

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

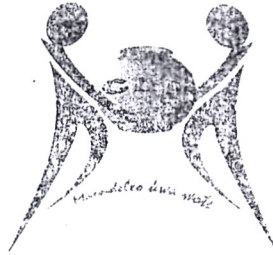
THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KONOIN CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014





CONSTITUENCIES DEVELOPMENT FUND –KONCOIN

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)

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Konoin set out on pages 1 to 29, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement

Report of the Auditor-General on Constituencies Development Fund – Konoin Constituency for the Year Ended 30 June 2014

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 management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0 Non conformity with IPSAS

Section 81 (3) of the Public Finance Management Act, 2012 provides that the financial statements prepared by a government entity shall conform to the relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (PSASB) of Kenya. However, the summary statement of appropriation as presented, does not conform to the format, prescribed by PSASB of Kenya.

The statement excludes transfers from the Constituencies Development Fund (CDF) Board totalling to Kshs.76,071,933, the original and final budget for use of goods and services and committee members' expenses. Further, expenditure variances from the budget in relation to these items were excluded in the summary statement of appropriation.

In addition, the financial statements do not contain a table of contents, key information on the Constituency and management of the CDF, forward note by the Chairman of the CDF Committee, statement of CDF management responsibilities and a summary of significant accounting policies. Consequently, the financial statements as presented, contravene section 81 (3) of the Public Finance Management Act, 2012.

2.0 Cash and Cash Equivalents

The statement of financial assets and liabilities reflects a bank balance of Kshs.6,178,484 as at 30 June 2014. The balance represents the cashbook balance for the money held in Account No.110 558 3376 at the Kenya Commercial Bank (KCB). Although the balance agrees with that reflected in the bank reconciliation statement, in relation to the Account, the Bank certificate for the Account was not presented for audit to confirm the balance of Kshs.7,855,080 reflected in the bank statement as at that date. Further, the cash flow statement reflects a cash and cash equivalent balance of Kshs.6,461,240 as at the end of the year. However, the

balance differs from the bank balance of Kshs.6,178,484 reflected in the statement of financial assets and liabilities, leading to an unexplained variance of Kshs.282,756.

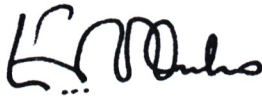
Consequently, the accuracy of the bank balance as at 30 June 2014 amounting to Kshs.6,178,484 reflected in the statement of assets and liabilities could not be confirmed.

3.0 Committee Expenses

The statement of receipts and payments for the year ended 30th June, 2014 reflects expenditure totalling Kshs.2,798,588 in respect of committee expenses. Note 6 to the financial statements indicates that the expenditure comprised Kshs.810,000 and Kshs.1,988,588 incurred on other committee expenses and committee allowance respectively. However, no schedule was provided to support the balance for the other committee expenses portion amounting to Kshs.810,000. Therefore, the propriety of the expenditure totalling to Kshs.2,798,588 reportedly incurred in respect of committee expenses and allowances could not be confirmed.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



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


NAIROBI

14 November 2016

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	76,071,933.10	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		76,071,933.10	XXX
PAYMENTS			
Compensation of Employees	4	722,985.50	xxx
Use of goods and services	5	1,516,298.80	xxx
Committee Expenses	6	2,798,588.00	xxx
Transfers to Other Government Units	7	53,930,000.00	xxx
Other grants and transfers	8	18,002,000.00	xxx
Social Security Benefits	9	10,200.00	xxx
Acquisition of Assets	10	-	xxx
Other Payments	11	-	xxx
TOTAL PAYMENTS		76,980,072.00	xxx
SURPLUS/DEFICIT		908,138.90	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30.08 2014 and signed by:

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Fund Account Manager

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CHAIRMAN CDFC

I. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=e/c %
Compensation of Employees	888,000.00	0.00	888,000.00	722,985.50	165,014.50	18.5
Use of goods and services				1,516,298.80		
Committee Members Expenses				2,798,588.00		
	0.00	0.00	0.00		0.00	0
Transfers to Other Government Units	52,140,079.40	3,300,000.00	55,440,079.40	53,930,000.00	1,510,079.40	2.7
Other grants and transfers	18,471,214.80	4,450,000.00	22,921,214.80	18,002,000.00	4,919,214.80	21.5
Social Security Benefits	10,200.00	0.00	10,200.00	10,200.00	0.00	0
Acquisition of Assets	0.00	0.00	0.00	0.00	0.00	0
Other Payments	0.00	0.00	0.00	0.00	0.00	0
TOTALS	71,509,494.20	7,750,000.00	79,259,494.20	76,980,072.00		

The entity financial statements were approved on 30.08 2014 and signed by:



CDFC Chairman



Fund Account Manager


CASH FLOW FROM OPERATING ACTIVITIES

Receipts for operating Activities (a)		2013/2014	2012/2013
		Kshs	Kshs
Transfers from the CDF Board	1	76,071,933.10	xxx
Other Receipts	3	0	xxx
Payments for operating expenses (b)			
Compensation of Employees	4	722985.5	xxx
Use of goods and services	5	1516298.8	xxx
Committee Expenses	6	2798588	xxx
Transfers to Other Government Units	7	53930000	xxx
Other grants and transfers	8	18002000	xxx
Social Security Benefits	9	10200	xxx
Other Expenses	11	0	xxx
Adjusted for:			
Adjustments during the year			xxx
Net cashflow from operating activities (c = a - b)		908138.9	xxx
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	xxx
Acquisition of Assets	10	0	xxx
Net cash flows from Investing Activities (d)		0	xxx
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities (e')		0	xxx
NET INCREASE/(DECREASE)IN CASH AND CASH EQUIVALENT (f= c+d+e)		908138.9	xxx
Cash and cash equivalent at BEGINNING of the year (g)	16	7369379.16	xxx
Cash and cash equivalent at END of the year (h=f+g)		6461240.26	xxx

II. 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)	12	6178484	xxx
Cash Balances (sale of tenders,hire of grader)	13	0	xxx
Outstanding Imprests	14	0	xxx
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	xxx
TOTAL FINANCIAL ASSETS		6178484	xxx
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	7369379.16	xxx
Surplus/Deficit for the year (from stm of receipt & expenditure		908138.9	xxx
Prior year adjustments	17	0	xxx
NET LIABILITIES		6488240.26	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30.08.2014 and signed by:



 CDFC Chairman



 Fund Account Manager

		TOTAL		2,798,588.00	xx	
2630200		7 TRANSFER TO OTHER GOVERNMENT ENTITIES				
		Description		2013 - 2014	2012 - 2013	
				Kshs	Kshs	
	2630204	Transfers to primary schools		17,280,000.00		
	2630205	Transfers to secondary schools		33,500,000.00	xx	
	2630206	Transfers to Tertiary institutions		1,800,000.00		
	2630207	Transfers to Health institutions		1,350,000.00		
					xx	
					xx	
		TOTAL		53,930,000.00	xx	
2640000		8 OTHER GRANTS AND OTHER PAYMENTS				
				2013 - 2014	2012 - 2013	
				Kshs	Kshs	
	2640101	Bursary -Secondary		-	xx	
	2640102	Bursary -Tertiary		11,782,000.00		
	2640104	Bursary-Special schools		-		
	2640105	Mocks & CAT		-		
	2640504	water		1,950,000.00	xx	
	2640505	Agriculture (food security)		-	xx	
	2640506	Electricity projects		-		
	2640507	Security		250,000.00		
	2640508	Roads		1,850,000.00		
	2640509	Sports		400,000.00		
	2640510	Environment		250,000.00		

ACCOUNTS SECTION
 NATIONAL GOVERNMENT FINANCE
 ACCOUNTS SECTION
 NATIONAL GOVERNMENT FINANCE

UTILITIES					
DATE	VOUCHER.NO	SECTOR CODE	PAYEE	AMOUNT	
31/07/13	400227		KPLC LTD	2061.8	
5/9/2013			KPLC	2293.7	
29/11/13		2110321	POSTAL CORPORATION	9950	
3/12/2013		"	"	9940	
7/1/2013	"	"	KPLC	6650	
28/03/14	400358	2110321	KPLC	1313	
30/06/14	400375	"	KPLC	4520	
4/3/2014	400324	"	KPLC	1467	
28/03/14	400357	"	POSTAL CORPORATION	6960	42861.8
COMMUNICATION , SUPPLIES & SERVICES					
DATE	VOUCHER.NO	SECTOR CODE	PAYEE	AMOUNT	
31/01/14		2110321	FAM	2000	
1/4/2014		"	FAM	7000	
23/10/13		"	FAM	7000	
11/11/2013		"	FAM	6000	
14/11/13		"	FAM	7000	
17/01/14		"	FAM	7000	
13/12/13		"	FAM	3500	
22/12/13		"	FAM	7000	
30/10/13		"	FAM	7000	53500
DOMESTIC TRAVEL AND SUBSISTENCE					
DATE	VOUCHER NO	SECTOR CODE	PAYEE	AMOUNT	
23/04/14		22110321	FAM	46000	
30/01/14		2110321	"	26000	
1/4/2014		"	"	3820	
23/10/13		"	"	3000	
26/05/14		"	"	22000	
15/05/14		"	"	11400	
27/11/13		"	"	28000	
3/12/2013		"	"	5000	
3/12/2013		"	"	21400	
7/1/2014		"	"	3000	
17/01/14		"	"	14000	183620
OFFICE AND GENERAL SUPPLIES					
DATE	VOUCHER NO	SECTOR CODE	PAYEE	AMOUNT	
30/8/2013			FAM	40000	
16/7/2013			FAM	35000	
23/03/14		22110321	FAM	50000	
5/3/2014		"	"	6000	
1/4/2014		"	"	6210	
26/05/14		"	"	6830	
29/11/14		"	"	42215	
29/11/14		"	"	9500	
3/12/2013		"	"	10616	
3/11/2013		"	"	32274	
17/01/14		"	"	600	
7/1/2014		"	"	27000	
20/01/14		"	"	43750	
22/12/13		"	"	19500	
30/10/13		"	"	43000	372,495

THE ACCOUNT MANAGER
 KAKIN CONSTITUTIONAL
 DEVELOPMENT FUND
 7800 2800 2800 2800 2800 2800 2800 2800 2800 2800

FUEL , OIL & LUBRICANTS					
DATE	VOUCHER NO	SECTOR CODE	PAYEE	AMOUNT	
25/11/2013		2110321	SIMOTI TRADERS	50000	
17/02/14		"	"	50000	
9/9/2013			JACKS CHEPALUNGU	50000	
			SIMOTI TRADERS	50000	
25/11/13		"	JACKS CHEPALUNGU	100000	
22/04/14	400365	"	SIMOTI TRADERS	50000	350000
OTHER OPERATING EXPENSES					
DATE	VOUCHER.NO	SECTOR CODE	PAYEE	AMOUNT	
1/4/2014		22110321	FAM	14000	
1/4/2014		"	"	28970	
23/10/13		"	"	9900	
23/10/13		"	"	26100	
26/05/13		"	"	2400	
27/06/13		"	"	3000	
8/5/2013		"	"	16500	
8/5/2013		"	"	17100	
29/04/14		"	"	3000	
29/11/13		"	"	7400	
3/12/2013		"	"	4800	
3/12/2013		"	"	38880	
17/10/13		"	"	3000	175050
ROUTINE MAINTENANCE -VEHICLES & OTHER TRANSPORT					
DATE	VOUCHER.NO	SECTOR CODE	PAYEE	AMOUNT	
31/01/14		2110321	FAM	2000	
10/11/2013		2220101	CMC	74142	
13/01/14		2110321	CMC	69484	
9/9/2013			CMC	63200	
10/10/2013		"	CMC	27544	
28/03/14	400359	22110321	CMC	102402	338772
COMMIITTEE EXPENSES					
DATE	VOUCHER.NO	SECTOR CODE	PAYEE	AMOUNT	
23/03/14		22110324	FAM	154000	
13/02/14		22110301	"	57000	
5/3/2014		2210321	"	148000	
23/10/13		"	"	54000	
26/05/14		"	"	208000	
26/05/14		"	"	52000	
4/11/2013		"	"	50000	
3/11/2013		"	"	50000	
27/06/13		"	"	47000	
8/5/2014		"	"	15000	
29/04/14		"	"	57000	
3/12/2013		"	"	31500	
28/11/13		"	"	31500	
3/12/2013		"	"	52000	
14/10/13		"	"	52000	
5/9/2013				114000	
5/9/2013				82000	
17/10/13		"	"	47000	
31/7/13				382588	

ACCOUNT MANAGER
CONSTITUENCY
DEVELOPMENT FUND

22/8/13				99000	
30/08/13				205000	1988588

FUND ACCOUNT MANAGER
 KONCIIN CONSTITUENCO
 DEVELOPMENT FUND
 Noia.....

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SALARIES

DATE	ITEM	PAYEE	AMOUNT
31/07/2013	july salaries	EQUITY BANK	67980
		NSSF	2000
		NHIF	1420
		PAYMASTER GENERAL	2600
9/9/2013	AUGUST SALARIES	CDFC STAFF	74000
	SEPTEMBER SALARIES	CDFC STAFF	74000
3/12/2013	NOVEMBER-SALARIES	CDFC STAFF	63000.00
22/12/2013	DECEMBER-SALARIES	CDFC STAFF	63000.00
30/01/14	JANUARY -SALARIES	EQUITY BANK	52986.00
		NHIF	1260.00
		NSSF	2400.00
		PAYE	1873.00
		CDFC STAFF	5670.00
3/3/2014	FEBRUARY SALARIES	EQUITY	58666.30
		PAYE	1873.00
		NSSF	2400.00
		NHIF	1260.00
28/03/14	MARCH SALARIES	EQUITY	58666.30
		PAYE	1873.00
		NSSF	2400.00
		NHIF	1260.00
24/04/14	APRIL SALARIES	EQUITY	58666.30
		PAYE	1873.00
		NSSF	2400.00
		NHIF	1260.00
26/05/14	MAY SALARIES	EQUITY	58666.30
		PAYE	1873.00
		NSSF	2400.00
		NHIF	1260.00
24/06/14	JUNE SALARIES	EQUITY	58666.30
		PAYE	1873.00
		NSSF	2400.00
		NHIF	1260.00

733185.50

ACCOUNT MANAGER
 FINANCIAL CONSTITUENCY
 DEVELOPMENT FUND

ACCOUNT MANAGER
 FINANCIAL CONSTITUENCY
 DEVELOPMENT FUND

ACCOUNT MANAGER
 NATIONAL GOVERNMENT FUND
 2014/01/29 10:21:14

4-2110321-100-009-006	kipsinende pre school	300,000.00	29/01/2014	5273
4-2110321-100-009-001	kiptemenio ECD	700,000.00	10/2/2014	5281
4-2110321-100-009-003	kapcheptine nursery	300,000.00	12/2/2014	5285
4-2110321-100-009-004	chebwongo ECD	500,000.00	22/01/2014	5286
4-2110321-100-009-005	chebwongo ECD	500,000.00	22/01/2014	5287
4-2110321-100-009-006	chepbangang pry	400,000.00	21/02/2014	5294
4-2110321-100-009-011	chepbangang nursery	300,000.00	"	5295
4-2110321-100-009-008	sitonik pry	300,000.00	"	5297
4-2110321-100-009-009	boito pry	300,000.00	"	5298
4-2110321-100-009-010	bemiat nursery	300,000.00	"	5300
4-2110321-100-009-016	koiwa nursery	300,000.00	"	5511
4-2110321-100-009-017	kamogomon nursery	200,000.00	"	5512
4-2110321-100-009-018	kigonor Ecd	700,000.00	"	5513
4-2110321-100-009-019	kimugul nursery	200,000.00	"	5514
4-2110321-100-009-022	Chebabai nursery	300,000.00	19/03/2041	5524
TOTAL	Sachangwan Nursery	300,000.00	"	5525
SECONDARY SCHOOLS		17,280,000.00		
4-2110321-100-009-001	Kipraisi sec	500,000.00	24/04/2014	5550
	Mugenyi sec	500,000.00	"	5551
	Cheptabach sec	500,000.00	"	5552
	chongenwo sec	800,000.00	22/05/14	5564
	Meswondo sec	800,000.00	28/05/14	5572
4-2110321-100-009-015	mugenyi sec	800,000.00	"	5336
4-2110321-100-009-011	cheptabach sec	800,000.00	"	5330
4-2110321-100-009-012	saseta girls	800,000.00	"	5333
4-2110321-100-009-013	ngererit sec	800,000.00	"	5334
4-2110321-100-009-014	sotit sec	800,000.00	"	5335
4-2110321-100-009-009	simoti sec	800,000.00	"	5319
4-2110321-100-009-010	kapkilaibei sec	800,000.00	"	5320
4-2110321-100-009-003	KK Salet	200,000.00	"	5321
4-2110321-100-009-004	sotit girls	800,000.00	"	5322

4-2110321-100-009-005	ruseya sec	800,000.00	"	5323
4-2110321-100-009-006	kaptebengwet sec	800,000.00	"	5324
4-2110321-100-009-007	kaptien sec	800,000.00	"	5325
4-2110321-100-009-008	kapset sec	800,000.00	"	5326
4-2110321-100-009-009	sotit sec	200,000.00	"	5328
4-2110321-100-009-010	chabang day	800,000.00	"	5329
4-2110321-100-009-001	Chepchas sec	800,000.00	6/3/2014	5309
4-2110321-100-009-002	cheptal sec	800,000.00	6/3/2014	5310
4-2110321-100-009-003	K.K. Salat	800,000.00	6/3/2014	5311
4-2110321-100-009-004	koiwa central	800,000.00	"	5312
4-2110321-100-009-005	mogonjet sec	800,000.00	"	5313
4-2110321-100-009-005	kabiangek sec	800,000.00	"	5314
4-2110321-100-009-006	kiptenden sec	800,000.00	"	5315
4-2110321-100-009-011	sinendoik sec	800,000.00	"	5316
4-2110321-100-009-007	chemalal sec	800,000.00	"	5317
4-2110321-100-009-008	st.brigid chemelet	800,000.00	"	5318
4-2110321-100-009-007	kaptien sec	300,000.00	21/02/2014	5296
4-2110321-100-009-003	ruseya sec	500,000.00	"	5235
4-2110321-100-009-004	chepkochun sec	800,000.00	"	5236
4-2110321-100-009-005	embamos sec	500,000.00	21/11/13	5237
4-2110321-100-009-003	terek secondary school	500,000.00	29/10/2013	5198
4-2110321-100-009-005	Chepchabas sec	500,000.00	20/02/2014	5290
4-2110321-100-009-002	kaptembwo sec	500,000.00	"	5283
4-2110321-100-009-004	kimulot secondary	500,000.00	29/10/2013	5199
4-2110321-100-009-001	KCB LITEIN-Terek sec	7,000,000.00	23/06/14	5574
4-2110321-100-009-005	meswondo sec. school	500,000.00	29/10/2013	5200
TOTAL		33,500,000.00		
TERTIARY				
polytechnic				
4-2110321-100-009-007	kaptebengwet	300,000.00	"	5242
4-2110321-100-009-001	boito polytechnic	400,000.00	14/11/2013	5231
4-2110321-100-009-001	Siomo polytechnic	300,000.00	7/5/2014	5559

4-2110321-100-009-020	kimarwandi TTI	400,000.00	"	5515
4-2110321-100-009-005	simoti social Hall	400,000.00	28/11/13	5240
TOTAL		1,800,000.00		

EMERGENCY				
4-2642101-101-010-001	mogogosiek fire tragedy	200,000.00	29/10/2013	5194
4-2110321-100-009-001	kapkeronjo nursery	300,000.00	29/10/2013	5195
4-3111404-111-015-001	chesuiyon water project	500,000.00	29/10/13	5189
4-2110321-100-009-002	chepchabas secondary	320,000.00	29/10/2013	5196
4-3111404-111-015-001	kipsinende muramet bridge	150,000.00	21/01/14	5261
4-3111404-111-015-000	kipkosil footbridge	50,000.00	21/02/14	5299
TOTAL		1520000		

ROADS/BRIDGES

BRIDGES/bridges				
4-3111404-111-015-001	kitakim road work&bridges	150,000.00	12/2/2014	5284
4-3111404-111-015-000	pmc nyangombe footbridge	500,000.00	13/02/14	5288
4-3111404-111-015-001	pmc nyangombe footbridge	500,000.00	13/02/14	5289
4-2640101-103-012-001	cheloino footbridge group	700,000.00	29/10/13	5192
TOTAL		1,850,000.00		
BURSARY				
4-2640101-103-012-001	KAMPALA UNIVERSITY	50000	1/8/2013	5166
	SHAMAMAH CORNERSTONE COLLEGE	8000	"	5172

ACCOUNT MANAGER
 ACCOUNTS OFFICER
 PAYMENT FUND

		BUSOGA UNIVERSITY	85000	"	5174
		KIBABII UNIVERSITY	4000	"	5175
		MOSORIOT TTC	5000	"	5176
	4-2640101-103-012-001	Aberdeen college	10,000.00	7/3/2014	5337
		African Institute of research &	73,000.00	7/3/2014	5338
		African Nazarene	18,000.00	7/3/2014	5340
		Ahiti Ndomba	4,000.00	7/3/2014	5339
		AIC Baringo college	4,000.00	7/3/2014	5341
		AIC Litein medical training college	24,000.00	7/3/2014	5342
		AICO	102,000.00	7/3/2014	5494
		Asumbi TTC	12,000.00	7/3/2014	5343
		Baraton TTC	7,000.00	7/3/2014	5344
		Baringo TTC	3,000.00	7/3/2014	5345
		Bomet college of	21,000.00	7/3/2014	5346
		Bomet Bible College	3,000.00	7/3/2014	5347
		Bomet TTC	48,000.00	7/3/2014	5348
		Bondo University	28,000.00	7/3/2014	5349
		Brightstar Institute of Professionals	7,000.00	7/3/2014	5495
		Bugema University	28,000.00	7/3/2014	5350
		Bukura Agricultural	24,000.00	7/3/2014	5351
		Bumbe TTI	3,000.00	7/3/2014	5352
		Buruburu Institute of	4,000.00	7/3/2014	5353
		Carol TTC	9,000.00	7/3//14	5354
		Catholic University	7,000.00	7/3/2014	5355
		Chuka University	235,000.00	7/3/2014	5356
		Consolata sch of	5,000.00	7/3/2014	5357
		Cooperative University	12,000.00	7/3/2014	5358
		Daystar University	14,000.00	7/3/2014	5359

MAWAZI
 DISTRICT
 OFFICE
 MACHAKOS
 COUNTY
 P.O. BOX 100
 MACHAKOS
 KENYA
 TEL: 011-4382111
 FAX: 011-4382112
 WWW.MACHAKOS.GOV.KE

	Dedan Kimathi	56,000.00	7/3/2014	5360
	Destiny College of	36,000.00	7/3/2014	5361
	Egerton University	875,000.00	7/3/2014	5362
	Egoji TTC	9,000.00	7/3/2014	5363
	Edloret College of Professional Studies	3,000.00	7/3/2014	5365
	Eldoret Polytechnic	129,000.00	7/3/2014	5366
	Eldoret TTI	24,000.00	7/3/2014	5367
	Elgon View	30,000.00	7/3/2014	5368
	Eregi TTC	6,000.00	7/3/2014	5369
	Fr Gasser Segemik	20,000.00	7/3/2014	5370
	Gretsa University	14,000.00	7/3/2014	5371
	Friends College Kaimosi	3,000.00	7/3/2014	5372
	Gusii Institute of	20,000.00	7/3/2014	5373
	Homa Bay MTC	5,000.00	7/3/2014	5374
	Institute of Tropical	5,000.00	7/3/2014	5375
	International TTC	7,000.00	7/3/2014	5377
	Jaramogi Oginga	49,000.00	7/3/2014	5378
	JKUAT	181,000.00	7/3/2014	5379
	Jodan College of	7,000.00	7/3/2014	5380
	Kabarak University	168,000.00	7/3/2014	5381
	Kabete TTI	32,000.00	7/3/2014	5382
	Kabianga University	1,126,000.00	7/3/2014	
	Kaboson Pastors TC	3,000.00	7/3/2014	5383
	Kaiboi TTC	61,000.00	7/3/2014	5384
	Kagumo TTC	4,000.00	7/3/2014	5385
	Kaimosi TTC	6,000.00	7/3/2014	5386
	Kampala University	105,000.00	7/3/2014	5387
	Kamwenja TTC	6,000.00	7/3/2014	5388
	Karatina University	50,000.00	7/3/2014	5389
	KIHBT	16,000.00	7/3/2014	5390
	KCA	15,000.00	7/3/2014	5391
	Kenya Methodist	241,000.00	7/3/2014	5392

COUNTY MANAGEMENT
 COUNTY OFFICE
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	Kenya Highland Evangelical University	43,000.00	7/3/2014	5393
	Kenya Industrial	3,000.00	7/3/2014	5394
	Kenya Institute of Applied Science	7,000.00	7/3/2014	5395
	Kenya Institute of	174,000.00	7/3/2014	5396
	Kenya Institute of Mass Communication	11,000.00	7/3/2014	5397
	Kenya Institute of Studies in Criminology	4,000.00	7/3/2014	5398
	Kenya Polytechnic University College	16,000.00	7/3/2014	
	KPLC Training School	4,000.00	7/3/2014	5399
	KTTC	35,000.00	7/3/2014	5400
	KEWI	8,000.00	7/3/2014	5401
	Kenya Wildlife Service Training Sch	4,000.00	7/3/2014	5402
	Kenyatta University	842,000.00	7/3/2014	5403
	Kericho College of	37,000.00	7/3/2014	5404
	Kedowa School for the	20,000.00	7/3/2014	
	Kericho Dicece	57,000.00	7/3/2014	5405
	KSPS	93,000.00	7/3/2014	5406
	KTTI	23,000.00	7/3/2014	
	Kericho Vocational Rehabilitation	4,000.00	7/3/2014	5407
	Kibabii University	79,000.00	7/3/2014	5408
	Kibos sch for the Blind	20,000.00	7/3/2014	5409
	Kimathi University	69,000.00	7/3/2014	5410
	Kingdom	8,000.00	7/3/2014	5411
	Empowerment Bible			
	Kilimambogo TTC	5,000.00	7/3/2014	
	Kipingosos Special Sch for the deaf	60,000.00	7/3/2014	5412

	Kipsigis TTC	15,000.00	7/3/2014	5413
	Kirinyaga University	21,000.00	7/3/2014	5414
	KISE	16,000.00	7/3/2014	5415
	Kisii University	218,000.00	7/3/2014	5417
	Kisumu Industrial Training Centre	4,000.00	7/3/2014	5418
	Kisumu Polytechnic	8,000.00	7/3/2014	5419
	Kitale TTI	9,000.00	7/3/2014	5420
	Kitui TTC	3,000.00	7/3/2014	5421
	Kobujoi Institution	8,000.00	7/3/2014	5422
	Laikipia University	160,000.00	7/3/2014	5423
	Maasai Mara University	314,000.00	7/3/2014	5424
	Machakos University	21,000.00	7/3/2014	5425
	Makerere University	14,000.00	7/3/2014	5426
	Maseno University	214,000.00	7/3/2014	5427
	Masinde Muliro	132,000.00	7/3/2014	5428
	Menengai KMTC	5,000.00		
	Meru MTC	5,000.00		
	Meru University	63,000.00	7/3/2014	5429
	Migori TTC	6,000.00	7/3/2014	5430
	Moi TTC	4,000.00	7/3/2014	5431
	Moi University	1,133,000.00	7/3/2014	
	Mombasa Aviation	8,000.00	7/3/2014	5432
	Mombasa Polytechnic	55,000.00	7/3/2014	
	Monicah Memorial	8,000.00	7/3/2014	5433
	Mosoriot TTC	10,000.00	7/3/2014	5434
	MKU-Thika	15,000.00	7/3/2014	5435
	MKU	577,000.00	7/3/2014	5436
	MKU-Narok Camp	4,000.00	7/3/2014	5437
	MKU-Kisii Campus	8,000.00	7/3/2014	5438
	Mt Kenya -Eldoret	15,000.00	7/3/2014	5439
	Multi-Media University	83,000.00	7/3/2014	5440
	Muranga TTC	15,000.00	7/3/2014	5441
	Muranga University	12,000.00	7/3/2014	5442

COUNTY MANAGER
 ELECTORAL COMMISSION
 ELECTIONS
 COUNTY MANAGER
 ELECTIONS

	Nairobi AVIATION	16,000.00	7/3/2014	5443
	Nairobi Coop of Kenya	4,000.00	7/3/2014	5444
	Nakuru TTC	7,000.00	7/3/2014	5446
	Narok TTC	9,000.00	7/3/2014	5447
	Nationwide College	18,000.00	7/3/2014	5448
	Niskham Saint Purah	43,000.00	7/3/2014	5449
	Nyanchwa Adventist	4,000.00	7/3/2014	5450
	Nyandarua Institute	4,000.00	7/3/2014	5451
	Ollessos Technical	63,000.00	7/3/2014	5452
	Pwani University	11,000.00	7/3/2014	5453
	Railway Training	4,000.00	7/3/2014	5454
	RVIST	320,000.00	7/3/2014	5455
	RVTTI	11,000.00	7/3/2014	5456
	Regions Group College	21,000.00	7/3/2014	5457
	Rongo University	35,000.00	7/3/2014	5458
	Scott Christian	7,000.00		
	Shanzu TTC	4,000.00	7/3/2014	5459
	Shiners Institute of	3,000.00	7/3/2014	5460
	SigalaSigala	20,000.00	7/3/2014	5461
	Sitotwet Bible College	9,000.00	7/3/2014	5462
	South Eastern	14,000.00	7/3/2014	5463
	South Rift Pentecostal	7,000.00	7/3/2014	5464
	St. Clares Kaplong	4,000.00	7/3/2014	5466
	St Joseph TTI	4,000.00	7/3/2014	5458
	St. Kizito's	260,000.00	7/3/2014	5469
	St Luke's	4,000.00	7/3/2014	5470
	St. Mary's TTC	4,000.00	7/3/2014	5472
	St.Paul's University	7,000.00	7/3/2014	5473
	Summit Institute of	3,000.00	7/3/2014	5474
	Sunbird TTC	4,000.00	7/3/2014	5475
	Taita Taveta University	69,000.00	7/3/2014	5476
	Tambach TTC	24,000.00	7/3/2014	5477
	TEC Institute of Managa	6,000.00	7/3/2014	5478

CIVIL AVIATION
 AUTHORITY
 COMPLIANCE
 UNIT
 MANAGER

		Kenya Methodist University	15,000.00	1/4/2014	5542
		university of Eldoret	10,000.00	"	5543
		Gusii inst.tech.	16,000.00	2/4/2014	5544
		Nakuru col. Of Health	7,000.00	29/04/2014	5554
		KMTC Nakuru	7,000.00	"	5555
		Gretsa University	7,000.00	"	5556
		Great Lakes University	7,000.00	"	5557
		East Africa Utalii inst	4,000.00	"	5558
	4-2110321-100-009-001	R.V.T.T.I	16,000.00	8/5/2014	5561
			8,000.00	20/05/14	5562
		K.M.T.C Machakos	7,000.00	21/05/14	5563
		ST.Kizito School For the	20,000.00	26/05/14	5566
		Kedowa special sch.for	20,000.00	26/05/14	5567

environment	4-3111404-111-015-002	chakoror water project	250,000.00	29/10/13	5190
		TOTAL	250,000.00		
WATER PROJECT	4-3111404-111-015-003	korotik water project	700,000.00	29/10/13	5194
	4-3111404-111-015-001	kaptien water project	250,000.00	28/11/2013	5246
	4-3111404-111-015-002	Isang water project	1,000,000.00	"	5247
SECURITY			1,950,000.00		
	4-3111404-111-015-003	cheptalal AP houses &headquarters	250,000.00	10/2/2014	5280
		TOTAL	250,000.00		
SPORTS					
	4-3110102-112-013-002	chapchapwet football club	100,000.00	30/10/2013	5205
	4-3110102-112-013-003	chemalal warriors football club	100,000.00	30/10/2013	5206
	4-3110102-112-013-004	kiptenden club	100,000.00	30/10/2013	5207
	4-3110102-112-013-005	simoti youth	100,000.00	30/10/2013	5208
		TOTAL	400,000.00		

RECEIVED
 COUNTY GOVERNMENT
 SOCIAL WELFARE
 DEPARTMENT
 10/10/2013

