

REPUBLIC OF KENYA



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ON 4TH JULY 2018
RBW

REPORT



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
MINISTRY OF DEFENCE**

**FOR THE YEAR ENDED
30 JUNE 2017**



MINISTRY OF DEFENCE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2017

ISSUED ON: SEPTEMBER 30, 2017

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

MINISTRY OF DEFENCE
Reports and Financial Statements
For the year ended June 30, 2017

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1. KEY ENTITY INFORMATION AND MANAGEMENT

Background information

The Ministry continued to execute its mandate as provided for in Article 241 of the Constitution and Executive Order No. 2 of May 2013. To this end the Ministry was able to perform its core mandate and address emerging security challenges. The emerging security threats included terrorism, cattle rustling, human and drug trafficking, proliferation of small arms and piracy.

The Ministry is headed by the Cabinet Secretary, Ambassador Raychelle Awuor Omamo, SC, EGH who is responsible for the Policy and the General Administration of the Ministry.

The Ministry is categorised as vote 1041 within the approved National Budget which is administered by Mr Saitoti Torome, CBS as the Accounting Officer.

The accompanying financial statements constitute the financial statements for the Ministry of Defence.

The vision, mission, core values and core functions of the Ministry of Defence are as follows:

1.1 Vision

A premier, credible and mission capable Force deeply rooted in professionalism.

1.2 Mission

To defend and protect the sovereignty and territorial integrity of the Republic, assist and cooperate with other civil authorities in situations of emergency or disaster and restore peace in any part of Kenya affected by unrest or instability as assigned.

1.3 Core Values

To achieve its mission and vision, the Ministry has a number of core values and beliefs namely:-

a. Apolitical: The Defence Forces will steer clear of politics and will remain steadfastly apolitical.

b. The Civil prerogative: The Defence Forces shall always subordinate itself to democratic Civil Authority and exemplify civility in its dealings with the people of Kenya.

c. Loyalty and Commitment: The Defence Forces will uphold its loyalty and commitment to the Commander-In-Chief and the people of Kenya through the chain of command.

d. Patriotism: The staff of the Ministry of Defence shall always be patriotic to the Government and the people of Kenya.

e. Professionalism: Service delivery will be based on the highest professional standards and will be blind to gender, ethnic, race or any other consideration.

f. Integrity: The staff of the Ministry of Defence will carry out duties with the highest integrity and in accordance with the laid down rules and regulation

1.4 CORE FUNCTIONS

The Ministry of Defence is committed to defending and protecting the people of the Republic of Kenya and their property against external aggression and also providing support to Civil Authority.

The core functions of the Ministry of Defence as stipulated in the Executive Order No. 2/2013 are:

- a. National Defence.
- b. Development and Management of the National Defence Policy.
- c. Protection of National Borders.
- d. Support for Civil Authority.
- e. Defence Intelligence.

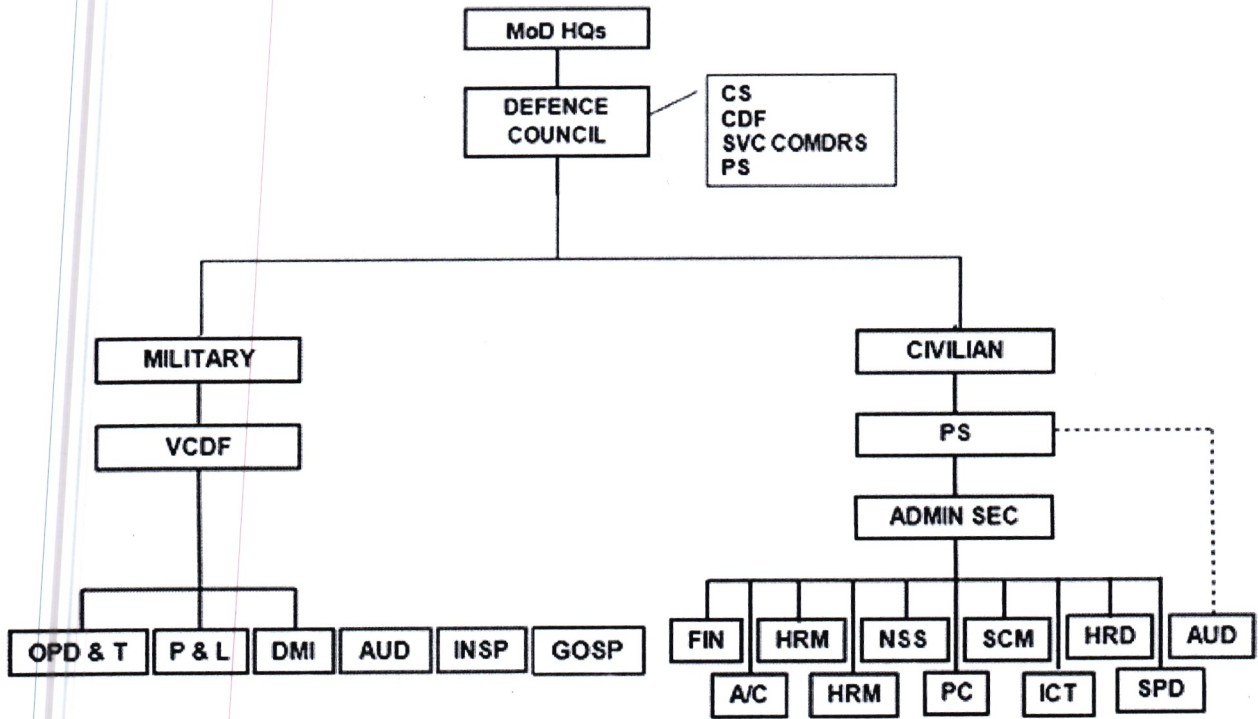
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KEY ENTITY INFORMATION AND MANAGEMENT(CONTINUED)
Fiduciary Management

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

No.	Designation	Name
1.	Cabinet Secretary	Amb. Raychelle Awuor Omamo, SC,EGH
2.	Principal Secretary and Accounting Officer	Saitoti Torome,CBS
3.	The Chief of the Defence Forces	Gen. Samson Mwathethe MGH,MBS,DCO 'ndc' (K) 'psc' (UK)
4.	Commander Kenya Army	Lt. Gen Robert Kariuki Kibochi MGH,CBS,'ndc' (K) 'psc' (K)
5.	Commander Kenya Air Force	Maj. Gen. Samwel N Thuita MGH,EBS,OGW, 'ndc' , 'psc' (K)
6.	Commander Kenya Navy	Maj. Gen. Levi Franklin Mghalu MGH,MBS ,'ndc' (K) 'psc' (RSA)




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Key Management

The Ministry's day-to-day management is under the following key management personnel:

	<p>Cabinet Secretary: Amb. Raychelle Awuor Omamo, SC,EGH Amb. Raychelle Awuor Omamo, SC,EGH was appointed Cabinet Secretary for Defence on 25th April 2013.</p>
	<p>Principal Secretary: Saitoti Torome,CBS Mr. Saitoti Torome was appointed the Principal Secretary for Defence in 30th March 2017 following a reshuffle among the Principal Secretaries. He was previously the PS State Department of Planning and Statistics.</p>
	<p>The Chief of the Defence Forces: Gen. Samson J Mwachethe, MGH MBS DCO 'ndc' (K) 'psc' (UK) General Mwachethe is The Chief of the Defence Forces following his promotion and appointment on 17th April 2015.</p>

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Commander Kenya Army: Lt Gen Robert Kariuki Kibochi
MGH, CBS, 'ndc' , (K) ' psc' (UK)

Lieutenant General Robert Kariuki Kibochi is the Commander of the Kenya Army following his promotion and appointment on 28th July 2016.



Commander Kenya Air Force: Maj. Gen. Samwel N Thuita
MGH, EBS, OGW, 'ndc' , 'psc' (K)

Major General Samuel Ng'ang'a Thuita is the Commander of the Kenya Air Force following his promotion and appointment on 30th July 2014.



Commander Kenya Navy-Maj.Gen. Levi Franklin Mghalu
MGH, MBS, 'ndc' (K) 'psc' (RSA)

Major General Levi Franklin Mghalu is the Commander Kenya Navy following his promotion and appointment on 31st July 2015

Fiduciary Oversight Arrangements

(1) Budget Implementation

The Committee was instrumental in giving guidance on:-

- Follow up on recommendations of the Parliamentary Accounts Committee(PAC).
- Preparation of responses on the Annual Report of the Auditor General.
- Arranging for entry and exit meetings with the External Auditors

(2) Parliamentary Committee Activities

(a) Parliamentary Committee on Defence and Foreign Relations.

The Ministry engaged the committee to:

- Discuss the supplementary estimates
- To discuss National Space Secretariat.
- To review the performance of the National Security Sector.

(b) Public Accounts Committee

- The Committee held discussions with the Ministry on the Report of the Auditor General on the Ministry's Appropriation Accounts for the Financial Year 2014/2015

(3) Ministerial Audit Committee

- An oversight authority which includes adhoc tender evaluation committee, Ministerial Human Resource Management Advisory committee (MHRMAC). It assists the accounting officer in implementation of corporate governance, effective delivery of services and efficient use of resources.

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Ministry's Contact Details

Entity Headquarters

P.O. Box 40668-00100
Ulinzi House
Lenana Road
Nairobi, KENYA

Entity Contacts

Telephone: (254) 020-2721100
E-mail: ps@mod.go.ke
Website: www.mod.go.ke

Entity Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

Independent Auditors

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

Principal Legal Adviser

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

2. FOREWORD BY THE CABINET SECRETARY

MANDATE

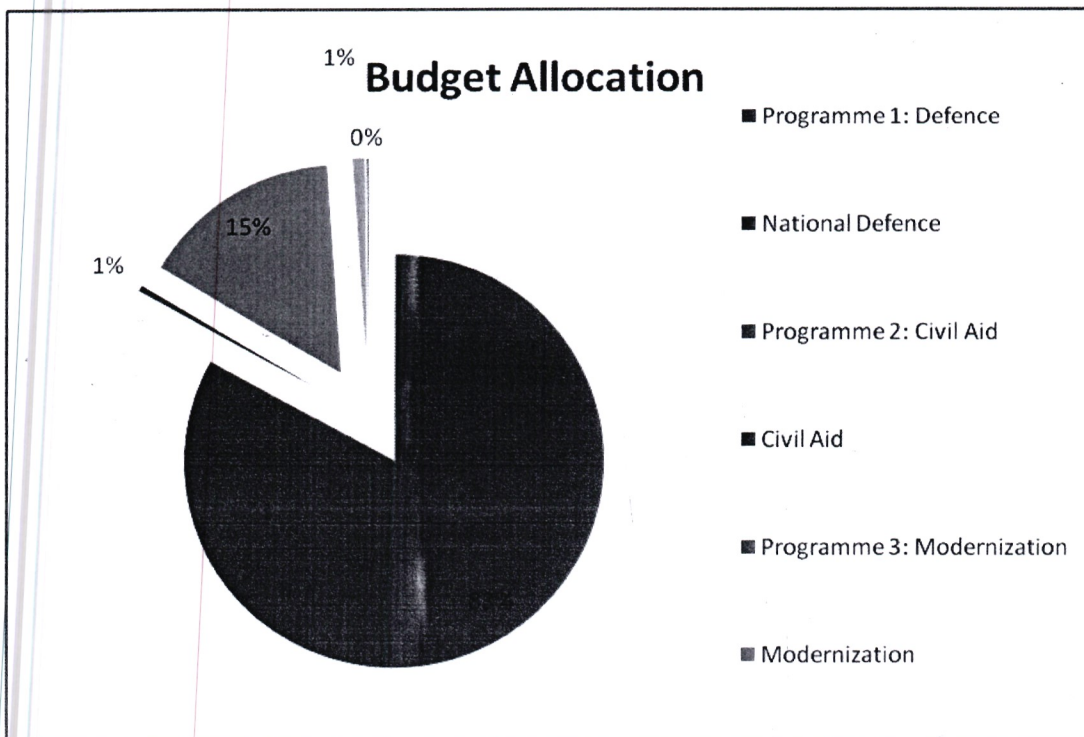


Chapter 241, Section 3 (a), (b) and (c) of the Constitution gives the Mandate of the Ministry as defence and protection of the sovereignty and territorial integrity of the Republic, assist and co-operate with other authorities in situations of emergency or disaster and report to the National Assembly whenever deployed in such circumstances and may be deployed to restore peace in any part of Kenya affected by unrest or instability only with the approval of the National Assembly.

Amb Raychelle Awuor Omamo, SC, EGH
Cabinet Secretary

BUDGETARY ALLOCATION

The budget allocated to the Ministry for the FY 2016/17 to accomplish the set objectives was **KShs. 101,149,926,564** apportioned as shown on the Chart below.



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The total budgetary allocation for FY 2016/17 was **KShs. 101,149,926,564**, but the actual expenditure was **KShs. 101,144,247,346**.

Below is an overview of the financial performance for the year ended 30th June 2017 as reported in the detailed financial statements.

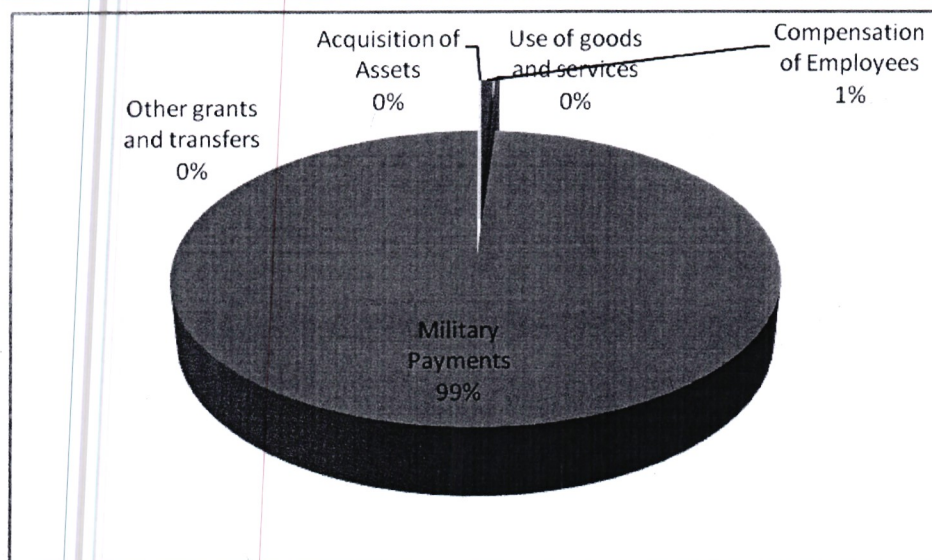
	Printed Estimates	Actual	Variance	% Utilization Variance
Total Receipts	101,149,926,564	-101,148,200,000	1,726,564	0%
Total Payments	101,149,926,564	-101,144,247,347	5,679,217	0%

Budget Utilization

The Ministry spent **KShs. 101,144,247,346.70** against an approved budget of **KShs. 101,149,926,564.00** representing absorption of **100%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation (KShs)	Actual(Kshs)	Variance(Kshs)
Compensation of Employees	773,905,999.00	774,878,400	-972,401.15
Use of goods and services	312,859,018.00	303,566,510	9,292,508
Military Payments	100,039,046,637.00	99,665,596,347	373,450,290
Other grants and transfers	0.00	371,184,417	-371,184,416.80
Acquisition of Assets	24,114,910.00	29,021,676	-4,906,566
TOTAL PAYMENTS	101,149,926,564	101,144,247,350	5,504,673.05

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Current year performance against prior year

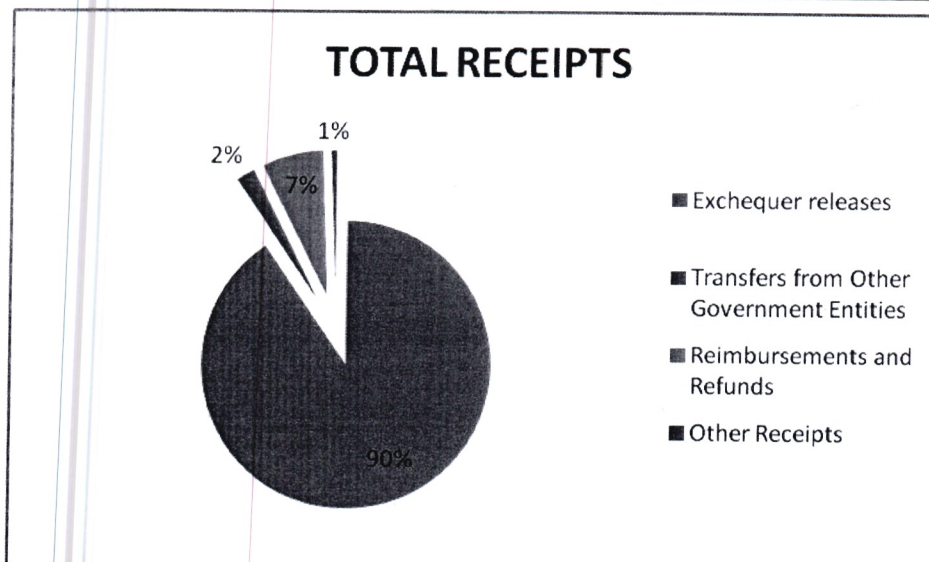
Receipts and Payments

	Year to Year Ending 30 th June 2017	Year to Year Ending 30 th June 2016	Change	% Change
Total Receipts	111,881,487,418	99,055,573,204	12,825,914,214	0%
Total Payments	111,877,534,768	99,040,964,098	12,836,570,670	0%

Total Receipts Broken Down

RECEIPTS	Year to Year Ending 30 th June 2017	Year to Year Ending 30 th June 2016	Change	% Change
Exchequer releases	101,148,200,000	92,181,700,000	8,966,500,000	9.73
Transfers from Other Government Entities	2,404,132,870	1,363,274,739	1,040,858,131	73
Reimbursements and Refunds	7,640,109,471	4,962,759,246	2,680,295,382	54
Other Receipts	689,045,077	547,839,219	141,204,857	26
TOTAL RECEIPTS	111,881,487,418	99,055,573,204	12,828,858,370	12.91

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The diagram above depicts the share of major categories of receipts for the fiscal year ended 30th June 2017. The major source of funding for the Ministry of Defence is exchequer releases that account for 98% of the total receipts

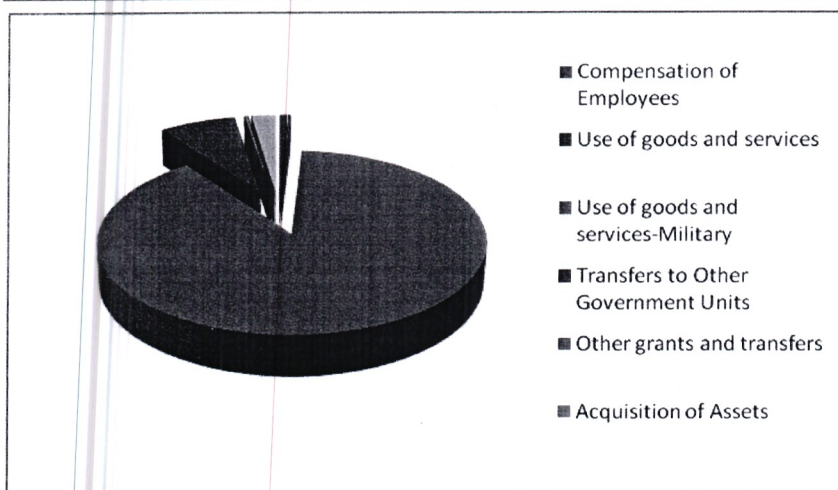
Total Payments

PAYMENTS	Year to Year Ending 30th June 2017	Year to Year Ending 30th June 2016	Change	% Change
Compensation of Employees	774,878,400	748,877,394	26,001,006	3
Use of goods and services	303,566,510	240,075,261	63,491,249	26
Military Payments	99,665,596,347	90,876,041,103	8,789,555,244	9
Transfers to Other Government Units	8,121,486,388	5,510,598,465	2,610,887,923	47
Other grants and transfers	396,184,417	351,097,043	45,087,374	6
Acquisition of Assets	29,021,676	18,032,829	10,988,847	60
Other Payments	2,586,801,030	1,296,242,003	1,290,559,027	98
TOTAL PAYMENTS	111,877,534,768	99,040,964,098	12,836,570,670	

The increase in payments is attributable to a significant increase in Transfers to Other Government entities i.e. Budget Increment, Increase in Funds Reimbursed via UN and an increased collection of Revenue which was surrendered to the National Treasury. Further, there was also an increase in compensation of employees attributed to recruitment of staff during the year.

The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June 2017.

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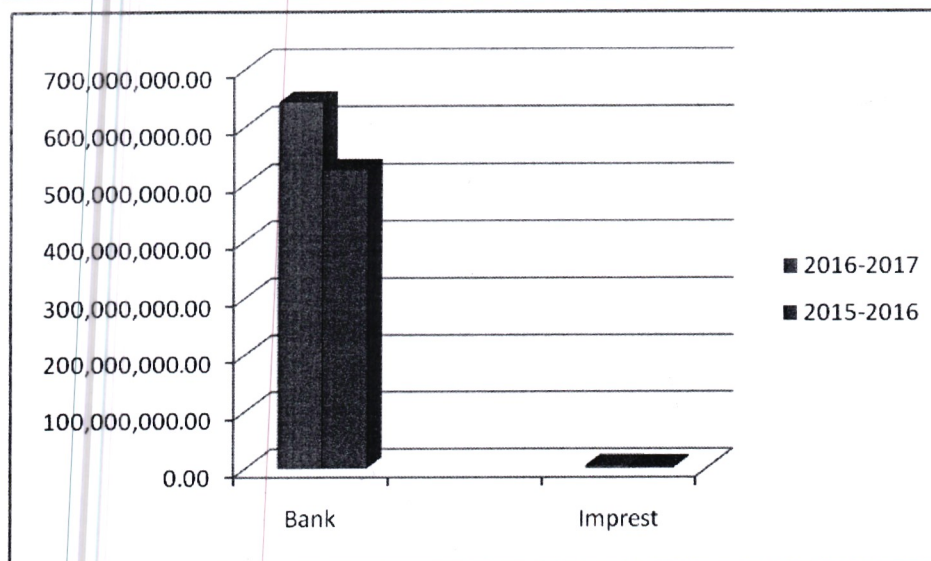


Financial Assets Summary

Name of Bank, Account No. & currency	2016-2017	2015-2016	Change	% Change
	Kshs	Kshs		
CBK,1000181435,Kshs	3,970,254	15,641,306	-11,671,053	-74.61%
CBK,100182032,Kshs	637,703,161	508,018,943	129,684,218	25.53
Accounts Receivable – Government Imprest	5,027,400	4,512,000	515,400	11.43
Total	646,700,815	528,148,249	118,528,565	

Recurrent Bank balances reduced by **74%** as a result of increased spending towards year end. Deposit Account Bank Balance increased by **25%** as a result of increased collection of deposits, transfer of Unclaimed Liabilities (Pensions, Uncleared Effects) from recurrent account to the deposit account. The imprests increased as a result of a few officers not surrendering their imprests by at the end of financial year.

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Cash Flows and Cash Position

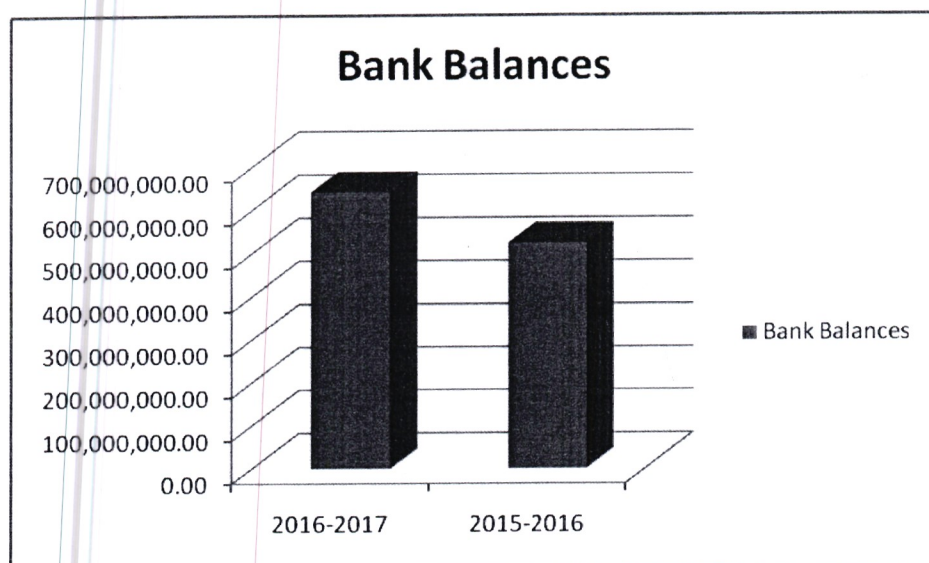
The cash and bank balances held by the Ministry of Defence, as at 30th June 2017 was **KShs 641,673,415** compared to **KShs 523,660,249** held as at 30th June 2016. The breakdown of the cash and bank balances is as summarized in the table below.

Name of Bank, Account No. & currency	2016-2017 Kshs	2015-2016 Kshs	Change	% Change
CBK,1000181435,Kshs	3,970,254	15,641,306	-11,671,052	-75
CBK,100182032,Kshs	637,703,161	508,018,943	129,684,218	25
Total	641,673,415	523,660,249		

Recurrent Bank balances reduced by **75%** as a result of increased spending towards year end.

Deposit Account Bank Balance increased by **25%** as a result of increased collection of deposits, transfer of Unclaimed Liabilities (Pensions, Uncleared Effects) from recurrent account to the deposit account.

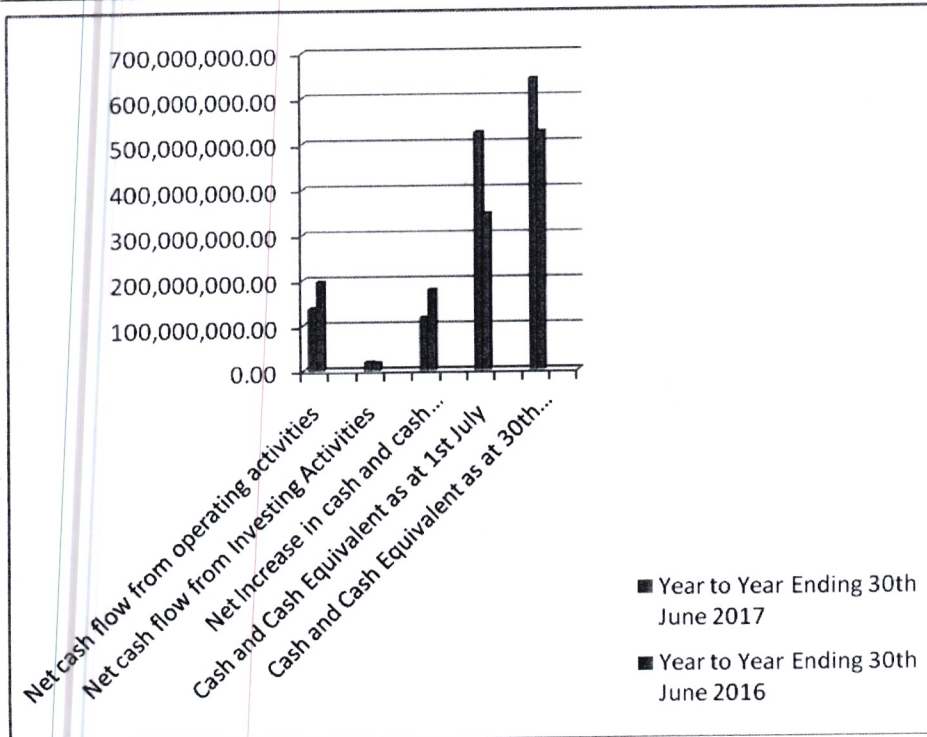
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Cash Flow Activities

	Year to Year Ending 30th June 2017	Year to Year Ending 30th June 2016	Change	% Change
Net cash flow from operating activities	147,034,842	196,171,076	-49,136,234	25
Net cash flow from Investing Activities	-29,021,676	-18,032,829	-10,988,847	51
Net cash flow from Investing Activities	0.00	0.00		0.00
Net Increase in cash and cash equivalents	118,013,167	178,138,247	-60,125,080	33
Cash and Cash Equivalent as at 1 st July	523,660,247	345,522,000	178,138,247	52
Cash and Cash Equivalent as at 30 th June	641,673,415	523,660,247	118,013,167	23

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Net cash flows utilised in investing activities decreased due to a decline in amounts utilised in the acquisition of assets by the Ministry of Defence.

Net cash flows from operating activities decreased due to an decrease in payables during the financial year.

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ACCOMPLISHMENTS

During the period under review, the Ministry accomplished the following:

- i. Performed its primary role by deploying and manning the borders thus ensuring the sovereignty and territorial integrity of the Republic.
- ii. Deployed troops, alongside other Troop Contributing Countries (TCCs) under AMISOM (Somalia) Sector 2, UNMISS (South Sudan) and UNAMID (Darfur).
- iii. To ensure Customer Satisfaction, the Ministry upgraded Auto Billing system to facilitate e-banking and updated its website by uploading tenders, posting press releases and statements such as Defence Council Decisions on postings, promotions and appointments. The Ministry also advertised recruitment for the Youth interested to join KDF in in the local dailies.
- iv. Supported other Authorities in situations of emergency and disaster in Boni Forest in Lamu, Nairobi and Kiambu Counties.
- v. Awarded procurement opportunities worth **Kshs 1,032,856,007.00** to the Youth, Women and PWDs owned enterprises in order to promote uptake in the **30%** procurement rule on Access to Government Procurement Opportunities (AGPO).
- vi. In support of the Government effort in Environmental Sustainability in line with MDG's and Kenya's Vision 2030, the Ministry planted trees in deforested areas and identified water towers through the Environmental Soldier Programme (ESP). During the Financial Year under review, **970,566** seedlings were planted and have survived.
- vii. To foster Regional cooperation and operability, the Ministry has taken a leading role by support and participation in both the EAC and EASF activities. Notable among them are; Participated in all EASF activities including Exercise Amani Africa II and all EAC activities including workshops on Expert Working Groups in Communications, Training, Operations, Exercise Ushirikiano Imara 2017 and Games.
- viii. Ensured that the Ministry's assets were maintained well for operational readiness, an Asset and Property Register was developed while plant and equipment were maintained in accordance with the manufacturer's schedules.

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- ix. Supported the Government Policy on Gender mainstreaming by developing Gender Policy in the Ministry and the capacity of women in the security sector; with reference to UN Resolutions 1325 (2000), through UN Women financial support.

- x. Collected revenue totalling to **KShs. 689,044,076.90** through fees paid to learning institutions, rent from institutional houses, sales of tender documents and proceeds from auction of obsolete assets and stores among others.

- xi. The Ministry continued to collaborate with Parliament, other Ministries, Departments, and Agencies including stakeholders to achieve its mandate. KDF in collaboration with the National Police Service (NPS) has been deployed in Boni Forest, Kapedo, Marsabit and Garissa.

- xii. To ensure that KDF continues to be relevant and mission capable in an ever changing security environment, a modernization programme was launched, and in this regard therefore the following was achieved in the FY:
 - a. Acquisition of Combat Net Radios (CNRs)
 - b. Upgraded the S-600 Marconi Radar to enhance airspace surveillance, a flagship project under Vision 2030.
 - c. Modernized the Y-12 Aircraft
 - d. Constructed a number of new structures within various military institutions

- xiii. The Ministry was able to absorb the entire approved budget of **KShs. 101,149,926,564** for the Financial Year under review, and closed without any carry over in form of pending bills.

CHALLENGES

The Ministry's optimum performance was constrained by the following factors:

Inadequate Funding. Inadequate funding is a major constraint in implementing defence programmes and activities. This is further compounded by the escalating costs of modern military hardware. Inadequate funding has in particular delayed acquisition of enhancement of firepower, force mobility, protection and sustainment capabilities under the modernization programme.

Procurement Lead Times. Coupled with the challenges of having to rely heavily on foreign military products, the duration it takes to complete the procurement cycle is inordinately long due to the fact that military hardware are not off the shelf item.

Diminishing Training Areas. Diminishing of training areas is attributed partly to encroachment into military land and a rapidly expanding population. The reduction of training fields has called for adoption of other options and in particular reliance on advanced technology system like simulation. In effect, the adoption of these technologies will continue to call for more budgetary allocations.

Ageing and Inadequate Infrastructure. The deterioration of Defence infrastructure over the years due to inadequate funding continues to demand for more resources for the rehabilitation of most of the physical infrastructure and the rehabilitation of ageing equipment.

Technological Changes. The rapid changes being experienced in technology has continued to impact on the Ministry's ability to retain military systems over extended periods. Consequently, this effect has resulted in frequent changes in communications and information systems.

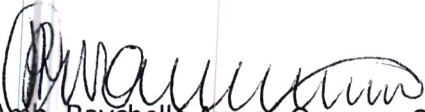
Currency Fluctuation. Most of our Military hardware is sourced from the international market and the volatility of international currencies adversely affected the Ministry's budgetary allocations.

Introduction of the iTax Platform by the Kenya Revenue Authority (KRA). The introduction of 6% Withholding VAT on the new iTax platform and the difficulties experienced by suppliers in accessing the withholding certificates due to slow linking of KRA to Central Bank of Kenya (CBK) on the new platform.

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ACKNOWLEDGEMENT

I wish to acknowledge the support and cooperation accorded to the Ministry during the period under review by: the National Treasury; the Parliament; the Central Bank of Kenya; the Kenya Revenue Authority; other Government Ministries, Departments and Agencies and the staff of the Ministry both uniformed and civilian; suppliers of goods and services and the people of the Republic Kenya.


Amb. Raychelle Awuor Omamo, SC, EGH

Cabinet Secretary

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3. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

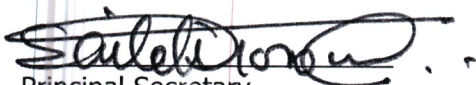
The Accounting Officer in charge of the Ministry of Defence is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Ministry of Defence accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Ministry's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2017, and of the entity's financial position as at that date. The Accounting Officer charge of the Ministry of Defence further confirms the completeness of the accounting records maintained for the Ministry, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Ministry of Defence confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Ministry's financial statements were approved and signed by the Accounting Officer on _____ 2017.


Principal Secretary
Name: SAITOTI TOROME


Principal Accounts Controller
Name: E.N. MURIMI

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF DEFENCE FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Ministry of Defence set out on pages 23 to 45, which comprise the statement of assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation - recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Ministry of Defence as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Emphasis of Matter

1. Installation of ERP System at Various Military Barracks

Contract documents and records indicate that the Ministry of Defence awarded a contract through direct procurement method and paid Kshs.123,693,024 to a firm in respect of

Report of the Auditor-General on the Financial Statements of Ministry of Defence for the year ended 30 June 2017

installation and maintenance of an Enterprise Resource Planning (ERP) system in 2010/2011 financial year. According to the contract documents, the system was to be installed at Kenya Army Ordinance Corp (KAOC), 23 Ordinance Composite Company(OCC) Lanet, 43 Ordinance Composite Company (OCC), Central Supplies Depot (CSD) and Naval Supplies Depot (NSD).

However, an audit inspection undertaken at Kenya Army Ordinance Corps (KAOC) - Kahawa Barracks revealed that the system failed and that the staff stationed at the procurement and stores sections are using a manual system. The staff were equally not trained on the system contrary to the stipulations in the contract document.

Further, the justification for awarding a two-year maintenance contract for 2012/2013 and 2013/2014 financial years to an already failed system at a cost of Kshs.16,266,100 per year to the supplier has not been explained. An audit verification also revealed that another company was awarded a similar contract at undisclosed contract sum and has been paid Kshs.9,925,000 during the financial years 2016/2017 and 2017/2018 for maintenance of the same system.

In the circumstances, therefore, it is not possible to confirm that value of money has been obtained on use of resources under the initial contract valued at Kshs.156,225,224 as required under Section 68 (1)(b) of Public Finance Management Act, 2012.

2. Procurement of Liquefied Petroleum Gas (LPG)

The records maintained at Ministry of Defence Headquarters also show that an Amount of Kshs. 184,359,000 was spent in respect of purchase of Liquefied Petroleum Gas (LPG) during the financial year 2016/2017. The records further reveal that the Ministerial Tender Committee (MTC) had recommended National Oil Corporation and Dash Energy Ltd whose market prices were Kshs. 95,000 and Kshs. 115,000 per ton for Nairobi and other areas, respectively.

However, in unexplained circumstances, the Ministry opted to procure the same product from M/s Impex General Merchants, the 10th lowest bidder, at a higher price of Kshs.190,000 and Kshs.195,000 per ton in Nairobi and other areas respectively, resulting in an apparent opportunity loss of Kshs.84,239,500 contrary to the requirements under regulation 10 (2)(e) of the Public Procurement and Disposal Regulations, 2006.

I am unable under the circumstances to confirm that payment of Kshs. 84,239,500 was lawful and effective as required under Article 229 (6) of the Constitution of Kenya.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Ministry's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

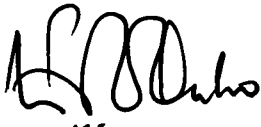
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Ministry's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the

Ministry's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Ministry to cease sustaining its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Ministry to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

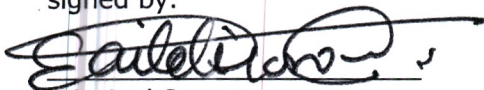
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MINISTRY OF DEFENCE
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For the year ended June 30, 2017

5. STATEMENT OF RECEIPTS AND PAYMENTS

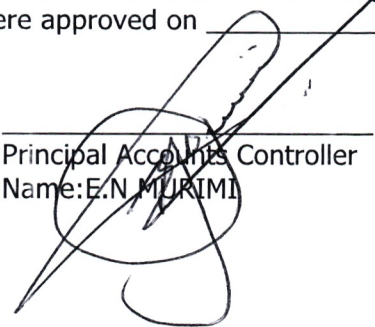
	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	101,148,200,000	92,181,700,000
Transfers from Other Government Entities	2	2,404,132,870	1,363,274,739
Reimbursements and Refunds	3	7,640,109,471	4,962,759,246
Other Receipts	4	689,045,077	547,839,219
TOTAL RECEIPTS		111,881,487,418	99,055,573,204
PAYMENTS			
Compensation of Employees	5	774,878,400	748,877,394
Use of goods and services	6A	303,566,510	240,075,261
Military Payments	6B	99,665,596,347	90,876,041,103
Transfers to Other Government Units	7	8,121,486,388	5,510,598,465
Other grants and transfers	8	396,184,417	351,097,043
Acquisition of Assets	9	29,021,676	18,032,829
Other Payments	10	2,586,801,030	1,296,242,003
TOTAL PAYMENTS		111,877,534,768	99,040,964,098
SURPLUS/DEFICIT		3,952,650	14,609,106

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 _____ 2017 and signed by:



Principal Secretary
Name: SAITOTI TOROME

Principal Accounts Controller
Name: E.N. MURIMI

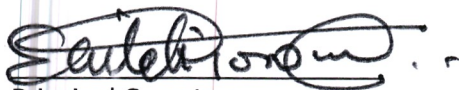


MINISTRY OF DEFENCE
 Reports and Financial Statements
 For the year ended June 30, 2017

6. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11	641,673,415	523,660,249
Total Cash and cash equivalent		641,673,415	523,660,249
Accounts receivables – Outstanding Imprests	12	20,136,503	4,512,800
TOTAL FINANCIAL ASSETS		661,809,918	528,173,049
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	13	637,703,162	508,018,943
NET FINANCIAL ASSETS		24,106,756	20,154,106
REPRESENTED BY			
Fund balance b/fwd	14	20,154,106	5,545,000
Prior year adjustment			
Surplus/Deficit for the year		3,952,650	14,609,106
NET FINANCIAL POSITION		24,106,756	20,154,106

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 _____ 2017 and signed by:



Principal Secretary
 Name: SAITOTI TOROME



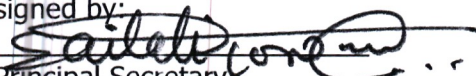
Principal Accounts Controller
 Name: E.N. MURIMI

MINISTRY OF DEFENCE
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For the year ended June 30, 2017

7. STATEMENT OF CASH FLOWS

		2016-2017	2015-2016
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	101,148,200,00	92,181,700,000
Transfers from Other Government Entities	2	2,404,132,870	1,363,274,739
Reimbursements and Refunds	3	7,640,109,471	4,962,759,246
Other Revenues	4	689,045,077	547,839,219
Payments for operating expenses			
Compensation of Employees	5	774,878,400	748,877,394
Use of goods and services	6A	303,566,510	240,075,261
Military Payments	6B	99,665,596,347	90,876,041,103
Transfers to Other Government Units	7	8,121,486,388	5,510,598,465
Other grants and transfers	8	396,184,417	351,097,043
Other Expenses	10	2,586,801,030	1,296,242,003
Adjusted for:			
Adjustments during the year		114,060,516	163,529,143
Net cash flow from operating activities		147,034,842	196,171,078
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	-29,021,676	-18,032,829
Net cash flows from Investing Activities		-29,021,676	-18,032,829
NET INCREASE IN CASH AND CASH EQUIVALENT		118,013,166	178,138,249
Cash and cash equivalent at BEGINNING of the year		523,660,249	345,522,000
Cash and cash equivalent at END of the year		641,673,415	523,673,249

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 _____ 2017 and signed by:


Principal Secretary
Name: SAITOTI TOROME


Principal Accounts Controller
Name: E.N. MURIMI

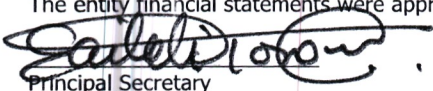
MINISTRY OF DEFENCE
Reports and Financial Statements
For the year ended June 30, 2017

8. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	98,654,161,519	2,495,765,045	101,149,926,564	101,148,200,000	1,726,564.00	1.00
Transfers from Other Government Entities				2,379,132,870	-2,379,132,870	
Reimbursements and Refunds				7,640,109,471	-7,640,109,471	
Other Receipts				689,045,077	-689,045,077	
Total Receipts	98,654,161,519	2,495,765,045	101,149,926,564	111,856,487,418	-10,706,560,854	1.11
PAYMENTS						
Compensation of Employees	773,905,999		773,905,999	774,878,400	-972,401	1.00
Use of goods and Services	387,093,973	-74,234,955.00	312,859,018	303,566,510	9,292,508	0.97
Military Payments	97,469,046,637	2,570,000,000	100,039,046,637	99,665,596,347	373,450,290	1.00
Transfers to Other Government Units				8,121,486,388	-8,121,486,388	
Other grants and transfers				371,184,417	-371,184,417	
Acquisition of Assets	24,114,910		24,114,910	29,021,676	-4,906,766	1.20
Other Payments				2,586,801,030	-2,586,801,030	
Total Payments	98,654,161,519.00	2,495,765,045.00	101,149,926,564.00	111,852,534,768	-10,702,608,204	1.11
Surplus/ Deficit				3,952,650	-3,952,650	

- The difference in budget was as a result of reallocation of funds from the National Space secretariat, to the Military in addition to supplementary budget approved.
- Over-utilization of funds for Acquisition of Assets relates to expenditure incurred using vote items in the use of goods and services section.

The entity financial statements were approved on _____ 2017 and signed by:


Principal Secretary
Name: SAITOTI TOROME


Principal Accounts Controller
Name: E.N. MURIMI

MINISTRY OF DEFENCE
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SUMMARY STATEMENT OF APPROPRIATION DEVELOPMENT

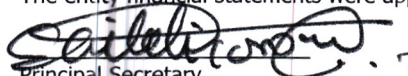
MINISTRY OF DEFENCE							
Budget execution - Development - FY 2016/2017							
Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS							
	Grants	45,000,000	20,000,000	25,000,000	25,000,000	0.00	1.00
	Total Receipts	45,000,000	20,000,000	25,000,000	25,000,000	0.00	1.00
Payments							
	Use of Goods and Services	45,000,000	20,000,000.00	25,000,000.00	25,000,000.00	0.00	1.00
	Total Payments	45,000,000	20,000,000.00	25,000,000.00	25,000,000.00	0.00	1.00

MINISTRY OF DEFENCE
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 For the year ended June 30, 2017

SUMMARY STATEMENT OF RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	98,654,161,519	2,520,765,045	101,174,926,564	101,148,200,000	1,726,564.00	1.00
Transfers from Other Government Entities	45,000,000	-20,000,000	25,000,000	2,404,132,870	-2,379,132,870	
Reimbursements and Refunds				7,640,109,471	-7,640,109,471	
Other Receipts				689,045,077	-689,045,077	
Total Receipts	98,699,161,519	2,500,765,045	101,199,926,564	111,881,487,418	-10,706,560,854	1.11
PAYMENTS						
Compensation of Employees	773,905,999		773,905,999	774,878,400	-972,401	1.00
Use of goods and Services	387,093,973	-74,234,955.00	312,859,018	303,566,510	9,292,508	0.97
Military Payments	97,469,046,637	2,595,000,000	100,064,046,637	99,665,596,347	373,450,290	1.00
Transfers to Other Government Units				8,121,486,388	-8,121,486,388	
Other grants and transfers	45,000,000	-20,000,000	25,000,000	396,184,417	-371,184,417	
Acquisition of Assets	24,114,910		24,114,910	29,021,676	-4,906,766	1.20
Other Payments				2,586,801,030	-2,586,801,030	
Total Payments	98,699,161,519	2,500,765,045	101,199,926,564	111,877,534,768	-10,702,608,204	1.11
Surplus/ Deficit				3,952,650	-3,952,650	

The entity financial statements were approved on _____ 2017 and signed by:


 Principal Secretary
 Name: SAITOTI TOROME


 Principal Accounts Controller
 Name: E. N. M. M. M. M.

MINISTRY OF DEFENCE
 Reports and Financial Statements
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9. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs(Millions)	Kshs(Millions)	Kshs(Millions)	Kshs(Millions)	Kshs(Millions)
Programme 1: Defence					
National Defence	81,464	2,551	84,015	84,015	Nil
Programme 2: Civil Aid					
Civil Aid	450	Nil	450	450	Nil
Programme 3: Modernization					
Modernization	15,600	Nil	15,600	15,600	Nil
Programme 4: General Administration, Planning and Support Services					
Administration, Planning and Support Services	1,185	(75)	1,110	1,109	.001

10. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Ministry of Defence. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. Recognition of receipts and payments

a) Recognition of receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the entity.

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

SIGNIFICANT ACCOUNTING POLICIES

Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 20XX, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received.

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

SIGNIFICANT ACCOUNTING POLICIES

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

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Reports and Financial Statements
For the year ended June 30, 2017

Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of disclosure. This summary is disclosed as an annexure to the entity's financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the Ministry 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 Ministry includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2017, this amounted to Kshs 637,703,162 compared to Kshs 508,018,943 in prior period as indicated on note 13.

There were no other restrictions on cash during the year

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables.

MINISTRY OF DEFENCE
Reports and Financial Statements
For the year ended June 30, 2017

This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

MINISTRY OF DEFENCE
Reports and Financial Statements
For the year ended June 30, 2017

11. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2016-2017	2015-2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	18,400,900,000.00	13,795,000,000.00
Total Exchequer Releases for quarter 2	18,620,000,000.00	28,060,700,000.00
Total Exchequer Releases for quarter 3	22,665,000,000.00	19,118,000,000.00
Total Exchequer Releases for quarter 4	41,462,300,000.00	31,208,000,000.00
Total	101,148,200,000.00	92,181,700,000.00

2 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015-2016
	Kshs	Kshs
Transfers from Central government entities		
National Treasury	25,000,000	689,244,000
Ministry of Interior	1,850,000,000	347,424,950
Pensions	494,777,354	320,764,025
RTDC	6,482,788	5,841,764
Ushirikiano Imara	27,872,728	
TOTAL	2,404,132,870	1,363,274,739

The above transfers were received from the following self-reporting entities in the year

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For the year ended June 30, 2017

2a) TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	Recurrent Kshs	Total Kshs	2015-2016 Kshs
Transfers from Central government entities			
Ministry of Interior	1,850,000,000	1,850,000,000	347,424,950
National Treasury	25,000,000	25,000,000	689,244,000
Pensions	494,777,354	494,777,354	320,764,025.00
RTCDC	6,482,788	6,482,788	5,841,764
Ushirikiano Imara	27,872,728	27,872,728	
TOTAL	2,404,132,870	2,404,132,870	1,363,274,739

We have confirmed the above amounts with the disbursing entities and attached these confirmations as an Appendix to these financial statements.

3 REIMBURSEMENTS AND REFUNDS

	2016-2017 Kshs	2015-2016 Kshs
UN Reimbursement	7,432,441,311	4,962,759,246
UN Compensation Reimbursement	207,668,160	0.00
Total	7,640,109,471	4,962,759,246

UN Reimbursement –This is reimbursement to the Government of Kenya for Defence Forces participation as part of the peace keeping missions in the region and the world

4 OTHER REVENUES

	2016-2017 Kshs	2015-2016 Kshs
Interest Received	10,753,930	
Leases	6,682,035	
Rents	425,304,624	373,464,324
Receipts from Administrative Fees (Tender & Commissions)	2,159,300	20,831,530
Fines Penalties and Forfeitures	11,329,312	21,254,190
Other Receipts Not Classified Elsewhere	93,201,687	52,436,057
School Fees	94,246,465	79,853,117
Government Liability	13,597,135	0.00
Sale of Casted Vehicles	31,770,589	0.00

MINISTRY OF DEFENCE
Reports and Financial Statements
For the year ended June 30, 2017

Total	689,045,077	547,839,219
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Other Receipts include receipts not classified and revenue surrender and termination of contract fee broken down as follows:

Commissions	61,425,582
Termination of Contract	90,382
Surrender as Revenue	3,830,458
Other Revenue not classified Anywhere	27,855,265

5 COMPENSATION OF EMPLOYEES

	2016-2017	2015-2016
	Kshs	Kshs
Basic salaries of permanent employees	490,938,316	475,554,771.00
Personal Allowances as part of Salary	283,940,084	273,322,623.00
Total	774,878,400	748,877,394.00

MINISTRY OF DEFENCE
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6a. USE OF GOODS AND SERVICES

	2016-2017	2015-2016
	Kshs	Kshs
Communication, supplies and services	9,414,447	8,624,566.00
Domestic travel and subsistence	62,187,219	42,304,051.00
Foreign travel and subsistence	41,470,226	15,820,548.00
Printing, advertising and information supplies & services	2,486,848	3,002,508.00
Training expenses	31,306,896	33,518,197.00
Hospitality supplies and services	13,330,434	16,890,583.00
Specialised materials and services	22,745,655	12,041,165.00
Office and general supplies and services	6,809,152	15,171,377.00
Other operating expenses	98,229,641	43,255,031.00
Routine maintenance – vehicles and other transport equipment	9,670,422	29,629,489.00
Routine maintenance – other assets	3,174,650	9,297,562.00
Fuels Oils,Lubricants	2,740,920	10,520,184.00
Total	303,566,510	240,075,261.00

The moneys presented as other Operating Expenses relate to

Kenya Space Agency	65,652,510
Other Operating Expenses	32,577,131

6b MILITARY PAYMENTS

	2016-2017	2015-2016
	Kshs	Kshs
Military Payments	99,665,596,347	90,876,041,103
Total	99,665,596,347	90,876,041,103

The moneys presented under 6b above relate to expenses in relation to the Military normally classified as one line expenditure.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015-2016
	Kshs	Kshs
National Treasury- Ordinary Revenue	689,045,077	547,839,220
National Treasury- UN Reimbursement to GoK	7,432,441,311	4,962,759,245
TOTAL	8,121,486,388	5,510,598,465

The above transfers were made to the following self-reporting entities in the year:

Description	Recurrent	Total	2015-2016
	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs			
National Treasury- Ordinary Revenue	689,044,077	689,044,077	547,839,220
National Treasury- UN Reimbursement to GoK	7,432,441,311	7,432,441,311	4,962,759,245
TOTAL	8,121,485,388	8,121,485,388	5,510,598,465

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statements

8 OTHER GRANTS AND TRANSFERS

Explanation	2016-2017	2015-2016
	Kshs	Kshs
IPSTC	25,000,000	47,424,950
Kenya Ordnance Factories Corporation	371,184,417	303,672,093
Total	396,184,417	351,097,043

Grants mentioned above relate to finances transferred to Kenya Ordnance Factories Corporation for;

- a) Personnel Emoluments
- b) Grant for Development purposes
- c) Grant for operation Expenses

Kenya Ordnance is a state corporation under the Ministry of Defence charged with the mandate of Manufacture of bullets.

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9 ACQUISITION OF ASSETS

Non Financial Assets	2016-2017	2015-2016
	Kshs	Kshs
Purchase of Vehicles and Other Transport Equipment	10,766,350	10,240,584.00
Purchase of Office Furniture and General Equipment	14,262,677	7,792,245.00
Purchase of Specialized Plant, Equipment and Machinery	3,992,649	
Total	29,021,676	18,032,829.00

10 OTHER EXPENSES

	2016-2017	2015-2016
	Kshs	Kshs
Pensions	494,777,354	1,296,242,003
RTDC	6,482,788	
Border Securitization	1,500,000,000	
Military Payments – Security Expenses AIE from Interior	350,000,000	
UN Compensation	207,668,160	
Ushirikiano Imara	27,872,728	
Total	2,586,801,030	1,296,242,003

1. Pensions- Payments paid to retired service personnel received directly from the pensions department
2. RCTDC- Payments paid from funds received from East African Countries for Regional Counter Terrorism activities.
3. Border Securitization- Payments paid in relation to construction of Kenya-Somalia border via AIE from Ministry of Interior
4. Security Expenses paid from AIE from Ministry of Interior via AIE issued by Ministry of Interior
5. UN Reimbursement –This is reimbursement to the Government of Kenya for Defence Forces participation as part of the peace keeping missions in the region and the world

MINISTRY OF DEFENCE
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11: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2016-2017	2015-2016
			Kshs	Kshs
CBK,1000181435,Kshs	3,970,253	Recurrent	3,970,254	15,641,306.00
CBK,100182032,Kshs	637,703,161	Deposit	637,703,161	508,018,943.00
Total			641,673,415	523,660,249.00

12:ACCOUNTS RECEIVABLE

Description	2016-2017	2015-2016
	Kshs	Kshs
Government Imprests	5,027,400	4,512,800
Clearance Accounts	15,109,103	0.00
Total	20,136,503	4,512,800

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Capt B M Macharia	Jan 2004	4,475,000.00	0.00	4,475,000.00
Maj Mutete M H	May 2017	334,000.00		334,000.00
Caroline Sitai	Mar 2017	21,000.00		21,000.00
Caroline Chepchirchir	Mar 2017	21,000.00		21,000.00
Musa Tarus	Mar 2017	10,500.00		10,500.00
Atenya Eliud	Mar 2017	10,500.00		10,500.00
Kisasati Brian	Mar 2017	10,500.00		10,500.00
Lidoro Edwin	Mar 2017	10,500.00		10,500.00
Etolonto Benedicto	Mar 2017	10,500.00		10,500.00
Kisagalwa Edward	Mar 2017	10,500.00		10,500.00
Nyakananda Peter	Mar 2017	75,600.00		75,600.00
George Magui	Mar 2017	37,800.00		37,800.00
Total		5,027,400.00		5,027,400.00

MINISTRY OF DEFENCE
Reports and Financial Statements
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13. ACCOUNTS PAYABLE

Description	2016-2017	2015-2016
	Kshs	Kshs
Deposits	637,703,162	508,018,943
Total	637,703,162	508,018,943

MINISTRY OF DEFENCE
Reports and Financial Statements
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14. FUND BALANCE BROUGHT FORWARD

Description	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts	523,660,249	345,522,000
Accounts Receivables	4,512,800	4,488,000
Accounts Payables	-508,018,943	-344,465,000
Total	20,154,106	350,010,000

MINISTRY OF DEFENCE
Reports and Financial Statements
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15. PRIOR YEAR ADJUSTMENTS

None

16. STATEMENT OF RECEIPTS AND PAYMENTS – DEPOSIT ANALYSIS

	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Deposit Receipts		341,089,146.00	302,462,626.00
TOTAL REVENUES		341,089,146.00	302,462,626.00
PAYMENTS			
Other Expenses- Deposit Payments		211,404,927.00	138,933,483.00
TOTAL PAYMENTS		211,404,927.00	138,933,483.00
SURPLUS/DEFICIT		129,684,219.00	163,529,143.00
FUND BALANCE B/F		508,018,943.00	344,489,800.00
FUND BALANCE C/F		637,703,162.00	508,018,943.00

17. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the Ministry of Defence

- Key management personnel that include the Cabinet Secretaries and Accounting Officers
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE

We have no Pending Accounts Payable

17.2: PENDING STAFF PAYABLES

We have no Pending Staff Payables

17.3: OTHER PENDING PAYABLES

We have no other Pending Payables

MINISTRY OF DEFENCE
Reports and Financial Statements
For the year ended June 30, 2017

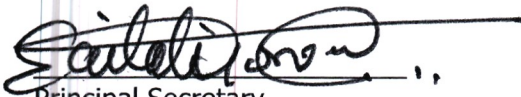
18. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

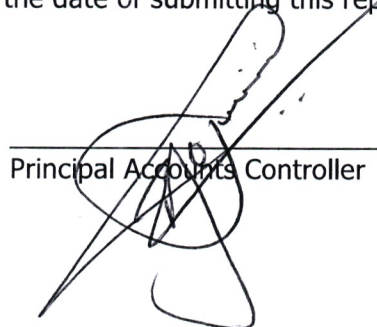
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.


 Principal Secretary


 Principal Accounts Controller

MINISTRY OF DEFENCE
Reports and Financial Statements
For the year ended June 30, 2017

19. APPENDIX I– LIST OF DEPOSITS

Achunet Investment Co.		388,607.50
Across East		394,498.75
Aghen Enterprises		288,486.55
Aje Elevators Engrs Co Ltd		140,833.15
Akemb Contractors Ltd		0.9
Aleper Merchants Ltd		254,786.40
Alexia Investment Ltd		302,214.70
Alexia Investments		238,544.50
Alliance Control Serv		205,000.00
Alpesh Enterprises		982,500.00
ALPESH ENTERPRISES LIMITED		1,471,570.15
Altair Ltd		362,451.00
Annshi Services		344,700.00
Aqua Plumbing		2,898,000.00
Arbeite Enterprises Ltd		536,531.00
Artistic Design (K) Ltd		129,477.00
ASSOCIATED ELECTRICAL		2,000,579.45
Associated Electrical & Hardware		11,935,226.30
Astral Ltd		309,951.40
Atticon Limited		804,470.00
Ballot JA Contractors		387,005.00
Bashku General Supplies		218,720.50
BEACON LOGISTICS AND CONSTRUCTION LTD		391,980.00
Beaston Investments		383,700.00
Ben Ark Company Ltd		308,726.00
Beneiz General Supplies		273,677.50
Benham International		500,093.20
Bens Building and		26,633.50
Blue Water		383,800.00
BOC Gases (K) Ltd		290,000.00
Borana Construction Ltd		706,441.90
Bosit Ventures		389,920.50
Bowl Plumbers		2,600,000.00
Bowl Plumbers Ltd		509,701.70
BREVAB ENTERPRISES		1,424,925.00
Bridge Masters Ltd		2,900,000.00
Bridgitta Enterprises		399,494.00
B-white Agencies Ltd		1,683,853.00
Calton International		401,937.00
CAPITAL CONSTRUCTION CO.		2,070,398.80

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Carryone Construction Ltd			1,563,490.00
Ceetech Construction			364,580.00
Central Electricals			1,823,675.60
Chacabri Investment			547,680.45
Charma Enterprises			2,141,408.00
Chemomul Services			679,757.05
Chobo group			379,297.00
Clanita Enterprises			904,600.60
Comacon Ltd			2,771,961.65
Concordia Building			4,616,150.00
Contemporary Electrical Engineering			5,145,442.65
COUNTY CONSTRUCTION COMPANY LIMITED			1,690,074.50
Countylike Ent			81,702.00
Crystal Peak Ltd			265,801.00
Dachi Ltd			5,821,684.00
Dakit Construction Co.			289,935.00
Danan General Supp			389,602.50
Danpeterson Agencies			279,966.00
DANTAX ENTERPRISES LIMITED			301,800.00
Dasirones Co.			227,010.00
Denan General Supplies			90,849.00
Dericks Enterprise			267,902.50
Digital Com Invest			12,678,750.00
Direct Auto Parts			948,245.00
DOCKLINE TECHNICAL SUPPLIES AND SERVICES			1,206,500.00
Don Woods Co. Ltd			7,855,022.65
Double Two Inve			387,147.00
Dozan Building Cont			610,574.50
Dykes General			169,880.00
Dymarote Enterprise			524,916.70
Dynaforce Technical			167,440.00
Dyntronics Co Ltd			120,822.45
Earl and Duke Ltd			1,073,790.00
Eduna East Africa Ltd			317,236.10
Edwards Electrical			1,143,421.05
ELECTROWATTS LTD			841,167.75
Elsan Mechanical			3,163,519.70
Emarc Build & con			10,236,183.80
Enclave Holdings			358,841.00
Endo Construction Co			385,000.00
Engineering Factor Ltd			1,211,289.50

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Epitomme Traders			192,149.00
Equilog Enterprises			853,560.00
ESTMAT HARDWARE AND SUPPLIERS LIMITED			248,882.70
FAHARI CARE LTD			1,070,632.85
Fanill Enterprises			381,115.00
Fast Jet Enterprises			4,044,361.70
Fitworld Services			383,080.80
G Build constr			260,153.30
GAP ELECTRIC COMPANY LIMITED			2,874,541.40
Gaps Construction			7,641,521.10
Giwells Ltd			658,820.00
Global Int Japan			11,880,718.10
GLOBAL LIGHT AGENCIES			1,380,000.00
Gogan Ivest			48,385.00
Graynon holding ltd			1,800,000.00
Greenline Images			275,645.00
Gremich Construction			383,540.00
Greyton Holdings			623,725.10
GUIL CONTRACTORS AND GENERAL SUPPLIERS LIMITED			362,347.00
Gulf Tech			2,035,109.90
Gwarr			399,896.00
Habibani Enterprises			1,212,748.80
Harmony Properties Ltd			1,812,640.00
Hawan Gen Trader			139,664.00
HENJAM BUSINESS SOLUTIONS			167,168.00
High Pick			236,210.15
Hillcres Agencies			386,356.00
Homeland Survey			390,100.00
Imperial Africanas Kenya Ltd			389,967.50
Infotract Ivest			389,975.00
Intavisual (IAV) Ltd			528,557.65
Integral Construction Ltd			315,907.20
Inter Link Machinery			4,399,356.00
INTERGRAL CONSTRUCTION LIMITED			985,540.00
Jadotra Company			352,065.00
Jagin Electricals ltd			389,610.00
Jaman Engineering			2,599,300.00
Jamuki Electrical Serv			1,166,188.50
Jarkim Merchants			382,209.00
Jasel Strategic			399,330.10
Jayla Ltd			695,013.90

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Jayne Investment		278,086.00
Jodam (EA) Ltd		102,320.00
Johsimka Contractors		395,998.00
JOHVISHA LIMITED		391,060.00
Jomumu Building		244,667.40
Joyskam Advance		386,050.00
Jumba Engineering		1,235,672.00
Jyan Construction		9,278,375.80
Kabira Ventures		60,435.00
KAGUNJAI BUILDING LTD		4,944,318.27
Kagwiro general		930,406.10
Kaynaz General		96,731.60
Kenanne Construction		329,697.00
Ketsar Investment		101,783.00
Keymerging tech		1,691,269.20
Kher Construction		104,153.95
Kibinico Enterprises		80,970.00
Kinetic Control		3,292,951.80
Klinton Production		900,259.30
Kupa Construction		328,806.20
Lagaz Inter Ltd		387,000.00
Lagoon Investment		87,685.00
Lasalle Building		99,093.60
Lennox Contractors		1,112,028.50
LESICERA INVESTMENTS AGENCIES		389,830.90
Liberty Group Ltd		308,370.00
Libex Construction		165,633.10
Lilaaf Construction		3,778,050.00
Lupada Enterprises		1,592,553.00
Lymar Gen Merchants		576,421.40
Maaya Construction		157,286.50
Mabphen Engr		387,486.00
Maesa Investment		529,622.50
Magnate Construction		80,861.20
MAGNET VENTURES		2,236,934.70
Maingeni International		1,532,042.00
Marcmain Cast Africa		600,000.00
Marcmain E.A. Ltd		487,494.10
Marine Well Services		396,000.00
Markwell Services		1,762,327.50
Marshall Fowler		2,586,120.60
Mash Engineering		5,678,843.00

MINISTRY OF DEFENCE
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Mashal Fowler Ltd		1,381,003.00
Maslin Limited		8,346,050.00
Measurement systems		372,347.00
Medabs Enerprises		10,281,500.00
Medium Electrical Services Ltd		1,582,715.00
MEHTA ELECTRICALS		22,848,591.03
Miangueni International		862,524.00
MIC Dan Ent		160,144.60
Mick Builders		1,347,657.00
Miranda inter		420,243.00
Mobash Construction		5,988,023.40
Monaco Engineering ltd		1,725,000.00
Mongifarm Elect		642,000.00
Moskan Construction		330,240.00
MOSSEIMUIR MACHINERY SERVICES LIMITED		665,360.00
MUKOVA CIVIL ENGINEERING LIMITED		4,913,276.00
N.K. BROTHERS LTD		28,249,999.20
Nankesh works		339,081.20
Natrico Agencies		389,629.00
Nature Investors Ltd		476,274.00
NJAMA LTD		10,995,553.15
Njuca Construction		9,966,400.00
Northern Liberty build		16,712,022.00
Oksana Investment		1,886,778.30
Oneki Co.		2,825,383.45
Original Distributors		88,503.40
Palm Ventures		987,232.90
Paribas International		1,683,720.20
Pasacon General		737,860.00
Peff Agencies		399,047.60
Pensions		77,963,757.15
PEPEA AFRICA LIMITED		387,740.90
P-Hills investment		773,297.60
Phoenix procurement		199,868.00
Pickwell Builders		161,770.35
Plan & Trend		3,054,508.00
Polleras Enterprises		389,553.20
Powercat General		389,329.00
Powermasters and Allied		173,799.45
Precious gift		174,463.40
PREVAB ENTERPRISES LTD		1,229,075.00
Prevanshal Enter		252,354.55

MINISTRY OF DEFENCE
Reports and Financial Statements
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Prevanshall Enterprises		200,000.00
Prham care Co.		398,400.00
Prime hope Agencies		843,323.10
Quillas Investment		384,898.00
RAJWA COMPANY LTD		1,228,747.15
Raken Limited		759,736.70
Ranju Limited		6,262,083.30
RAVEJO DEALERS		295,879.00
Realtek Kenya Ltd		153,645.80
Relenco ltd		267,613.90
Resicera Invetment		389,830.90
Returned Salary		1,269,099.40
RINE GENERAL CONTRACTORS		1,482,810.00
Ring Building & const		3,270,848.60
Ringway Services		399,891.50
Riziki Julia ent		119,630.00
Rocket international		382,032.00
Rocksolid Limited		1,021,115.15
Sacred Ventures		621,812.30
Safari Essentials		396,400.00
Sap International		6,371,569.75
Sarawet Agencies		10,836,778.70
SAYARI KENYA COMPANY LIMITED		83,604.00
SBH Holdings		255,494.00
SCARLET SERRET LTD		2,500,000.00
Securex agencies		1,455,016.00
Shackmac investment		114,807.00
Shamay Ltd		107,867.10
Shamsalab Construction		4,302,135.75
Shantek Geneal		119,490.00
Shemey Ltd		53,128.00
Shemstar Limited		318,183.50
SHEVIRON SERVICES		2,172,769.10
Shevlyn Enterprises		381,516.00
Show Peak refrigeration		149,352.00
Signal Engineering		503,454.00
Sismoms Co. Ltd		398,257.50
Sky Pack Plumbing		464,474.10
SMARTCON CONTRACTORS AND SUPPLIERS		76,467.50
Southern Engineering		6,047,758.70
Spion Construction		17,941,272.35
Stanfajoy Co ltd		399,750.50

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Starmoss Merchants		396,698.50
Steel Tech Engineering		6,777,237.40
Stiff Enterprises		279,739.00
Stone worth Limited		299,267.00
SUNSET ELECTRO SERVICES LIMITED		693,532.70
Synchroconsult		526,281.05
Tanar Supplies		53,920.00
Tandaza Contractors Co. Ltd		3,832,776.30
Tenar Industries Ltd		279,996.00
Tetra Hexagon		90,890.00
Thatman Supplies		297,350.00
Toplife Contractor		253,401.70
Tote Golden Valley		159,210.00
Tulsi Construction Ltd		26,104,964.20
Tum Trading co		344,946.80
TWIGA CONSTRUCTION CO		5,758,496.30
Twin Construction		4,066,954.45
Twin trading		389,753.00
Two D AND M		299,880.00
UNICOOL INTERNATIONAL LTD		1,024,300.00
Valley Brook capital		189,499.80
Vansley holding Ltd		199,989.00
Vency Enterprises		193,011.50
Vickers Construction		4,678,964.90
Visage Construction Coy		98,721.60
Volcanic Plumbing		1,887,698.30
Vuma Investments		371,547.75
Wachema Investment		537,129.55
Wagra International		72,442.10
Wagumi Construction		395,564.40
Wajir Vegetables		697,051.10
Waruhiu Construction		29,798,643.35
Wellmark Ltd		385,561.00
West Creek Investment		278,690.00
White Pan Enterprises		132,264.00
Willmaz General Supp		380,710.00
Wilna Roads & Civil Eng		164,070.50
Windson Services		1,842,300.00
Windy Hardware		387,076.20
WONDER PROJECTS AND CONST LIMITED		1,198,392.50
Yellow house Ltd		21,606,881.30
Zenith Office Expedition		2,797,403.35

MINISTRY OF DEFENCE
Reports and Financial Statements
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Total			637,703,162.00
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MINISTRY OF DEFENCE
Reports and Financial Statements
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ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
Land				
Buildings and structures				
Transport equipment	78,056,379	10,766,350		88,822,729
Office equipment, furniture and fittings	24,169,800.00	14,262,677		38,432,477
ICT Equipment, Software and Other ICT Assets	39,247,650.00	3,992,649		43,240,299
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	141,473,829	29,021,676		170,495,505

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 9 on acquisition of assets during the year.

MINISTRY OF DEFENCE
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 2 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE MINISTRY OF DEFENCE

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Kenya Ordnance Factories Corporation	Manufacture of Bullets	Maj. Gen Munywoki	371,184,417	Yes
2	International Peace Support Training Center	Training Institution	Brig.	25,000,000	Yes

MINISTRY OF DEFENCE
STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Transfers from National Treasury	1	101,148,200,000.00	92,181,700,000.00
Transfers from Other Government Entities	2	2,404,132,870.00	1,363,274,739.00
Reimbursements and Refunds	3	7,640,109,471.00	4,962,759,246.00
Other Revenues	4	689,045,077.00	547,839,219.00
TOTAL REVENUES		111,881,487,418.00	99,055,573,204.00
PAYMENTS			
Compensation of Employees	5	774,878,400.00	748,877,394.00
Use of goods and services	6a	303,566,510.00	240,075,261.00
Use of goods and services-Military	6b	99,665,596,347.00	90,876,041,103.00
Transfers to Other Government Units	7	8,121,486,388.00	5,510,598,465.00
Other grants and transfers	8	396,184,417.00	351,097,043.00
Acquisition of Assets	9	29,021,676.00	18,032,829.00
Other Expenses	10	2,586,801,030.00	1,296,242,003.00
TOTAL PAYMENTS		111,877,534,768.00	99,040,964,098.00
SURPLUS/DEFICIT		3,952,650.00	14,609,106.00

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 _____ 2017 and signed by:

 PRINCIPAL SECRETARY

 PRINCIPAL ACCOUNTS CONTROLLER

MINISTRY OF DEFENCE
STATEMENT OF FINANCIAL POSITION

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11	641,673,415.00	523,660,249.00
Total Cash And Cash Equivalents		641,673,415.00	523,660,249.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	12	20,136,503.00	4,512,800.00
TOTAL FINANCIAL ASSETS		661,809,918.00	528,173,049.00
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	13	637,703,162.00	508,018,943.00
NET FINANCIAL ASSETS		24,106,756.00	20,154,106.00
REPRESENTED BY			
Fund balance b/fwd	14	20,154,106.00	5,545,000.00
Surplus/Deficit for the year		3,952,650.00	14,609,106.00
Prior year adjustments			
NET FINANCIAL POSITION		24,106,756.00	20,154,106.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2017 and signed by:

 PRINCIPAL SECRETARY

 PRINCIPAL ACCOUNTS CONTROLLER

MINISTRY OF DEFENCE
STATEMENT OF CASH FLOW

	Note	2016-2017 Kshs	2015-2016 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	101,148,200,000.00	92,181,700,000.00
Transfers from Other Government Entities	2	2,404,132,870.00	1,363,274,739.00
Reimbursements and Refunds	3	7,640,109,471.00	4,962,759,246.00
Other Revenues	4	689,045,077.00	547,839,219.00
		111,881,487,418.00	99,055,573,204.00
Payments for operating expenses			
Compensation of Employees	5	774,878,400.00	748,877,394.00
Use of goods and services	6a	303,566,510.00	240,075,261.00
Use of goods and services-Military Expenditure	6b	99,665,596,347.00	90,876,041,103.00
Transfers to Other Government Units	7	8,121,486,388.00	5,510,598,465.00
Other grants and transfers	8	396,184,417.00	351,097,043.00
Other Expenses	10	2,586,801,030.00	1,296,242,003.00
		111,848,513,092.00	99,022,931,269.00
Adjusted for:			
Changes in receivables		-15,623,703.00	-24,800.00
Changes in payables		129,684,219.00	163,553,943.00
Adjustments during the year			
Net cashflow from operating activities		147,034,842.00	196,171,078.00
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	-29,021,676.00	-18,032,829.00
Net cash flows from Investing Activities		-29,021,676.00	-18,032,829.00
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	3		
Net cash flow from financing activities		0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT		118,013,166.00	178,138,249.00
Cash and cash equivalent at BEGINNING of the year		523,660,249.00	1,057,000.00
Cash and cash equivalent at END of the year	12a	641,673,415.00	523,660,249.00

MINISTRY OF DEFENCE

Budget execution - Recurrent - FY 2016/2017

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to f=d/c %
	RECEIPTS						
	Exchequer releases	98,654,161,519.00	2,495,765,045.00	101,149,926,564.00	101,148,200,000.00	1,726,564.00	1.00
	Transfers from Other Government Entities				2,379,132,870.00	-2,379,132,870.00	
	Reimbursements and Refunds				7,640,109,471.00	-7,640,109,471.00	
	Other Receipts			0.00	689,045,077.00	-689,045,077.00	
	Total Receipts	98,654,161,519.00	2,495,765,045.00	101,149,926,564.00	111,856,487,418.00	-10,706,560,854.00	1.11
	Payments						
	Compensation of Employees	773,905,999.00		773,905,999.00	774,878,400.00	-972,401.00	1.00
	Use of goods and services	387,093,973.00	-74,234,955.00	312,859,018.00	303,566,510.00	9,292,508.00	0.97
	Use of goods and services	97,469,046,637.00	2,570,000,000.00	100,039,046,637.00	99,665,596,347.00	373,450,290.00	1.00
	Transfers to Other Government Units				8,121,486,388.00	-8,121,486,388.00	
	Other grants and transfers			0.00	371,184,417.00	-371,184,417.00	
	Acquisition of Assets	24,114,910.00		24,114,910.00	29,021,676.00	-4,906,766.00	1.20
	Other Expenses				2,586,801,030.00	-2,586,801,030.00	
	Grand Total	98,654,161,519.00	2,495,765,045.00	101,149,926,564.00	111,852,534,768.00	-10,702,608,204.00	1.11
					3,952,650.00	-3,952,650.00	

MINISTRY OF DEFENCE
Budget execution - Development - FY 2016/2017

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	budget Utilisation Difference
		a	b	c=a+b	d	e=d-c
	RECEIPTS					
	Donor Funds	45,000,000	- 20,000,000	25,000,000	25,000,000	-
	Total Receipts	45,000,000	- 20,000,000	25,000,000	25,000,000	-
	Payments					
	Use of Goods and Services	45,000,000	20,000,000	25,000,000	25,000,000	-
	Total Payments	45,000,000	20,000,000	25,000,000	25,000,000	-

MINISTRY OF DEFENCE
Budget execution - Combined Development And Recurrent - FY 2016/2017

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to f=d/c %
	RECEIPTS						
	Exchequer releases	98,654,161,519.00	2,520,765,045.00	101,174,926,564.00	101,148,200,000.00	1,726,564.00	1.00
	Transfers from Other Government Entities	45,000,000.00	-20,000,000.00	25,000,000.00	2,404,132,870.00	-2,379,132,870.00	
	Reimbursements and Refunds				7,640,109,471.00	-7,640,109,471.00	
	Other Receipts			0.00	689,045,077.00	-689,045,077.00	
	Total Receipts	98,699,161,519.00	2,500,765,045.00	101,199,926,564.00	111,881,487,418.00	-10,706,560,854.00	1.11
	Payments						
	Compensation of Employees	773,905,999.00		773,905,999.00	774,878,400.00	-972,401.00	1.00
	Use of goods and services	387,093,973.00	-74,234,955.00	312,859,018.00	303,566,510.00	9,292,508.00	0.97
	Military Payments	97,469,046,637.00	2,595,000,000.00	100,064,046,637.00	99,665,596,347.00	373,450,290.00	1.00
	Transfers to Other Government Units			0.00	8,121,486,388.00	-8,121,486,388.00	
	Other grants and transfers	45,000,000.00	-20,000,000.00	25,000,000.00	396,184,417.00	-371,184,417.00	
	Acquisition of Assets	24,114,910.00		24,114,910.00	29,021,676.00	-4,906,766.00	1.20
	Other Expenses				2,586,801,030.00	-2,586,801,030.00	
	Grand Total	98,699,161,519.00	2,500,765,045.00	101,199,926,564.00	111,877,534,768.00	-10,702,608,204.00	1.11
					3,952,650.00	-3,952,650.00	

MINISTRY OF DEFENCE

**NOTES TO THE FINANCIAL STATEMENTS
EXCHEQUER RELEASES**

1

Description and reference of the transfer

Date of transfer

1st quarter transfer
2nd quarter transfer
3rd quarter transfer
4th quarter transfer
Total

	2016-2017	2015-2016
	Kshs	Kshs
	18,400,900,000.00	13,795,000,000.00
	18,620,000,000.00	28,060,700,000.00
	22,665,000,000.00	19,118,000,000.00
	41,462,300,000.00	31,208,000,000.00
Total	101,148,200,000.00	92,181,700,000.00

2 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description

Transfers from Central government entities
National Treasury
Ministry of Interior and National Coordination
Pensions Department
RTDC(Uganda)
Ushirikiano Imara
TOTAL

	2016-2017	2015-2016
	Kshs	Kshs
	25,000,000.00	689,244,000.00
	1,850,000,000.00	347,424,950.00
	494,777,354.00	320,764,025.00
	6,482,788.00	5,841,764.00
	27,872,728.00	
TOTAL	2,404,132,870.00	1,363,274,739.00

The amounts above have been reconciled with the sending Government entity.

3 REIMBURSEMENTS AND REFUNDS

Reimbursement(JN Reimbursement)
Refund(Compensation)
Total

	2016-2017	2015-2016
	Kshs	Kshs
	7,432,441,311.00	4,962,759,246.00
	207,668,160.00	
Total	7,640,109,471.00	4,962,759,246.00

4 OTHER REVENUES

Interest Received
Leases
Rents
Receipts from Administrative Fees and Charges
Fines Penalties and Forfeitures
Other Receipts Not Classified Elsewhere

School Fees
Government Liability
Sale of Casted Vehicles
Total

Commissions
Termination
Surrender
Others

	2016-2017	2015-2016
	Kshs	Kshs
	10,753,930.00	0.00
	6,682,035.00	
	425,304,624.00	373,464,324.00
	2,159,300.00	20,831,530.00
	11,329,312.00	21,254,190.00
	61,425,582.00	
	90,382.00	
	3,830,458.00	
	27,855,265.00	
	93,201,687.00	52,436,058.00
	94,246,465.00	79,853,117.00
	13,597,135.00	
	31,770,589.00	
Total	689,045,077.00	547,839,219.00

5 COMPENSATION OF EMPLOYEES

Basic salaries of permanent employees
Personal allowances paid as part of salary

2016-2017	2015-2016
Kshs	Kshs
490,938,316.00	475,554,771.00
283,940,084.00	273,322,623.00
774,878,400.00	748,877,394.00

6a USE OF GOODS AND SERVICES

Utilities, supplies and services
Communication, supplies and services
Domestic travel and subsistence
Foreign travel and subsistence
Printing, advertising and information supplies & services
Training expenses
Hospitality supplies and services
Specialised materials and services
Office and general supplies and services
Other operating expenses(National Space + Other Operating Exp)
Routine maintenance – vehicles and other transport equipment
Fuel Oil and Lubricants
Routine maintenance – other assets
Total

2016-2017	2015-2016
Kshs	Kshs
9,414,447.00	8,624,566.00
62,187,219.00	42,304,051.00
41,470,226.00	15,820,548.00
2,486,848.00	3,002,508.00
31,306,896.00	33,518,197.00
13,330,434.00	16,890,583.00
22,745,655.00	12,041,165.00
6,809,152.00	15,171,377.00
98,229,641.00	43,255,031.00
9,670,422.00	29,629,489.00
2,740,920.00	9,297,562.00
3,174,650.00	10,520,184.00
303,566,510.00	240,075,261.00

National Space 65,652,510
Other Operating Expenses-Confidential Expenditure 32,577,131
98,229,641

0.00

6b USE OF GOODS AND SERVICES

Military Payments
Total

2016-2017	2015-2016
Kshs	Kshs
99,665,596,347.00	90,876,041,103.00
99,665,596,347.00	90,876,041,103.00

7 TRANSFER TO OTHER GOVERNMENT ENTITIES**Description**

Transfers to Central government entities
 National Treasury: Ordinary Revenue
 National Treasury: UN Reimbursement

TOTAL

2016-2017	2015-2016
Kshs	Kshs
689,045,077.00	547,839,220.00
7,432,441,311.00	4,962,759,245.00
8,121,486,388.00	5,510,598,465.00

8 OTHER GRANTS AND OTHER PAYMENTS**IPSTC**

Kenya Ordnance Factories Corporation(KOFC)

Total**2016-2017****Kshs**

25,000,000.00

371,184,417.00

396,184,417.00

2015-2016**Kshs**

47,424,950.00

303,672,093.00

351,097,043.00

9 ACQUISITION OF ASSETS**Non Financial Assets**

Purchase of Vehicles and Other Transport Equipment

Purchase of Office Furniture and General Equipment

Purchase of Specialised Plant, Equipment and Machinery

Research, Studies, Project Preparation, Design & Supervision

Total**2016-2017****Kshs**

10,766,350.00

14,262,677.00

3,992,649.00

29,021,676.00

2015-2016**Kshs**

10,240,584.00

7,792,245.00

18,032,829.00

10 OTHER EXPENSES**Pensions**

RCTDC

AIE From Interior

AIE from Interior

Compensation

Ushirikiano Imara

2016-2017**Kshs**

494,777,354.00

6,482,788.00

1,500,000,000.00

350,000,000.00

207,668,160.00

27,872,728.00

2,586,801,030.00

2015-2016**Kshs**

1,296,242,003.00

1,296,242,003.00

11a Bank Accounts

Name of Bank, Account No. & currency

Name of Bank, Account No. & currency
 CBK.1000181435.Kshs
 CBK.1000182032.Kshs

Total

[List all bank account held by the entity]

Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c

	2016-2017 Kshs	2015-2016 Kshs
Recurrent	3,970,254.00	15,641,306.00
Deposit	637,703,161.00	508,018,943.00
Total	641,673,415.00	523,660,249.00

11b Cash in hand

Cash in Hand – Held in domestic currency
 Cash in Hand – Held in foreign currency

Total

Cash in hand should also be analysed as follows:

Defence Headquarters

Total

[Provide cash count certificates for each]

	2016-2017 Kshs	2015-2016 Kshs
	0.00	
Total	0.00	0.00

	2016-2017 Kshs	2013 - 2014 Kshs
Total	0.00	0.00

12 Outstanding Imprests

Description

Government Imprests
 Clearance accounts

Total

	2016-2017 Kshs	2015-2016 Kshs
	5,027,400.00	4,512,800.00
	15,109,103.00	
Total	20,136,503.00	4,512,800.00

Name of Officer or Institution

Date Imprest Taken

Amount Taken

Amount Surrendered

Balance

Capt B.M Macharia

1-Jan-04

4,475,000

Kshs

Kshs

0.00

4,475,000.00

37222,MUTETE MAJ M H

May-2017

334,000.00

334,000.00

2016002781,SITAI CAROLINE
 2013111725,Chepchirchir Caroline
 1996053180,Tarus Musa
 2007044657,Atenya Eliud
 2007043588,Kisasati Brian
 2007049186,Lidoro Edwin
 2007049194,Etolonto Benedicto
 1996053164,Kisagalwa Edward
 1989042615,Nyakanianda Peter
 1996053106,George Maqui

Mar-2017

21,000.00

21,000.00

Mar-2017

21,000.00

21,000.00

Mar-2017

10,500.00

10,500.00

Mar-2017

10,500.00

10,500.00

Mar-2017

10,500.00

10,500.00

Mar-2017

10,500.00

10,500.00

Mar-2017

10,500.00

10,500.00

Jun-2017

75,600.00

75,600.00

Jun-2017

37,800.00

37,800.00

Total

5,027,400.00

13 Accounts Payables

Deposits
 Clearance Accounts
 TOTAL

2016-2017
Kshs

2015-2016
Kshs

637,703,162.00	508,018,943.00
637,703,162.00	508,018,943.00

14 BALANCES BROUGHT FORWARD

Bank accounts
 Cash in hand
 Receivables - Outstanding Imprests
 Payables - Deposits

Total

2016-2017
Kshs

2015-2016
Kshs

523,660,249.00	345,522,000.00
4,512,800.00	4,488,000.00
-508,018,943.00	-344,465,000.00
20,154,106.00	5,545,000.00

DEPOSIT ANALYSIS

MINISTRY OF DEFENCE

STATEMENT OF RECEIPTS AND PAYMENTS – DEPOSIT ACCOUNT

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Deposit Receipts	16	341,089,146.00	302,462,626.00
TOTAL REVENUES		<u>341,089,146.00</u>	<u>302,462,626.00</u>
PAYMENTS			
Other Expenses- Deposit Paymei	17	211,404,927.00	138,933,483.00
TOTAL PAYMENTS		<u>211,404,927.00</u>	<u>138,933,483.00</u>
SURPLUS/DEFICIT		<u>129,684,219.00</u>	<u>163,529,143.00</u>
FUND BALANCE B/F		508,018,943.00	344,489,800.00
FUND BALANCE C/F		<u>637,703,162.00</u>	<u>508,018,943.00</u>

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 _____ 2017 and signed by:

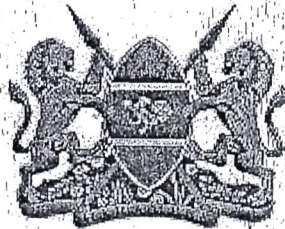
PRINCIPAL SECRETARY

PRINCIPAL ACCOUNTS CONTROLLER

Grant Confirmation KOFC

**Confirmation of amounts received by (Kenya Ordnance Factories Corporation) as at 30 June 2017
Amounts Disbursed by (Ministry of Defence) as at 30 June 2017**

Reference Number	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Total (KShs) (D)=(A+B+C)	Amount Received by (Kenya Ordnance Factories Corporation) as at 30 June 2017 (KShs) (E)	Differences (KShs) (D)-(E)
346	9/Aug/16	135,000,000.00		135,000,000.00	135,000,000.00	0.00
Payroll July		14,016,671.00		14,016,671.00	14,016,671.00	0.00
Payroll Aug		15,033,120.00		15,033,120.00	15,033,120.00	0.00
Payroll Sep		14,834,389.00		14,834,389.00	14,834,389.00	0.00
Payroll Oct		14,701,179.00		14,701,179.00	14,701,179.00	0.00
Payroll Nov		14,748,901.00		14,748,901.00	14,748,901.00	0.00
Payroll Dec		14,709,114.00		14,709,114.00	14,709,114.00	0.00
Payroll Jan		14,332,355.00		14,332,355.00	14,332,355.00	0.00
Payroll Feb		15,005,229.00		15,005,229.00	15,005,229.00	0.00
Payroll Mar		15,123,154.00		15,123,154.00	15,123,154.00	0.00
Payroll Apr		15,313,891.00		15,313,891.00	15,313,891.00	0.00
Payroll May		15,290,516.00		15,290,516.00	15,290,516.00	0.00
Payroll Jun		15,575,897.00		15,575,897.00	15,575,897.00	0.00
	30/May/17		40,000,000.00	40,000,000.00	40,000,000.00	0.00
	15/Jun/17	17,500,000.00		17,500,000.00	17,500,000.00	0
Total		331,184,416.00	40,000,000.00	371,184,416.00	371,184,416.00	0.00



MINISTRY OF DEFENCE

Telegrams: "DEFENCE", Nairobi
Telephone: Nairobi 2721100
When replying please quote:

MINISTRY OF DEFENCE
ULINZI HOUSE
P.O. Box 40668 NAIROBI,
KENYA

MOD/FIN/152/VOL.III/004

2ND AUGUST, 2017

The Accountant General,
The Treasury,
P.O. Box 30075,
NAIROBI

RE: BANK RECONCILIATION

RECURRENT	-	JUNE, 2017
DEPOSIT	-	JUNE, 2017

Enclosed herewith please find the subject **Bank Reconciliation** statements for your further action and retention.

E. W. Wanyonyi

E. W. WANYONYI
FOR: PRINCIPAL SECRETARY

Encls

C.C
Auditor General,
Kenya National Audit Office,
P.O. Box 30084 – 00100
NAIROBI

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

CHEQUE		PAYEE	AMOUNT		DETAILS	AMOUNT	
No.	Date		Sh.	cts.		Sh.	cts.
					AS PER THE LIST	938,089	75
						939,089	75

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DETAILS	AMOUNT		DETAILS	AMOUNT	
	Sh.	cts.		Sh.	cts.
AS PER THE LIST	68,132,344	80	AS PER THE LIST	1,916,754	334 55
	68,132,344	80		1,916,754	334 55



PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
AS AT 30TH JUNE 2017		
DATE	DETAILS	AMOUNT
		7,198.30
26-04-16	JUDICIARY MOMBASA	2,000.00
26-04-16	JUDICIARY MOMBASA	2,000.00
26-05-16	JUDICIARY MOMBASA	440,948.30
30-06-16	STARBOARD ENTERPRISES	744,523.80
25-08-16	KEPPS 16	1,11,953.80
22-08-16	PAYMENT OF SALARY	3,988,500.95
22-08-16	EQUITY BANK	2,000.00
30-12-16	MBETHNI ENTERPRISES	90.00
08-12-16	MALINDA ENTERPRISES	10,000.00
28-02-17	OVERCAST KEPPS NO 520	5,000.00
23-02-17	OVER PAYMENT. (PERMANENCE PARTS LTD	61,200.00
16-05-17	EMNEST SALES AND SUPPLIES	61,800.00
18-05-17	SAI PHARMACEUTICALS	101,011.05
10-05-17	SHERIA SACCO	48,036.90
10-05-17	UNISON SAVIND AND CREDIT	103,694.00
10-05-17	IZWE LOAN KENYA LTD	897,360.00
31-05-17	ROSCOL INVESTMENTS LTD	2,506,000.00
02-06-17	ACCENTURES SYSTEMS LTD	110,739.00
02-06-17	CO-OPERATIVE BANK	90,558.00
02-06-17	KENYA AFMIS REGISTERED TRUSTEE	300,000.00
08-06-17	ARMY ADIMIN. UNIT	15,000.00
14-06-17	ARMY ADIMIN. UNIT	128,060.00
14-06-17	PS MINISTRY OF DEFENCE	1,468,500.00
14-06-17	NOFLER GEN. SUPP.	8,641,313.40
15-06-17	KEPPS 2225 (VARIOUS)	43,145.00
15-06-17	SIRIKWA ELD. HOTEL	6,000.00
15-06-17	MASH EAST AFRICA	43,620.00
16-06-17	MEXIMED AFRICA LTD	807,600.00
16-06-17	JAMBO EAST AFRICA	8,534.00
16-06-17	THE PEARL TOURISTS AND HOTEL LTD	25,852.00
16-06-17	WITHHOLDING VAT	114,700.00
16-06-17	ARMY ADIMIN. UNIT	232,500.00
16-06-17	VIVO ENERGY	3,500.00
16-06-17	INCOME TAX	621.00
16-06-17	WITHHOLDING VAT	168,746.40
19-06-17	ARMY ADIMIN. UNIT	12,327.00
19-06-19	THE GREAT LAKES HOTEL LTD	40,500.00
22-06-17	SCIENCESCOPE LTD	30,000.00
28-06-17	DIRECTOR OF PENSIONS	37,616.00
28-06-17	SAUTI SACCO	18,876.00
28-06-17	CO'OP BANK	424,922.00
28-06-17	NAIROBI X RAY SUPP. LTD	2,100.00
28-06-17	PETER KIBE	222,700.00
28-06-17	GLOBE PHARMACY LTD	58,793.00
28-06-17	VOUCH ENGINEERING SERVICES	81,893.00
29-06-17	WITHHOLDING VAT	16,806.00
29-06-17	WITHHOLDING VAT	15,460.95
29-06-17	INCOME TAX	2,071.00
29-06-17	ARMY ADIMIN. UNIT	

30-6-17	KEPPS	5,804,868,045.55
	TOTAL	5,827,034,411.40

PREPARED BY A. N. MBURU [Signature] I/O BTL

CHECKED BY C. O. KUMORIA [Signature] SNR ACC

RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK		
AS AT 30TH JUNE 2017		
DATE	PARTICULARS	AMOUNT
10-09-15	TRFS PAYMENT	8,043.80
10-11-15	TRFS PAYMENT	1,627.00
09-12-15	TRFS PAYMENT	283,000.00
04-05-16	RETURNED PAYMENT(LILIAN NJAMBI)	900.00
11-05-16	CASH DEPOSIT	33,998.45
24-06-16	TRFS PAYMENT	506,986.50
30-06-16	RETURNED PYMT (KIPTTEK DAVID)	17,324.00
20-04-17	RETURNED PAYMENT (SAMUEL M MUCHIRI)	5,040.00
24-04-17	RETURNED CENTRAL A/C DFPC	10,000.00
26-05-17	JUDY NYAMUSI	12,500.00
31-05-17	NATIONAL INDUSTRIAL CREDIT	59,670.00
	TOTAL	939,089.75

PREPARED BY A. N. MBURI  I/C BTL
 CHECKED BY C. O. KUMORIA  SNR ACCT

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK		
AS AT 30TH JUNE 2017		
	RECEIPT PARTICULARS	AMOUNT
		1,931,972.60
03-08-16	KEPPS	69,394.65
16-11-16	TRFS PAYMENTS	242,422.25
18-01-17	KEPPS	79,279.15
20-01-17	WITHHOLDING TAX	519,495.65
23-01-17	WITHHOLDING TAX	3,329,909.75
21-02-17	KEPPS	107,036.80
22-02-17	KEPPS	700,000.00
31-05-17	KEPPS	171,171.00
29-06-17	KENYA AFMIS REGISTERED TRUSTEE	2,595,934.85
16-06-17	KEPPS	58,385,728.10
30-06-17	FLACTUATIONS DUE TO FOREIGN PAYMENT	68,132,344.80
	TOTALS	

PREPARED BY: A. N. MBIDA *[Signature]* I/C BTL
 CHECKED BY: C. O. KUNYERIA *[Signature]* SNR ACCT

FOREIGN PAYMENT

PAYMENTS IN BANK NOT YET RECORDED IN CASH BOOK						
FOREIGN PAYMENT FLUCTUATIONS GAINS/LOSSES						
AS AT 30TH JUNE 2017						
CB DATE	PA No.	PAYEE	PAID CASH BOOK	CBK DATE	PAID BY CBK	GAIN OR LOSS
05-06-17	114222	CHINA NATIONAL AERO	1,898,264.45	02-06-16	1,939,884.00	(41,619.55)
05-06-17	114223	FOKKER SERVICES	6,765,593.15	02-06-16	7,177,519.65	(411,926.50)
05-06-17	114224	DENEL (SOL) AVIATION	224,372.70	02-06-16	229,161.00	(4,788.30)
05-06-17	114225	JORDAN AERONAUTICAL SYSTEM	3,663,507.05	02-06-16	3,717,450.00	(53,942.95)
05-06-17	114229	MTT-AERO C&RT	1,590,157.90	02-06-16	1,683,025.95	(92,868.05)
05-06-17	114232	JDS INTERNATIONAL	2,722,590.80	02-06-16	2,766,017.70	(43,426.90)
05-06-17	114233	FOKKER SERVICES	1,469,903.90	02-06-16	1,536,804.10	(66,900.20)
05-06-17	114236	MTT-AERO C&RT	42,231.20	02-06-16	45,693.10	(3,461.90)
05-06-17	114238	TURBOMERA	1,874,117.00	02-06-16	2,007,786.35	(133,669.35)
05-06-17	114243	FOKKER SERVICES	1,797,781.90	02-06-16	1,875,336.35	(77,554.45)
05-06-17	114245	CHINA NATIONAL AERO	9,260,228.30	02-06-16	9,396,900.00	(136,671.70)
05-06-17	114246	CHINA NATIONAL AERO	847,483.20	02-06-16	860,400.00	(12,916.80)
05-06-17	114247	DENEL SOC LTD	7,749,165.00	02-06-16	7,875,450.00	(126,285.00)
05-06-17	114249	JEPPESEN FRANKFITER	4,360,678.00	02-06-16	4,552,338.20	(191,660.20)
05-06-17	114250	FOKKER SERVICES	197,799.00	02-06-17	208,922.25	(9,123.25)
05-06-17	114253	CHINA NATIONAL AERO	1,777,562.60	02-06-16	1,806,072.00	(28,509.40)
05-06-17	114254	JDS INTERNATIONAL	6,661,967.50	02-06-16	6,762,450.00	(100,482.50)
05-06-17	114254	JDS INTERNATIONAL	339,731.60	02-06-16	353,907.60	(14,176.00)
05-06-17	114251	INTER MILITARY SPORTS	20,136,493.80	08-06-17	20,426,769.05	(290,275.25)
14-06-17	114227	GLOBAL AERONAUTIC	77,289,276.00	13-06-17	79,555,362.60	(2,266,086.60)
14-06-17	114255	DEFENCE ATTACHEE	405,945.30	16-06-17	414,714.35	(8,769.05)
14-06-17	114256	GROP AIRCRAFT	1,809,216.90	16-06-17	1,887,133.25	(77,916.35)
15-06-17	114241	DAMEN SHIPYARD	216,606,653.70	15-06-17	226,836,075.00	(10,228,421.30)
16-06-17	114218	DAMEN SHIPYARD	442,905,059.00	19-06-17	472,620,026.10	(29,714,967.10)
19-06-17	114237	TURBOMERA	86,344,666.00	19-06-17	94,064,169.45	(7,719,503.45)
19-06-17	114252	FOKKER SERVICES	232,584,526.70	19-06-17	236,594,461.50	(4,009,934.80)
19-06-17	114259	SA NATIONAL DEFENCE	963,206.40	19-06-17	1,010,174.30	(46,967.90)
19-06-17	114260	ORIGINAL FOOTWEAR CO	34,261,348.30	19-06-17	34,852,526.00	(591,277.70)
19-06-17	114265	FOKKER SERVICES	1,255,855.20	19-06-17	1,270,106.25	(14,251.05)
27-06-17	114267	STARLITE AFRICA TRAINING	72,409,960.00	28-06-17	73,731,450.00	(1,321,490.00)
28-06-17	114266	CHINA NATIONAL AERO	525,691.40	29-06-17	535,632.50	(9,941.10)
28-06-17	114269	RENGENT BOOK SUPPLIES	498,960.00	29-06-17	540,970.95	(42,010.95)
28-06-17	114270	UNQUE SUPPLIES	7,993,146.00	29-06-17	8,285,708.60	(292,562.60)
28-06-17	114271	EQUIPMENT & LOGISTICS	10,807,160.10	29-06-17	11,008,480.00	(201,319.90)
		TOTAL				(58,385,728.10)

RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT		
AS AT 30TH JUNE 2017		
DATE	RECEIPT PARTICULARS	AMOUNT
14-09-15	EQUITY BANK	1,395,293.10
06-09-16	PS MOD	583,480.00
13-10-16	PENSION DEPARTMENT	3,786.65
05-12-16	PS MOD NOV SAL UFINDI SACCO	9,535.00
20-02-17	SAYARI KENYA LTD	17,434.45
20-02-17	SCARLET SERRET LTD	68,937.95
20-02-17	ELIA GEN MERCHANT	17,544.85
20-02-17	REJOMA HOLDINGS	16,413.80
20-02-17	REJOMA HOLDINGS	56,584.85
20-02-17	INDUS AFRICA	68,896.55
20-02-17	TOPHEN SALES AND SUPP	11,158.60
20-02-17	TELKOM (K) LTD	179,310.35
20-02-17	AIRTEL KENYA LTD	165,517.25
12-04-17	PS MOD GOVT LIABILITY	5,759.00
17-05-17	SURRENDER OF UNSPENT CASH	19,391.20
17-05-17	IMPREST SURRENDER	254,365.40
28-06-17	GOVERNMENT LIABILITY	172,990.65
28-06-17	RETURNED PYMT. (PUBLIC SERVICE)	25,837.90
30-06-17	EXCHEQUER	1,913,300,000.00
30-06-17	GOVERNMENT LIABILITY	382,097.00
	TOTAL	1,916,754,334.55

PREPARED BY

A. N. MBURU

/C BTL

CHECKED BY

C.D. KUMARIA

SNR ACCT

2735 30-Jun-17 30-Jun-17 FT17181XP13 Outward RTGS Payment Mt 10 52,763,770.00 45,778,455.05
 44405

MINISTRY OF DEFENCE:CBK
 KENYA ORDINANCE FACTORIES CORPORATIO
 /REC/044405 31963 0 45,910,118.55

2736 30-Jun-17 30-Jun-17 FT17181DKFCP Local Cash Deposit Bulk 2,37E+23 0 47,057,075.30

2737 30-Jun-17 30-Jun-17 FT1718191C1K Inward RTGS Payment Mt 103 0 3,847,057,075.30
 STANDARD CHARTERED BANK KENYA LIMIT
 /RFB/100033027480782017ADV330274807 8,2962017 0 3,847,057,075.30

2738 30-Jun-17 30-Jun-17 FT17181BSRW1 Exchequer issue 7,132,397,382.20 10,679,603,430.00 3,847,057,075.30
 Totals 8,2962017 7,132,397,382.20 10,679,603,430.00 3,847,057,075.30

Closing Balance :

REPUBLIC OF KENYA

BANK RECONCILIATION

as at 30TH JUNE 2017, 19 Station UTINZI

	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Certificate					628,752,076	20
<i>Less—</i>						
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	67,722,349	85				
2. Receipts in Bank Statement not yet recorded in Cash Book		050	67,722,350	35		
<i>Add—</i>						
3. Payments in Bank Statement not yet recorded in Cash Book		000				
4. Receipts in Cash Book not yet Recorded in Bank Statement	76,673,435	35	76,673,435	35		
					637,703,161	20

Bank Balance as per Cash Book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that above Reconciliation is correct.

E. W. Wanyonyi
Signature

Designation

Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
No.	Date		Sh.	cts.	No.	Date		Sh.	cts.
AS PER THE LIST			33,892	10					
			67,243,391	20					
			85,757	90					
			358,308	65					
			1000	00					
			67,722,349	85					

PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
AS AT 30TH JUNE 2017		
DATE	DETAILS	AMOUNT
25-08-16	EXCHEQUER	33,892.10
30-06-17	EXCHEQUER	67,249,391.20
30-06-17	AMOUNT ERRONEOUSLY RTURNED (JAVA CO.)	85,757.90
30-06-17	EXCHEQUER	358,508.66
30-06-17	EXCHEQUER	1,000.00
	TOTALS	67,722,349.85

PREPARED BY A. N. M. B. J. [Signature] VC BTL

CHECKED BY C. D. KUMORA [Signature] SNR ACCT

APPENDIX 2

RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK		
AS AT 30TH JUNE 2017		
DATE	PARTICULARS	AMOUNT
26-01-17	TRFS PAYMENTS	0.50
	TOTALS	0.50

PREPARED BY A. N. MBUEW *[Signature]* I/C BTL

CHECKED BY C. O. KUNYORIA *[Signature]* SNR ACCT

RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT		
AS AT 30TH JUNE 2017		
DATE	RECEIPT PARTICULARS	AMOUNT
09-12-16	JASEL STRATEGIC	0.10
18-01-17	SHEVIRON SERVICES	0.10
18-01-17	HABIBAVIC ENTERPRISES	2.00
30-06-17	ESTMAT HARDWARE	248,882.70
30-06-17	STIFF ENTEPRISES	279,739.00
30-06-17	TRANSFER OF REVENUE	67,243,391.20
30-06-17	TRANSFER OF REVENUE	358,308.60
30-06-17	TRANSFER FROM REC TO DEPOSIT	16,898.75
30-06-17	TRANSFER OF FUNDS	48,200.00
30-06-17	TRANSFER OF FUNDS	297,745.90
30-06-17	TRANSFER OF FUNDS	8,180,267.00
	TOTALS	76,673,435.35

PREPARED BY: A. N. MBURU I/C BT
 CHECKED BY: C. O. WUNYORIA SNR ACC

632,563,886.35

0

919,566.70

46862

Outward RTGS Payment MT 102

190 30-Jun-17 30-Jun-17 FT171819VZYT

MINISTRY OF DEFENCE:CBK

/REC/046862

34427

0

631,092,316.20

1,471,570.15

Outward RTGS Payment MT 103

191 30-Jun-17 30-Jun-17 FT171818YT9C

MINISTRY OF DEFENCE:999999

ALPESH ENTERPRISES LIMITED

46858

34425

0

628,752,076.20

2,340,240.00

Outward RTGS Payment MT 103

192 30-Jun-17 30-Jun-17 FT171812KBJ4

MINISTRY OF DEFENCE:999999

JYAN CONSTRUCTION

46863

34428

325,721,092.60

247,938,367.70

Totals

628,752,076.20

Closing Balance

REPUBLIC OF KENYA

Date 03-07-2017

Report of the Board of Survey on the Cash and Bank Balances of Ministry of Defence as at the close of business on 30-06 19 2017

The Board, consisting of--(Names and official titles)

- COL. SAMUEL KIPROG'ETICH - CHAIRMAN
- MS. JULIA W. NGANGA - MEMBER
- MR. BENEDICT M. OLSHWYO - MEMBER

assembled at the office of ARMED FORCES CASHIER at 9.00 A.M (time) on the 03-07-2017, 19

and the following cash was produced:--

Notes	Sh.	
Silver	Sh.	
Copper	Sh.	
Cheques (as per details on reverse)	Sh.	

It was observed that cheques amounting to Sh. ... cts. ... had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the ... 19 ...

Cash on hand	Sh.	
Bank Balance	Sh.	

The Bank Certificate of Balance showed a sum of Sh. ... cts. ... (Sh. ... cts. ...)

standing to the credit of the account on ... 19 ...

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Handwritten signature of Chairman: S. KIPROG'ETICH 3/7/17

Chairman.

Handwritten signature of Members of the Board

Members of the Board.

Date

3/7/17

REPUBLIC OF KENYA

F.O. 51

Date 03-07-2017

Report of the Board of Survey on the Cash and Bank Balances of ... as at the close of business on 30-06-2017

The Board, consisting of—(Names and official titles)

- COL. SAMMY KIPROGETICH - CHAIRMAN
MS. JULIA W. NAKANDA - MEMBER
MR. BENEDICT M. OUMBEI - MEMBER

assembled at the office of ARMED FORCES CASHIER at 3.00 PM (time) on the 23-07-2017, 19

and the following cash was produced:--

Table with 2 columns: Description (Notes, Silver, Copper, Cheques) and Amount (Sh. ...)

It was observed that cheques amounting to Sh. ... cts. had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30-06-2017, 19

Table with 2 columns: Description (Cash on hand, Bank Balance) and Amount (Sh. ...)

The Bank Certificate of Balance showed a sum of Sh. ... cts. (Sh. ... cts.) standing to the credit of the account on 30-06-2017, 19

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Handwritten signature and date 3/7/17

Chairman.

Date

Handwritten date 3/7/17

Handwritten signature

Members of the Board.

Handwritten date 3/7/17

Sub	Sub	Vote	Estimated Expenditure	Realised Expenditure	Balance
101					
00	0101	2110100		490,938,316.10	12,011,295.10
00	0101	2110300	(478,927,021.00)	283,940,084.05	(11,038,893.95)
00	0101	2110400	(294,978,978.00)	0.00	0.00
00	0101	2210200	(10,839,520.00)	9,190,445.60	(1,649,074.40)
00	0101	2210300	(19,827,717.00)	57,847,653.95	38,019,936.95
00	0101	2210400	(21,047,491.00)	40,544,332.00	19,496,841.00
00	0101	2210500	(1,951,886.00)	2,486,848.10	534,962.10
00	0101	2210600	0.00	0.00	0.00
00	0101	2210700	(21,020,352.00)	31,238,346.35	10,217,994.35
00	0101	2210800	(6,977,061.00)	13,319,433.50	6,342,372.50
00	0101	2211000	(19,922,000.00)	19,627,855.45	(294,144.55)
00	0101	2211100	(10,640,105.00)	6,809,152.70	(3,830,952.30)
00	0101	2211200	(3,370,210.00)	2,740,920.35	(629,289.65)
00	0101	2211300	(31,533,127.00)	32,167,130.95	634,003.95
00	0101	2220100	(5,896,861.00)	8,932,464.85	3,035,603.85
00	0101	2220200	(3,887,616.00)	3,174,649.70	(712,966.30)
00	0101	2710100	0.00	0.00	0.00
00	0101	3110400	0.00	0.00	0.00
00	0101	3110700	(10,000,000.00)	10,766,350.00	766,350.00
00	0101	3111000	(3,024,000.00)	13,941,177.20	10,917,177.20
00	0101	3111100	(4,427,640.00)	3,013,149.30	(1,414,490.70)
00	0101	3111400	0.00	0.00	0.00
		Sub-head Total	(948,271,585.00)	1,030,678,310.15	82,406,725.15
102					
00	0102	2210200	(150,170.00)	0.00	(150,170.00)
00	0102	2210300	(819,000.00)	0.00	(819,000.00)
00	0102	2210500	0.00	0.00	0.00
00	0102	2210700	(1,208,240.00)	0.00	(1,208,240.00)
00	0102	2210800	(181,346.00)	0.00	(181,346.00)
00	0102	2211100	(418,800.00)	0.00	(418,800.00)
00	0102	2211200	(180,117.00)	0.00	(180,117.00)
00	0102	2220100	(368,970.00)	737,956.90	368,986.90
		Sub-head Total	(3,326,643.00)	737,956.90	-2,588,686.10
103					
00	0103	2210200	(133,600.00)	0.00	(133,600.00)
00	0103	2210300	(2,265,606.00)	0.00	(2,265,606.00)
00	0103	2210500	0.00	0.00	0.00
00	0103	2210800	(66,767.00)	0.00	(66,767.00)

ACCOUNT UNIT - 104
CLASS OF ACCOUNT

0
VOTE 104

Sub	Sub	Vote	Estimated Expenditure	Realised Expenditure	Balance
00	0103	2211100	(147,210.00)	0.00	(147,210.00)
00	0103	2211200	(76,602.00)	0.00	(76,602.00)
		Sub-head Total	(2,689,785.00)	0.00	-2,689,785.00
104					
00	0104	2210300	(4,254,239.00)	903,708.00	(3,350,531.00)
00	0104	2211000	(1,740,630.00)	0.00	(1,740,630.00)
00	0104	3111000	(720,000.00)	0.00	(720,000.00)
00	0104	3111100	(367,500.00)	979,500.00	612,000.00
		Sub-head Total	(7,082,369.00)	1,883,208.00	-5,199,161.00
105					
00	0105	2210300	(4,330,784.00)	2,660,857.00	(1,669,927.00)
00	0105	2211000	(962,700.00)	3,117,800.00	2,155,100.00
00	0105	3111000	(720,000.00)	321,500.00	(398,500.00)
		Sub-head Total	(6,013,484.00)	6,100,157.00	86,673.00
106					
00	0106	2210300	(3,790,899.00)	733,000.00	(3,057,899.00)
00	0106	2211000	(315,240.00)	0.00	(315,240.00)
00	0106	3111000	(720,000.00)	0.00	(720,000.00)
		Sub-head Total	(4,826,139.00)	733,000.00	-4,093,139.00
107					
00	0107	2630100	(200,000,000.00)	65,652,510.25	(134,347,489.75)
		Sub-head Total	(200,000,000.00)	65,652,510.25	-134,347,489.75
108					
00	0108	2210200	(131,400.00)	224,001.00	92,601.00
00	0108	2210300	(1,302,084.00)	42,000.00	(1,260,084.00)
00	0108	2210700	(3,352,880.00)	68,550.00	(3,284,330.00)
00	0108	2210800	(736,558.00)	3,000.00	(733,558.00)
		Sub-head Total	(5,522,922.00)	337,551.00	-5,185,371.00
109					
00	0109	2210200	(250,000.00)	0.00	(250,000.00)
00	0109	2210300	(1,015,000.00)	0.00	(1,015,000.00)
00	0109	2210400	(1,000,000.00)	925,894.00	(74,106.00)
00	0109	2210600	(147,000.00)	8,000.00	(139,000.00)
00	0109	2211300	(735,000.00)	410,000.00	(325,000.00)
		Sub-head Total	(3,147,000.00)	1,343,894.00	-1,803,106.00
		Head Total	(1,180,879,927.00)	1,107,466,587.30	(73,413,339.70)
		Sub-Vote Total	(1,180,879,927.00)	1,107,466,587.30	(73,413,339.70)

TRIAL BALANCE AS AT THE END OF

6-2017

ACCOUNT UNIT - 104

CLASS OF ACCOUNT

0

VOTE 104

Job	Sub	Vote	Estimated Expenditure	Realised Expenditure	Balance
0395	2630101	Current Grants to Govt Agencies and other Levels of Govts	(100,039,046,637.00)	100,036,780,764.00	(2,265,873.00)
		Sub-head Total	(100,039,046,637.00)	100,036,780,764.00	-2,265,873.00
		Head Total	(100,039,046,637.00)	100,036,780,764.00	(2,265,873.00)
		Sub-Vote Total	(100,039,046,637.00)	100,036,780,764.00	(2,265,873.00)

Confirmation of amounts received by Kenya Ordnance Factory Corporation as at 30th June 2017
Amounts Disbursed by Ministry of Defence as at 30th June 2017

Reference Number	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)	Received by KOFCC as at 30 June 2017 (KShs) (E)	Difference (KShs) (F)=(D-E)
00346	09.08.2016	135,000,000.00	-	-	135,000,000.00	135,000,000.00	
Payroll	July	14,016,670.70	-	-	14,016,670.70	14,016,670.70	
Payroll	August	15,033,120.20	-	-	15,033,120.20	15,033,120.20	
Payroll	September	14,834,389.30	-	-	14,834,389.30	14,834,389.30	
Payroll	October	14,701,179.15	-	-	14,701,179.15	14,701,179.15	
Payroll	November	14,748,900.85	-	-	14,748,900.85	14,748,900.85	
Payroll	December	14,709,113.90	-	-	14,709,113.90	14,709,113.90	
Payroll	January	14,332,355.30	-	-	14,332,355.30	14,332,355.30	
Payroll	February	15,005,229.30	-	-	15,005,229.30	15,005,229.30	
Payroll	March	15,123,154.00	-	-	15,123,154.00	15,123,154.00	
Payroll	April	15,313,890.90	-	-	15,313,890.90	15,313,890.90	
Payroll	May	15,290,516.10	-	-	15,290,516.10	15,290,516.10	
Payroll	June	15,575,897.10	-	-	15,575,897.10	15,575,897.10	
	30.05.2017	0.00	40,000,000.00	-	40,000,000.00	40,000,000.00	
	15.06.2017	17,500,000.00	-	-	17,500,000.00	17,500,000.00	
Total		331,184,416.80	40,000,000.00	-	371,184,416.80	371,184,416.80	

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department:

Name David K. Mutitu

Date 15/06/2017

Signature

(Signature)
15.06.2017

E. W. WANYONYI
FOR: PRINCIPAL SECRETARY

CLEARANCE ACCOUNTS

ADVANCE SALARY AS AT 30TH JUNE 2017

Sno	Payrollnum	Surname	Firstname	Othernames	Amount
1	12751	Ndelema	Eliud	Nalyanya	5,000.00
2	13326	Mwiga	Joseph	Muthike	5,000.00
3	13582	Mutuku	James	Mwema	5,000.00
4	13590	Merengo	Sylvester	Mwikwabe	5,000.00
5	13644	Namodi	Francis	Nasera	5,000.00
6	14359	Kamura	Stephen	Njuria	5,000.00
7	14555	Atina	Richard	Momanyi	5,000.00
8	15197	Asikoyo	Fredrick	Etabale	5,000.00
9	15485	Mukoma	Charles	Maina	5,000.00
10	15560	Osano	Joab	Owuor	5,000.00
11	15630	Nyanchoka	Wilfred	Soroncho	5,000.00
12	15948	Khaemba	Francis	Wanyonyi	15,000.00
13	16222	Ali	Mohamed	Abdullahi	5,000.00
14	16306	Rono	John	Koros	15,000.00
15	16674	Obonyo	Samwel	Nyakundi	5,000.00
16	16846	Ndung'u	Ibrahim	Muhoya	5,000.00
17	16885	Matata	Cellestine	Robert	5,000.00
18	18161	Matiiri	Ayub	Guantai	40,000.00
19	18719	Njema	Paul	Kahuria	40,000.00
20	18996	Emathe	Francis	Edukon	20,000.00
21	19001	Kamoiro	William		10,000.00
22	19022	Nganga	Stephen	Mwakomba	30,000.00
23	19061	Chala	Hassan	Horse	10,000.00
24	19162	Mutua	Joseph	Kaku	10,000.00
25	19184	Awino	Kenneth	Kaunda	30,000.00
26	19197	Chomba	Boniface	Kiuri	10,000.00
27	19210	Mwaghsha	Severian	Nyambu	30,000.00
28	19389	Kithuva	Stanley	Muema	30,000.00
29	19459	Bii	George	Kiplangat	10,000.00
30	19500	Maluki	Martin	Mbuvi	10,000.00
32	19512	Sila	Kising'u	Sila	20,000.00
33	19552	Kaberia	Florence	Kinya	20,000.00
34	19553	Nakhisa	Immaculate	Toboso	20,000.00
35	19570	Matiri	Julius	Kanyuru	10,000.00
36	19575	Kariuki	Simon	Ngugi	10,000.00
37	19578	Chesang	Tonny	Koech	10,000.00
39	19583	Owuor	Godfree	Omondi	10,000.00
40	19621	Absolom	Kundu		20,000.00
41	19625	Wambua	Immaculate	Muendi	20,000.00
42	19680	Kiprop	John	Rorio	10,000.00
43	19703	Waema	Callistus	Kioko	10,000.00
44	19705	Muringi	Jane	Wairimu	10,000.00
45	19710	Obare	Josiah	Obiria	20,000.00
46	19721	Maina	Leonard	Kibet	10,000.00
47	19746	Mwangi	Peter	Irungu	10,000.00
48	19778	Mwilaria	Julius	Karithi	20,000.00

49	19783	Parngetuny	Charles	Ledama	20,000.00
50	19789	Mungai	Racheal	Wanjiru	20,000.00
51	19800	Lusite	Maxmillar	M'mbone	20,000.00
52	19801	Mutugi	Fredrick	Kimathi	10,000.00
53	19812	Wasike	Ibrahim	Juma	10,000.00
54	19818	Saidi	Ali	Ramadhan	10,000.00
55	19851	Kassan	Peter	Lotee	10,000.00
56	19855	Chakaya	Kennedy	Manyora	20,000.00
57	19857	Njoli	Fredrick	Mnyambu	20,000.00
58	19879	Imbo	Charles	Okumu	20,000.00
59	19887	Wechabi	Paul	Chepkenen	20,000.00
60	19888	Ddaido	Franklight	Nkanone	20,000.00
61	19898	Kipchumba	Jacob	Kipkoech	10,000.00
62	19901	Lovega	Eric	Libese	20,000.00
63	19904	Githaka	James	Kanyi	10,000.00
64	19920	Gichuki	Catherine	Wanjiru	10,000.00
65	19941	Musyoki	Shadrack	Nthusi	20,000.00
66	19962	Ngugi	Margaret	Wambui	20,000.00
67	19972	Nyansikera	Elvis	Onchiri	10,000.00
68	19990	Barasa	Catherine	Nekesa	10,000.00
69	21022	Chesire	Anthony	Barsigo	20,000.00
70	21067	Musyoki	Gideon	Musembi	10,000.00
71	21071	Waweru	Flavian	Mwangi	20,000.00
72	21216	Sakora	George	Reuben	20,000.00
73	21243	Onchiri	Robert	Ntabo	20,000.00
74	21283	Maiyo	Cornelius	Kiptanui	20,000.00
75	21296	Wafula	Mohammed	Chemuche	10,000.00
76	21327	Rono	Stanley	Kipkoech	20,000.00
77	21339	Njoroge	Patrick	Nduhiu	20,000.00
78	21347	Bett	Naor	Kimutai	20,000.00
79	21357	Eyanae	Bernadette	Awar	15,000.00
80	21407	Wang'ombe	David	Irungu	20,000.00
81	21416	Muimi	Weston	Musili	20,000.00
82	21420	Abubakar	Omar	Abubakar	20,000.00
83	21462	Saha	Moses	Mwinga	10,000.00
84	21486	Okode	David	Ajwang	15,000.00
85	21523	Shiholo	Byrne	Muyela	10,000.00
86	21533	Nyambu	Linda	Wanyika	10,000.00
87	21536	Ndambuki	Samuel	Mumo	20,000.00
88	21538	Wycliffe	Ondieki	Nyangena	10,000.00
89	21558	Biomdo	Joseph	Kipkoech	20,000.00
90	21608	Robert	Kipngetich	Langat	10,000.00
91	21615	Nyambu	Brenda	Kwamboka	10,000.00
92	31860	Gatuiku	Albert	Chege	5,000.00
93	31903	Tiony	Pius	Kipkios	5,000.00
94	31971	Wario	Ali	Liban	5,000.00
95	32301	Hillow	Abdirahman	Hassan	5,000.00
96	32393	Chirchir	Paulo	Kipkurui	5,000.00
97	32594	Mwakiutu	Hamisi	Mwinyihija	5,000.00

98	32979	Njuguna	Daniel	Macharia	5,000.00	
99	33205	Wachira	Thomas	Mbaria	5,000.00	
100	33377	Osere	Pascal	Teba	5,000.00	
101	33633	Mutwol	Cornelias	Kipchirchir	5,000.00	
102	33783	Ekidor	Charles	Ngingolia	5,000.00	
103	33802	Murei	Nicholas	Kipchirchir	5,000.00	
104	33867	Bashir	Mohamed	Hassan	5,000.00	
105	34074	Saina	Violah	Chepchumba	5,000.00	
106	34183	Luballo	David	Onyango	5,000.00	
107	34341	Ezekiel	Nyanumba	Mesa	5,000.00	
108	34391	Muguna	Clifford	Mutwiri	5,000.00	
109	34426	Gitiba	William	Mogaya	5,000.00	
110	34443	Mirugo	Michael	Njagi	5,000.00	
111	34477	Amuma	Malachi	Dulu	5,000.00	
112	34510	Njeri	Grace	Kihumba	5,000.00	
113	34558	Nyaga	Lawrence	Mugambi	5,000.00	
114	34574	Were	Gerald	Atsulu	5,000.00	
115	34576	Odini	Allan	Oundoh	5,000.00	
116	34594	Muasa	Sammy	Kithuku	5,000.00	
117	34711	Ngombo	Furaha	Jefwa	5,000.00	
118	34813	Nganga	Gideon	Njau	5,000.00	
119	34821	Orenge	Sabastian	Ngare	5,000.00	
120	34844	Barasa	Ronald	Wabwile	5,000.00	
121	34846	Kuti	Joseph		5,000.00	
122	34887	Odawo	Timothy	Otieno	5,000.00	
123	34888	Anindo	Felix	Odhiambo	5,000.00	
124	34900	Asani	Kennedy	Ayany	5,000.00	
125	34952	Maina	Paul		5,000.00	
126	34959	Kungu	Isaac	Njoroge	5,000.00	
127	34977	Ngooro	David	Murage	5,000.00	
128	35049	Okong'o	Odhiambo	Sheth	5,000.00	
129	35086	Musuta	Alfred	Anainga	5,000.00	
130	35097	Muhavi	Derick	Jumba	5,000.00	
131	35200	Abdi	Yahya	Mohamed	5,000.00	
132	35205	Nderitu	Simon	Wachira	10,000.00	
133	35206	Mandal	Isaac	Kimtai	5,000.00	
134	35254	Maina	Patrick	Mwai	5,000.00	
135	35268	Ronoh	Joel	Kipruto	5,000.00	
136	35270	Liokitok	Makalla	Daudi	5,000.00	
137	35290	Wangaruro	William	Njoroge	15,000.00	
138	35324	Mutai	Erick	Kibet	5,000.00	
139	35329	Raphael	Kamari	Endongol	5,000.00	
140	35340	Mogaka	Melvin	Rianga	5,000.00	
141	35354	Papa	Samson	Peter	5,000.00	
142	35373	Mwazame	Benard	Mwazumbi	5,000.00	
143	35404	Musyoka	Nicholas	Wambua	5,000.00	
144	35416	Kiringa	Ezra	Mugendi	5,000.00	
145	35417	Makokha	Irene	Oloko	5,000.00	
146	35431	Mutai	Listone	Cheruiyot	5,000.00	

147	35464	Nyarega	Elijah	Onyabuga	5,000.00	
148	35469	Mwanganda	Simon	Ngure	5,000.00	
149	35528	Maluki	Mutua		5,000.00	
150	35532	Moruri	Eric	Nyambane	5,000.00	
151	35533	Ouko	Linus	Omondi	5,000.00	
152	35560	Ngunjiri	Josphat	Karanja	5,000.00	
153	35569	Kirobi	Michael	Kimathi	5,000.00	
154	35585	Onyancha	Davis	Muse	5,000.00	
155	35594	Nzioka	Christopher	Mulinge	5,000.00	
156	35624	Ondieki	Shem	Oburu	5,000.00	
157	35630	Odhiambo	Austine	Oduor	5,000.00	
158	35674	Mweni	Moses	Maitha	5,000.00	
159	35677	Chirumuo	Hajj	Mwabaya	5,000.00	
160	35682	Mwalimu	Alawi	Chasa	5,000.00	
161	35685	Yunesa	Hassan	Aabdalla	5,000.00	
162	35687	Moulid	Ahmedwali	Sahal	5,000.00	
163	35690	Ali	Shithe	Adan	5,000.00	
164	35693	Ewoi	Isaac	Eyanae	5,000.00	
165	35741	Ndombi	Proscovia	Nanyama	5,000.00	
166	35761	Chesebe	Dennis	Pkenden	5,000.00	
167	35764	Munga	John	Mwanzegele	5,000.00	
168	35769	Ngundo	Patrick	Musyoki	5,000.00	
169	35776	Onderi	Maera	Devis	5,000.00	
170	35788	Moraa	Nyamao	Tabitha	5,000.00	
171	35795	Kahuro	Francis	Muthondu	5,000.00	
172	35801	Kimangau	Henry	Mutua	5,000.00	
173	35842	Wanjiru	Allan	Kabugi	5,000.00	
174	35863	Muthuri	Phineas	Kirugi	5,000.00	
175	35871	Lekanayia	Jane	Taiyiana	5,000.00	
176	35878	Chelangat	Carolynn		5,000.00	
177	35882	Ondieki	Abigael	Moraa	5,000.00	
178	35894	Said	Athman	Baya	5,000.00	
179	35929	Kibet	Peter	Kipyego	5,000.00	
180	35935	Abdi	Adhan		5,000.00	
181	35942	Galoro	Titus	Sugubei	5,000.00	
182	35949	Karisa	Samuel	Nyamawi	5,000.00	
183	35969	Muema	Miriam	Nduku	5,000.00	
184	35973	Kurkor	Elizabeth		5,000.00	
185	35984	Saburi	Alexander	Mwene	5,000.00	
186	36005	Makau	Annah	Mwikali	5,000.00	
187	36011	Odeny	David	Ouma	5,000.00	
188	36031	Kismiri	Kipaiwua		5,000.00	
189	36039	Abdille	Mohamed	Kassim	5,000.00	
190	36055	Odingo	Wycliffe	Ooko	5,000.00	
191	36199	Samali	Peter	Aseri	5,000.00	
192	36214	Mnene	Dominic	Juma	5,000.00	
193	36276	Charo	Omar	Mwathethe	5,000.00	
194	37199	Muhia	Gatu		10,000.00	
195	37199	Muhia	Gatu		30,000.00	

196	37214	Melanyi	Stephen	Kilelo	20,000.00
197	37232	Lesiyaloi	Thomas	Steve	10,000.00
198	37270	Dubat	Mohamud	Ali	20,000.00
199	37373	Wamalwa	Stephen	Walumbe	20,000.00
200	37379	Makunda	Javan	Okaka	20,000.00
201	37380	Mbuya	Simon	Weru	20,000.00
202	37393	Kariuki	Paul	Kiragu	20,000.00
203	37396	Mogere	Lennox	Ogake	10,000.00
204	37396	Mogere	Lennox	Ogake	10,000.00
205	37399	Kipkorir	Keter		20,000.00
206	37416	Munyao	James	Mugo	10,000.00
207	37449	Mwagandi	Faith	Hariri	20,000.00
208	37464	Kithome	Kennedy	Muindi	10,000.00
209	37481	Otieno	Benard	Odhiambo	15,000.00
210	37489	Mudeshi	Terence	Lugulu	10,000.00
211	37498	Kanja	Peter	Kiritu	10,000.00
212	37499	Karakacha	Henry	Mumali	10,000.00
213	37510	Mutua	Happiness	Mutheu	20,000.00
214	37512	Mutonga	Emmanuel	Waweru	20,000.00
215	51364	Mwanjala	Joyce	Rukia	5,000.00
216	51387	Kinyae	Lucy	Luis Ndungwa	5,000.00
217	51452	Jumbe	Rozina	Sau	15,000.00
218	51493	Mathenge	Faith	Wanjiku	5,000.00
219	51538	Too	Salinah	Jepkemboi	5,000.00
220	51699	Lengoiboni	Jeniffer	Seriana	5,000.00
221	51719	Jesire	Rodah	Cheboi	5,000.00
222	51731	Koech	Everlyne	Jebet	5,000.00
223	51806	Kipserem	Milcah	Jemutai	5,000.00
224	51813	Ibrahim	Margaret	Vaati	5,000.00
225	52646	Okochi	Patrick	Kizito	5,000.00
226	52731	Lubare	Edward	Aluha	15,000.00
227	52797	Kegode	Kenneth	Mmbasu	5,000.00
228	52873	Karoki	Maina		5,000.00
229	52893	Namukaalaki	David	Wafula	5,000.00
230	53016	Ndambiri	Dedan	Kamaru	5,000.00
231	53183	Misoi	Christopher	Kipkemboi	5,000.00
232	53304	Samoei	John	Kiplimo	5,000.00
233	53319	Chiuri	Paul	Gachingu	5,000.00
234	53342	Wandabwa	Ronald	Mukhwana	5,000.00
235	53435	Mangure	Evanson	Njeru	5,000.00
236	53446	Leuren	Michael	Lengees	5,000.00
237	53459	Gitonga	Charles	Gathu	5,000.00
238	53534	Kaipoi	Daniel	Ledama	5,000.00
239	53748	Nyange	Jomo	Musange	5,000.00
240	54155	Kamau	Kennedy	Magondu	5,000.00
241	54352	Nanjelo	Patrick	Miya	5,000.00
242	54394	Makau	Dominic	Cornelius	5,000.00
243	54438	Mbuga	Elizaphan	Mogeke	5,000.00
244	54539	Wamache	Cornel	Otsieno	5,000.00

245	54619	Noor	Ahmed	Ali	15,000.00
246	54726	Mzenge	Nicholas	Mwandoe	5,000.00
247	54799	Mabeya	Zablon	Aricha	5,000.00
248	54814	Mutiso	Jonathan	Mutinda	5,000.00
249	54830	Ogwari	Fredrick	Mola	5,000.00
250	54844	Munyithya	Pythias	Kilonzo	5,000.00
251	54911	Koech	David	Kiprotich	5,000.00
252	55124	Rotich	David	Kipsang	5,000.00
253	55166	Kiplagat	Benjamin	Kipsang	5,000.00
254	55205	Maina	George	Mwangi	5,000.00
255	55251	Kanampiu	Murianki		5,000.00
256	55254	Ongechi	James	Onyancha	5,000.00
257	55293	Maranga	Joseph	Nyangaresi	5,000.00
258	55683	Esinyen	Yusuf	Ewoi	5,000.00
259	55690	Sani	Hassan	Mjahidi	5,000.00
260	55752	M'mbaya	Henry	Imbali	5,000.00
261	55755	Ngetich	Paul	Kipchumba	5,000.00
262	55814	Chimbiru	Herbert	Mudasia	5,000.00
263	55851	Onyango	John	Owino	5,000.00
264	56098	Omingo	Enock	Onjwayo	5,000.00
265	56302	Kisor	Micah		5,000.00
266	56698	Itirithia	Erastus	Mugambi	5,000.00
267	56763	Njoroge	Jacob	Gathogo	5,000.00
268	56868	Rihono	Samson	Edung	5,000.00
269	57053	Mwikya	Mwanza	Mulwa	5,000.00
270	57092	kosgei	David	Kiprop	5,000.00
271	57103	Abdile	Hassan	Mohammed	5,000.00
272	57144	Selempu	Samuel	Kitung'at	5,000.00
273	57310	Ndzagu	Mwinyi	Juma	5,000.00
274	57312	Chebet	Stephen	Ruto	5,000.00
275	57342	Kitawi	Morris	Eglon	5,000.00
276	57440	Maweu	Titus	Mutua	5,000.00
277	57442	Kianga	Francis	Manz'a	5,000.00
278	57450	Ruto	David	Kipruto	5,000.00
279	57462	Lesaris	David	Kaitore	5,000.00
280	57484	Musyoki	Stephen	Kimanzi	5,000.00
281	57521	Nderitu	John	Gitahi	15,000.00
282	57528	Mulinge	Reuben	Mwange	5,000.00
283	57539	Ndirangu	Francis	Macharia	5,000.00
284	57542	Gichohi	George	Muraya	5,000.00
285	57572	Korir	John	Kipkurui	5,000.00
286	57585	Koske	Stephen	Kiprono	5,000.00
287	57592	Torere	Jonathan		5,000.00
288	57672	Mukamba	Lewis	Ndoo	5,000.00
289	57695	Topos	Yusuf	Awoi	15,000.00
290	57706	Ali	Ibrahim	Hassan	5,000.00
291	57727	Dagane	Hussein	Ali	5,000.00
292	57773	Wario	Shama	Boru	5,000.00
293	57790	Ltjigwa	Benedicto		5,000.00

294	57853	Mumo	Boniface	Mutunga	5,000.00	
295	57876	Abdalla	Rajab		5,000.00	
296	57956	Salim	Abdalla		5,000.00	
297	58051	Mureithi	John	Chomba	5,000.00	
298	58127	Njiru	Evans	Njiru	5,000.00	
299	58242	Chacha	Sylvester	Nyawara	15,000.00	
300	58410	Kitheka	Solomon	Nguuti	5,000.00	
301	58460	Musungu	Joseph	Khamalishi	5,000.00	
302	58659	Nyamai	Paul	Nzioki	5,000.00	
303	58661	Dambala	Ibrahim	Garbole	5,000.00	
304	58730	Gedi	Abdullahi	Sheikh	5,000.00	
305	58767	Lubano	Martin	Mabisi	5,000.00	
306	58799	Mogaka	George	Omare	5,000.00	
307	58906	Ndwiga	Elias	Njeru	5,000.00	
308	58935	Mutahi	Timothy	Ndiritu	5,000.00	
309	59010	Kigen	Samuel		5,000.00	
310	59026	Maganga	Rennal	Ngoma	5,000.00	
311	59125	Rotich	Henry	Kipkorir	5,000.00	
312	59172	Limo	Kiptui	Haron	5,000.00	
313	59276	Wanyoike	James	Karanja	5,000.00	
314	59294	Rotich	Daniel	Chepkwony	5,000.00	
315	59311	Njagi	Elias	Kariuki	5,000.00	
316	59390	Cheruiyot	Kandie		15,000.00	
317	59424	Lagashali	Legomban	Damaramba	5,000.00	
318	59462	Mlewa	Edward	Kalama	5,000.00	
319	59494	Lechornai	Lpiriken		5,000.00	
320	59523	Mattassa	Victor		5,000.00	
321	59567	Gasu	Adan	Hussein	5,000.00	
322	59620	Muiga	Nicholas	Kagiri	5,000.00	
323	59721	Kamau	Davis	Kiguru	5,000.00	
324	59727	Kirwa	James	Kiprotich	5,000.00	
325	59760	Mugangai	John	Juma	5,000.00	
326	59846	Wanje	Toya	Charo	5,000.00	
327	59880	Gelow	Ibrahim	Mahat	5,000.00	
328	59914	Mursal	Adan	Arale	5,000.00	
329	59963	Mbogo	Paul	Njiru	5,000.00	
330	59977	Njeru	David	Muriithi	5,000.00	
331	60001	Mbui	Douglas	Kirimi	10,000.00	
332	60103	Bett	John	Kipng'eno	5,000.00	
333	60128	Kasivu	Samson	Suvi	5,000.00	
334	60168	Oudu	Maurice	Omoro	5,000.00	
335	60306	Koech	James	Kibungei	5,000.00	
336	60307	Amukohe	Franklin	Paul	5,000.00	
337	60310	Omuse	Robert	Wilson	5,000.00	
338	60376	Kiprop	Samuel		5,000.00	
339	60590	Elmi	Bishar	Abdi	5,000.00	
340	60619	Maalim	Abdi	Ali	5,000.00	
341	60624	Tito	Richard	Nyabuti	5,000.00	
342	60625	Yusuf	Mohamed	Idle	15,000.00	

343	60632	Olunga	John	Okino	5,000.00	
344	60638	Hire	Duale	Ali	5,000.00	
345	60663	Ali	Abudi	Said	5,000.00	
346	60677	Omar	Bashir	Ibrahim	5,000.00	
347	60680	Kandie	Silas		5,000.00	
348	60701	Gudle	Ali	Mohamed	5,000.00	
349	60703	Aden	Khalif	Oyow	5,000.00	
350	60725	Chemjor	Wilson	Talaam	5,000.00	
351	60730	Ibrahim	Mohamed	Hassan	5,000.00	
352	60737	Gulie	Abdullahi	Mohamed	5,000.00	
353	60741	Abdullahi	Mohamed	Maalim	5,000.00	
354	60765	Haro	Ibrahim	Guyo	5,000.00	
355	60783	Ekunyuk	Mathew	Ekiru	5,000.00	
356	60785	Lepatoiye	Mmeron		5,000.00	
357	60832	Kangogo	Johana	Cheptoo	15,000.00	
358	60834	Kongo	Erick	Kipruto	15,000.00	
359	60835	Kosgei	Joseph	Kipkemoi	5,000.00	
360	60838	Kiprotich	Joseph	Limin	5,000.00	
361	60863	Kiptanui	Michael	Kipkemoi	5,000.00	
362	60871	Chesire	Moses	Kimosop	5,000.00	
363	60881	Kanda	Benjamin	Yator	5,000.00	
364	60943	Yego	David	Kiprugut	5,000.00	
365	60947	Keino	George	Kiplagat	5,000.00	
366	60954	Kipkemboi	Daudi	Kipchirchir	5,000.00	
367	60989	Wambalaba	Bernard		15,000.00	
368	61064	Mungai	Ernest	Muchiri	10,000.00	
369	61162	Komen	Paul	Kaptum	5,000.00	
370	61196	Kagunda	Charles	Ngechu	5,000.00	
371	61198	Muchogo	Samuel	Mwangi	5,000.00	
372	61214	Mugo	Joseph	Wachira	5,000.00	
373	61221	Murage	Francis	Kigoro	5,000.00	
374	61259	Mugira	Peter	Gitonga	5,000.00	
375	61328	Mitei	Stanley	Kipyegon	5,000.00	
376	61332	Ngodedi	Stephen	Leragen	5,000.00	
377	61342	Koipa	Mashek	Stonik	5,000.00	
378	61536	Serembe	Maurice	Agoi	5,000.00	
379	61580	Omwange	Abel	Omwange	5,000.00	
380	61584	Onyoni	Gideon	Barongo	5,000.00	
381	61753	Narumo	Sosoika	Mukeku	15,000.00	
382	61798	Justin	Godfrey	Gitari	5,000.00	
383	61837	Chepyator	Samuel	Bokong	5,000.00	
384	61855	Rop	Andrew	Kiptanui	5,000.00	
385	61908	Rotich	Isaiah	Chemitei	15,000.00	
386	61909	Korir	Kibet		5,000.00	
387	61912	Kibirir	Charles		15,000.00	
388	61942	Muniafu	Samuel	Karungani	5,000.00	
389	62007	Kaka	Donald	Wanjala	10,000.00	
390	62025	Mohamed	Abdul	Abdi	5,000.00	
391	62102	Lesimir	Kipai		15,000.00	

392	62123	Kangogo	Samuel	Kiplimo	5,000.00
393	62179	Wanyonyi	Simion	Pikokwa	5,000.00
394	62187	Kiplagat	Peter	Boit	5,000.00
395	62264	Kiptut	Kiprugut	Kemboi	5,000.00
396	62364	Mutonyi	Zablon	Atswenje	5,000.00
397	62425	Siywat	Lawrence	Loktar	5,000.00
398	62436	Mwamkono	Nyae	Julo	5,000.00
399	62509	Wisuve	Stephen	Ngalawa	5,000.00
400	62541	Muriuki	Joseph	Githinji	5,000.00
401	62553	Gichuhi	Joseph	Kamunya	5,000.00
402	62558	Ngire	John	Kimani	5,000.00
403	62642	Njuguna	Michael	Wamagata	5,000.00
404	62739	Hussein	Amin	Maalim	5,000.00
405	62745	Ibrahim	Abdi	Issack	5,000.00
406	62753	Maalim	Nur	Yussuf	5,000.00
407	62756	Garas	Aden	Burale	5,000.00
408	62782	Hassanow	Nurow	Jiraw	15,000.00
409	62789	Robow	Shaban	Edin	5,000.00
410	62796	Jarso	Hassan	Huka	5,000.00
411	62822	Halake	Boru	Malicha	5,000.00
412	62823	Dida	Golich	Kampicha	5,000.00
413	62825	Roba	Golompo	Guyo	15,000.00
414	62846	Wachile	Ahamed	Abdi	5,000.00
415	62879	Weru	John	Macharia	5,000.00
416	62899	Kamiri	Joseph	Ng'anga	5,000.00
417	63050	Mwendu	Kyule	Mwendwa	10,000.00
418	63053	Mutua	Joshua	Nzioka	5,000.00
419	63071	Munguti	James	Kiala	5,000.00
420	63080	Ndambuki	Francis	Muoki	5,000.00
421	63152	Olwoch	Joseph		5,000.00
422	63167	Wanyama	Simon	Wekesa	5,000.00
423	63380	Yegon	Philip	Kipngetich	10,000.00
424	63561	Lengiro	Ale		5,000.00
425	63566	Kuno	Adow	Omar	15,000.00
426	63593	Chepkonga	Kipkurui		15,000.00
427	63628	Koimur	Michael	Keitany	5,000.00
428	63670	Morogo	Samuel	Kimaru	5,000.00
429	63773	Luembo	Martin	Makheti	5,000.00
430	63787	Gatuthu	Harun	Kuhora	5,000.00
431	63945	Koech	Andrew	Arap	5,000.00
432	64000	Abus	Abdullahi	Liban	5,000.00
433	64007	Abdulla	Billow	Murrow	5,000.00
434	64056	Adan	Noor	Mohamed	5,000.00
435	64070	Budhul	Ismail	Shidow	5,000.00
436	64085	Garas	Gure	Mugow	5,000.00
437	64088	Abdow	Hassan	Osman	5,000.00
438	64115	Kariuki	Charles	Mugo	5,000.00
439	64139	Ibrahim	Yussuf	Adan	15,000.00
440	64224	Bor	Joseph	Kipkoech	5,000.00

441	64314	Mulili	Joseph	Mwanza	15,000.00
442	64349	Nduu	Josephat	Mutuku	5,000.00
443	64398	Ekiru	Mathew	Esinyen	5,000.00
444	64400	Akeel	John	Nacho	5,000.00
445	64433	Arwa	Tom	Owalla	5,000.00
446	64468	Mohamed	Abdalla	Mwinyikai	5,000.00
447	64477	Rimba	Edmond	Gona	5,000.00
448	64478	Jangaa	John	Chagga	5,000.00
449	64500	Masoud	Hussein	Mohamed	5,000.00
450	64501	Salim	Kombo	Khamisi	5,000.00
451	64510	Juma	Samli	Mustafa	5,000.00
452	64546	Talisa	George	Mbogho	5,000.00
453	64561	Leakono	Paul	Praim	5,000.00
454	64597	Kaimugul	Mariko	Marikong	5,000.00
455	64643	Chemweno	John	Kiplimo	5,000.00
456	64674	Lagat	Samwel	Kiprono	5,000.00
457	64788	Ondieki	Joshua	Mokaya	5,000.00
458	64832	Kingora	Michael	Mwangi	5,000.00
459	64855	Sing	Hamid	Kake	5,000.00
460	64861	Kibui	Joseph	Kariuki	5,000.00
461	64862	Kibunyi	Paul	Kihugu	5,000.00
462	64893	Mwangi	John	Irungu	5,000.00
463	64948	Kisoa	Isaack	Kimeu	5,000.00
464	64966	Nyaga	Alkanjeru	Njagi	5,000.00
465	65013	Abduba	Hassan	Diba	5,000.00
466	65020	Jeldesa	Hussein	Kanu	5,000.00
467	65022	Kimotho	Benson	Mwai	5,000.00
468	65032	Dida	Mohamed	Wario	5,000.00
469	65043	Gachango	Zablon	Maina	5,000.00
470	65051	Tompo	Point	Piroris	15,000.00
471	65052	Baima	Johnson	Kaise	5,000.00
472	65063	Githinji	John	Mwangi	5,000.00
473	65163	Kipkemboi	Collins	Ronoh	5,000.00
474	65172	Sirma	Musa	Komen	5,000.00
475	65191	Tingo	David	Chebii	5,000.00
476	65213	Kimutai	Joseph	Kiplangat	5,000.00
477	65213	Kimutai	Joseph	Kiplangat	5,000.00
478	65219	Rono	Pius	Kemboi	5,000.00
479	65222	Wambogo	George	Nyaga	5,000.00
480	65224	Kiptoo	Kimutai		15,000.00
481	65257	Sigei	Geoffrey	Kiplangat	5,000.00
482	65261	Chemjor	Joshua	Kiptulwo	5,000.00
483	65267	Momanyi	Ronald	Maisa	5,000.00
484	65291	Mwema	Gilbert	Musyoka	5,000.00
485	65358	Dabar	Isaack	Degow	5,000.00
486	65381	Walyaula	Timothy	Wanjala	5,000.00
487	65392	Barre	Mohamed	Salah	5,000.00
488	65398	Dahir	Abdullahi	Ahmed	5,000.00
489	65433	Dagane	Rone	Hamud	5,000.00

490	65444	Gedi	Ibrahim	Mohamed	5,000.00	
491	65462	Kakate	Somo	Fugicha	5,000.00	
492	65483	Boru	Molu	Ali	5,000.00	
493	65515	Mohamed	Omar	Omar	5,000.00	
494	65558	Mwakatini	Andrew	Mbeke	5,000.00	
495	65640	Ndirangu	Francis	Macharia	5,000.00	
496	65727	Lorukon	Moses	Louyes	15,000.00	
497	65760	Rotich	David	Kimutai	5,000.00	
498	65779	Lerongen	James	Loitiayang	15,000.00	
499	65797	Lentuntu	Josphat	Lokitari	5,000.00	
500	65820	Cheptirim	James	Meningwo	5,000.00	
501	65829	Kiptoo	Kipchumba	Korir	15,000.00	
502	65851	Kiplangat	Kipkoech		5,000.00	
503	65873	Arusei	William	Kipkemboi	5,000.00	
504	65893	Barmoiben	Benjamin	Korir	5,000.00	
505	65964	Nyaga	Evantus	Mwangi	1,000.00	
506	65965	Kamau	Francis	Kimani	5,000.00	
507	65966	Kiboi	Shem	Kiprop	5,000.00	
508	65968	Kiptoo	Albert	Kemboi	5,000.00	
509	65975	Yegon	Vincent	Kibii	5,000.00	
510	65979	Kipsang	David	Andrew	5,000.00	
511	66018	Mogaka	Silvanus	Minyega	5,000.00	
512	66020	Mayaka	Richard	Mayaka	5,000.00	
513	66043	Rori	Binford	Ondieki	5,000.00	
514	66109	Wesamba	Constant	Mulega	5,000.00	
515	66118	Ochua	Martin	Soita	5,000.00	
516	66136	Muathe	Francis	Muendo	5,000.00	
517	66339	Mugera	Charles	Njigoya	5,000.00	
518	66365	Nzioka	Stephen	Munyao	5,000.00	
519	66405	Chepsergon	Richard		5,000.00	
520	66442	Chepyegon	William	Kiptoros	5,000.00	
521	66451	Cheruiyot	Joseph	Ruto	5,000.00	
522	66465	Abulle	Muktar	Abdille	15,000.00	
523	66468	Abdi	Ahmed	Sirat	5,000.00	
524	66506	Arori	Peter	Monyanacha	5,000.00	
525	66537	Nakwakiro	Samwel	Mana	15,000.00	
526	66540	Lakilaw	Ezekiel	Kimosop	5,000.00	
527	66575	Lemoosa	Richard	Lmutanga	5,000.00	
528	66638	Waithaka	Harrison	Wainaina	5,000.00	
529	66685	Tendet	Benard	Kiboi	5,000.00	
530	66718	Losiakou	Jackson	Pkite	5,000.00	
531	66798	Rotuaek	Gabriel	Salim	5,000.00	
532	66820	Wambua	Daniel	Mwanzia	5,000.00	
533	66836	Kitur	Kiprono		5,000.00	
534	66876	Ngoitei	Raphael	Ekum	15,000.00	
535	66883	Awiti	Fredrick	Otieno	5,000.00	
536	66885	Peter	Edward	Ouma	5,000.00	
537	66920	Ali	Munenda	Muthoka	5,000.00	
538	66964	Unua	Michael	Naimadu	15,000.00	

539	67040	Kandenyé	Moses	Kinyanjui	15,000.00	
540	67073	Langat	Zablon	Kipkemoi	5,000.00	
541	67179	Tawai	James	Wafula	5,000.00	
542	67196	Abdi	George	Koome	5,000.00	
543	67197	Marangu	Henry	Kinyua	5,000.00	
544	67207	Bundi	Phineas	Kathurima	5,000.00	
545	67346	Chumo	Anderson	Kipkirui	5,000.00	
546	67359	Nyondah	Shem	Onyango	5,000.00	
547	67366	Chepsiror	Isaac	Kiprotich	5,000.00	
548	67425	Hungu	Joseph	Gathiti	5,000.00	
549	67469	Salema	Michael	Metuo	5,000.00	
550	67483	Yusuf	Shabani		5,000.00	
551	67494	Ngera	saverio	Kirimi	5,000.00	
552	67528	Dima	Hussein	Dalacha	5,000.00	
553	67653	Chepkalum	Anthony	Kiprotich	5,000.00	
554	67703	Kiyai	Jackson	Kibii	5,000.00	
555	67706	Kiptoo	Samuel	Kipkoech	5,000.00	
556	67707	Alan	Kassim	Garar	5,000.00	
557	67713	Kiplangat	Joseph	Kimitei	5,000.00	
558	67761	Ndung'u	Joseph	Mbugua	5,000.00	
559	67779	Wahome	Jacob	Theuri	5,000.00	
560	67790	Mwangi	James	Wakoigia	5,000.00	
561	67918	Mugo	Nicasio	Mwaniki	15,000.00	
562	67981	Chonchorio	Chamvie	Maseke	10,000.00	
563	68003	Gechanga	Henry	Nyerere	5,000.00	
564	68019	Mose	Denis	Nyanyuki	5,000.00	
565	68030	Otoki	Thomas	Orege	5,000.00	
566	68045	Rugut	David	Kibii	5,000.00	
567	68063	Koech	Jacob	Kibet	5,000.00	
568	68066	Kanoi	Francis	Olais	5,000.00	
569	68116	Emai	Eliud	Emurwon	15,000.00	
570	68188	Wamalwa	Busolo	Wafula	15,000.00	
571	68305	Kibet	Joel	Koros	5,000.00	
572	68322	Lekurchalan	Francis	Ltogolio	5,000.00	
573	68327	Loronyokwe	Joseph	Seriam	5,000.00	
574	68352	Kamary	David	Satia	5,000.00	
575	68437	Abdi	Ibrahim	Mogow	5,000.00	
576	68471	Omar	Shukri	Osman	5,000.00	
577	68473	Jirimo	Halkano	Wako	5,000.00	
578	68517	Papai	Martin	Ityeng	5,000.00	
579	68533	Matheka	Dominic	Mwanzia	5,000.00	
580	68540	Musema	Dejoser	Makovu	5,000.00	
581	68551	Paul	Fredrick	Matheka	5,000.00	
582	68582	Walubengo	James	Muyoyi	5,000.00	
583	68583	Chirchir	Albert	Kiptoo	15,000.00	
584	68614	Owino	Kenneth	Ode	15,000.00	
585	68617	Cheromei	Jeremiah	Kimeli	5,000.00	
586	68661	Ebenyo	Esinyen	Lomosingo	5,000.00	
587	68667	Mutuaruciu	Joshua	Murithi	5,000.00	

588	68682	Muchendu	Samuel	Kamau	5,000.00
589	68736	Tum	Simeon	Kipketer	5,000.00
590	68746	Makacha	Kizito	Nesbitt Witaba	5,000.00
591	68754	Arusei	Joseph	Cheruiyot	5,000.00
592	68755	Farah	Ibrahim	Hussein	5,000.00
593	68764	Obonyo	Joseph	Ochungo	5,000.00
594	68822	Kiasyo	Danson	Musyoka	5,000.00
595	68834	Mwaniki	Mutisya		5,000.00
596	68884	Kiplangat	Charles	Cheruiyot	5,000.00
597	68886	Sagini	Charles	Ondimu	5,000.00
598	69016	Bwanamkuu	Juma	Bwanamkuu	5,000.00
599	69020	Bongo	Joel	Tabu	5,000.00
600	69076	Kabiru	Julius	Kigotho	5,000.00
601	69083	Cheruiyot	Joel	Kipkurui	5,000.00
602	69093	Leyasi	Lekusumo	W	5,000.00
603	69116	Sum	Richard	Kiprotich	5,000.00
604	69147	Nyairo	Moses	Mokera	5,000.00
605	69154	Nyakundi	George	Magati	5,000.00
606	69171	Nzioka	Daniel	Shikuku	5,000.00
607	69230	Nkarichia	James	Kirimi	5,000.00
608	69303	Moghana	Mahamud	Mohamed	5,000.00
609	69342	Bosben	Richard	Kipkemoi	5,000.00
610	69377	Rotich	Moses	Kemboi	15,000.00
611	69390	Mbutu	Alexander	Muumbe	5,000.00
612	69406	Peter	Dishon	Mumu	5,000.00
613	69407	Kathanzu	Paul	Mulyungi	5,000.00
614	69440	Mangenge	Anthony	Kyalo	15,000.00
615	69476	Muindi	Urbanus	Muli	5,000.00
616	69483	Mutavi	Joseph	Muli	5,000.00
617	69501	Rarama	Elijah	Mwirigi	5,000.00
618	69515	Mbuteti	Benson	Maganjo	5,000.00
619	69517	Muchiri	Johnson	Njuguna	5,000.00
620	69523	Kamethai	Joseph	Ndwiga	5,000.00
621	69531	Kaumbura	Joram	Kirimi	5,000.00
622	69539	Kariuki	Bernard	Wamunyu	5,000.00
623	69557	Nganga	Geoffrey	Njogu	5,000.00
624	69558	Njogu	Timothy	Kamau	5,000.00
625	69593	Njuraita	David	Ng'ang'a	5,000.00
626	69623	Mwangi	Charles	Mugo	5,000.00
627	69628	Mwangi	Julius	Maina	5,000.00
628	69640	Muriuki	Anthony	Karuri	5,000.00
629	69650	Muchiri	Richard	Kariuki	5,000.00
630	69655	Muriithi	Timothy	Mwangi	5,000.00
631	69666	Nguthiru	John	Change	5,000.00
632	69671	Kondoro	Joseph	Wambugu	5,000.00
633	69735	Oyugi	Jared	Ochieng	5,000.00
634	69755	Owino	Martin	Dibogo	5,000.00
635	69805	Kenedy	Chacha	Mokami	5,000.00
636	69837	Wanyonyi	Francis	Epale	15,000.00

637	69838	Masibo	Godfrey	Wabwire	5,000.00	
638	69858	Mainya	Nkasio	Wanjala	5,000.00	
639	69861	Wafula	Stephen	Sifuna	5,000.00	
640	69872	Oteba	Kennedy		5,000.00	
641	69884	Walobwa	Hanningtone	Ndubi	5,000.00	
642	69901	Okolobia	Ibrahim	Ingosi	5,000.00	
643	69936	Kisali	Wiberforce	Vunyinda	5,000.00	
644	69973	Wanjala	Edwin	Ochwaya	5,000.00	
645	70026	Kiptui	Roggers	Kiprono	5,000.00	
646	70033	Cherogony	Daniel	Rotich	5,000.00	
647	70040	Mwongela	Alex	Katindi	5,000.00	
648	70042	Mbele	Darius	Msagha	5,000.00	
649	70073	Mohamed	David	Gikura	5,000.00	
650	70089	Masiaya	Gabriel	Leshinana	5,000.00	
651	70121	Birgen	Felix	Kiplangat	15,000.00	
652	70153	Barkebo	Sammy	Kibet	5,000.00	
653	70158	Mwita	Julius	Nyamohanga	5,000.00	
654	70168	Komen	Elijah	Kipruto	5,000.00	
655	70191	Limo	Gabriel	Kipkorir	5,000.00	
656	70214	Too	Simion	Kipchirchir	5,000.00	
657	70215	Yator	Alfred	Kimutai	5,000.00	
658	70221	Suge	Desmond	Kiplangat	5,000.00	
659	70231	Koech	Philemon	Kibet	5,000.00	
660	70237	Kimei	Eliud	Kipkemboi	5,000.00	
661	70248	Ndungu	John	Thiongo	5,000.00	
662	70278	Kipkebut	Kiprotich		5,000.00	
663	70302	Mitei	Philip	Koskei	10,000.00	
664	70311	Kiprotich	Sammy	MartinKipkemboi	5,000.00	
665	70339	Kirui	Sammy	Kiprono	5,000.00	
666	70358	Dawo	Meshack	Omondi	5,000.00	
667	70378	Chemweno	Benjamin	Rotich	5,000.00	
668	70392	Joseph	Robert	Kimanthi	5,000.00	
669	70473	Loripon	Patrick		5,000.00	
670	70475	Maana	Mark	Kesa	5,000.00	
671	70485	Onchiri	Charles	Onchiri	5,000.00	
672	70514	Lomonje	Johnson	Juma	5,000.00	
673	70520	Muhia	Michael	Muiruri	5,000.00	
674	70543	Kirui	Philip	Kiplangat	5,000.00	
675	70545	Rotich	Joseah	Kibet	5,000.00	
676	70556	Kamau	Isaac	Muthoka	5,000.00	
677	70557	Kimosop	Patrick	Kibet	5,000.00	
678	70562	Mburu	Marcus	Moni	5,000.00	
679	70592	Mungelesa	Felix	Munee	5,000.00	
680	70614	Nzamwa	Urbernus	Kyalo	5,000.00	
681	70652	Kuhenderwa	Bakari	Mudzo	5,000.00	
682	70667	Bikeri	Jared	Tinkler	5,000.00	
683	70668	Weindava	Phelimon	Lossy	5,000.00	
684	70706	Rono	Fredrick	Kipkurui	5,000.00	
685	70722	Gathoni	Antony	Karanja	5,000.00	

686	70736	Wandoe	Simon	Nyambu	5,000.00
687	70739	Marai	Joseph	Saningo	5,000.00
688	70756	Mwavuo	Dennis	Ngonyo	5,000.00
689	70763	Lochomock	Dahabo	Lekupes	5,000.00
690	70764	Lerai	Jully	Amathe	5,000.00
691	70769	Mutungu	Boniface	Wambua	15,000.00
692	70781	Wamalwa	Ludicard	Wangila	5,000.00
693	70837	Makokha	Robert	Barasa	5,000.00
694	70853	Mugo	Gilbert	Njagi	5,000.00
695	70856	Malungu	Catherine	Mang'ong'o	5,000.00
696	70863	Soita	Peter	Wangila	5,000.00
697	70864	Sayioyi	John	Tenkes	5,000.00
698	70873	Amwayi	Augustine	Manani	5,000.00
699	70945	Njoka	Nicasio	Kariuki	5,000.00
700	70961	Barasa	Arthur	Nyongesa	5,000.00
701	70962	Waitara	Lucas	Mwita	5,000.00
702	70970	Nyandika	Robert	Getachi	5,000.00
703	70981	Ali	Siyad	Ahmed	5,000.00
704	70985	Abdirahman	Halima	Hassan	5,000.00
705	70997	Kaberia	Peter	Kaibunga	5,000.00
706	71037	Muchoki	Simon	Mwaniki	5,000.00
707	71039	Matheka	Benjamin	Mutiso	5,000.00
708	71089	Saad	Asman		5,000.00
709	71119	Mwango	Edward	Jambo	5,000.00
710	71142	Ayany	David	Ochieng	5,000.00
711	71146	Ogoti	Nancy	Magoma	5,000.00
712	71152	Wangui	Anne	Nyaguthii	5,000.00
713	71176	Lengima	Philip	Sekina	5,000.00
714	71180	Chabari	Evelyn	Kanyua	5,000.00
715	71204	Murey	Rael	Jeptoo	5,000.00
716	71224	Komen	Dina	Jeruto	5,000.00
717	71243	Kamwagire	Beatrice	Waruguru	5,000.00
718	71252	Kirui	Peter	Kipngetich	5,000.00
719	71261	Ateka	Manasseh	Gesembe	15,000.00
720	71266	Erodo	Moding	Mary	5,000.00
721	71269	Chemwony	Paul	Kosgei	5,000.00
722	71270	Cheruiyot	Sammy	Kipketer	5,000.00
723	71383	Waweru	James	Mburu	5,000.00
724	71386	Waringa	Joseph	Nyoro	5,000.00
725	71406	Ng'ang'a	Thomas	Ngamau	5,000.00
726	71453	Waithira	Jackson	Manyeki	5,000.00
727	71525	Kabungu	Joseph	Karithi	5,000.00
728	71537	Mbui	Amos	Muchui	5,000.00
729	71544	Kinyamu	Martin	Mwituria	5,000.00
730	71545	Muriithi	Paul	Majau	5,000.00
731	71554	Gacwe	Mary	Karimi	5,000.00
732	71555	Ntwiga	Roy	Murithi	5,000.00
733	71577	Musyimi	Mathias	Muli	5,000.00
734	71578	Ndamuri	Teresia	Mwendia	5,000.00

735	71579	Matelong	William	Cheruiyot	5,000.00	
736	71581	Yego	Eliud	Kipkoech	5,000.00	
737	71585	Mibei	Stanely	Kipchirchir	5,000.00	
738	71610	Kibowen	David	Kipchumba	5,000.00	
739	71631	Gitau	Peter	Mwangi	15,000.00	
740	71631	Gitau	Peter	Mwangi	5,000.00	
741	71633	Igadwah	Patrick	Anuju	5,000.00	
742	71640	Kamau	Samwel	Gachau	5,000.00	
743	71678	Koech	Henry	Kiplangat	5,000.00	
744	71697	Langat	Benard	Kipngetich	5,000.00	
745	71717	Onuonga	Nelly	Kwamboka	5,000.00	
746	71757	Leteipa	Maison	Elijah	5,000.00	
747	71774	Ndeche	Haidy	Hoka	5,000.00	
748	71781	Tchikombe	Chebi	Omari	5,000.00	
749	71782	Mbulishe	Joseph	Shiyukah	5,000.00	
750	71811	Sumba	Ramadhan	Masakhwe	5,000.00	
751	71840	Oloo	Peter	Oyuga	5,000.00	
752	71878	Tuwei	William	Kipchirchir	5,000.00	
753	71891	Kosgey	Remmy	Kibor	5,000.00	
754	71893	Lagat	Rael	Jepkosgei	5,000.00	
755	71903	Bakoko	Josephine	Nanyokia	5,000.00	
756	71916	Kombe	John	Wafula	5,000.00	
757	71919	Watila	Sindani	Isaac	5,000.00	
758	71920	Shabban	Kakai	Mohammed	5,000.00	
759	71928	Muyala	Denis	Siboe	5,000.00	
760	71930	Juma	Titus	Simiyu	5,000.00	
761	71937	Chambisa	Andrew		15,000.00	
762	71940	Wekesa	Susan	Adhiambo	5,000.00	
763	71945	Simatwa	Job	Daniel Kirwa	5,000.00	
764	72010	Angaga	Daniel	Ochieng	5,000.00	
765	72021	Odhiambo	Walter	Nyandare	5,000.00	
766	72047	Aboge	Elphas	Omondi	5,000.00	
767	72049	Ouma	Chrisphine	Otieno	5,000.00	
768	72086	Saitoti	Simon	Mumeita	5,000.00	
769	72092	Kiilu	Anthony	Muthama	5,000.00	
770	72107	Mwema	Simon	Wambua	5,000.00	
771	72167	Kivunzi	Fredrick	Ngovi	5,000.00	
772	72210	Marafa	George		5,000.00	
773	72224	Mtwana	Raymond	Motto	15,000.00	
774	72247	Jefwa	Stanslas	Yaa	5,000.00	
775	72255	Mwanyasi	Donald	Mwawingwa	5,000.00	
776	72263	Mwalimo	Agnes	Wambuga	5,000.00	
777	72268	James	Benjamin	Dambala	5,000.00	
778	72285	Shidow	Amina	Abdi	5,000.00	
779	72308	Ali	Rashid	Ali	5,000.00	
780	72311	Ali	Abdirahman	Ali	5,000.00	
781	72316	Guyo	Mohammed	Bonaya	5,000.00	
782	72318	Bonaya	Galgallo	Guyo	5,000.00	
783	72425	Wanjala	Benjamin	Mukanda	5,000.00	

784	72427	Ogana	Abisalom	Oduor	5,000.00
785	72430	Ibrahim	Abdinasir	Yusuf	5,000.00
786	72437	Sabon	Cathrine	Kantito	5,000.00
787	72503	Chikuta	Agnes	Mbeyu	5,000.00
788	72511	Mwangi	Edward	Waithanji	5,000.00
789	72513	Olesekenoi	William	Lesamei	5,000.00
790	72518	Ngosi	Elicator	Ngina	5,000.00
791	72520	Kilei	Jackline	Muthikwa	5,000.00
792	72541	Abdi	Ibrahim	Hassan	5,000.00
793	72582	Yegon	Joseph	Kipkoech	5,000.00
794	72592	Maritim	Paul	Kiptoo	5,000.00
795	72608	Muracia	John	Kariuki	5,000.00
796	72618	Oguna	Linda	Achieng	5,000.00
797	72638	Mzae	Newtone	Mwaita	5,000.00
798	72643	Karii	Simon	Mwangi	15,000.00
799	72649	Ngone	Ephantus	Ngugi	5,000.00
800	72673	Mutai	Shadrack	Kiprotich	5,000.00
801	72680	Kiprono	Simon	Mutai	5,000.00
802	72692	Mwendwa	Alex	Kitheka	5,000.00
803	72697	Musunkui	Job	Kaila	5,000.00
804	72975	Elmi	Mohamed	Abdirahman	5,000.00
805	72998	Nyacira	Antony	Kaberia	5,000.00
806	73023	Galle	Wario	Wako	5,000.00
807	73049	Loolekerra	James	Shapara	5,000.00
808	73062	Munyao	Jackson	Mwendwa	5,000.00
809	73112	Mwanzia	Festus	Kasesya	5,000.00
810	73114	Mulwa	Fredrick	Nzuki	5,000.00
811	73148	Gachunji	Philip	Kirubi	15,000.00
812	73177	Manguya	James	Simiyu	10,000.00
813	73184	Wekesa	Priscilla	Nasimiyu	5,000.00
814	73188	Kilwake	Antony	Murunga	5,000.00
815	73195	Maingi	Michael	Gitonga	5,000.00
816	73226	Kinyua	Edward	Bundi	5,000.00
817	73238	M'kirera	Isaac	Gitonga	5,000.00
818	73242	Kimaita	Edward	Guantai	5,000.00
819	73250	Mbiyu	Stanley	Kuria	5,000.00
820	73265	Mwithi	Wilson	Mutugi	5,000.00
821	73289	Kibiru	Richard	Mwangi	5,000.00
822	73296	Ndiwa	Joshua	Kiboi	15,000.00
823	73304	Nyongesa	Benson	Wanjala	5,000.00
824	73305	Yokomoi	Domnic		5,000.00
825	73315	Nyongesa	Antony	Ndalila	5,000.00
826	73343	Wanyama	Geoffrey	Nyongesa	5,000.00
827	73347	Wanyonyi	Nicholas	Masika	5,000.00
828	73366	Gikubu	Judy	Wangeci	5,000.00
829	73397	Gichuka	Josphat	Ndegwa	5,000.00
830	73402	Chege	Richard	Mukai	5,000.00
831	73414	Ndungu	Antony	Kihu	5,000.00
832	73421	Wanjiru	Solomon	Gathuru	5,000.00

833	73426	Mwaniki	Charles	Waweru	5,000.00	
834	73431	Kabara	Rose	Kanini	5,000.00	
835	73459	Njiru	Hesbon	Maina	5,000.00	
836	73472	Mwangi	James	Macharia	5,000.00	
837	73490	Kamande	Paul	Mungai	5,000.00	
838	73503	Kamau	Joseph	Karuga	5,000.00	
839	73521	Mathenge	Phabias	Kiranga	5,000.00	
840	73523	Chege	Daniel	Ngure	5,000.00	
841	73537	Woci	Alex	Kairungi	5,000.00	
842	73551	Nduati	Boniface	Mburu	5,000.00	
843	73558	Njagi	David	Gitonga	5,000.00	
844	73563	Mutegi	Loyford	Kimathi	5,000.00	
845	73567	Kirangi	Solomon	Njeru	5,000.00	
846	73580	Mugambi	James	Gitonga	5,000.00	
847	73587	Mutua	Benson	Kitheka	5,000.00	
848	73602	Karari	John	Kamau	5,000.00	
849	73629	Kipruto	Hillary	Kiprotich	5,000.00	
850	73660	Kosgei	Brian	Kipkemboi	5,000.00	
851	73661	Goldar	Nyamwange	Moraa	5,000.00	
852	73670	Abuga	Wycliffe	Marwanga	5,000.00	
853	73674	Machuka	Everlyne	Moragwa	5,000.00	
854	73685	Mibei	Benson	Kimutai	5,000.00	
855	73705	Ongeri	Daniel	Gekone	5,000.00	
856	73719	Soi	Kenneth	Cheokwony	5,000.00	
857	73720	Langat	David	Kipngetich	15,000.00	
858	73727	Omara	Samuel	Oyunge	5,000.00	
859	73744	Ngeno	Daniel	Kiprono	5,000.00	
860	73746	Nyamasege	Steward		5,000.00	
861	73753	Odero	Donald	Odiero	5,000.00	
862	73794	Omiti	Belinda	Atieno	5,000.00	
863	73795	Otieno	Sebastian	Obuya	5,000.00	
864	73808	Nyabande	Gerson	Onyango	5,000.00	
865	73813	Okomo	James	Ooko	5,000.00	
866	73818	Odhiambo	John	Apollo	5,000.00	
867	73830	Gor	Clement	Okumu	5,000.00	
868	73834	Origa	Osano	Tobias	5,000.00	
869	73842	Mita	Boaz	Onyango	5,000.00	
870	73859	Owili	Peter	Owili	5,000.00	
871	73879	Omor	Evans	Okuku	5,000.00	
872	73944	Danda	Hussein	Subira	5,000.00	
873	73957	Mohamed	Adam		5,000.00	
874	73961	Mwangunda	Abdallah	Mwamuleo	5,000.00	
875	73963	Hassan	Abeid	Bwengo	5,000.00	
876	73990	Kipkorir	Joshua	Kpronon	5,000.00	
877	73992	Odhiambo	Francis	Ochieng'	5,000.00	
878	73993	Ochieng	Vincent	Onyango	5,000.00	
879	73994	Sihul	George	Otieno	5,000.00	
880	73999	Limo	David	Kiplagat	5,000.00	
881	74013	Maiyo	Janet	Jepchuma	5,000.00	

882	74022	Keskemy	Sammy	Kipleting	5,000.00
883	74067	Karanja	Faith	Ondeso	5,000.00
884	74073	Shisanyi	Enock	Muchende	5,000.00
885	74079	Itechesi	Benard	Barabara	5,000.00
886	74105	Keree	Gilbert	Otieno	5,000.00
887	74106	Namunyu	Ibrahim	Okova	15,000.00
888	74126	Mukonasi	Dominic	Mukunzi	5,000.00
889	74245	Wario	Hussein	Ali	5,000.00
890	74248	Amollo	Samwel	Okinyi	5,000.00
891	74267	Kariuki	Jessee	Muchiri	5,000.00
892	74292	Owuor	James	Meshack	5,000.00
893	74297	Gachanja	Moses	Kiragu	5,000.00
894	74300	Korir	William		5,000.00
895	74317	Nguli	Joshua	Musyoka	5,000.00
896	74318	M'eng'ang'a	Alice	Kananu	5,000.00
897	74321	Karanja	charles	Chege	5,000.00
898	74357	Aming'a	Lydia	Kemunto	5,000.00
899	74363	Peter	Kitur		5,000.00
900	74374	Kimosop	Solomon	Kosgei	5,000.00
901	74404	Ndwiga	John	Muchangi	5,000.00
902	74413	Waititu	David	Karimire	5,000.00
903	74426	Kibe	Elijah	Gathuru	5,000.00
904	74428	Kiramba	Julius	Kataamo	15,000.00
905	74429	Lemashon	James	Salaon	5,000.00
906	74463	Nzano	Noah	Mwakireti	5,000.00
907	74705	Hirab	Said	Jimale	15,000.00
908	74716	Jimale	Ismail	Abdinoor	5,000.00
909	74721	Lelei	Edward	Ewoi	5,000.00
910	74731	Edapal	Maclevis	Antimahr	5,000.00
911	74760	Kiratu	George	Kanjiri	5,000.00
912	74762	Thuku	Daniel	Gitau	5,000.00
913	74764	Macharia	Elijah	Ngotho	5,000.00
914	74768	Kamau	George	Nganga	5,000.00
915	74772	Gichia	Andrew	Mahinda	5,000.00
916	74773	Mutua	Simon	Gichuhi	5,000.00
917	74788	Njuhiga	Josphat	Kimani	5,000.00
918	74800	Kamoche	Benson	Kang'ethe	5,000.00
919	74801	Njuguna	Joseph	Mwangi	5,000.00
920	74814	Njoroge	James	Muiruri	5,000.00
921	74825	Ndungu	Joseph	Kamande	5,000.00
922	74840	Gachobe	Nicholas	Wanyumba	5,000.00
923	74853	Wamai	Martin	Gitonga	5,000.00
924	74857	Mathenge	Anthony	Kiama	5,000.00
925	74865	Njama	Solomon	Ndirangu	5,000.00
926	74876	Mwangi	Paul	Mungai	5,000.00
927	74882	Ndirangu	Joseph	Muiruri	5,000.00
928	74905	Njue	Evan	Ndambiri	5,000.00
929	74921	Maina	Gerison	Muigai	5,000.00
930	74929	Wanyika	Harrison	Muruthi	5,000.00

931	74951	Weru	Samuel	Muriuki	5,000.00
932	74954	Nyaga	John	Munjuga	10,000.00
933	74962	Mwai	David	Wambugu	5,000.00
934	74964	Kemboi	Felix	Kipsang	5,000.00
935	74980	Kiptarus	Naaman	Kurere	5,000.00
936	74990	Chesire	Shadrack	Kipkosgei	5,000.00
937	75002	Boronje	John	Mwangi	5,000.00
938	75015	Wachira	George	Kagama	5,000.00
939	75019	Maina	Moses	Wambugu	5,000.00
940	75027	Bii	Gilbert	Kiprono	5,000.00
941	75050	Langat	Robert	Mutai	5,000.00
942	75053	Koech	Julius		5,000.00
943	75086	Nyangau	Faith	Kerubo	5,000.00
944	75100	Sangania	Juma	Caleb	5,000.00
945	75116	Nyaosi	John	Ombwera	5,000.00
946	75118	Ntialei	Daniel	Sankale	5,000.00
947	75141	Gichunge	Haron	Muturia	5,000.00
948	75156	Nzomo	John	Mutua	5,000.00
949	75178	Michubu	Peter	Mururu	5,000.00
950	75206	Kinoti	Martin	Riungu	5,000.00
951	75210	Kirimi	Moses	Nkiri	5,000.00
952	75213	Douglas	James	Kaithia	5,000.00
953	75233	Agesa	Graham	Mbajah	5,000.00
954	75234	Muyesu	Samuel	Mugambi	5,000.00
955	75281	Inyangala	Oliver	Omini	5,000.00
956	75295	Otiato	Remmy		5,000.00
957	75319	Oruka	John	Odhiambo keneth	5,000.00
958	75330	Odhiambo	Felix	Otieno	5,000.00
959	75332	Koyenje	Vincent	Ouma	5,000.00
960	75350	Onunga	Japheth	Onyango	5,000.00
961	75362	Langat	Kennedy	Kipsang	5,000.00
962	75369	Mwangi	Elvis	Macharia	5,000.00
963	75388	Sabulei	Robert	Kari	5,000.00
964	75395	Kiprotich	Ngeno	Leonard	5,000.00
965	75411	Muthee	Nahason	Maina	5,000.00
966	75429	Shole	Kevin	Anaswa	5,000.00
967	75440	Juma	Jacob	Ndalila	5,000.00
968	75453	Mayende	Godfrey	Waswa	5,000.00
969	75459	Juma	Leonard	Mutoro	5,000.00
970	75483	Magara	Lazarus	Nyandoma	5,000.00
971	75487	Kalama	Edwin	Wanyonyi	5,000.00
972	75494	Otanga	Wycliffe	Musiani	5,000.00
973	75518	Saina	Ambrose	Kirwa	5,000.00
974	75524	Koonyo	Viola	Yiano	5,000.00
975	75542	Keteko	Justus	Lonina	5,000.00
976	75562	Ndeto	Simon	Ngui	5,000.00
977	75591	Macharia	Jeremy	Kinuthia	5,000.00
978	75598	Muli	Francis	Masila	5,000.00
979	75602	Katiwa	Paul	Mutisya	5,000.00

980	75622	Mutuku	Joseph	Kimanthi	5,000.00	
981	75639	Kisinaa	Alex	Kieke	5,000.00	
982	75644	Zakayo	Joseph	Munyoki	5,000.00	
983	75657	Owuor	Alfred	Ochieng	5,000.00	
984	75658	Onyango	Kennedy	Omondi	5,000.00	
985	75663	Otieno	George	Okoth	5,000.00	
986	75668	Adalo	John	Otieno	5,000.00	
987	75677	Otieno	Philip	Omondi	5,000.00	
988	75692	Awuondo	Linda	Atieno	5,000.00	
989	75695	Awaa	Lenjilian	Ochieng	5,000.00	
990	75703	Owino	Joseph	Otieno	5,000.00	
991	75714	Onyango	Wilphonc	Odhiambo	5,000.00	
992	75715	Oguta	David	Osewe Mackinon	10,000.00	
993	75730	Machini	Boniface	Nyaemo	5,000.00	
994	75746	Giloo	Jacob	Ouma	5,000.00	
995	75784	Saria	Salim	Juma	5,000.00	
996	75803	Mwidau	Fuad	Abdallah	5,000.00	
997	75825	Changawa	Peter	Karisa	5,000.00	
998	75838	Lewa	James	Sharif	5,000.00	
999	75842	Muturi	Andrew	Choga	5,000.00	
1000	75845	Makombo	Garama	Charo	5,000.00	
1001	75851	Unda	Japhet	Kombe	5,000.00	
1002	75862	Ngeti	Hilary	Mwakkio	5,000.00	
1003	75889	Mango	Enock	Chebukati	5,000.00	
1004	75894	Ronoh	Allan	Kiplimo	5,000.00	
1005	75903	Achieng	Joshua	Onyango	5,000.00	
1006	75911	Nganda	Emmanuel	Mwendwa	5,000.00	
1007	75919	Ondeng	Fredrick	Otieno	5,000.00	
1008	75926	Nyakundi	Shem	Nyamisoa	5,000.00	
1009	75930	Gichohi	Gerishon	Chege	5,000.00	
1010	75931	Mutua	Boniface	Mutiso	5,000.00	
1011	75941	Mathenge	Amos	Mwangi	5,000.00	
1012	75959	Gachora	John	Kamau	5,000.00	
1013	75966	Kilonzo	Joseph	Munyao	5,000.00	
1014	75978	Mayabi	Robert	Osodo	5,000.00	
1015	76006	Rop	Henry	K Bitok	5,000.00	
1016	76022	Orori	Susan	Nyabo	5,000.00	
1017	76035	Murithi	Mercy	Wawira	5,000.00	
1018	76069	Mwangi	Hannah	Wangari	5,000.00	
1019	76072	Katiki	Samuel	Nthenge	5,000.00	
1020	76088	Kuamba	Joseph	Thuranira	5,000.00	
1021	76123	Kingoo	Alex	Kimeu	5,000.00	
1022	76155	Mwikya	Kennedy	Mwatu	5,000.00	
1023	76156	Wairimu	Dedan	Mwangi	5,000.00	
1024	76174	Githuka	Antony	Ngone	5,000.00	
1025	76273	Tambwe	Salim	Abdalla	5,000.00	
1026	76277	Chiwaya	Kelvin	Mwanguma	5,000.00	
1027	76290	Karisa	Thomas	Saro	5,000.00	
1028	76295	Tsuma	Benjamin	Mwatata	5,000.00	

1029	76298	Tembo	Nickson	Mwangome	5,000.00	
1030	76300	Sirya	Noah	Nashukuru	5,000.00	
1031	76312	Karisa	Isaac	Gona	5,000.00	
1032	76336	Boit	Lucy	Jepkemboi	5,000.00	
1033	76346	Wafula	Caleb	Buchwa	5,000.00	
1034	76348	Wesonga	Aphaxada	Wekesa	5,000.00	
1035	76352	Mwangi	Abraham	Ndiritu	5,000.00	
1036	76388	Mung'ori	Alfred	Kirimi	5,000.00	
1037	76429	Kimotho	Samuel	Githiomi	5,000.00	
1038	76434	Omanga	Ondieki	Samuel	5,000.00	
1039	76468	Osundwa	Magdalen	Shiundu	5,000.00	
1040	76470	Ngetich	Kipyegon	Robert	5,000.00	
1041	76489	Rotich	Mathew	Kipngetich	5,000.00	
1042	76499	Gichuhi	Lewis	Wachira	5,000.00	
1043	76505	Musyoka	Josephat	Mutunga	5,000.00	
1044	76525	Korowa	Denge		5,000.00	
1045	76529	Gichohi	Solomon	Muchangi	5,000.00	
1046	76555	Tarus	Emmanuel	Kipngetich	5,000.00	
1047	76562	Mwambia	Desmond	Mugambi	5,000.00	
1048	76581	Wanjiru	Antony	Njenga	5,000.00	
1049	76596	Wambui	Francis	G	5,000.00	
1050	76611	Abuya	George	Omondi	5,000.00	
1051	76619	Tarus	Elisha	Kipleting	5,000.00	
1052	76632	Musila	Emily	Muthio	5,000.00	
1053	76635	Ongeri	Linnet	Bonareri	5,000.00	
1054	76678	Joseph	Felistus	Kavinya	5,000.00	
1055	76704	Mulei	Alexander	Mutisya	5,000.00	
1056	76750	Chege	George	Muhia	5,000.00	
1057	76758	Wainaina	Joshua	Kirubi	5,000.00	
1058	76764	Maina	Joseph	Mwangi	5,000.00	
1059	76770	Kabutha	Ephantus	Njuguna	5,000.00	
1060	76816	Karuiru	James	Machira	5,000.00	
1061	76836	Nga'nga	John	Gitau	5,000.00	
1062	76838	Mirara	Francis	Njogu Njoroge	5,000.00	
1063	76847	Chabari	Godfrey	Mwenda	5,000.00	
1064	76848	Miriti	Seraphine	Mwandiki	5,000.00	
1065	76853	Mbae	Martin	Mwenda	5,000.00	
1066	76864	Kiliungu	Lucy	Murithi	5,000.00	
1067	76872	Samuel	Kimanthi		5,000.00	
1068	76890	Murungi	Charles	Meeme	5,000.00	
1069	76897	Kirimi	Titus	Mwongera	5,000.00	
1070	76903	Ngatu	George	Kigunda	5,000.00	
1071	76905	Kathurima	Thomas	Muriiki	5,000.00	
1072	76916	Mwarania	Wilfred	Muthuku	5,000.00	
1073	76917	Fabian	Sebastian	Mwiti	5,000.00	
1074	76971	Kibet	Ronald		5,000.00	
1075	76972	Kiprotich	Chebii	Justine	5,000.00	
1076	76978	Jemwetich	Nelly		5,000.00	
1077	77007	Ronoh	Benjamin	Kipkosgei	15,000.00	

1078	77028	Njoroge	Joseph	Muchiri	5,000.00	
1079	77035	Ruku	Benson	Mwaura	5,000.00	
1080	77037	Esinyon	Albert	Esokon	5,000.00	
1081	77055	Ngeno	Stanley	Kiprono	5,000.00	
1082	77080	Rono	Patricia	Chepkemoi	5,000.00	
1083	77086	Marwanga	Jefferns	Ondieki	5,000.00	
1084	77096	Ogari	John	Omariba	5,000.00	
1085	77104	Nyabayo	Edward	Obino	5,000.00	
1086	77127	Okindo	Robert	Nyansera	5,000.00	
1087	77137	Barabara	Nteeke	Joseph	5,000.00	
1088	77147	Kanyinge	Danson	Kahingo	10,000.00	
1089	77148	Mwanganu	Teddy	Ndungu	5,000.00	
1090	77158	Njoki	Charles	Mugo	15,000.00	
1091	77165	Kamau	John	Waitiki	5,000.00	
1092	77182	Biwott	Jacob	Kipyego	5,000.00	
1093	77184	Bett	Nicholas	Kiprop	5,000.00	
1094	77189	Kemei	Elias		5,000.00	
1095	77191	Maiyo	Richard	Kipkogei	5,000.00	
1096	77207	Kamau	Stephen	Karanja	5,000.00	
1097	77215	Nyambane	Rodgers	Nyakwama	5,000.00	
1098	77217	Kinanga	David	Onsongo	5,000.00	
1099	77230	Benard	Chemongir		5,000.00	
1100	77231	Kibit	Eric	Chepkwech	5,000.00	
1101	77244	Shikolia	Eddiesunday	Kiptoo	5,000.00	
1102	77279	Mutoro	Antony	Mamati	5,000.00	
1103	77282	Maruti	Tom	Wanjala	5,000.00	
1104	77299	Makokha	Titus	Barasa	5,000.00	
1105	77306	Wandera	Bernard	Ouma	5,000.00	
1106	77317	Kwama	Ignatius		5,000.00	
1107	77333	Shirandula	Shem	Kakai	5,000.00	
1108	77338	Manyasi	Festo	Jared	5,000.00	
1109	77374	Anyim	Kennedy	Otieno	5,000.00	
1110	77384	Maritim	Wesley	Kiprono	5,000.00	
1111	77393	Suyianka	Daniel	Lankoi	5,000.00	
1112	77414	Luka	Julius	Nzau	5,000.00	
1113	77478	Muia	Brian	Mutuku	5,000.00	
1114	77514	Salat	Amina	Abdi	5,000.00	
1115	77522	Arani	Nicholas	Arama	5,000.00	
1116	77528	Kofa	Omar	Guyo	5,000.00	
1117	77565	Hirsi	Mohamed	Kadar Hussein	5,000.00	
1118	77584	Hussein	Mohamud	Hassan	5,000.00	
1119	77596	Abdirahman	Muhidin	Yassin	5,000.00	
1120	77607	Ibrahim	Abdisirat	Khalif	5,000.00	
1121	77619	Ibrae	Woto	Tura	5,000.00	
1122	77626	Ebongo	James	Ekal	5,000.00	
1123	77641	Ekaale	Danson		5,000.00	
1124	77648	Esinyen	Daniel	Aryong	5,000.00	
1125	77661	Okebe	Proviah	Aumah	5,000.00	
1126	77666	Manya	Job	Otura	5,000.00	

1127	77667	Abudho	Samson	Diguna	5,000.00	
1128	77675	Onyango	Collins	Omondi	5,000.00	
1129	77679	Okoth	Albert		5,000.00	
1130	77681	Ouko	Benson	Otieno	5,000.00	
1131	77685	Alal	John	Otieno	5,000.00	
1132	77721	Mwita	Naumi	Maseke	5,000.00	
1133	77890	Sawe	Japhet	Kiptanui	5,000.00	
1134	77901	Koech	Abraham	Kiprugut	5,000.00	
1135	77908	Maiyo	Kilimo	Kevin	10,000.00	
1136	77929	Chepkwony	Silas	Kipyator	5,000.00	
1137	77953	Njoroge	Stanley	Mbitu	5,000.00	
1138	78051	Omar	Fadallah		5,000.00	
1139	78065	Ngati	James	Nyamasyo	5,000.00	
1140	78069	Kavita	Morris	Mutuku	5,000.00	
1141	78102	Godana	Haro	Dika	5,000.00	
1142	78104	Edin	Suleiman		5,000.00	
1143	78109	Mithika	Timothy	Kimathi	5,000.00	
1144	78114	Joseph	Eric	Mwenda	5,000.00	
1145	78126	Muriera	Amos	Munene	5,000.00	
1146	78158	Kamwara	Kenneth	Kinoti	5,000.00	
1147	78160	Mbaka	Sarah	Kathomi	5,000.00	
1148	78166	Ngumuko	Joram	Mawira	5,000.00	
1149	78189	Musili	Dickson	Kiema	5,000.00	
1150	78237	Kamau	Jacob	Macharia	15,000.00	
1151	78239	Kamau	Edward	Kariuki	5,000.00	
1152	78250	Leadekei	Alois		5,000.00	
1153	78252	Lengusuranga	Jeremiah		5,000.00	
1154	78260	Ndungu	Peter	Mbugua	5,000.00	
1155	78289	Mutero	Esther	Muthoni	5,000.00	
1156	78291	Kimani	Stephen	Muchai	5,000.00	
1157	78300	Rono	Wesley		5,000.00	
1158	78320	Bore	Dickson	Kiprono	5,000.00	
1159	78328	Nyariki	Rodah	Kerubo	5,000.00	
1160	78334	Isoe	Shem	Ochieng	5,000.00	
1161	78346	Ongaro	Ronald	Kenyatta	5,000.00	
1162	78349	Dennis	Ombuna	Monari	5,000.00	
1163	78356	Nyakundi	Geoffrey	Bosire	5,000.00	
1164	78359	Otieno	Abner	Nyarang'o	5,000.00	
1165	78369	Kirwa	Bildad	Lemein	5,000.00	
1166	78373	Leshoo	Ololutukai	Josphat	5,000.00	
1167	78379	Range	Christopher	Mogesi	5,000.00	
1168	78401	Obenda	Benard	Agwaro	5,000.00	
1169	78411	Oyoo	George	Okinyi	5,000.00	
1170	78415	Owiso	Okinyi	Geoffrey	5,000.00	
1171	78424	Ogalo	Tobia	Omondi	5,000.00	
1172	78426	Ndiege	Gilbert	Omondi	5,000.00	
1173	78434	Otieno	Sila	Miser	15,000.00	
1174	78455	Opiyo	Agnes	Atieno	5,000.00	
1175	78459	Kung'ah	Kungah	Seth	5,000.00	

1176	78465	Opondo	Benson	Otieno	5,000.00
1177	78497	Nyikal	Wycliff	Omondi	5,000.00
1178	78501	Juma	Zakayo		5,000.00
1179	78534	Odhuno	Denis	Mulesi	5,000.00
1180	78573	Pera	Ernest	Mwoya	5,000.00
1181	78577	Odionyi	Lawrence	Ekwenyi	5,000.00
1182	78579	Okadapau	Moses	Etiengi	5,000.00
1183	78593	Shikuku	Wycliffe	Shimaka	5,000.00
1184	78622	Lokadany	Michael		5,000.00
1185	78629	Joseph	Nukur	Ruto	5,000.00
1186	78630	Lomeri	Musa	Kibet	5,000.00
1187	78640	Onyiego	Osano	Antony	5,000.00
1188	78656	Ruttoh	Enock	Kimutai	5,000.00
1189	78667	Musera	Hillary	Mwondi	5,000.00
1190	78668	Kiburio	John	Kamuto	5,000.00
1191	78685	Mohamed	Asia	Sahara	5,000.00
1192	78697	Kamengele	Sharliet	Mutua	5,000.00
1193	78721	Maganga	Levis	Fumba	5,000.00
1194	78729	Amalemba	Harrison	Lundu	5,000.00
1195	78763	Adan	Meymuna	Mohamed	5,000.00
1196	78784	Ekidor	Jairus	Kapua	5,000.00
1197	78786	Emekui	Ezekiel	Ekitela	5,000.00
1198	78802	Barisa	Hadia	Shalet	5,000.00
1199	78815	Abdow	Abdiaziz	Hassan	5,000.00
1200	78823	Abdinoor	Gulet	Oamr	5,000.00
1201	78859	Johnson	Cyrus	Lomoe	5,000.00
1202	78865	Koech	Patra	Jepchumba	5,000.00
1203	78878	Araka	Denis	Ochieno	5,000.00
1204	78913	Gitonga	Doreen	Kananu	5,000.00
1205	78935	Kamande	Joyce	Njeri	5,000.00
1206	78942	Mwololo	Stephen	Kilonzo	5,000.00
1207	78944	Ndeto	Jennifer	Katile	5,000.00
1208	78945	Kibutiri	Eliud	Njau	5,000.00
1209	78946	Karume	Jesee	Thianga	5,000.00
1210	78964	Ochieng	Otieno	David	5,000.00
1211	78969	Kitutu	Kavinya		5,000.00
1212	78978	Kiruki	Patrick	Muriiki	5,000.00
1213	78982	Obonyo	Florence	Moraa	5,000.00
1214	78984	Njeri	Naftali	Mutegi	10,000.00
1215	78992	Kasaon	Davis	Kibet	5,000.00
1216	79002	Kemboi	Marion	Jerono	5,000.00
1217	79029	Mwangi	Thomas	Njeke	5,000.00
1218	79043	Muhabi	George	Mau	5,000.00
1219	79046	Kaberu	David	Ndung'u	5,000.00
1220	79057	Musau	Henry	Mutwiwa	5,000.00
1221	79073	Mwai	Francis	Gacheru	5,000.00
1222	79095	Muragu	Duncan	Kiiru	5,000.00
1223	79120	Nguma	Benson	Ngumbau	5,000.00
1224	79150	Theuri	David	Mutonga	5,000.00

1225	79159	Machini	Elkanah	Mayogi	5,000.00	
1226	79161	Gichuki	Jecinta	Muthoni	5,000.00	
1227	79169	Chepkorir	Monicah		5,000.00	
1228	79182	Ndeto	James	Mulinge	5,000.00	
1229	79186	Mburu	Bernard	Mwaura	5,000.00	
1230	79204	Koome	Mathew	Muthomi	5,000.00	
1231	79208	Wanjohi	Martin	Wangombe	5,000.00	
1232	79209	Kale	Haron	Ashwa	5,000.00	
1233	79225	Kandie	Hosea	Kiplagat	5,000.00	
1234	79262	Hesuomi	John	Ewoi	5,000.00	
1235	79269	Yator	Alexander	Kipkoech	5,000.00	
1236	79273	Okotu	Jamal	Jattani	5,000.00	
1237	79281	Mwiti	Murungi	Martin	5,000.00	
1238	79282	Imaana	Jediel	Kithinji	5,000.00	
1239	79292	Kobia	David	Muremera	5,000.00	
1240	79308	Marate	James	Murithi	5,000.00	
1241	79319	Miriti	Charles	Gitonga	5,000.00	
1242	79326	Kaaria	Micke	Muthomi	5,000.00	
1243	79330	Mutegi	Charles	Murithi	5,000.00	
1244	79340	Murugi	Joseph	Gacheru	5,000.00	
1245	79354	Ndirangu	Peter	Mungai	5,000.00	
1246	79372	Chege	Peter	Thuita	5,000.00	
1247	79373	Barasa	Allan	Onyango	5,000.00	
1248	79428	Munjiru	Absolom	Njoroge	5,000.00	
1249	79431	Ndegwa	Samuel	Kirubi	5,000.00	
1250	79437	Gakuru	Zachariah	Mwangi	5,000.00	
1251	79482	Wairimu	David	Mwangi	5,000.00	
1252	79483	Kibui	Gregory	Ngatia	5,000.00	
1253	79496	Kiama	David	Wachira	5,000.00	
1254	79500	Ngatiah	Patrick	Irura	5,000.00	
1255	79511	Feruz	AbdulAziz	Osman	5,000.00	
1256	79515	Cheruiyot	Bismark	Kiptoo	5,000.00	
1257	79522	Wamununu	Joseph	Njoroge	5,000.00	
1258	79528	Gaitho	Mercy	Waitiiyu	5,000.00	
1259	79534	Mwaniki	Gedion	Murithi	5,000.00	
1260	79553	Musyoka	Dominic	Kyalo	5,000.00	
1261	79572	Mule	Michael	Mutuku	5,000.00	
1262	79589	Musau	Philiph	Muinde	5,000.00	
1263	79593	Muthama	Winfred	Mumbe	5,000.00	
1264	79595	Muthama	Agnes	Mukulu	5,000.00	
1265	79607	Wambua	Daniel	Mbulo	5,000.00	
1266	79615	Ngati	Albert	Mnyanza	5,000.00	
1267	79624	Maritim	Kibet		5,000.00	
1268	79628	Ruto	Josphat		5,000.00	
1269	79635	Ololoigero	Leonard	Kitaika	5,000.00	
1270	79639	Kanunka	Dickson	Saiboku	5,000.00	
1271	79643	Cheruiyot	Kipyegon		5,000.00	
1272	79706	Murgor	James		5,000.00	
1273	79717	Leting	Shadrackk	Kipkemei	5,000.00	

1274	79726	Kemei	Eliud	Kipkorir	5,000.00
1275	79736	Kibiwot	Nicholas		5,000.00
1276	79775	Lentiyo	Julius	Santos	5,000.00
1277	79776	Lemasian	Job		5,000.00
1278	79787	Mwangi	Lawrence	Gichuki	5,000.00
1279	79792	Maina	Samson	Njuru	5,000.00
1280	79804	Mathu	Geoffrey	Ngugi	5,000.00
1281	79817	Njunge	George	Muturi	5,000.00
1282	79833	Mitei	Frank	Rotich	5,000.00
1283	79838	Nyaga	Joseph	Muriithi	5,000.00
1284	79840	Kimani	Jacob	Kabare	5,000.00
1285	79844	Onchiri	Evans	Mariga	5,000.00
1286	79856	Langat	Nickson	Kipkorir	5,000.00
1287	79860	Chirchir	Thomas	Kipchumba	5,000.00
1288	79884	Osman	Ramadhan		5,000.00
1289	79890	Rono	Charles	Kipkorir	5,000.00
1290	79909	Mumbo	Roddah	Carnael	5,000.00
1291	79921	Nyabuti	Joscah	Moraa	5,000.00
1292	79943	Atemba	Enock	Nyaata	5,000.00
1293	79945	Nyabengi	Ezra	Maigo	5,000.00
1294	79948	Karioki	Stephen	Sagana	5,000.00
1295	79953	Kiage	Victor	Nyakina	5,000.00
1296	79955	Mokono	Winfridah	Gesare	5,000.00
1297	79998	Mwita	Mokona	James R	5,000.00
1298	80003	Owuonda	Otieno	Peter	5,000.00
1299	80005	Oongo	Robinson	Ochieng	5,000.00
1300	80008	Ogilo	Jared	Otieno	5,000.00
1301	80018	Odero	Peter	Okuro	5,000.00
1302	80045	Otiego	Ochieng	Jacob	5,000.00
1303	80058	Oyugi	Isaac	Ochieng	5,000.00
1304	80070	Oduor	Kevin		5,000.00
1305	80081	Odero	Victor	E Olunga	5,000.00
1306	80093	Owino	Alfred	Odhiambo	5,000.00
1307	80123	Aluodo	Kennedy	Othuon	5,000.00
1308	80150	Victor	Odeny	Wasonga	5,000.00
1309	80152	Luora	Gregory	Opondo	5,000.00
1310	80175	Ogongi	John	Maganga	5,000.00
1311	80176	Anjichi	Charles	Echenje	5,000.00
1312	80193	Austin	Ashema		5,000.00
1313	80205	Khadeji	Timothy	Odari	5,000.00
1314	80210	Odari	David		5,000.00
1315	80215	Shivanda	Edwin	Murumbutsa	5,000.00
1316	80216	Obote	Glacious	Chimwani	5,000.00
1317	80229	Omwaka	Nelson	Moyi	5,000.00
1318	80259	Omusore	Paul	Munyendo	5,000.00
1319	80274	Kisaka	Joseph	Susuma	5,000.00
1320	80285	Ouma	Donald	Ofisi	5,000.00
1321	80305	Walwe	Albert	Edwin Otieno	5,000.00
1322	80316	Nabuluki	Phelix	Munyelekwa	10,000.00

1323	80337	Mangeni	Antony	Barasa	5,000.00
1324	80342	Juma	Augustine	Wefwila	5,000.00
1325	80357	Watosia	Gavin		5,000.00
1326	80358	Wepukhulu	Douglas	Wafula	5,000.00
1327	80394	Juma	Elikah	Namwaya	5,000.00
1328	80403	Mukenya	Mwangale	Geoffrey	5,000.00
1329	80416	Paloreng	Psinon	Samwel	5,000.00
1330	80436	Tendet	Alexander		5,000.00
1331	80464	Ndiwa	Mathew	Kiptoo	5,000.00
1332	80499	Makata	Assada	Ali	5,000.00
1333	80501	Rindano	Mzee	Omari	5,000.00
1334	80520	Kudunda	Lemmy	Mwanje	5,000.00
1335	80544	Garama	Lucky	Chai	5,000.00
1336	80572	Genya	Mourice	Jefwa	5,000.00
1337	80605	Omar	Ahmed	Adow	5,000.00
1338	80612	Shillow	Suleiman	Sugal	5,000.00
1339	80628	Jarso	Guyo	Waqo	5,000.00
1340	80632	Naker	Meshack	Kaliokon	5,000.00
1341	80641	Mughana	Barisa	Ibrahim	5,000.00
1342	80673	Kassim	Amina	Hubbah	5,000.00
1343	80764	Vincent	Mogaka	Nyangoka	5,000.00
1344	80801	Kariuki	Faith	Wahu	5,000.00
1345	80810	Ombogo	Cliff	Magara	5,000.00
1346	80821	Syima	Patrick	Matata	5,000.00
1347	80855	Maloba	Emmerson	Kevin	5,000.00
1348	80858	Ochieng	Stephen	Ochola	5,000.00
1349	80870	Muoki	Peter	Ngeti	5,000.00
1350	80873	Muriuki	Caroline	Gathoni	5,000.00
1351	80877	Nyokabi	Joyce	Wambui	5,000.00
1352	80890	Gakuo	Sammy	Cliff Maina	5,000.00
1353	80891	Waweru	Daniel	Migwi	5,000.00
1354	80905	Mbithi	Alphonse	Muli	5,000.00
1355	80919	Kagunda	Anastasia	Wangari	5,000.00
1356	80920	Kungu	Annastasia	Wangari	5,000.00
1357	80929	Ndumbu	Ben	Mulla	5,000.00
1358	80942	Wanjiru	Boniface	Ndinika	5,000.00
1359	80987	Masosa	Enock	Nyangweso	5,000.00
1360	80992	Magut	Evans	Kipkurgat	5,000.00
1361	80995	Indire	Everlyne	Minage	5,000.00
1362	81007	Muthuri	Fredrick	Mwirigi	5,000.00
1363	81014	Ndiritu	Gerald	Kimaru	5,000.00
1364	81024	Shikanga	Hillary	Muhatia	5,000.00
1365	81025	Kisusu	Hassan		5,000.00
1366	81044	Musyoka	James	Musyimi	5,000.00
1367	81058	Nzivo	Jonathan	Masungwa	5,000.00
1368	81074	Wachira	Lydia	Muthoni	5,000.00
1369	81087	Wycliff	Kariuki	Munene	5,000.00
1370	81091	Wambui	Nelly	Nduta	5,000.00
1371	81097	Justus	Everlyne	Mwende	5,000.00

1372	81121	Gatura	Salome	Nduta	5,000.00
1373	81139	Ooko	Kibebe	Moses	5,000.00
1374	81152	Ndungu	Njuguna	Peter	10,000.00
1375	81152	Ndungu	Njuguna	Peter	5,000.00
1376	81165	Digale	Abdirahman	Ali	5,000.00
1377	81174	Charles	George	Kinoti	5,000.00
1378	81187	Musunza	James	Mutinda	5,000.00
1379	81193	Mohamed	Habiba	Maalim	5,000.00
1380	81201	Maalim	Nageye	Mohamed	5,000.00
1381	81216	Kibuthu	Raphael	Kabando	5,000.00
1382	81230	Gideon	Samuel	Kiilu	5,000.00
1383	81250	Waruru	Wilson	Wahome	5,000.00
1384	81261	Masongo	Vitarious	Maraki	5,000.00
1385	81272	Tabitha	Jacob	Mutemi	5,000.00
1386	81284	Buru	David	Okerio	5,000.00
1387	81297	Kithyaka	Kennedy	Kyalo	5,000.00
1388	81434	Gatheru	Anne	Njeri	5,000.00
1389	81466	Nderitu	John	Muturi	5,000.00
1390	81469	Mwangi	Patrick	Kimani	5,000.00
1391	81472	Muturi	Michael	Njoroge	5,000.00
1392	81476	Mwangi	Kennedy	Gicheru	5,000.00
1393	81482	Kamau	Stephen	Mwangi	5,000.00
1394	81492	Kamau	John	Maina	5,000.00
1395	81502	Nyokabi	Charles	Ndiritu	5,000.00
1396	81546	Karura	Stephen	Njoroge	5,000.00
1397	81588	Kathurima	Wilfred	Kiogora	5,000.00
1398	81608	Mukiria	Joyce	Mungania	5,000.00
1399	81614	Aritho	Joseph	Mutua	5,000.00
1400	81633	Mwirigi	Silas	Kinoti	5,000.00
1401	81644	Ndatho	Francis	Njoe	5,000.00
1402	81669	Njoki	Francis	Mwangi	5,000.00
1403	81680	Nduma	Esther	Karimi	5,000.00
1404	81684	Ndunda	Henry	Muli	5,000.00
1405	81725	Ngui	Theresia	Katunge	5,000.00
1406	81733	Mutisya	Joseph	Nzioki	5,000.00
1407	81742	Kiilu	Brian	Mutwiwa	5,000.00
1408	81790	Parakuo	Monicah	Naserian	5,000.00
1409	81836	Mbindyo	Gelfus	Ndongoli	5,000.00
1410	81877	Parsare	Jane		5,000.00
1411	81890	Wambui	Harun	Mureithi	5,000.00
1412	81900	Njuguna	Evanson	Kanyi	5,000.00
1413	81904	Chege	Francis	Mwaura	5,000.00
1414	81917	Njoroge	Peter	Mburu	5,000.00
1415	81924	Murube	Davis	Obara	5,000.00
1416	81941	Kamau	Joseph	Kariuki	5,000.00
1417	81956	Wainaina	Simon	Kamau	5,000.00
1418	81982	Nyariki	Jeremiah	Onsoti	5,000.00
1419	81995	Nyandika	Jackline	Kwamboka	5,000.00
1420	82019	Odongo	Damasco	Omondi	5,000.00

1421	82021	Magori	Robert	Nyairo	5,000.00
1422	82024	Orina	Samuel	Machora	5,000.00
1423	82052	Mishael	Duke	Atandi	5,000.00
1424	82055	Nyong'a	Sammy	Guto	5,000.00
1425	82057	Mogeni	Jones	Atuya	5,000.00
1426	82066	Obiero	Jephiter	Momanyi	5,000.00
1427	82116	Otieno	George	Onyango	5,000.00
1428	82119	Ochieng	The dius	Opiyo	5,000.00
1429	82129	Mtende	Fredrick		5,000.00
1430	82155	Abon	Fredrick		5,000.00
1431	82215	Okwach	Benard	Onyango	5,000.00
1432	82224	Onyango	Joseph	Ogoye	5,000.00
1433	82238	Wagongo	Kevin	Odhiambo	5,000.00
1434	82251	Onyango	Williamalbert	Oyucho	5,000.00
1435	82253	Ouko	Joseph	Mbeke	5,000.00
1436	82255	Onyango	Ferdinand	Marcos	5,000.00
1437	82261	Odero	Michael	Ongoro	5,000.00
1438	82293	Machafu	Rodrick	Machika	5,000.00
1439	82323	Owino	David	Ochieng	5,000.00
1440	82341	Omondi	Rodgers	Odhiambo	5,000.00
1441	82347	Indamanywa	Alex	Gibendi	5,000.00
1442	82351	Aluda	Vincent	Avudiku	5,000.00
1443	82386	Onyango	Mercelline	Anyango	5,000.00
1444	82394	Gerishon	Amanaka	Ronny	10,000.00
1445	82396	Otino	Fronica	Andenyi	5,000.00
1446	82399	Anyongwe	Joel	Esipila	5,000.00
1447	82466	Simiyu	Lydiah	Namuki	5,000.00
1448	82474	Otuki	Aston	Mukhebi	5,000.00
1449	82479	Wafula	Robert	Waswa	5,000.00
1450	82480	Wafula	Eliakimu		5,000.00
1451	82488	Mutondo	Yonah	Stephen	5,000.00
1452	82555	Toili	Timothy	Simiyu	5,000.00
1453	82560	Vachama	Barasa	Geoffrey	5,000.00
1454	82567	Anthony	Kiptoo	Koitumo	5,000.00
1455	82574	Sebuna	Simeon	Kibet	5,000.00
1456	82590	Sikukon	Alex	Losili	5,000.00
1457	82594	Taripa	Celinah	Cheyech	5,000.00
1458	82602	Okisai	Paul	Kobilo	5,000.00
1459	82606	Baikong	Esau	Kiprotich	5,000.00
1460	82607	Sanya	Luka	Kibet	5,000.00
1461	82611	Baraza	Isaac	Omoka	5,000.00
1462	82623	Amusala	Dennis	Andabwa	5,000.00
1463	82639	Ngugi	Charles	Mugane	5,000.00
1464	82656	Kombo	Hassan	Mwachiti	5,000.00
1465	82667	Peter	Vincent	Mutunga	5,000.00
1466	82689	Ngolo	Edward	Shukurani	5,000.00
1467	82695	Swaleh	Mohamed	Juma	5,000.00
1468	82718	Dhuka	David	Baraka	5,000.00
1469	82739	Hemed	Khamis	Sese	5,000.00

1470	82759	Darbiye	Abdulrahman	Said	5,000.00
1471	82770	Mohamed	Jumale	Abdi	5,000.00
1472	82776	Issack	Mohamed	Noor	5,000.00
1473	82792	Boru	Buke	Abdub	5,000.00
1474	82823	Hassan	Ali	Abdirahman	5,000.00
1475	82883	Akaranga	Collins	Mugita	5,000.00
1476	82933	Simwa	Kevin	Mate	5,000.00
1477	82968	Rubia	Simon	Kiarie	5,000.00
1478	82985	Holate	Amina	Aga	5,000.00
1479	83003	Benedict	Grace	Mumbi	5,000.00
1480	83079	Tarus	Miriam	Jepkemei	5,000.00
1481	83142	Oluoch	Caniville	Ochieng	5,000.00
1482	83150	Kiguta	Christine	Watare	5,000.00
1483	83154	Ongwena	Collins	Ochieng	5,000.00
1484	83200	Kimani	Elisaphan	Macharia	5,000.00
1485	83215	Samson	Esther	Sembeyo	5,000.00
1486	83222	Mutuku	Faith	Mbinya	5,000.00
1487	83229	Ndwene	Francis	Muimi	5,000.00
1488	83254	Kituyi	George	Peter	5,000.00
1489	83261	Nyongesa	Gilbert	Mukhebhi	5,000.00
1490	83294	Waithira	Jane	Njoki	5,000.00
1491	83313	Matheka	Jonathan	Muthoka	5,000.00
1492	83351	Rono	Kibet	Solomon	5,000.00
1493	83362	Njomo	Margaret	Mwihaki	5,000.00
1494	83363	Ndung'u	Margaret	Wambui	5,000.00
1495	83365	Welanunu	Mark	Kakai	5,000.00
1496	83376	Muhindi	Maurine		5,000.00
1497	83387	Kiilu	Miriam	Nzilani	5,000.00
1498	83409	Njagi	Nancy	Gakii	5,000.00
1499	83410	Opuche	Nancy		5,000.00
1500	83414	Alaro	Nerea	Aluoch	5,000.00
1501	83425	Simba	Patrick	Sote	5,000.00
1502	83429	Mwanzia	Paul	Nzioki	5,000.00
1503	83438	Kifundo	Peter	Mwandoe	5,000.00
1504	83449	Nzesa	Priscilla	Mutei	5,000.00
1505	83464	Kimutai	Ronald	Kangogo	5,000.00
1506	83521	Muywoki	Victor	Munyao	5,000.00
1507	83552	Nandwa	Edwin	Anyangu	5,000.00
1508	83593	Mati	Abed	Kitoi	5,000.00
1509	83604	Ireru	James	Thiga	5,000.00
1510	83663	Sospeter	Ouma	Oduor	5,000.00
1511	83676	Leparsanti	Job	Muzuwe	5,000.00
1512	83682	Onyango	Geoffrey	Odhiambo	5,000.00
1513	83691	Mohamed	Abdalla	Komora	5,000.00
1514	83696	Ngugi	Dickson	Wainaina	5,000.00
1515	83721	Njuki	Florah	Gichuku	5,000.00
1516	83727	Tadicha	Yussuf	Abdi	5,000.00
1517	83743	Nzeru	Joshua	Kilonzo	5,000.00
1518	83750	Mwendwa	Josphat	Aluta	5,000.00

1519	83762	Wangechi	Kennedy	Karige	5,000.00
1520	83765	Mwangi	George	Ndungu	5,000.00
1521	83882	Owour	Moses	Ochieng	10,000.00
1522	83890	Rinyiru	William	Mutembei	5,000.00
1523	83892	Abas	Stephen	Omondi	5,000.00
1524	83939	Githashuri	Mary	Njeri	5,000.00
1525	83964	Khasoa	Mulupi		5,000.00
1526	83978	Gitimu	Paul	Karanja	5,000.00
1527	83988	Lomuto	Godfrey	Rotich	5,000.00
1528	84011	Bore	Kipkemoi		5,000.00
1529	84018	Orobi	Jared	Ombui	15,000.00
1530	84037	Barasa	Eddyman	Ouma	5,000.00
1531	84080	Anjawa	Resila	Atita	5,000.00
1532	84106	Mwadziwe	Festus	Lwambi	5,000.00
1533	84166	Yamba	Peter	Mbura	5,000.00
1534	84183	Otieno	Shalif	Ochieng	5,000.00
1535	84191	Kevin	Natembea		5,000.00
1536	84205	Lufwanyuma	Lufwanyuma	Silali	5,000.00
1537	84239	Omunyifwa	Voilet	Rabi	5,000.00
1538	84240	Okhwero	Wycliffe	Ruphas	5,000.00
1539	84241	Kelvin	Orlando	Aswa	5,000.00
1540	84346	Njuguna	Florence	Wambui	5,000.00
1541	84354	Thuo	Simon	Kangethe	5,000.00
1542	84359	Katana	Lennox	Hassan	5,000.00
1543	84389	Angwenyi	John	Nyangate	5,000.00
1544	84393	Oiko	Enock	Odidi	5,000.00
1545	84409	Kaneke	Paul	Lungui	5,000.00
1546	84438	Mwangi	Charles	Kabochi	5,000.00
1547	84453	Andekera	Miltone	Lisimba	5,000.00
1548	84456	Murungi	Elosy	Gakii	5,000.00
1549	84482	Oboi	Stephen	Omasire	5,000.00
1550	84507	Maswari	John		5,000.00
1551	84519	Wesly	Langat		5,000.00
1552	84526	Galgalo	Hussein	Ali	5,000.00
1553	84560	Musili	Christine	Mwethya	5,000.00
1554	84566	Mbiti	Francis	Nuthu	5,000.00
1555	84586	Ngoru	Grace	Wanjiru	5,000.00
1556	84609	Nyauma	Beauttah	Getare	5,000.00
1557	84624	Onguto	Fredrick	Oluoch	5,000.00
1558	84643	Gichuki	John	Waithaka	5,000.00
1559	84656	Mwangi	Jane	Mbula	5,000.00
1560	84688	Wandera	William	John Ochieng	5,000.00
1561	84730	Misango	Benson	Mbaye	5,000.00
1562	84750	Mwangi	Joseph	Gitau	5,000.00
1563	84789	Wasike	Abraham	Wanyonyi	5,000.00
1564	84808	Barasa	Naftali	Wefwafwa	5,000.00
1565	84814	Opicho	Kennedy	Khisa	5,000.00
1566	84820	Ongaya	Janet	Ayieko	5,000.00
1567	84833	Ogata	Dennis	Nyandumo	5,000.00

1568	84859	Gullet	Issa	Ibrahim Gedi	5,000.00
1569	84860	Ndumba	Douglas	Mwenda	5,000.00
1570	84868	Khangula	Eric	Machisu	5,000.00
1571	84873	Liru	Dorcus	Mulayi	5,000.00
1572	84877	Mutua	Noah	Musyoka	5,000.00
1573	84883	Thiaru	Joseph	Njoroge	5,000.00
1574	84904	Mogaka	Douglas	Monyancha	5,000.00
1575	84918	Kapkiai	Noah	Kipkurui	5,000.00
1576	84937	Njoroge	Simon	Mwangi	5,000.00
1577	84947	Kananga	Dorcus	Ngonyo	5,000.00
1578	84948	Nguti	Kavindu		5,000.00
1579	84952	Kiptanui	Evans	Kiplagat	5,000.00
1580	84962	Njeru	Eric	Gitonga	5,000.00
1581	84985	Chama	Geoffrey	Simotwo	5,000.00
1582	84988	Welemba	Edwin	Limanye	5,000.00
1583	84991	Kariuki	Paul	Karanja	5,000.00
1584	85015	Langat	Caroline	Chebet	5,000.00
1585	85021	Waithaka	Scolastica	Njeri	5,000.00
1586	85047	Macharia	Cyrus	Kingori	5,000.00
1587	85054	Ngima	Cyrus	Njogu	10,000.00
1588	85060	Lingareng	Samuel		10,000.00
1589	85065	Oyoo	Oscar	Otieno	10,000.00
1590	85066	Owango	Mercy	Akoth	5,000.00
1591	85082	Otit	Kevin	Omondi	5,000.00
1592	85092	Njuguna	Haron	Maina	5,000.00
1593	85101	Justin	Tamazo	Matingae	5,000.00
1594	85129	Mohammed	Fadhili	Adam	5,000.00
1595	85136	Marafa	Hisani	Moses	5,000.00
1596	85140	Benard	Langat		5,000.00
1597	85160	Makokha	Fred	Barasa	10,000.00
1598	85162	Lutuli	Dennis	Simiyu	5,000.00
1599	85168	Wanyonyi	Ronald	Nyongesa	5,000.00
1600	85183	Muthoni	Obed	Mwangangi	5,000.00
1601	85188	Inyonga	Wyckliffe		10,000.00
1602	85191	Onyango	Evans	Obuyaomollo	5,000.00
1603	85197	Etemesi	Vincent	Andihatsi	5,000.00
1604	85200	Inguvu	Vincent	Miheso	10,000.00
1605	85203	Luvisia	David	Lumuli	5,000.00
1606	85215	Wairimu	Kennedy	Mugo	5,000.00
1607	85248	Njeru	Erick	Murithi	5,000.00
1608	85254	Tarus	Jonah	Chirchir	5,000.00
1609	85258	Mwaniki	Stephen	Murithi	10,000.00
1610	85260	Njuki	Jerevasio	Njeru	5,000.00
1611	85289	Modi	Grace	Achieng	5,000.00
1612	85320	Mbulwa	Sypranus	Ochieng	10,000.00
1613	85333	Mongo	Antony	Iruna	10,000.00
1614	85344	Mose	Sammy	Sagini	5,000.00
1615	85351	Tekwenyi	Edwin	Kipsang	5,000.00
1616	85353	Ochieng	Allan	Oseje	5,000.00

1617	85362	Otieno	Joseph	Otieno	5,000.00
1618	85377	Wamukota	Godfrey	Macheso	5,000.00
1619	85394	Ominah	Elly	Habwe	5,000.00
1620	85397	Issack	Issa	Aden	5,000.00
1621	85403	Omari	Jacob	Ogachi	5,000.00
1622	85410	Nyagoha	Eunice		5,000.00
1623	85420	Ligwiru	Gilbert	Mwiroti	5,000.00
1624	85433	Gakurumi	Samuel	Muthii	5,000.00
1625	85436	Waweru	Bernard	Ndwiga	10,000.00
1626	85442	Kerongo	Geoffrey	Nyangau	10,000.00
1627	85472	Gechure	Caleb	Onsinyo	10,000.00
1628	85476	Njiru	Josiah	Mwaniki	5,000.00
1629	85502	Mwangi	John	Kahiro	5,000.00
1630	85527	Kariuki	Lawrence	Ndegwa	5,000.00
1631	85539	Omondi	Kennedy		5,000.00
1632	85574	Mukonambi	Dennis	Mbakaya	5,000.00
1633	85575	Masibo	Duncan	Mulongo	5,000.00
1634	85607	Mbaya	Alice	Kiende	5,000.00
1635	85641	Wamalwa	Celestine	Naliaka	5,000.00
1636	85753	Okomo	John	Otieno	5,000.00
1637	85766	Lutali	Joshua	Sindani	5,000.00
1638	85772	Kasoa	Kambua		5,000.00
1639	85791	Mwanyange	Lucy	Wakio	5,000.00
1640	85808	Muchiri	Millicent	Kageni	5,000.00
1641	86343	Muriithi	Evalyne	Wambui	5,000.00
1642	86356	Kamau	Joyce	Nyambura	5,000.00
1643	86364	Mbuthia	Patrick	Maina	5,000.00
1644	86399	Musunza	Geoffrey	Mwania	5,000.00
1645	86414	Fredrick	Joseph	Mutua	5,000.00
1646	86427	Mwanza	Lewis	Wambua	10,000.00
1647	86451	Mugo	Solomon	Muchoki	5,000.00
1648	86494	Kathanya	Jonathan	Murithi	5,000.00
1649	86513	Njeru	Kenneth	Mutugi	5,000.00
1650	86520	Muthuuri	Lawi	Mawira	10,000.00
1651	86524	Julius	Martin	Mwenda	5,000.00
1652	86528	Mollu	Mohamed	Halkano	5,000.00
1653	86538	Koome	Muthethia	Henry	10,000.00
1654	86541	Kagiri	Nancy	Nyakeru	5,000.00
1655	86557	Thea	Solomon	Ngari	5,000.00
1656	86577	Bosire	Clive	Momanyi	5,000.00
1657	86613	Ong'uti	John	Ongiri	10,000.00
1658	86626	Siele	Kipngeno		5,000.00
1659	86635	Nyambati	Mokua	Joseph	10,000.00
1660	86638	Samuel	Nyaberi	Isanda	5,000.00
1661	86655	Nyamboye	Stanley	Ondieki	5,000.00
1662	86665	Tandoi	Alex	Kiprop	5,000.00
1663	86685	Koeh	Edwin		5,000.00
1664	86779	Mutisya	Kennedy	Muinde	5,000.00
1665	86787	Nteeyia	Lemayian		10,000.00

1666	86796	Solomon	Onesmus	Kyalo	5,000.00
1667	86800	Mutisya	Raphael	Nyamai	5,000.00
1668	86818	Okoth	Benard		5,000.00
1669	86842	Range	David	Sagara	5,000.00
1670	86844	Kipiko	David	Kennedy	5,000.00
1671	86847	Ogaya	Denish	Agao	10,000.00
1672	86859	Atoyo	Erick	Otieno	5,000.00
1673	86866	Oyare	Ezra	Omondi	10,000.00
1674	86905	Lichogo	Lilian	Adhiambo	5,000.00
1675	86925	Chayuga	Nocholus	Kedogo	10,000.00
1676	86928	Mwita	Nyamohanga	Thomas	5,000.00
1677	86935	Ogutu	Okeyo	Too Tyson	5,000.00
1678	86952	Giloo	Otieno	Paul	5,000.00
1679	86958	Mugah	Paul	Otieno	5,000.00
1680	86967	Marwa	Ryoba	William	10,000.00
1681	86978	Ntiwas	Stephen	Ledama	5,000.00
1682	86981	Victor	Salepo	Sayialel	5,000.00
1683	86997	Benard	Chelule		5,000.00
1684	87004	Rotich	Ernest	Kipngetich	5,000.00
1685	87021	Maingi	Kennedy		5,000.00
1686	87033	Njuguna	Michael	Njoroge	5,000.00
1687	87055	Obola	Alex	Onyango	5,000.00
1688	87069	Aditi	Benard	Okoth	5,000.00
1689	87079	Wawire	Collins	Barasa	10,000.00
1690	87088	Okongo	Dennis	Ouko	5,000.00
1691	87102	Okoth	Erick	Odhimbo	10,000.00
1692	87103	Odhiambo	Omondi	Erick	10,000.00
1693	87113	Awich	Fredrick	Juma	5,000.00
1694	87115	Odhiambo	Fedrick		10,000.00
1695	87157	Ochieng	Michael	Josiah	5,000.00
1696	87168	Odeyo	Absalom	Ojwan'g	5,000.00
1697	87171	Asewe	Patrick	Anyang'	1,000.00
1698	87175	Onyango	Paul	Otieno	5,000.00
1699	87193	Odero	Samuel	Ogoma	5,000.00
1700	87209	Andalo	Vincent	Lime	5,000.00
1701	87218	Shiraku	William		10,000.00
1702	87226	Karibu	Allan	Wafula	5,000.00
1703	87228	Sumba	Asman	Okwach	5,000.00
1704	87259	Kennedy	Digo		10,000.00
1705	87288	Etyang	Ibrahim	Imonyat	10,000.00
1706	87291	Nyapola	James		5,000.00
1707	87293	Galia	Jeremiah	Muluhya	5,000.00
1708	87298	Musa	Juma	Songoro	5,000.00
1709	87311	Masinde	Mark	Wafula	5,000.00
1710	87315	Dennis	Masitsa	Ray	5,000.00
1711	87356	Shiundu	Thomas	Makhulu	5,000.00
1712	87361	Akaranga	Victor	Kidula	10,000.00
1713	87362	Were	Violet	Adhiambo	5,000.00
1714	87380	Naibei	Edwin	Kwemoi	5,000.00

1715	87392	Sem	Ignatius	Poriot	5,000.00
1716	87397	Tulula	James	Mason	10,000.00
1717	87401	Pius	Kusar		5,000.00
1718	87420	Alkamoi	Peter	Kabez	5,000.00
1719	87442	Godan	Abdinoor	Mohamed	5,000.00
1720	87461	Daudi	Daudi	Ahmed	5,000.00
1721	87503	Halake	Muzamil	Hassan	5,000.00
1722	87528	Getho	Alio	Roba	5,000.00
1723	87547	Yakub	Jimale	Bishar	5,000.00
1724	87570	John	Nyundo	Ibrahim	5,000.00
1725	87580	Issak	Yahya	Ibrahim	5,000.00
1726	87581	Longor	Yele	Dennis	5,000.00
1727	87590	Mwaura	Daniel	Kungu	5,000.00
1728	87626	Ngugi	Patricia	Njeri	5,000.00
1729	87649	Kimuyu	Alfonce	Musembi	10,000.00
1730	87664	Mshambala	Christopher	Ibrahim	10,000.00
1731	87667	Mwabena	Daniel	Mwakoma	10,000.00
1732	87668	Mutie	Daniel	Wambua	5,000.00
1733	87690	Musembi	Joseph	Mambo	10,000.00
1734	87698	Msuya	Martin	Rama	5,000.00
1735	87706	Ngaluma	Paul	Nyika	5,000.00
1736	87816	Malingi	Joel	Dzombo	5,000.00
1737	87852	Bidii	Samuel	Baya Yaa	10,000.00
1738	87928	Agola	Gervas	Odhiambo	5,000.00
1739	87942	Ngugi	John	Mwangi	5,000.00
1740	88002	Omori	Oyugi	Stephen	5,000.00
1741	88033	Mwangi	Antony	Kamangara	5,000.00
1742	88050	Mohamed	Bishar	Abdinassir	10,000.00
1743	88059	Mwaniki	Caroline	Kagendo	5,000.00
1744	88069	Nyambura	Charles	Kimani	10,000.00
1745	88079	Dinda	Christian	Emmanuel	10,000.00
1746	88097	Nyamichara	Daniel	Ondieki Obure	5,000.00
1747	88166	Lidubwi	Hudson	Indasi	10,000.00
1748	88173	Theuri	Isaac	Mbuthia	5,000.00
1749	88224	Mukonyole	Kelvin	Ambale	5,000.00
1750	88299	Sigei	Philemon	Kipkurui	5,000.00
1751	88334	Mujembeli	Reuben	Shigogodi	5,000.00
1752	88338	Mwangi	Robert	Kanyi	5,000.00
1753	88340	Kimtai	Robert	Kiprotich	10,000.00
1754	88361	Ongonga	Shem	Onyango	5,000.00
1755	88377	Omar	Suleiman	Ali	5,000.00
1756	88523	Ndirangu	Beth	Wanjiru	5,000.00
1757	88619	Kigunda	Kennedy	Koome	5,000.00
1758	88621	Mwongera	Lawrence	Mugambi	10,000.00
1759	88744	Kuyo	Sandra	Resiatio	5,000.00
1760	88810	Mbochu	David	Ndungu	5,000.00
1761	88846	Robert	Sigei	Kiprotich	10,000.00
1762	88866	Rono	Bildad	Kiprotich	5,000.00
1763	88927	Mariita	Richard	Obare	5,000.00

1764	88985	Omondi	Evance		5,000.00
1765	88988	Oguna	Erick	Oduko	5,000.00
1766	89032	Titus	Mikera	Otieno	5,000.00
1767	89048	Miyoma	Nicholas	Ochieng	5,000.00
1768	89062	Okumu	Ouma	Victor	5,000.00
1769	89076	John	Songko	Masare	10,000.00
1770	89111	Waore	Benson	Onyango	5,000.00
1771	89181	Okongo	Joash	Midiwo	5,000.00
1772	89182	George	Joel	Obonyo	5,000.00
1773	89195	Avembe	Kevin		5,000.00
1774	89212	Luhambe	Moses		5,000.00
1775	89236	Obora	Philip	Richard	5,000.00
1776	89264	Omollo	Vincent	Owuor	5,000.00
1777	89269	Siahi	Wilvoward		5,000.00
1778	89331	Emoto	Gilbert	Iloki	5,000.00
1779	89351	Gilbert	Kasembeli	Sanane	5,000.00
1780	89370	Juma	Newton		5,000.00
1781	89434	Masai	Haggai	Kiborom	5,000.00
1782	89475	Cheruo	Titus	Kemboi Ndiwa	5,000.00
1783	89482	Ali	Ahmed	Abdulaziz	5,000.00
1784	89483	Omar	Ali	Mwalago	5,000.00
1785	89576	Ali	Abdi	Hassan	5,000.00
1786	89584	Musa	Abdullahi	Omar	5,000.00
1787	89608	Ibrahim	Ibrahim	Issack	5,000.00
1788	89647	Ibrahim	Issack	Dahir	5,000.00
1789	89675	Tawane	Mohamed	Dahir	5,000.00
1790	89675	Tawane	Mohamed	Dahir	5,000.00
1791	89685	Roba	Daniel	Dima	5,000.00
1792	89743	Rakiro	Olambo	Vital	5,000.00
1793	89750	Chege	Samuel	Ndung'u	5,000.00
1794	89810	Mohamed	Amin	Abdi	5,000.00
1795	89853	Kamande	Denis	Fred Ngone	5,000.00
1796	89856	Kamuti	Dennis	Munyu	5,000.00
1797	89858	Mwendwa	Derrick	Katingi	10,000.00
1798	89947	Wangari	Jackson	Mutuga	5,000.00
1799	89973	Ndirangu	John	Chege	5,000.00
1800	89979	Moson	Jonathan	Masenske	5,000.00
1801	90010	Waruru	Kenneth	Kingori	5,000.00
1802	90074	Omar	Musa	Kariuki	5,000.00
1803	90098	Kiprono	Cheruiyot	Patrick	5,000.00
1804	90105	Gatero	Paul	Kingori	5,000.00
1805	90106	Machio	Paul	Kingori	5,000.00
1806	90155	Muriu	Samson	Maina	5,000.00
1807	90178	Gichuki	Stephen	Kabure	5,000.00
1808	90435	Weru	Abel	Ndung'u	5,000.00
1809	90462	Kinyua	Esbon	Kabumbui	5,000.00
1810	90472	Muthi	James	Kamunyi	5,000.00
1811	90487	Kinyua	Moses	Kariuki	5,000.00
1812	90505	Waiganjo	Samuel	Gakuo	5,000.00

1813	90524	Mate	Emanuel	Murithi	5,000.00
1814	90529	Mwangaita	Festus	Mbaabu	5,000.00
1815	90546	Mwangi	John	Maina	5,000.00
1816	90551	Nthiga	Joseph	Mwenda	5,000.00
1817	90575	Murathi	Nicholas		5,000.00
1818	90578	Njuguna	Paul	Ngarachu	5,000.00
1819	90585	Kirimi	Samwel		5,000.00
1820	90588	Joshua	Vincent	Muriuki	5,000.00
1821	90597	Mukua	Dennis	Musyoka	5,000.00
1822	90615	Muriithi	Levis	Nyaga	5,000.00
1823	90621	Kalai	Molvin	Nzenga	5,000.00
1824	90633	Kaleli	Ambrose	Munywoki	5,000.00
1825	90648	Daudi	Erick	Sironka	5,000.00
1826	90655	Musau	Jackson	Mulu	5,000.00
1827	90656	Parmuat	Jacob	Lemomo	5,000.00
1828	90681	Abdirahman	Shariff		5,000.00
1829	90691	Suiyianka	William	Loshiro	5,000.00
1830	90692	Ronoh	Alex	Kipyego	5,000.00
1831	90698	Kiprop	Benard	Kipchumba	5,000.00
1832	90708	Yego	David	Kiprono	5,000.00
1833	90710	Maiyo	Edward	Kirwa	10,000.00
1834	90713	Kimeli	Elphas		5,000.00
1835	90715	Kebut	Evans	Kipkurui	5,000.00
1836	90735	Yator	Sailas	Kiprotich	5,000.00
1837	90759	Mwangi	Daniel	Githieya	5,000.00
1838	90761	Njuguna	David	Gitau	5,000.00
1839	90781	Mwaura	John	Kamau	5,000.00
1840	90823	Rutto	Vincent	K	5,000.00
1841	90829	Mosoti	Abel	Mogaka	5,000.00
1842	90853	Ogachi	Eric	Kembenya	5,000.00
1843	90881	Otndi	Mogere	Shem	5,000.00
1844	90903	Tongi	Osley	Boss	5,000.00
1845	90931	Omondi	Benard	Onyango	5,000.00
1846	90934	Amboka	Blasio	Convick	5,000.00
1847	90952	Shamalla	Dennis		10,000.00
1848	90957	Okum	Don	Oduor	5,000.00
1849	90962	Lilumbi	Emmanuel		5,000.00
1850	91007	Odongo	Julius	Odhiambo	5,000.00
1851	91008	Musaa	Julius	Omulando	5,000.00
1852	91013	Owino	Kennedy	Otieno	5,000.00
1853	91016	Otieno	Kevin	Odhiambo	5,000.00
1854	91017	Owino	Kevin	Otieno	5,000.00
1855	91027	Ogollah	Manasseh	Odongo	5,000.00
1856	91031	Chitui	Maxwell	Muhanga	5,000.00
1857	91035	Wallah	Mukabi	Nashon	10,000.00
1858	91038	Madaga	Nixon	Linyonyi	5,000.00
1859	91045	Onyango	Raphael	Okoth	5,000.00
1860	91057	Mangongo	Simon	Dauglas	5,000.00
1861	91103	Okelo	Erick	Odhiambo	5,000.00

1862	91106	Odhiambo	Evans	Juma	5,000.00
1863	91108	Nyangoje	Felix	Otieno	5,000.00
1864	91109	Okinda	Frank	Okoth	5,000.00
1865	91110	Oware	Fredrick	Odiwuor	5,000.00
1866	91120	Ogutu	Henry	Adonijah	5,000.00
1867	91125	Wasonga	Jared		10,000.00
1868	91129	Peterlis	Kamaria	Otieno	5,000.00
1869	91134	Odhiambo	Kevin	Ochieng	5,000.00
1870	91135	Ochieng	Kevin	Odiwuor	5,000.00
1871	91152	Marwa	Muruga	John	5,000.00
1872	91155	Samwel	Ng'ariba	Kemero	5,000.00
1873	91157	Midinyu	Nicholas	Ouma	5,000.00
1874	91173	Oywer	Peter	Orawo	5,000.00
1875	91174	Mboya	Philip	Ogembo	5,000.00
1876	91187	Bunde	Stephen		5,000.00
1877	91188	Odhiambo	Stephen	Otieno	5,000.00
1878	91189	Oondo	Steve	Odhiambo	5,000.00
1879	91190	Odhiambo	Steve	Okeyo	5,000.00
1880	91196	Wanga	Tony	Odongo	5,000.00
1881	91198	Otieno	Victor	Msoga	5,000.00
1882	91200	Oluoch	Victor	Omondi	5,000.00
1883	91201	Oremo	Vincent	Ochieng	5,000.00
1884	91202	Onyango	Waycliffe	Juma	5,000.00
1885	91247	Nyongesa	Esau	Simiyu	5,000.00
1886	91250	Okoth	Evan	Okelloh	5,000.00
1887	91258	Oduor	Hillary	Ndire	5,000.00
1888	91261	Busuru	Isaac	Namulwang	5,000.00
1889	91263	Ndika	Job	Wachebele	5,000.00
1890	91264	Mutali	Joel	Mulupi	5,000.00
1891	91267	Wafula	John	Nalianya	5,000.00
1892	91271	Emodo	Joshua	Opurege	5,000.00
1893	91273	Mukopi	Josphat		5,000.00
1894	91291	Wafula	Maxwell		5,000.00
1895	91321	Panyako	Salim	Akulima	5,000.00
1896	91362	Bunuka	Gideon	Kibet	5,000.00
1897	91364	Kiplagat	Godfrey	Kosgei	5,000.00
1898	91366	Ngege	James	Kibet	5,000.00
1899	91371	Khisa	John	Wanyama	5,000.00
1900	91372	Pkiach	Johnstone	Lolem	5,000.00
1901	91409	Sakong	Victor	Kiprop	5,000.00
1902	91412	Masita	Walter		5,000.00
1903	91439	Kadzondo	Dickson	Karisa	5,000.00
1904	91465	Chamongoni	Juma	Nyae	5,000.00
1905	91467	Katana	Kithi	Kivuno	5,000.00
1906	91468	Kahindi	Michael	Fondo	5,000.00
1907	91472	Mwachama	Mohammed	Abdallah	5,000.00
1908	91474	Mwero	Moses	Ngowa	5,000.00
1909	91564	Modhey	Abdullahi	Issack	5,000.00
1910	91585	Abdi	Hassan	Mohamed	5,000.00

1911	91588	Manoor	Issack	Daud	5,000.00
1912	91589	Jelle	Issack	Sheikh	5,000.00
1913	91600	Lokopu	Ngitelegio	Joseph	5,000.00
1914	91602	Ahmed	Noor	Nunow	5,000.00
1915	91620	Kioi	Benson	Muturi	5,000.00
1916	91633	Kamau	Duncan	Ngotho	5,000.00
1917	91634	Mumbi	Edwin	Mbugua	5,000.00
1918	91651	Njoroge	Henry	Gatua	5,000.00
1919	91653	Kanyi	Jackson	Njoroge	5,000.00
1920	91662	Mukora	John	Nyagah	5,000.00
1921	91683	Waithira	Moses	Ndung'u	5,000.00
1922	91685	Njeru	Nicholas	Mungai	5,000.00
1923	91695	Njonjo	Samuel	Wainaina	5,000.00
1924	91741	Pala	Stephen	Nzoka	5,000.00
1925	91958	Kamau	Samuel	Maina	5,000.00
1926	91968	Arusei	Yusuf	Kipyego	5,000.00
1927	91970	Barre	Abdifatah	Mohamud	5,000.00
1928	91972	Mohamed	Abdikarim		5,000.00
1929	91984	Mohamed	Aden	Farah	5,000.00
1930	91985	Ismail	Adhan	Hillow	5,000.00
1931	91991	Ali	Ahmed	Farah	5,000.00
1932	91995	Kiragu	Alex	Mathenge	5,000.00
1933	92002	Irungu	Alexander	Ndegwa	5,000.00
1934	92005	Haji	Ali	Hassan	5,000.00
1935	92007	Karumbe	Ali	Omar	5,000.00
1936	92093	Ngiri	Christopher	Kimathi	10,000.00
1937	92134	Ngondi	Derrick	Murimi	5,000.00
1938	92137	Koome	Desmas	Murithi	5,000.00
1939	92179	Kiptalam	Erick	Mutai	5,000.00
1940	92190	Bor	Evans	Kipchichir	5,000.00
1941	92209	Waithera	Francis	Kamara	5,000.00
1942	92261	Guyo	Husseini	Ali	5,000.00
1943	92274	Mutua	Jackson	Musembi	5,000.00
1944	92282	Kinyua	James	Nyaga	5,000.00
1945	92291	Mauti	Job	Mokobi	5,000.00
1946	92296	Kimani	John	Gitonga	5,000.00
1947	92309	Wambui	John	Mwaura	5,000.00
1948	92321	Ongaya	Joseph	Ingosi	5,000.00
1949	92347	Leleruk	Kamari		5,000.00
1950	92350	Munywoki	Kelvin	Mulu	5,000.00
1951	92356	Wanjiku	Kennedy	Kamande	5,000.00
1952	92392	Gilbert	Losirkoi	Rutto	5,000.00
1953	92417	Kasha	Martine	Lemeeki	5,000.00
1954	92418	Gati	Marwa	Gabriel	5,000.00
1955	92443	Leevi	Millan	Miheso	5,000.00
1956	92457	Muthoni	Moses	Mwangi	5,000.00
1957	92475	Njue	Nguu		5,000.00
1958	92481	Kilwenge	Nicholas	Muumbo	5,000.00
1959	92483	Maruta	Nickson	Mwiti	5,000.00

1960	92490	Magena	Nyamori	Wilfred	5,000.00
1961	92515	Gichuki	Paul	Muchiri	5,000.00
1962	92518	Gitau	Peter	Kahenya	5,000.00
1963	92536	Thuranira	Quincy	Mwenda	5,000.00
1964	92568	Kariuki	Samuel	Muchai	5,000.00
1965	92588	Tuya	Stanley	Kiponki	5,000.00
1966	92607	Omenga	Timothy	Nyatwong'i	5,000.00
1967	92608	Ngone	Titus	Gichia	5,000.00
1968	102951	Abdi	Noor	Ibrahim	5,000.00
1969	103014	Ndiritu	Symon	Ndirangu	5,000.00
1970	103551	Isika	John	Musau	5,000.00
1971	103935	Malika	Samuel	Okoko	5,000.00
1972	103999	Mbogo	Daniel	Kinyua	5,000.00
1973	104178	Machuma	Zablon	Omare	5,000.00
1974	104198	Chepcheng	Musa	Kiprop	5,000.00
1975	104395	Waititu	Joseph	Muchiri	5,000.00
1976	104748	Otieno	Morris	Chek	5,000.00
1977	104956	Kinyua	Stephen	Mwangi	5,000.00
1978	105390	Babuya	Ibrahim	Mohamed	5,000.00
1979	105433	Chepkurwo	William	Kipchumba	5,000.00
1980	105459	Kinyah	John		5,000.00
1981	105491	Mwova	Francis	Mbatha	5,000.00
1982	105585	Kunguru	Peter	Gabriel Muriuk	5,000.00
1983	105595	Komora	Nathan	Bonaya	5,000.00
1984	105625	Said	Salim	Said	5,000.00
1985	105628	Inyweka	John	Minahara	10,000.00
1986	105698	Koech	Alfred	Kipkorir	5,000.00
1987	105731	Sigei	Walter	Cheruiyot	5,000.00
1988	105828	Maingi	Samuel	Koome	5,000.00
1989	106056	Lodukae	Samuel	Aukot	5,000.00
1990	106111	Collins	Ishmael	Ogonya Aloo	5,000.00
1991	106141	Ochieng	George	Odhiambo	5,000.00
1992	106261	Kimitiny	Francis	Yegon	5,000.00
1993	106364	Rono	Milton	Kibet	5,000.00
1994	106373	Kuno	Ibrahim	Ali	5,000.00
1995	106521	Makunyi	Patrick	Maina	5,000.00
1996	106530	Onguso	Zaphania	Obara	5,000.00
1997	106624	Litali	Stephen	Opati	5,000.00
1998	106640	Abdi	Mohamed	Issack	5,000.00
1999	106690	Oloo	Bathwel	Paul	5,000.00
2000	106736	Mutua	Gabriel	Mulei	5,000.00
2001	106859	Akhonya	Cosmas	Okello	5,000.00
2002	106907	Noor	Abdihakim	Mohamed	5,000.00
2003	106972	Osir	James	Achieng	5,000.00
2004	107059	Ngonyo	Festus	Kambi	15,000.00
2005	107061	Maithya	Muteti		5,000.00
2006	107120	Muhumed	Yakub	Aden	5,000.00
2007	107122	Chebor	Reuben	Sumukwo	5,000.00
2008	107205	Korir	Dinah	Jepkosgei	5,000.00

2009	107210	Gichunge	Evelyne	Nkatha	5,000.00
2010	107363	Changwony	Joshua	Kibiwot	5,000.00
2011	107424	Imbira	Humphrace	Ayub	5,000.00
2012	107487	Wanjala	Michael	Khisa	5,000.00
2013	107536	Lemiso	Jonathan	Ledama	5,000.00
2014	107578	Mwange	Stephen	Mbogho	5,000.00
2015	107581	Nyambane	Justine	Mogaka	5,000.00
2016	107606	Katana	Benedict	Ngumbao	5,000.00
2017	107607	Kadzenga	Emmanuel	Mwajanji	10,000.00
2018	107623	Osman	Abdi	Hassan	5,000.00
2019	107678	Ngetich	Elphas	Kipsang	5,000.00
2020	107691	Kandie	Daniel	Kibiwott	5,000.00
2021	107751	Cheptoo	Godwin	Barsibet	5,000.00
2022	107798	Gathua	Thomas	Mbua	5,000.00
2023	107855	Wanjohi	John	Nyamu	5,000.00
2024	107939	Omanya	Jared	Onyango	5,000.00
2025	107975	Mukoya	Allan	Kagari	5,000.00
2026	108017	Ngoru	Sammy	Mwangi Njeri	5,000.00
2027	108040	Muthaura	Emilly	Kinanu	5,000.00
2028	108067	Wambugu	Simon	Mwaniki	5,000.00
2029	108069	Bite	Emmanuel	Kiprono	5,000.00
2030	108232	Dzimba	Charles	Matole	5,000.00
2031	108252	Baya	Michael	Ngao	5,000.00
2032	108255	Kiptoo	Michael	Komen	5,000.00
2033	108362	Mwangi	Lazarus	Maina	5,000.00
2034	108449	Kipkemoi	Duncan		5,000.00
2035	108529	Mutua	George	Mwania	5,000.00
2036	108556	Atie	Barnabas	Katie	5,000.00
2037	108595	Musila	Justus	Ndungu	5,000.00
2038	108602	Kanyakera	Ben	Akeno	5,000.00
2039	108608	Bett	Keino		5,000.00
2040	108636	Njeri	Lucy	Tarione Kimani	5,000.00
2041	108638	Macharia	Kelvin	Kimotho	5,000.00
2042	108648	Muguzu	Robert	Livaha	5,000.00
2043	108680	Mwangi	Charles	Wanjohi	5,000.00
2044	108700	Nyang'ate	Andrew	Onkware	5,000.00
2045	108701	Bosire	Calvine	Omwenga	5,000.00
2046	108709	Kerongo	Jackson	Mainye	5,000.00
2047	108716	Changara	Mwita	Stephen	5,000.00
2048	108731	Obiero	Emmanuel	Victor	5,000.00
2049	108790	Odhiambo	Willis	Ochieng	5,000.00
2050	108801	Ouma	Ronald	Juma	5,000.00
2051	108803	Bwire	Charles	Nawiri	5,000.00
2052	108805	Wekesa	Joseph	Njunukha	5,000.00
2053	108817	Barasa	Rodgers	Waswa	5,000.00
2054	108823	Rutto	Robert	Kimutai	5,000.00
2055	108826	Kimungui	Bernard	Wanjala	5,000.00
2056	108879	Waigwa	Charles	Ndungu	5,000.00
2057	108886	Kung'u	Kenneth	Njihia	5,000.00

2058	108890	Kariuki	Raphael	Muriithi	5,000.00
2059	108933	Elijah	Korir		5,000.00
2060	108937	Koileken	Moses		5,000.00
2061	108941	Ngetich	Angela	Cherono	5,000.00
2062	108948	Michael	Muindi		5,000.00
2063	108953	Mutembei	David	Njumbe	5,000.00
2064	108989	Otieno	Oucho	Isaac	5,000.00
2065	108997	Okumu	Calvince	Oyoo	5,000.00
2066	109026	Kesenwa	Erick		5,000.00
2067	109027	Iravonga	Robert	Shitali	5,000.00
2068	109037	Dibondo	Mwanzo	Maurice	5,000.00
2069	109040	Okumu	Joseph	Andeyi	5,000.00
2070	109048	Akacho	Lilian	Amoo	5,000.00
2071	109058	Juma	Moses	Wanjala	5,000.00
2072	109064	Kipchirchir	Shadrack		5,000.00
2073	109078	Changawa	Joseph	Kazungu	5,000.00
2074	109081	Munene	Eunice	Nyambura	5,000.00
2075	109100	Wachira	Alice	Waithira	5,000.00
2076	109139	Chege	Phylis	Nyambura	5,000.00
2077	109144	Njuguna	Stephen	Kibui	5,000.00
2078	109147	Ndumia	Naftary	Muriithi	5,000.00
2079	109166	Kamau	Hillary	Maina	5,000.00
2080	109174	Mwangangi	Titus	Vundi	5,000.00
2081	109180	Nthanga	Dominic	Mwongela	5,000.00
2082	109184	Koech	Silas	Kiprotich	5,000.00
2083	109227	Kirera	Victor	Nyaribo	5,000.00
2084	109240	Rioba	Bonface	Chana	5,000.00
2085	109262	Odindo	Henry		5,000.00
2086	109265	Shivachi	Raisa		5,000.00
2087	109353	Kahuhu	Milka	Wamaita	5,000.00
2088	109368	Ochieng	Jecinter	Akinyi	5,000.00
2089	109417	Namayi	Celestine	Akwale	5,000.00
2090	109420	Gitau	Joseph	Kamau	5,000.00
2091	109423	Walter	Orina	Gwaro	5,000.00
2092	109435	Muthusi	Januaries	Musau	5,000.00
2093	109458	Amwalitsa	Godfrey	Miheso	5,000.00
2094	109460	Charo	Patrick	Kazungu	5,000.00
2095	109473	Mwanzia	Leonard	Wambua	5,000.00
2096	109497	Njagi	Jonathan	Murithi	5,000.00
2097	109520	Kimurgor	Tito		5,000.00
2098	109524	Athman	Farid	Shaban	5,000.00
2099	109530	Kibet	Denis		5,000.00
2100	109532	Kishanto	Harrisson	Sareri	5,000.00
2101	109533	Masudi	Bashir	Mohammed	5,000.00
2102	109534	Mutisya	Michael	Maundu	15,000.00
2103	109547	Kiangwi	Motatiro	Paul	5,000.00
2104	109549	John	Ngarasi	Peter	5,000.00
2105	109557	Ndhundhi	Javis	Chula	5,000.00
2106	109562	Alusiola	Burnried	Masheti	5,000.00

2107	109564	Sirali	Hardcastle		5,000.00
2108	109570	Atsangu	Maxwell	Mate	5,000.00
2109	109575	Odhiambo	Zedekiah	Odhiambo	5,000.00
2110	109597	Naibei	Irine	Chemtai	5,000.00
2111	109598	Mnangat	John	Achia	5,000.00
2112	109612	Bahola	Naomi	Ghamachana	5,000.00
2113	109691	Santea	Loise	Nakae	5,000.00
2114	109695	Tarigo	Maurine	Jeruto	5,000.00
2115	109697	Mabonga	Peter	Wanyonyi	5,000.00
2116	109714	Orwa	Benedict		5,000.00
2117	109725	Kindungwa	Edwin	Ibrahim	5,000.00
2118	109779	Kala	Moses	Mbani	5,000.00
2119	109784	Ouma	Nickanor	Ong'owo	5,000.00
2120	110085	Kiptanui	Shadrack	Kipchumba	5,000.00
2121	130017	Kimonye	James	Muthomi	20,000.00
2122	130020	Okoth	Felix	Onyango	10,000.00
2123	130050	Kirui	Kenneth	Kibet	20,000.00
2124	130050	Kirui	Kenneth	Kibet	20,000.00
2125	130054	Masafu	Robert	Milimo	20,000.00
2126	130062	Katome	Abraham	Lokotum	10,000.00
2127	130068	Sum	Daniel	Kipkorir	10,000.00
2128	130086	Munyao	Andrew	Isoongo	20,000.00
2129	130094	Mugwe	Nicholas	Munene	10,000.00
2130	130103	Ndung'u	Geoffrey	Nderitu	10,000.00
2131	130148	Muriungi	Andrew	Mutheti	10,000.00
2132	130168	Nyangau	Dismas	Omwenga	10,000.00
2133	130186	Emase	Herman	Otiah	10,000.00
2135	130190	Marangach	Isaac	Kiplangat	10,000.00
2136	130234	Parsoi	Francis	Saitoti	10,000.00
2137	130242	Buchunju	Wycliffe	Simiyu	10,000.00
2138	130250	Makori	Caren	Bonareri	10,000.00
2139	130254	Mwangi	James	Kanyi	10,000.00
2140	130321	Mwanyiro	Juma	Mboga	10,000.00
2141	130341	Malesi	Godwin	Cheti	10,000.00
2142	130342	Theya	Harrison	Ngure	10,000.00
2143	130373	Atakos	Edmond	Akolo	10,000.00
2144	130388	Omoyo	Oscar	Wesley	10,000.00
2145	130391	Butaki	Kipchelele	Robert	10,000.00
2147	130393	Isaboke	Mogeka	Conrad	10,000.00
2148	130404	Mutiso	Mutunga	Abednego	10,000.00
2149	130411	Mosbey	Dismas	Kimutai	10,000.00
2150	130428	Micha	Nato	David	10,000.00
2151	130470	Ibrahim	Ali	Sadik	10,000.00
2152	130476	Rujema	Kenneth	Kamau	10,000.00
2153	130482	Otieno	Maurice	Okoth	10,000.00
2154	130501	Kisamu	Caroline	Mwende	10,000.00
2155	130504	Obwogi	Cliff	Ooga	20,000.00
2156	130512	Mutiso	Emmanuel	Mwendwa	10,000.00
2157	130523	Korir	Geoffrey	Kiplangat	20,000.00

2160	130580	Jimbo	Odera	Tom	10,000.00
2161	130594	Nasiuma	Brenda	Tunai	10,000.00
2162	130596	Kataki	Caroline	Mwende	10,000.00
2163	130597	Njema	Catherine	Muthoni	10,000.00
2164	130607	Ilah	Desmond	Odhiambo	10,000.00
2165	130615	Wasonga	Evance	Lucia Omondi	10,000.00
2166	130617	Mwai	Felix	Otieno	10,000.00
2167	130620	Mukanda	Fredrick	Sande	10,000.00
2168	130624	Doyo	Guyo	Duba	10,000.00
2169	130626	Owili	Henry	Odhiambo	10,000.00
2170	130645	Ngeywo	Chebet	Linda	10,000.00
2171	130653	Mboya	Maxwell	Obaga	10,000.00
2172	130653	Mboya	Maxwell	Obaga	10,000.00
2173	130656	Marango	Mourine	Achieng	10,000.00
2174	130690	Seempon	Harrison	Mayiani	10,000.00
2175	130712	Mang'are	Millah	Vunyali	10,000.00
2176	130717	Ajierh	Grace	Akinyi	10,000.00
2177	130726	Ouko	Amos	Omondi	10,000.00
2178	130735	Onwonga	Cliff	Onchieku	10,000.00
2179	130747	Erick	Ogato	Juma	10,000.00
2180	130753	Apunza	Geoffrey	Mulima	10,000.00
2181	130758	Lugogo	Hamisi	Rashid	10,000.00
2182	130764	Owang'e	James	Okelo	10,000.00
2183	130773	Sanga	Julius	Jilani	10,000.00
2184	130777	Olang'	Kennedy	Otieno	10,000.00
2185	130780	Bett	Japhet	Kipronoh	10,000.00
2186	130792	Namu	Ezekiel	Njiru	10,000.00
2187	130808	Kaleli	Victor	Nzoli	10,000.00
2188	130810	Oduor	Vincent	Wasike	10,000.00
2189	130810	Oduor	Vincent	Wasike	10,000.00
2190	130815	Kiriongi	Cecilia	Cherobon	10,000.00
2191	130870	Kedrick	David	Erick	10,000.00
2192	130906	Boya	Khalif	Abdullahi	10,000.00
2193	130912	Kithaka	Maxwell	Mutembe	10,000.00
2194	130913	Githui	Moses	Irungu	10,000.00
2195	130929	Njuguna	Samuel	Ngigi	10,000.00
2196	130942	Tuitoek	Amos	Kipchirchir	10,000.00
2197	130954	Victor	Ronoh	Kiplangat	10,000.00
2198	130968	Kariuki	Bernard	Nderitu	10,000.00
2200	130972	Opuko	Kelvin	Okello	10,000.00
2201	130975	Amwayi	Ngutu	Kevin	10,000.00
2202	130981	Mohamed	Ali	Abdirahman	10,000.00
2204	130988	Awadh	Awadh	Omar	10,000.00
2205	130998	Waswa	Daniel	Wafula	10,000.00
2206	131013	Makai	George		10,000.00
2207	131027	Moses	Kariwo	Lopeto	10,000.00
2208	131029	Makhulo	Kevin		10,000.00
2209	131034	Chesakit	Sammy	Kisa	10,000.00
2211	131055	Omedi	Ruth	Awino	10,000.00

2212	131065	Mulalit	Valentine	Jerop	10,000.00
2213	131097	Gichuki	Edwin	Moses Mwangi	10,000.00
2214	131102	Kariuki	Kevin	Njagi	10,000.00
2215	131122	Asyago	Baker	Napha R S	10,000.00
2216	131135	Gwehoma	Collins	Adoli	10,000.00
2217	131153	Lokale	Christopher	Ekal	10,000.00
2218	131165	Muhindi	Vincent	Gathuo	10,000.00
2219	131238	Mungai	Jonah	Njoroge	10,000.00
			TOTAL		15,109,103.00

FINAL REPORT

28 MARCH 2017

FINANCIAL AUDIT OF PROJECT:

**PROJECT TITLE: ENHANCING STABILIZATION AND RESILIENCE OF COMMUNITIES AFFECTED
BY VIOLENT CONFLICT AND DISASTERS**

FINANCED BY: THE UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) – KENYA

IMPLEMENTING PARTNER: INTERNATIONAL PEACE SUPPORT TRAINING CENTER (IPSTC)

ATLAS PROJECT NUMBER: 00094789

ATLAS AWARD NUMBER: 00098880

AUDIT REPORT FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

United Nations Development Programme (UNDP) Kenya

Project title: Enhancing Stabilization and Resilience of Communities Affected by Violent Conflict and Disasters

Financial audit of the projects implemented by: International Peace Support Training Center (IPSTC)

Atlas Award Number: 00094789

Atlas project Number: 00098880

Period Subject to Audit: 1 January 2016 to December 2016

1. GLOSSARY OF ABBREVIATIONS

UNDP	United Nations Development Programme
IPSTC	International Peace Support Training Centre
NDMA	National Drought Management Authority
M&E	Monitoring and Evaluation
NIM	National Implementation Modality
UNVs	United Nations Volunteers
AWP	Annual Work Plan
CDR	Combined Delivery Report

United Nations Development Programme (UNDP) Kenya

Project title: Enhancing Stabilization and Resilience of Communities Affected by Violent Conflict and Disasters

Financial audit of the projects implemented by: International Peace Support Training Center (IPSTC)

Atlas Award Number: 00094789

Atlas project Number: 00098880

Period Subject to Audit: 1 January 2016 to December 2016

The table below presents key project information:

Project Name	Enhancing Stabilization and Resilience of Communities Affected by Violent Conflict and Disasters.
Atlas Project number	<ul style="list-style-type: none">• 00094789
Atlas Award Number	<ul style="list-style-type: none">• 00098880
Donor	<ul style="list-style-type: none">• UNDP
Location	<ul style="list-style-type: none">• Kenya
Budget	<ul style="list-style-type: none">• 2016- USD\$ 550,000
Date of the signature of the AWP	<ul style="list-style-type: none">• AWP for 2016 was signed on 25 May 2016
Auditors	<ul style="list-style-type: none">• Baker Tilly Merali's.• Certified Public Accountants.• Registered to practice in Kenya by the Institute of Certified Public Accountants of Kenya.

Point of Contact

The Director

International Peace Support Training Centre

P.O. Box 24232 - 00502,

Nairobi, Kenya

Resident Representative

UNDP Kenya

P.O. Box 30218-00100, Nairobi, Kenya

Office +254-20-762-4307

United Nations Development Programme (UNDP) Kenya

Project title: Enhancing Stabilization and Resilience of Communities Affected by Violent Conflict and Disasters

Financial audit of the projects implemented by: International Peace Support Training Center (IPSTC)

Atlas Award Number: 00094789

Atlas project Number: 00098880

Period Subject to Audit: 1 January 2016 to December 2016

The rate of program delivery is according to annual work plan and the overall pace of the project progress is 74%.

The organisation was submitting progress reports to UNDP every quarter. This helped UNDP to monitor the progress of the project implementation. The quarterly narrative reports indicate the activities undertaken each quarter. The implementing partner submitted all quarterly reports to UNDP.

To this effect, the scope covered the following areas as they were performed at the level of the project;

Human Resource

We reviewed the competitiveness, transparency and effectiveness of recruitment and hiring of personnel. Our review included performance appraisal, attendance control, calculation of salary and entitlements, payroll preparation and payment, and management of personnel records.

Finance

We reviewed the adequacy of the accounting operations and reporting systems. Our review included budget control, cash management, certification and approval authority, receipt and disbursement of funds, record maintenance and control. Some payments were processed by UNDP through direct request while the rest were processed by the implementing partners who accounted for the same through submission of FACE forms. IPSTC operates pool bank account. Only one staff was specifically employed and dedicated to this project.

Procurement

We reviewed the competitiveness, transparency and effectiveness of procurement activities of the project activities in order to ensure that equipment and services purchased met the requirement of either the implementing partner or UNDP. Our review included the following:

- As applicable, delegation of authorities, procurement threshold, call for bids and proposals, evaluation of bids and proposals and approval /signature of contracts and purchase orders.
- Evaluation of the procedures established to mitigate the risk of purchasing equipment that do not meet specifications or is later proven to be defective.
- Management and control over the variation orders.
- Review of the use of consulting firms and the adequacy of procedures to obtain fully qualified and experienced personnel and assessment of their work before final payment is made.

Asset Management

The funding agreement does not provide for procurement of assets.

Cash management

We reviewed all cash funds held by the project and review procedures for safeguarding of cash.

Scope Limitation

Transactions/actions that are performed by the UNDP office at the request and on behalf of the project (i.e. UNDP direct support services to NIM) where there is a signed Letter of Agreement (LOA) are not to be included in the audit scope. There were no expenses excluded from the scope of the audit because they were made by UNDP as part of direct support.

2.4 Audit methodology

The audit was performed using International Standards of Auditing (ISAs) which require general planning and identification of areas of audits significance, as well as evaluating risk inherent in significant accounts. This approach addresses the established internal standards of UNDP Kenya.



BAKER TILLY MERALI'S

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Rhapta Road, Westlands,
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M: +254 738 600 209

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3. AUDIT REPORT WITH OVERALL OPINION

Independent Auditor's Report to:

The National Project Coordinator

The Resident Representative

a) Certified of Statement of Expense – Combined Delivery Report

We have audited the accompanying Statement of Expenses ("the statement") of the Enhancing Stabilization and Resilience of Communities Affected by Violent Conflict and Disasters project - Atlas Award Number : 00094789 and Atlas project Number: 00098880, for the period 1 January 2016 to 31 December 2016.

Management is responsible for the preparation and fair presentation of the statement for the Enhancing Stabilization and Resilience of Communities Affected by Violent Conflict and Disasters project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the 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 project'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 presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the attached statement of expenses presents fairly, in all material respects, the expense of US\$ 405,554.10 incurred by the Enhancing Stabilization and Resilience of Communities Affected by Violent Conflict and Disasters project for the period 1 January 2016 to 31 December 2016 in accordance with agreed upon accounting policies and were:

- (i) in conformity with the approved project budgets;
- (ii) for the approved purposes of the project;
- (iii) in compliance with the relevant UNDP regulations and rules, policies and procedures; and
- (iv) supported by properly approved vouchers and other supporting documents.

United Nations Development Programme (UNDP) Kenya
Project title: Enhancing Stabilization and Resilience of Communities Affected by Violent Conflict and Disasters
Financial audit of the projects implemented by: International Peace Support Training Center (IPSTC)
Atlas Award Number: 00094789
Atlas project Number: 00098880
Period Subject to Audit: 1 January 2016 to December 2016

STATEMENT OF EXPENSES (CDR)



UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

Page 1 of 3
Run Time: 09-02-2017 10:02:03

Selection Criteria :

Business Unit : KEN10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098880

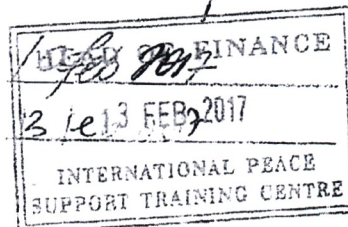
Project Id : 00094789 Enhancing Stabilization and Re
Output # : 00098880 Stabilization & Resilience
Period : Jan-Dec (2016)
Impl. Partner : 01726 National Execution
Location : Kenya

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 34203 (Kenya - Crisis Prev & Rcvry)				
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71305 - Local Consult.-Sht Term-Tech	0.00	9,576.40	0.00	9,576.40
71405 - Service Contracts-Individuals	0.00	7,700.96	0.00	7,700.96
71410 - MAIP Premium SC	0.00	17.29	0.00	17.29
71415 - Contribution to Security SC	0.00	294.01	0.00	294.01
71610 - Travel Tickets-Local	0.00	526.25	0.00	526.25
71620 - Daily Subsistence Allow-Local	0.00	18,580.43	0.00	18,580.43
71625 - Daily Subsist Allow-Mtg Partic	0.00	37,524.91	0.00	37,524.91
71635 - Travel - Other	0.00	897.04	0.00	897.04
72311 - Fuel, petroleum and other oils	0.00	80.30	0.00	80.30
73410 - Maint, Oper of Transport Equip	0.00	471.02	0.00	471.02
74510 - Bank Charges	0.00	1,447.04	0.00	1,447.04
74599 - UNDP cost recovery chrgs-Bills	0.00	3,580.57	0.00	3,580.57
74710 - Land Transport	0.00	272.60	0.00	272.60
75105 - Facilities & Admin - Implement	0.00	29,985.83	0.00	29,985.83
75709 - Learning - training of counter	188,507.19	0.00	0.00	188,507.19
75710 - Participation of counterparts	103,920.01	1,426.89	0.00	105,346.90
76120 - Unrealized Loss	0.00	3,739.85	0.00	3,739.85
76125 - Realized Loss	0.00	35.71	0.00	35.71
76130 - Unrealized Gain	0.00	-2,986.95	0.00	-2,986.95
76135 - Realized Gain	0.00	-43.25	0.00	-43.25
Total for Fund 32045	292,427.20	113,126.90	0.00	405,554.10
Total for Dept : 34203	292,427.20	113,126.90	0.00	405,554.10
Total for Output : 00098880	292,427.20	113,126.90	0.00	405,554.10
Project Total :	292,427.20	113,126.90	0.00	405,554.10

BAKERTILLY MERALIS CPA (K)
P. O. Box 67486- 00200
Nairobi, Kenya
TEL: 254 020 444 1383/84
MOB: 0738/600 209
<http://bakertillymeralis.co.ke>

Signed By:

Date:



Signed By:

Date:



Funds Utilization

Selection Criteria :

Business Unit : KEN10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098880

Project/Award: 00094789 Enhancing Stabilization and Re

Period : As at Dec 31, 2016

Output # 00098880 Impl. Partner :01726 National Execution

UNDP AMOUNT

outstanding NEX advances	60,946.55
Undepreciated Fixed Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	23,793.85

United Nations Development Programme (UNDP) Kenya
Project title: Enhancing Stabilization and Resilience of Communities Affected by Violent Conflict and Disasters
Financial audit of the projects implemented by: International Peace Support Training Center (IPSTC)
Atlas Award Number: 00094789
Atlas project Number: 00098880
Period Subject to Audit: 1 January 2016 to December 2016

STATEMENT OF CASH POSITION .

**Statement of Cash Position
as at 31 December 2016**

Country Office:	
Project title: Enhancing Stabilization and Resilience of Communities affected by violent conflict and Disasters	
Atlas Award No	00034789
Period covered: 2016	

	Amount Local currency	Amount US\$
A Opening Fund Balance		
Cash in hand		
Bank		
Sub Total	-	-
B Advance Received from UNDP during 2016	35,852,000.00	
C Total Funds Available(A+B) for 2016	35,852,000.00	-
D Payments/Expenditure for 2016	29,606,197.00	
E Exchange Gain/(Loss)	NA	
F Closing Fund Balance (C-D)	6,245,803.00	-
G Closing Balance represented by:		
Cash in hand		
Bank	6,245,803.00	
	6,245,803.00	

IPSTC BUDGET MANAGER
P.O. Box 24232-00154, NAIROBI, KENYA

Signed by: signature
Name: *[Signature]*
Title: National Project Manager
Date:

Signed by: signature
Name:
Title: National Project Director
Date:

Certified by: (stamp & signature)
Name: *[Signature]*
Title: Senior Partner
Name of the Audit Firm: BAKER TILLY MERALIS
Date: 05/01/2017

Signed by: signature
Name: *[Signature]*
Title: UNDP RR/Country Director/Programme Officer

[Stamp: UN D.P. KENYA]

[Handwritten: KOP-016]

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United Nations Development Programme (UNDP) Kenya
Project title: Enhancing Stabilization and Resilience of Communities Affected by Violent Conflict and Disasters
Financial audit of the projects implemented by: International Peace Support Training Center (IPSTC)
Atlas Award Number: 00094789
Atlas project Number: 00098880
Period Subject to Audit: 1 January 2016 to December 2016

4. ACCOUNTING POLICIES

The principle accounting policies adopted by the project management in the preparation of the combined preparation of the Combined Delivery Report (CDR) as set below;

i. **Basis of accounting**

The Statement of Expenses (CDR) has been prepared on an accrual basis of accounting. Under this accounting basis of accounting, expenditure is recognized when incurred regardless of whether the payment has been made.

ii. **Foreign currency translation**

Transactions denominated in currencies other than the reporting currency are converted into US dollars at the UN official exchange rate ruling at the date of transaction. The balance of cash position at the end of the period is translated into the US dollars at the UN official exchange rate KES 101.85 to the US dollar ruling at the end .Exchange difference arising on the conversation dealt with CDR.

United Nations Development Programme (UNDP) Kenya

Project title: Enhancing Stabilization and Resilience of Communities Affected by Violent Conflict and Disasters

Financial audit of the projects implemented by: International Peace Support Training Center (IPSTC)

Atlas Award Number: 00094789

Atlas project Number: 00098880

Period Subject to Audit: 1 January 2016 to December 2016

Summary of Findings

No.	Audit Area	Risk Severity	Financial Impact US\$	Reference
A	Financial Audit Findings			
1	No finding noted	N/A	-	-
B	Assessment on internal control			
1	Human resource		-	
1.1	No finding noted	N/A	-	-
2	Finance		-	
2.1	No finding noted	N/A	-	-
3	Procurement			
3.1	No finding noted	N/A	-	-
4	Asset management			
4.1	No finding noted	N/A	-	-
5	Cash management			
5.1	No finding noted	N/A	-	-

