raha Sec. School	285,000
55	Mt.Kenya University	350,000
56	Catholic University	120,000
57	Nazarene University	110,000
58	Kisumu Boys Sec. School	55,000
59	Kisumu Girls Sec. School	165,000
60	Africa Institute for Research	140,000
61	Rift Valley Institute of Technology	70,000
62	Ranagala Boys Sec. School	120,000
63	RIMB -Maseno	140,000
64	Egerton University	350,000
65	Sironga Girls Sec. School	180,000
66	St. Pius Uriri Sec. School	115,000
67	Onyalo Sec. School	75,000
68	Migori Township Complex Sec.	255,000
69	Komolorume Sec. School	135,000
70	Pesoda Annex Sec. School	165,000
71	Isibania Boys Sec. School	85,000
72	Tarang'anya High School	155,000
73	Koderabara Sec. School	125,000
74	Kubweye Sec. School	105,000
75	segengi Sec. School	195,000
76	Pwani University	260,000
77	Technical University of Kenya	210,000
78	Radienya Sec. School	95,863
79	Siling Sec. School	120,000
80	Ramoya Maranatha Sec. School	155,000
81	St. Mary Mikei Sec. School	175,000
82	Ombeyi Sec. School	85,000
83	Nyikendi Mixed Sec. School	65,000
84	Kenyenya TTC	90,000
85	Msomi TTC	240,000
86	Magongo Ribe Sec. School	175,000
87	ST. Michael Nyarongi Sec. School	315,000
88	Kipsingis TTC	140,000
89	Kitabaye Sec. School	165,000
90	Malera Sec. School	210,000
91	Naikuru TTC	130,000
92	Lang'o Arek Sec. School	65,000
93	Asumbi TTC	75,000
94	Nairobi Aviation College	110,000
95	Asumbi Girls sec.School	85,000
96	Orero Sec. School	45,000
97	Internal Dev. Studies	120,000
98	Nyarach Sec School	60,000

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99	St.Marys Yala Sec. School	40,000
100	owiro Akoko Girls Sec.	55,000
101	University of Eldoret	140,000
102	Rapongi Sec School	215,000
103	Garisa university	110,000
104	Embu College	175,000
105	Kirinyanga University	90,000
106	Kanyaserega Sec. School	57,000
107	Railways Training Institute	155,000
108	Kisumu Polytechnic	265,000
109	St. Mary Goretty Dede gilrs	120,000
110	Migori Kericho Dri9ving School	750,000
111	Mbita High School	140,000
112	Gusii Institute of Technology	225,000
113	Kamagambo TTc	110,000
114	Ngiya Girls High School	195,000
115	Homa Bay High School	240,000
116	Nyabururu TTC	155,000
117	Migori Institute Of Science & Tech	125,000
118	Rangala Girls Sec. School	65,000
119	KTTC	135,000
		24,099,863

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