

REPUBLIC OF KENYA



Handwritten notes:
Baker Loh
Rt Hon Leader
of majority party
Hon. Allen Dune
on Tuesday
21.3.2017
[Signature]

OFFICE OF THE AUDITOR-GENERAL

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**REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KISUMU WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**



CONSTITUENCY DEVELOPMENT FUND- KISUMU WEST CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015

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



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CONSTITUENCY DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

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CONSTITUENCY DEVELOPMENT FUND- KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	YUSUF MBUNO
2.	A.I.E holder	OCHUMA NAPHTALLY
3.	Accountant	MATAGI DUDNEY
4.		

(d) Fiduciary Oversight Arrangements

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

(e) KISUMU WEST CDF Headquarters

P.O. Box 3652, 40100
CDF Building
Kisumu West District Headquarters
Off Kisumu-Busia Road
Kisumu, KENYA

CONSTITUENCY DEVELOPMENT FUND- KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

(f) KISUMU WEST CDF Contacts

Telephone: (254) 057 2020815
E-mail: cdfkisumuwest@cdf.go.ke
Website: www.cdf.go.ke

(g) KISUMU WEST CDF Bankers

1. Equity Bank
Kisumu Branch
Account no: 029026014406
P.O Box 3621, 40100
Kisumu.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

CONSTITUENCY DEVELOPMENT FUND- KISUMU WEST CONSTITUENCY
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II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

[Put the forward note by the Chairman CDFC]

Once again, I present our constituency Annual Report and Financial Statements for the year ended 30th June 2015, during which we recorded a fairly good performance despite a range of operational challenges. The continued good performance under the difficult operating environment is an indicator of our commitment to achieve our dream of being the model constituency in Kenya by bringing all the essential services to the people. During this financial year we managed to achieve overall 60% absorption of all the funds disbursed to our constituency.

During the year we managed to disburse funds to 34 primary schools, 18 secondary schools, 1 village polytechnic and 7 health facilities amounting to a total of kshs 47,727,363.00 for infrastructural development ranging from construction of classrooms, dormitories, maternity wing, OPD and purchase of land. Out of this 85% are complete and in use. We were also able to disburse a total of Kshs 17,304, 125 to various colleges, universities and secondary schools as bursaries to assist needy students. We also take pride as one of the pioneer constituencies that has a program that offers full scholarship to bright and needy students in secondary school. We picked 10 bright and needy students and offered full scholarship that will take them through secondary school education. This is an annual program and by the end of the four years the program will be offering 40 students' scholarship. We also boast of tremendous achievement in the sports sector; a school within a constituency has been declared the East and central Africa champions in hockey for three consecutive years, we also host basketball champions.

During the year under review there some emerging issues that affected the operations of our CDFC this included High Court ruling that declared CDF unconstitutional brought panic in some of the on-going projects within the constituency. CDFC members are not settled with a lot of rumours on their tenure being terminated by the new draft CDF bill. During the public hearings for proposal collection it was also discovered that the constituents will want to know the functions that will be performed by CDF vis a vis County Government functions.

During the year under review The high cost of materials has made budgeting a enormous tasks, this is because by the time we always receive funds from the board, and due to inflation the funds allocated are always not enough to complete a project this leads to variations and the board has not put proper mechanism on how to handle such variations.

Sign



CHAIRMAN CDFC

CONSTITUENCY DEVELOPMENT FUND- KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF shall prepare financial statements in respect of that CDF. 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 *Kisumu West Constituency CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (2014/15) ended on June 30, 2015. 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 *CDF*; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *CDF*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *Kisumu West Constituency CDF* accepts responsibility for the *CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2015, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the *Kisumu West Constituency CDF* further confirms the completeness of the accounting records maintained for the *CDF*, which have been relied upon in the preparation of the *CDF's* financial statements as well as the adequacy of the systems of internal financial control.

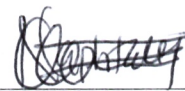
The Accounting Officer in charge of the *Kisumu West Constituency CDF* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the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

Approval of the financial statements

The *CDF's* financial statements were approved and signed by the Accounting Officer on 30/09 2015

Principal Secretary

Principal



Accounts

Controller

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - KISUMU WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund-Kisumu West Constituency set out on pages 1 to 42, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information, in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

Report of the Auditor-General on Constituencies Development Fund- Kisumu West Constituency for the year ended 30 June 2015

assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

Construction of Bar Korumba Dispensary Staff House

Included in other grants and transfers balance of Kshs.32,739,125 is Kshs.1,297,123 for the construction of a staff house at Korumba dispensary with a contract sum is Kshs.2,485,620. The following issues were noted from the review of the project implementation:-

- i. The provisional sum of Kshs.150,000 could not be accounted for as site minutes were not presented for audit verification.
- ii. Break down for electrical works that costed Kshs.300,000 was not shown in the bill of quantities.
- iii. Physical verification revealed that the dispensary building was still at foundation stage with all the works having been funded by the community. Therefore it was not clear why a staff house that was not necessary had to be constructed first.
- iv. Project proposal and public participation documents were not presented for verification.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund - Kisumu West Constituency as at 30 June 2015, and of its performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Constituencies Development Fund Act, 2013.

Other Matter

1. Budget Implementation Analysis

During the year under review, the constituency budgeted to spend Kshs.109,650,020 on various transfers and projects while the actual expenditure totaled to Kshs.76,611,653 as highlighted below:

Projects	No of approved projects	Budgeted Amount Kshs.	No of projects done	Actual disbursement Kshs.	Undisbursed amount	Over disbursed amounts Kshs.	% Level of Absorption
Administration		11,368,501		8,866,750	2,501,751		78
Primary Schools	36	20,412,931	35	17,474,909	2,938,022		86
Secondary Schools	26	27,970,000	19	15,980,000	11,990,000		57
Health Institutions	2	300,000	2	300,000			100
Bursary		15,000,000		17,329,125		2,239,125	116
Water	25	3,000,000	25	1,000,000	2,000,000		33
Security	8	5,180,000	3	3,600,000	1,580,000		69
Roads	4	6,500,000	4	2,385,657	4,114,343		37
Environment	2	875,328	1	296,290	579,038		34
Sports	4	1,500,000	4	1,500,000			100
CDF Acquisition of Assets	3	12,143,000	1	4,000,000	8,143,000		33
Emergency		5,400,259		3,878,922	1,521,337		70
Total	110	109,650,019	94	76,611,653	35,367,491	2,239,125	70

The following were noted:

- Actual expenditure was Kshs.76,611,653 against a budget of Kshs.106,201,678 and therefore the absorption rate attained was equivalent to 72% of the budget.
- The Constituency under-spent on nine (9) line items with a total expenditure of Kshs.35,367,491 and overspent on one (1) line item with a total of expenditure of Kshs.2,329,125.
- As at 30th June 2015, the reconciled bank balance was Kshs.13,166,861. However some of the projects were not undertaken. In view of the failure to spend all the funds the public did not receive some of the services planned for in the approved budget.

2. Supply, Installation and Commissioning of Solar Lights

Included in other grants and transfers balance of Kshs.32,739,125 was Kshs.1,925,000 for supply, installation and commissioning of solar lights in five market Centres namely Kisian, Holo, Obambo, Daraja Mbili and Dago Kokore. The following anomalies were noted in relation to the expenditure;

- i. The Contractor was to carry out solar lighting in three (3) market centres at a contract sum of Kshs.1,155,000. However only five (5) solar lighting in the extra two market centres were awarded without any authorization and documentation.
- ii. No evidence was presented for audit to confirm that the project was supervised by the line Ministry as required under Section 25 of the Constituency Development Fund Act 2013.
- iii. Physical verification at Kisian market revealed that solar lighting had not been installed.
- iv. The contractor accepted to install the solar lighting on 6 October 2014 even before award of the tender as per letter of award reference number KSMWEST/CDF/TENDERS/10/2014 dated 17 October 2014.

Under the circumstances it was not possible to ascertain the propriety of the expenditure of Kshs.1,925,000 incurred on the project.

3. Construction of Osiri Chief's Office

Included in other grants and transfers balance of Kshs.32,739,125 is Kshs.1,163,129 incurred on construction of a chief's office at Osiri at a contract sum amounting to Kshs.1,063,630. The following anomalies were noted in relation to the expenditure;

- i. The contractor was overpaid by Kshs.99,498 being the difference between the total payments totalling Kshs.1,163,129 and the contract sum amounting to Kshs.1,063,630. The overpayment was not accounted for and therefore it was not possible to confirm its validity.
- ii. The sub county works officer for Kisumu west district valued electrical works at Kshs.73,000 and supervision fee at Kshs.40,000. However, no breakdown was presented to how the sums were arrived at.
- iii. Physical verification of the works revealed that the project was completed but the floors to three of the rooms had cracks all over thus indicating that the quality of workmanship was poor.

It was evident that the works were not supervised well and as a result the Constituency did not receive value for the money it invested in the project.

4. Construction of Awach-Dwele Primary School Road

Included in transfer to other government units balance of Kshs.47,427,363 is Kshs.1,799,131 for the construction of Awach-Dwele Primary School Road at a

contract sum of Kshs.3,892,996. The following issues were noted in relation to the expenditure:

- i. The payments totalling to Kshs.1,799,131.25 were made to the contractor without involvement of the Inspection and Acceptance Committee contrary to Section 17 of the Public Procurement and Disposal Regulations 2006.
- ii. The Contract agreement was dated 26 August 2014 but the acceptance letter by the contractor is dated three days later on 29 August 2014.
- iii. Included in the Bills of Quantities (BQ) were two (2) publicity signboards each costing Kshs.15,000 thus totalling to Kshs.30,000 but physical verification revealed no publicity signboard was erected.
- iv. The contractor was not on site as at the time of our audit verification on 6 January 2016.
- v. Although the Constituency entered into a contract agreement valued at Kshs.3,892,996 with the contractor, funds available for the project totalled to Kshs.1,500,000 only as disclosed in the Minutes of Kisumu West Constituency Development Fund meeting of 6 October 2014.

In view of these issues, it is doubtful whether the project will be implemented in a timely and cost-effective manner.

My opinion is not qualified in respect of these matters.



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

Nairobi

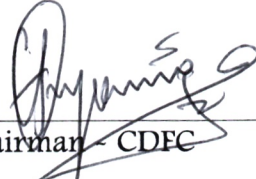
14 November 2016

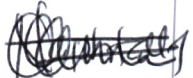
CONSTITUENCY DEVELOPMENT FUND- KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2015

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	100,607,817	70,856,758
TOTAL RECEIPTS		100,607,817	70,856,758
PAYMENTS			
Compensation of Employees	4	1,632,800	1,114,960
Use of goods and services	5	4,530,687	4,376,238
Committee Expenses	6	3,484,230	2,195,000
Transfers to Other Government Units	7	47,427,363	26,352,490
Other grants and transfers	8	32,739,125	20,225,523
Social Security Benefits	9	62,600	10,000
Acquisition of Assets	10	4,700,000	8,665,287
Other Payments	11	600,000	0
TOTAL PAYMENTS		94,451,806	62,939,498
SURPLUS/DEFICIT		5,156,011	7,917,260

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KISUMU WEST CDF financial statements were approved on 30/09 2015 and signed by:

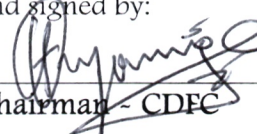
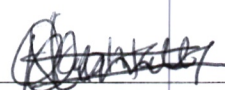

 Chairman - CDFC


 Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- KISUMU WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****IV. STATEMENT OF FINANCIAL ASSETS AS AT JUNE 2015**

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	13,455,575	7,159,564
Outstanding Imprests	12C	0	1,140,000
TOTAL FINANCIAL ASSETS		13,455,575	8,299,954
REPRESENTED BY			
Fund balance b/fwd	13	8,299,564	382,304
Surplus/Deficit for the year		5,156,011	7,917,260
NET FINANCIAL POSSITION		13,455,575	8,299,564

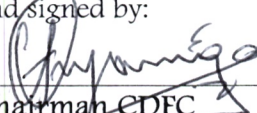
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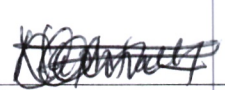

Chairman - CDFC
Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- KISUMU WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****V. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2015**

Receipts for operating income		2014 - 2015	2013 - 2014
Transfers from CDF Board	1	100,607,816	70,856,758
Payments for operating expenses			
Compensation of Employees	4	1,632,800	1,114,960
Use of goods and services	5	4,360,888	4,376,238
Committee Expenses	6	2,766,030	2,195,000
Transfers to Other Government Units	7	47,427,363	26,352,490
Other grants and transfers	8	32,739,125	20,225,523
Social Security Benefits	9	62,600	10,000
Other Payments	11	<u>600,000</u>	<u>0</u>
		89,588,806	54,274,211
Adjusted for:			
Adjustments during the year		0	0
Net cash flow from operating activities		11,019,010	16,582,547
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	4,700,000	8,665,287
Net cash flows from Investing Activities		4,700,000	8,665,287
NET INCREASE IN CASH AND CASH EQUIVALENT		5,156,011	7,917,260
Cash and cash equivalent at BEGINNING of the year	15	8,299,564	382,304
Cash and cash equivalent at END of the year	16	13,455,575	8,299,564

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KISUMU WEST CDF financial statements were approved on 30/09 2015 and signed by:


Chairman CDFC

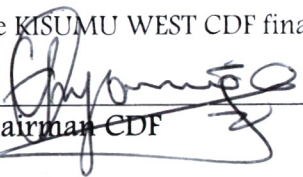

Fund Account Manager

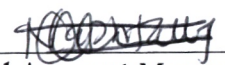
CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,650,020.00	52,942,370.80	162,592,390.80	100,607,816.80	61,984,574.00	62%
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
					-	
PAYMENTS					-	
Compensation of Employees	1,992,600.00	335,000.00	2,327,600.00	1,632,800.00	694,800.00	70%
Use of goods and services	5,411,101.80	1,729,796.00	7,140,897.80	4,530,687.45	2,610,210.35	63%
Committee Expenses	2,400,000.00	1,635,004.86	4,035,004.86	3,484,230.00	550,774.86	86%
Transfers to Other Government Units	52,282,931.20	24,612,907.00	76,895,838.20	47,727,363.00	29,168,475.20	62%
Other grants and transfers	36,975,587.00	19,480,928.94	56,456,515.94	32,714,125.25	23,742,390.69	58%
Social Security Benefits	64,800.00	0.00	64,800.00	62,600.00	2,200.00	97%
Acquisition of Assets	9,023,000.00	4,548,734.00	13,571,734.00	4,700,000.00	8,871,734.00	35%
Other Payments	1,500,000.00	600,000.00	2,100,000.00	600,000.00	1,500,000.00	29%
TOTALS	109,650,020.00	52,942,370.80	162,592,390.80	95,451,805.70	67,140,585.10	59%

The KISUMU WEST CDF financial statements were approved on 30/09 2015 and signed by:

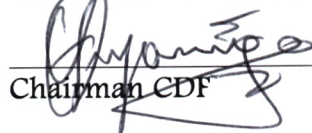

Chairman CDF

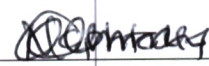

Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015**

TRIAL BALANCE AS AT 30TH JUNE 2015			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	13,455,575	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	1,632,800	
	Use of goods and services	4,360,888	
	Committee Expenses	2,766,030	
	Transfers to Other Government Units	47,427,363	
	Other grants and transfers	32,739,125	
	Social Security Benefits	62,600	
	Acquisition of Assets	4,700,000	
	Other Payments	600,000	
Receipts			
	Transfers from the Board		100,607,817
	Proceeds from sale of assets		-
	Others receipts		-
Fund Balance b/f			7,136,565
TOTAL		107,744,382	107,744,382

The KISUMU WEST CDF financial statements were approved on 30/09 2015 and signed by:


Chairman CDF


Fund Account Manager

VII. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

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

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *CDF*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the *CDF* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *CDF* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

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

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *CDF's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *CDF's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2015.

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

VIII. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board			
AIE NO : 750203		44,382,806.80	30,521,871.20
AIE NO: 796692		27,412,505.00	40,334,887.00
AIE NO: 796954		27,412,505.00	
AIE NO: 797121		1,400,000.00	
TOTAL		100,607,816.80	70,856,758.20

1.1.1.1.1.1.2 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,290,800	895,960
Personal allowances paid as part of salary		
House allowance	282,000	169,000
Other personnel payments	60,0000	50,0000
Total	1,632,8000	1,114,960

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***1.1.1.1.1.1.3 USE OF GOODS AND SERVICES**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	120,176.20	710,532.00
Office Rent	-	86,000.00
Communication, supplies and services	139,680.00	1,000.00
Domestic travel and subsistence	284,300.00	7,000.00
Printing, advertising and information supplies & services	633,172.00	144,874.00
Rentals of produced assets	17,300.00	58,200.00
Training expenses	232,000.00	379,950.00
Hospitality supplies and services	148,384.00	263,424.00
Specialized materials and services	-	0.00
Office and general supplies and services	17,000.00	395,222.00
Fuel, oil, Lubricants	340,257.00	1,146,000.00
Other operating expenses	573,875.25	0.00
Routine maintenance – vehicles and other transport equipment	479,548.00	1,137,036.00
Routine maintenance – other assets	1,544,995.00	47,000.00

Total	4,530,687.45	4,376,238.00
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TOTAL	4,530,687.45	4,376,238.00
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1.1.1.1.1.1.4 COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	504,830.00	301,000.00
Other committee expenses	2,979,400.00	1,894,000.00
Total	3,484,230.00	2,195,000.00

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****NOTES TO THE FINANCIAL STATEMENTS (Continued)****1.1.1.1.1.1.5 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Transfers to primary schools (see attached list)	20,849,909.00	9,100,000.00
Transfers to secondary schools (see attached list)	15,980,000.00	14,100,000.00
Transfers to tertiary institutions (see attached list)	500,000.00	0.00
Transfers to health institutions (see attached list)	10,097,454.00	3,152,490.00
TOTAL	47,427,263.00	26,352,490.00

1.1.1.1.1.1.6 OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bursary – secondary schools (see attached list)	9,240,125.00	2,780,000.00
Bursary – tertiary institutions (see attached list)	5,827,000.00	3,970,000.00
Bursary – special schools (see attached list)	927,000.00	399,000.00
Mock & CAT (see attached list)	1,335,000.00	600,000.00
Water projects (see attached list)	600,000.00	1,057,000.00
Electricity projects (see attached list)	1,950,000.00	0.00
Security projects (see attached list)	3,900,000.00	0.00
Roads projects (see attached list)	3,084,788.25	8,207,213.00
Sports projects (see attached list)	1,700,000.00	300,000.00
Environment projects (see attached list)	296,290.00	453,710.00
Emergency projects (see attached list)	3,878,922.00	2,458,600.00
Total	32,739,125.25	20,225,253.00

1.1.1.1.1.1.7 SOCIAL SECURITY BENEFITS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Employer contribution to NSSF	62,600.00	10,000.00
Total	62,600.00	10,000.00

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.1.8 ACQUISITION OF ASSETS

Non Financial Assets

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of Buildings	700,000.00	5,169,702.00
Purchase of Vehicles and Other Transport Equipment	4,000,000.00	1,303,500.00
Overhaul of Vehicles and Other Transport Equipment	0.00	1,000,000.00
Purchase of Office Furniture and General Equipment	0.00	514,592.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	677,493.00
Total	4,700,000.00	13,439,966.00

1.1.1.1.1.1.1.9 OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Markets	600,000.00	0.00
	600,000.00	0.00

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Equity Bank, Account No. 0290295240574</i>	13,166,862.10	1,149,610.00
<i>Equity Bank, Account No. 0290262014406</i>	288,713.00	6,009,954.00
Total	13,455,575.00	7,159,564.00

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

There were no cash at hand at the time of closing of year.

12C: OUTSTANDING IMPRESTS

There were no any outstanding imprests held at the time of closing of year.

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	7,159,564.00	382,304.00
Imprest	1,140,000.00	0.00
Total	<u>8,299,564.00</u>	<u>382,304.00</u>

14. PRIOR YEAR ADJUSTMENTS

There were no any prior year adjustments

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Supply of services	72,000.00	72,000.00
	<u>72,000.00</u>	<u>72,000.00</u>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Others (<i>CDFC office Staff</i>)	723,897.12	333,297.12
	<u>723,897.12</u>	<u>333,297.12</u>

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	xxx	xxx
Amounts due to other grants and other transfers (see attached list)	xxx	xxx
Others (<i>specify</i>)	xxx	xxx
	<u>xxx</u>	<u>xxx</u>

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10. WARIE ELECTRO SERVICES	144,000.00		72,000	72,000	72,000	
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (<i>specify</i>)							
10.Juma Nicholas Ongalla	H	179,932.68	17/07/2013	0.00	179,932.68	83,212.68	
11.Valentine Achieng	G	134,634.24	17/07/2013	0.00	134,634.24	62,094.24	
12.Lourene Ajwang Oliech	H	157,441.56	17/07/2013	0.00	157,441.56	71,881.56	
13.James Oburu Hongo	G	134,634.24	17/07/2013	0.00	134,634.24	62,094.24	
14.Abdulrahman Salim	F	117,254.40	17/07/2013	0.00	117,254.40	54,014.40	
Sub-Total		723,897.12			723,897.12	333,297.12	
Grand Total							

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to other grants and other transfers							
4.							
5.							
6.							
Sub-Total							
Sub-Total							
Others (specify)							
7.							
8.							
9.							
Sub-Total							
Grand Total							

NATIONAL GOVERNMENT ENTITY - *(indicate actual name of the entity)*

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total		

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

Transfer to Primary Schools

DESCRIPTION	AMOUNT DISBURSED 2014/2015	AMOUNTS DISBURSED 2013/14
AKINGLI PRIMARY	500,000.00	800,000.00
BARA PRIMARY	950,000.00	300,000.00
GEE PRIMARY	250,000.00	400,000.00
GONGO PRIMARY	300,000.00	1,000,000.00
Ngege PRIMARY	700,000.00	600,000.00
OKORE OGONDA PRIMARY	950,000.00	600,000.00
AGULU PRIMARY	200,000.00	
ALARA PRIMARY	400,000.00	
BAR ANDINGO PRIMARY	500,000.00	
BAR MATHONYE PRIMARY	150,000.00	
BAR UNION PRIMARY	1,500,000.00	
DAGO KOKORE PRIMARY	400,000.00	
DR ROBBER OUKO	337,931.00	
HUMA PRIMARY	750,000.00	
KANYAMONY PRIMARY	700,000.00	
KIBWAYI PRIMARY	500,000.00	
KISIAN PRIMARY	500,000.00	
KOTETNI PRIMARY	100,000.00	
KUOYO PRIMARY	1,500,000.00	
LWALA KADAWA PRIMARY	750,000.00	
MARERA PRIMARY	600,000.00	
MASENO MIXED PRIMARY	600,000.00	
MAWEMBE KODERO PRIMARY	400,000.00	
MKENDWA PRIMARY	700,000.00	
NAMETSA PRIMARY	1,500,000.00	
NYADUONG PRIMARY	900,000.00	
NYAKONGO PRIMARY	500,000.00	
NYAKUNE PRIMARY	300,000.00	
OGADA PRIMARY	400,000.00	
SABEMBE PRIMARY	500,000.00	
SCHOOL LEARNING	1,500,000.00	
SUNGA PRIMARY	450,000.00	
YATH RATENG PRIMARY	250,000.00	
WANDEGA PRIMARY	311,978.00	
TIENGRE PRIMARY		300,000.00
URADI PRIMARY		500,000.00
WACHARA PRIMARY		500,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

DESCRIPTION	AMOUNT DISBURSED 2014/2015	AMOUNTS DISBURSED 2013/14
XAVERIAN PRIMARY		500,000.00
ARINA PRIMARY		1,000,000.00
BAR OGWAL PRIMARY		600,000.00
LISUKA PRIMARY		300,000.00
NYANGINYA PRIMARY		500,000.00
NYAWARA PRIMARY		500,000.00
OJOLLA PRIMARY		400,000.00
OSIRI PRIMARY		300,000.00
TOTALS	20,849,909.00	9,100,000.00

Transfers to Secondary Schools

DESCRIPTION	AMOUNT DISBURSED 2014/15	AMOUNT DISBURSED 2013/14
AIC ALARA GIRLS SECONDARY SCHOOL	200,000.00	1,000,000.00
BAR KORUMBA SECONDARY	500,000.00	1,000,000.00
DAGO THIM SECONDARY	500,000.00	1,000,000.00
GOMBE SECONDARY SCHOOL	1,950,000.00	750,000.00
MALIERA SECONDARY	750,000.00	750,000.00
OBAMBO SECONDARY	1,000,000.00	300,000.00
OSIRI SECONDARY	480,000.00	500,000.00
USARE SECONDARY	300,000.00	1,000,000.00
AIC OGAL SECONDARY	2,450,000.00	
BAR ANDINGO SECONDARY	1,500,000.00	
KAWINO SECONDARY	500,000.00	
KANYAMEDHA SECONDARY	1,000,000.00	
KIREMBE SECONDARY	250,000.00	
KISIAN SECONDARY	1,500,000.00	
KUOYO SECONDARY	1,200,000.00	
MTAKA OROMO SECONDARY	900,000.00	
OLUOWA MIXED SECONDARY	500,000.00	
SINYOLO GIRLS	500,000.00	
BAR UNION SECONDARY		1,000,000.00
BISHOP OKOTH OJOLLA GIRLS		1,000,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)**

DESCRIPTION	AMOUNT DISBURSED 2014/15	AMOUNT DISBURSED 2013/14
SECONDARY		
DAGO KOKORE SECONDARY		1,000,000.00
KUDHO SECONDARY		1,000,000.00
ONGALO SECONDARY		1,000,000.00
SABEMBE SECONDARY		1,000,000.00
SHAURIMOYO SECONDARY		1,000,000.00
WACHARA SECONDARY		800,000.00
TOTALS	15,980,000.00	14,100,00.00

Transfer to Tertiary Institutions

NAME INSTITUTION	AMOUNT DISBURSED IN 2014/15	AMOUNT DISBURSED IN 2013/14
SIANDA POLYTECHNIC	500,000.00	0.00

TRANSFER TO HEALTH INSTITUTIONS

NAME OF INSTITUTION	AMOUNT DISBURSED IN 2014/15	AMOUNT DISBURSED IN 2013/14
AIRPORT DISPENSARY	200,000.00	
BAR KORUMBA DISPENSARY	3,541,376.00	
GETA DISPENSARY	475,000.00	
OJOLLA DISPENSARY STAFF HOUSE	2,241,383.00	
OTONGLO HEALTH CENTRE	650,000.00	750,000.00
ROTA DISPENSARY	889,695.00	2,402,490.00
USOMA DISPENSARY	2,100,000.00	
GRAND TOTAL	10,097,454.00	3,152,490.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

BURSARY SECONDARY SCHOOLS

no	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT AWARDED PER STUDENT	CHEQUE AMOUNT
1.	A.I.C OGADA SEC. SCHOOL	21	4,000.00	84,000.00
2.	A.I.C. OLAGO ALUOCH ALARA G.S.S.	33	4,000.00	128,000.00
3.	ACHEGO GIRLS SEC. SCHOOL	6	4,000.00	24,000.00
4.	ACHIENGO GIRLS SEC	1	4,000.00	4,000.00
5.	AGAI MIXED SEC SCH	1	4,000.00	4,000.00
6.	AGAI MIXED SEC. SCHOOL	1	4,000.00	4,000.00
7.	AGORO SARE HIGH SCHOOL	4	6,000.00	24,000.00
8.	AHERO GIRLS SEC	10	4,000.00	40,000.00
9.	AIC OGADA SEC SCHOOL	1	4,000.00	4,000.00
10.	AKOKO SEC. SCHOOL	2	4,000.00	8,000.00
11.	ALARA SEC	1	4,000.00	4,000.00
12.	ALLIANCE BOYS HIGH SCHOOL	2	8,000.00	16,000.00
13.	ALWALA MIXED SEC. SCHOOL	1	4,000.00	4,000.00
14.	AMBIRA HIGH SCHOOL	1	6,000.00	6,000.00
15.	APONDO MIXED SEC. SCHOOL	1	4,000.00	4,000.00
16.	ARGWINGS KODHEK SEC. SCH.	4	4,000.00	16,000.00
17.	ASUMBI GIRLS SEC. SCHOOL	2	8,000.00	8,000.00
18.	BAR ANDINGO MIXED SEC. SCH.	16	4,000.00	64,000.00
19.	BAR CHANDO GIRLS SEC. SCH.	1	4,000.00	6,000.00
20.	BAR KORUMBA SEC. SCH.	38	4,000.00	152,000.00
21.	BAR KOWINO SEC. SCHOOL	1	4,000.00	8,000.00
22.	BAR UNION MIXED SEC. SCHOOL	117	4,000.00	468,000.00
23.	BARDING SEC. SCHOOL	5	6,000.00	30,000.00
24.	BISHOP ABIERO GIRLS SEC. SCH	4	4,000.00	16,000.00
25.	BISHOP ABIERO SHAURIMOYO SEC. SCH.	3	4,000.00	12,000.00
26.	BISHOP OKOTH – MIRANGA SEC.	1	4,000.00	4,000.00
27.	BISHOP OKOTH MBAGA GIRLS SEC. SCH.	4	4,000.00	16,000.00
28.	BISHOP OKOTH OJOLA G. S. SCH.	18	4,000.00	72,000.00
29.	BISHOP SULUMETI GIRLS SEC. S	2	4,000.00	8,000.00
30.	BISHOPS ABIERO MAGWAR GIRLS SEC	1	4,000.00	4,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)**

no	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT AWARDED PER STUDENT	CHEQUE AMOUNT
31.	BLESSED HANDS HIGH SCHOOL	1	4,000.00	4,000.00
32.	BUJUMBA BOYS SEC. SCHOOL	1	4,000.00	4,000.00
33.	BUKNA SEC. SCHOOL	2	4,000.00	8,000.00
34.	BUTULA BOYS HIGH SCHOOL	2	6,000.00	12,000.00
35.	CHAVAKALI BOYS HIGH	1	4,000.00	4,000.00
36.	CHAVAKALI BOYS HIGH SCH.	2	6,000.00	12,000.00
37.	CHIANDA HIGH SCHOOL	9	4,000.00	36,000.00
38.	CHULAIMBO BOYS H. SCH.	48	6,000.00	288,000.00
39.	CHULAIMBO SEC SCHOOL	2	4,000.00	8,000.00
40.	DAGO THIM SEC. SCHOOL	34	4,000.00	136,000.00
41.	DEDE GIRLS HIGH SCHOOL	1	6,000.00	6,000.00
42.	DIEMO SEC. SCHOOL	3	4,000.00	12,000.00
43.	DR. ELHEFNI REACHOUT SEC. S	1	4,000.00	4,000.00
44.	EBUSAKAMI GIRLS HIGH SEC.	6	4,000.00	24,000.00
45.	EKWANDA MIXED SEC SCHOOL	1	4,000.00	4,000.00
46.	EKWANDA SEC. SCHOOL	8	4,000.00	32,000.00
47.	ELUHOBE MIXED SEC. SCHOOL	21	4,000.00	84,000.00
48.	EMALINDI GIRLS SEC. SCH.	1	4,000.00	4,000.00
49.	EMUSIRE HIGH SCHOOL	1	4,000.00	4,000.00
50.	ENGULI SEC. SCHOOL	1	4,000.00	4,000.00
51.	ERUSUI GIRLS ESC. SCHOOL	2	4,000.00	8,000.00
52.	ESALWA HIGH SCHOOL	1	4,000.00	4,000.00
53.	FRIENDS SCH. – TIGOI GIRLS	3	4,000.00	12,000.00
54.	FRIENDS SCHOOL KAMUSINGA	1	4,000.00	4,000.00
55.	FRIENDS SCHOOL SENENDE	1	4,000.00	4,000.00
56.	GAMALENGA SEC. SCHOOL	4	4,000.00	16,000.00
57.	GENDIA HIGH SCHOOL	2	6,000.00	12,000.00
58.	GIVOLE HIGH SCHOOL	1	4,000.00	4,000.00
59.	GOIBEI GIRLS SEC. SCHOOL	3	4,000.00	12,000.00
60.	GOMBE KOKULO SEC. SCHOOL	37	4,000.00	148,000.00
61.	GOT RATENG SEC. SCHOOL	1	4,000.00	4,000.00
62.	GUU MIXED SEC. SCHOOL	2	4,000.00	8,000.00
63.	HADASSAH GIRS HIGH SCH.	2	4,000.00	8,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)**

no	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT AWARDED PER STUDENT	CHEQUE AMOUNT
64.	HIGHWAY HIGH SEC. SCHOOL	1	4,000.00	4,000.00
65.	HOBUNAKA SEC. SCHOOL	2	4,000.00	8,000.00
66.	HOMABAY BOYS HIGH SCH.	1	6,000.00	6,000.00
67.	HUMA GIRLS SEC. SCHOOL	9	4,000.00	36,000.00
68.	IBUBI GIRLS SEC. SCHOOL	3	4,000.00	12,000.00
69.	INGUTSE HIGH SCHOOL	1	4,000.00	4,000.00
70.	INTERFELK EDUCATIONAL CENTRE	2	4,000.00	8,000.00
71.	ITIGO GIRLS HIGH SCHOOL	1	4,000.00	4,000.00
72.	JOEL OMINO SEC. SCHOOL	1	4,000.00	4,000.00
73.	KADIKA GIRLS SEC. SCHOOL	1	6,000.00	6,000.00
74.	KAIMOSI GIRLS HIGH SCHOOL	1	6,000.00	6,000.00
75.	KAKAMEGA HIGH SCHOOL	1	6,000.00	6,000.00
76.	KANGA HIGH SCHOOL	3	8,000.00	24,000.00
77.	KANYAGWAL MIXED SEC. SCH.	1	4,000.00	4,000.00
78.	KANYAMEDHA SEC. SCHOOL	59	4,000.00	236,000.00
79.	KAPIYO SEC. SCHOOL	1	4,000.00	4,000.00
80.	KAPSABET HIGH SCHOOL	2	6,000.00	12,000.00
81.	KAPSENGERE HIGH SCHOOL	4	4,000.00	16,000.00
82.	KARABONDI BIDII MIXED SEC. SCH.	1	4,000.00	4,000.00
83.	KARANDA MIXED SEC. SCH.	1	4,000.00	4,000.00
84.	KASAGAM SEC. SCHOOL	2	4,000.00	8,000.00
85.	KATOLO MIXED SEC. SCHOOL	2	4,000.00	8,000.00
86.	KAWINO MIXED SEC. SCHOOL	23	4,000.00	92,000.00
87.	KEGOYE BOYS HIGH SCHOOL	4	4,000.00	16,000.00
88.	KENYA HIGH	1	8,000.00	8,000.00
89.	KERONGO HIGH SCHOOL	1	4,000.00	4,000.00
90.	KEVEYE GIRLS SECONDARY SCHOOL	1	6,000.00	6,000.00
91.	KIBOS SEC. SCHOOL	1	4,000.00	4,000.00
92.	KIPSIGIS GIRLS HIGH SCH.	1	4,000.00	4,000.00
93.	KIPTOME SEC. SCHOOL	1	4,000.00	4,000.00
94.	KIREMBE MIXED SEC. SCHOOL	27	4,000.00	108,000.00
95.	KISIAN MIXED SEC. SCHOOL	44	4,000.00	176,000.00
96.	KISHI HIGH SCHOOL	1	8,000.00	8,000.00
97.	KISUMU BOYS HIGH SCHOOL	29	6,000.00	174,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)**

no	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT AWARDED PER STUDENT	CHEQUE AMOUNT
98.	KISUMU BOYS HIGH SCHOOL	1	4,000.00	4,000.00
99.	KISUMU DAY HIGH SCHOOL	21	6,000.00	126,000.00
100.	KISUMU GIRLS HIGH SCH	1	4,000.00	4,000.00
101.	KISUMU GIRLS HIGH SCHOOL	13	8,000.00	104,000.00
102.	KIT MIKAYI SEC. SCHOOL	7	4,000.00	28,000.00
103.	KITAGWA P.A.G MIXED SEC. SCH.	1	4,000.00	4,000.00
104.	KIVAGALA SEC. SCHOOL	1	4,000.00	4,000.00
105.	KOBURA GIRLS SEC. SCH.	1	4,000.00	4,000.00
106.	KOCHOGO SEC. SCHOOL	1	4,000.00	4,000.00
107.	KOLAL MIXED SEC. SCHOOL	1	4,000.00	4,000.00
108.	KORU GIRLS SEC	1	4,000.00	4,000.00
109.	KORU GIRLS SEC. SCHOOL	5	6,000.00	30,000.00
110.	KUOYO KOCHIA BOYS SEC. SCH	1	4,000.00	4,000.00
111.	KUOYO MIXED SEC. SCHOOL	83	4,000.00	332,000.00
112.	LENANA HIGH SCHOOL	1	8,000.00	8,000.00
113.	LIETA SEC. SCHOOL	1	4,000.00	4,000.00
114.	LIONS HIGH SCHOOL	10	4,000.00	40,000.00
115.	LORETO KIAMBU GIRLS HIGH SCHOOL	1	8,000.00	8,000.00
116.	LUGULU GIRLS HIGH SCHOOL	1	6,000.00	6,000.00
117.	LWALA KADAWA MIXED SEC. SCHOOL	31	4,000.00	124,000.00
118.	MAGUNGA MIXED SEC. SCHOOL	3	4,000.00	12,000.00
119.	MAGUTI MIXED SEC. SCHOOL	1	4,000.00	4,000.00
120.	MAGWAR MODEL SEC. SCHOOL	4	4,000.00	16,000.00
121.	MAJIWA SEC. SCHOOL	1	4,000.00	4,000.00
122.	MALIERA MIXED SEC. SCHOOL	11	4,000.00	44,000.00
123.	MARANDA HIGH SCHOOL	3	8,000.00	24,000.00
124.	MARIWA MIXED SEC. SCH.	4	4,000.00	16,000.00
125.	MARIWA MIXED SEC. SCHOOL	1	4,000.00	4,000.00
126.	MARY HILL GIRLS H. SCH.	1	6,000.00	6,000.00
127.	MARY SEAT OF WISDOM BULIMO GIRLS SEC. SCH.	1	4,000.00	4,000.00
128.	MASANA MIXED SEC. SCHOOL	10	4,000.00	40,000.00
129.	MASENO SCHOOL	7	8,000.00	56,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)**

no	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT AWARDED PER STUDENT	CHEQUE AMOUNT
130.	MATONGO HIGH SCHOOL	1	6,000.00	6,000.00
131.	MAWEGO GIRLS SEC. SCHOOL	3	4,000.00	12,000.00
132.	MBAGA MIXED SEC. SCHOOL	1	4,000.00	4,000.00
133.	MTAKA OROMO MIXED SEC. SCH	27	4,000.00	108,000.00
134.	MBITA HIGH SCHOOL	2	6,000.00	12,000.00
135.	MEMBEA MIXED SEC. SCH.	1	4,000.00	4,000.00
136.	MIGINGO GIRLS SEC. SCHOOL	4	4,000.00	16,000.00
137.	MISINGU BOYS HIGH SCHOOL	2	4,000.00	8,000.00
138.	MIWANI BOYS SEC. SCHOOL	4	6,000.00	24,000.00
139.	MOI GIRLS HIGH SCH - VOKOLI	3	6,000.00	36,000.00
140.	MOI GIRLS NYABOHANZE	1	6,000.00	6,000.00
141.	MOI SECONDARY SCHOOL - ULOMA	1	4,000.00	4,000.00
142.	MONAMI SEC. SCHOOL	1	4,000.00	4,000.00
143.	MUDAVADI GIRLS HIGH SCH.	4	4,000.00	16,000.00
144.	MUSLIMS SEC. SCHOOL	1	4,000.00	4,000.00
145.	MUTHALE GIRLS SECONDARY SCHOOL	2	6,000.00	12,000.00
146.	NAKURU BOYS HIGH SCHOOL	1	6,000.00	6,000.00
147.	NAMUNDERA SEC. SCHOOL	2	4,000.00	8,000.00
148.	NDEGWE SEC. SCHOOL	1	4,000.00	4,000.00
149.	NDIGWA SEC. SCHOOL	1	4,000.00	4,000.00
150.	NDIRU MIXED SEC. SCH.	3	4,000.00	12,000.00
151.	NDURU KADERO GIRLS SEC. SCH.	1	4,000.00	4,000.00
152.	NG'UYA GIRLS HIGH SCH	1	4,000.00	4,000.00
153.	NGERE HIGH SCHOOL	3	4,000.00	12,000.00
154.	NGERE KAGORO SEC. SCHOOL	1	4,000.00	4,000.00
155.	NGIYA GIRLS SEC. SCHOOL	14	8,000.00	112,000.00
156.	NICO HAUSER SPECIAL SEC. S.	1	4,000.00	4,000.00
157.	NYABONDO BOYS HIGH SCH	1	4,000.00	4,000.00
158.	NYAKACH GIRLS SEC. SCHOOL	11	6,000.00	66,000.00
159.	NYAKONGO GIRLS SEC. SCH.	1	4,000.00	4,000.00
160.	NYALUNYA SEC. SCHOOL	1	4,000.00	4,000.00
161.	NYAMASARIA SEC. SCHOOL	2	4,000.00	8,000.00
162.	NYAMBANE SEC. SCHOOL	1	4,000.00	4,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)**

no	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT AWARDED PER STUDENT	CHEQUE AMOUNT
163.	NYAMIRA GIRLS HIGH SCHOOL	10	4,000.00	40,000.00
164.	NYANDIWA SEC. SCHOOL	1	4,000.00	4,000.00
165.	NYANGIELA MIXED SEC. SCH.	1	4,000.00	4,000.00
166.	NYANGOMA MIXED SEC. SCH.	3	4,000.00	12,000.00
167.	NYANGORI HIGH SCHOOL	5	4,000.00	20,000.00
168.	NYANGUN MIXED SEC. SCH.	1	4,000.00	4,000.00
169.	NYANZA CHRISTIAN SEC SCHOOL	2	4,000.00	8,000.00
170.	NYASANDA SEC. SCHOOL	2	4,000.00	8,000.00
171.	NYAWANGA MIXED SEC. SCH.	1	4,000.00	4,000.00
172.	NYAWARA GIRLS SEC. SCH.	5	4,000.00	20,000.00
173.	OBEDE SEC. SCHOOL	49	4,000.00	192,000.00
174.	OBER BOYS HIGH SCHOOL	2	4,000.00	8,000.00
175.	OBWOLO SEC. SCHOOL	12	4,000.00	48,000.00
176.	OGAL MIXED SEC. SCHOOL	16	4,000.00	64,000.00
177.	OGENYA GIRLS SEC. SCHOOL	1	4,000.00	4,000.00
178.	OKOK SEC. SCHOOL	1	4,000.00	4,000.00
179.	ONGALO MIXED SEC. SCHOOL	49	4,000.00	192,000.00
180.	ONGECHE SEC. SCHOOL	2	4,000.00	8,000.00
181.	ONJIKO HIGH SCHOOL	10	4,000.00	40,000.00
182.	ONYALO SEC. SCHOOL	1	4,000.00	4,000.00
183.	ORANDO MIXED SEC. SCHOOL	19	4,000.00	76,000.00
184.	ORANDO SEC SCHOOL	1	4,000.00	4,000.00
185.	ORERO SEC. SCHOOL	1	4,000.00	4,000.00
186.	ORIWO BOYS HIGH SCHOOL	1	6,000.00	6,000.00
187.	ORIWO BOYS HIGH SCHOOL	1	8,000.00	8,000.00
188.	ORONGO MIXED HIGH SCHOOL	1	4,000.00	4,000.00
189.	OSIRI MIXED SEC. SCHOOL	10	4,000.00	40,000.00
190.	OTIENO OYOO HIGH SCH	1	4,000.00	4,000.00
191.	OTIENO OYOO HIGH SCHOOL	16	6,000.00	96,000.00
192.	OUR LADY OF PEACE – MUHORONI	1	4,000.00	4,000.00
193.	PAWTENGE SEC. SCHOOL	1	4,000.00	4,000.00
194.	PROF. ANYANG NYONGO SEC. S.	2	4,000.00	8,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

no	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT AWARDED PER STUDENT	CHEQUE AMOUNT
195.	RAE GIRLS SEC. SCHOOL	7	4,000.00	28,000.00
196.	RAMBA BOYS SEC. SCHOOL	8	6,000.00	48,000.00
197.	RAMBA BOYS SECONDARY SCHOOL	1	4,000.00	4,000.00
198.	RANGALA BOYS HIGH SCHOOL	5	6,000.00	30,000.00
199.	RAPOGI SEC. SCHOOL	1	6,000.00	6,000.00
200.	RATA MIXED SEC. SCHOOL	1	4,000.00	4,000.00
201.	RERU A.I.C SEC. SCHOOL	2	4,000.00	8,000.00
202.	RIDORE MIXED SEC. SCHOOL	1	4,000.00	4,000.00
203.	RUARAKA HIGH SCHOOL	1	4,000.00	4,000.00
204.	SABEMBE SEC. SCHOOL	13	4,000.00	52,000.00
205.	SACRED HEART GIRLS - MUKUMU	1	4,000.00	4,000.00
206.	SALEM MIXED SEC. SCHOOL	1	4,000.00	4,000.00
207.	SAWAGONGO HIGH SCHOOL	1	6,000.00	6,000.00
208.	SAYE SEC. SCHOOL	1	4,000.00	4,000.00
209.	SERANI SEC. SCHOOL	1	4,000.00	4,000.00
210.	SIANDA MIXED SEC. SCHOOL	36	4,000.00	144,000.00
211.	SIGOMRE MIXED SEC. SCH	2	4,000.00	8,000.00
212.	SIGOTI COMPLEX GIRLS SEC. S.	1	4,000.00	4,000.00
213.	SINAGA GIRLS SEC. SCHOOL	3	4,000.00	12,000.00
214.	SINYOLO GIRLS H. SCHOOL	27	6,000.00	162,000.00
215.	SIREMBE MIXED SECONDARY SCHOOL	1	4,000.00	4,000.00
216.	ST JOSEPH RAPOGI HIGH SCHOOL	1	6,000.00	6,000.00
217.	ST JOSEPH TUK JOWI G.S.S.	1	4,000.00	4,000.00
218.	ST PATRICK SEGERE SEC. SCH.	1	4,000.00	4,000.00
219.	ST. ALBERT ANGIRA SEC. SCH.	2	4,000.00	8,000.00
220.	ST. ALLOYS RERU GIRLS	1	4,000.00	4,000.00
221.	ST. ALOYS RERU GIRLS SEC. S.	2	4,000.00	8,000.00
222.	ST. AMBROSE GOT RABUOR	1	4,000.00	4,000.00
223.	ST. ANTHONY DAGO KOKORE SEC	4	4,000.00	16,000.00
224.	ST. ANTHONY DAGO KOKORE SEC. SCH.	119	4,000.00	476,000.00
225.	ST. ANTHONY KAJIMBO SEC. S.	1	4,000.00	4,000.00
226.	ST. AUGUSTINE NYAMONYE GIRLS	5	4,000.00	20,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)**

no	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT AWARDED PER STUDENT	CHEQUE AMOUNT
	SEC. S.			
227.	ST. BARNABAS GIRLS SEC SCH	2	4,000.00	8,000.00
228.	ST. BENARD OTARO HIGH SCH.	1	4,000.00	4,000.00
229.	ST. CAMULUS OGWEDHI MIXED SEC. SCH.	1	4,000.00	4,000.00
230.	ST. FRANCIS RANG'ALA GIRLS	1	4,000.00	4,000.00
231.	ST. FRANCIS RANGALA G.S.S	18	6,000.00	108,000.00
232.	ST. GABRIEL SEMINARY	1	4,000.00	4,000.00
233.	ST. GABRIELS GAGRA SEC. SCH.	1	4,000.00	4,000.00
234.	ST. GEORGES SIANDA SEC SCH	2	4,000.00	8,000.00
235.	ST. HILLARIUS SEC. SCHOOL	1	4,000.00	4,000.00
236.	ST. IGNATIUS LOYOLA SEC. SCH	8	4,000.00	32,000.00
237.	ST. IGNATIUS MUKUMU BOYS H.S.	1	4,000.00	4,000.00
238.	ST. JOHN CHRISOSTOM KUDHO SEC	21	4,000.00	84,000.00
239.	ST. JOHN'S OBOCH SEC. SCH.	1	4,000.00	4,000.00
240.	ST. JOSEPH SEC SCHOOL – NYABONDO	6	4,000.00	24,000.00
241.	ST. JOSEPH'S TUK JOWI - RONGO SEC. SCHOOL	1	4,000.00	4,000.00
242.	ST. MARKS SEC – OBAMBO	42	4,000.00	168,000.00
243.	ST. MARKS OBAMBO SEC	2	4,000.00	8,000.00
244.	ST. MARY GORETY OLUOWA SEC. SCHOOL	7	4,000.00	28,000.00
245.	ST. MARY GORRETY GIRLS SEC. SCH.	1	4,000.00	4,000.00
246.	ST. MARY'S LWAK SEC. SCHOOL	3	8,000.00	24,000.00
247.	ST. MARY'S NYAMARIMBA GIRLS	1	4,000.00	16,000.00
248.	ST. MARY'S YALA SEC. SCHOOL	13	6,000.00	78,000.00
249.	ST. MATHEWS HIGH SCHOOL	1	4,000.00	4,000.00
250.	ST. MATHEWS KANDARIA SEC.	4	4,000.00	16,000.00
251.	ST. MONICA GIRLS HIGH SCH	1	4,000.00	4,000.00
252.	ST. PATRICK OBANGE SEC. SCH.	1	4,000.00	4,000.00
253.	ST. PAUL'S ABWAO MIXED S. S.	2	4,000.00	8,000.00
254.	ST. PETER'S KAJULU SEC. SCH.	1	4,000.00	4,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)**

no	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT AWARDED PER STUDENT	CHEQUE AMOUNT
255.	ST. PETER'S MUYUNDI SEC. SCH	1	4,000.00	4,000.00
256.	ST. PETER'S NANGA SEC	1	4,000.00	4,000.00
257.	ST. PETER'S NANGA SEC. SCH.	1	4,000.00	4,000.00
258.	ST. PETERS MUMIAS BOYS HIGH SCHOOL	1	6,000.00	6,000.00
259.	ST. PIUS GOT MATAR SEC SCH	1	4,000.00	4,000.00
260.	ST. PIUS GOT MATAR SEC. SCH.	1	4,000.00	4,000.00
261.	ST. RITA GIRLS SEC	1	4,000.00	4,000.00
262.	ST. RITA RAMULA SEC. SCH.	1	4,000.00	4,000.00
263.	ST. STEPHEN MENARA SEC. S.	1	4,000.00	4,000.00
264.	ST. STEPHENS SECONDARY MENARA	1	4,000.00	4,000.00
265.	ST. TERESA EREGI G.S.S.	2	4,000.00	8,000.00
266.	ST. THERESA'S GIRLS SEC. SCH - KIBUYE	9	4,000.00	36,000.00
267.	ST.BARNABAS G.SEC.SCH.	16	4,000.00	64,000.00
268.	TENGECHA BOYS HIGH SCHOOL	1	4,000.00	4,000.00
269.	TENWEK HIGH SCHOOL	1	4,000.00	4,000.00
270.	TEREMI HIGH SCHOOL	1	4,000.00	4,000.00
271.	TERIGE BOYS HIGH SCHOOL	1	4,000.00	4,000.00
272.	THESSALIA HIGH SCHOOL	1	4,000.00	4,000.00
273.	THURDIBUORO SEC. SCHOOL	8	6,000.00	48,000.00
274.	THURGEM SEC. SCHOOL	3	4,000.00	12,000.00
275.	TIENGRE SEC. SCHOOL	66	4,000.00	260,000.00
276.	ULALO MIXED SEC. SCHOOL	30	4,000.00	120,000.00
277.	URUDI SEC. SCHOOL	1	4,000.00	4,000.00
278.	USARE SEC SCHOOL	6	4,000.00	24,000.00
279.	USARE SEC.SCHOOL	25	4,000.00	100,000.00
280.	USENGE HIGH SCHOOL	3	4,000.00	12,000.00
281.	UYAWI SEC. SCHOOL	1	4,000.00	4,000.00
282.	VIHIGA BOYS HIGH SCHOOL	3	6,000.00	18,000.00
283.	VOI SECONDARY SCHOOL	1	6,000.00	6,000.00
284.	WACHARA SEC. SCHOOL	26	4,000.00	104,000.00
285.	WAMBASA GIRLS SEC. SCHOOL	2	4,000.00	8,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)**

no	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT AWARDED PER STUDENT	CHEQUE AMOUNT
286.	WAONDO SEC. SCHOOL	1	4,000.00	4,000.00
287.	WINGS TO FLY SCHOLARSHIP PROGRAM	10		792,125.00
288.	WITHUR BOYS SEC. SCHOOL	1	4,000.00	4,000.00
289.	XAVERIAN SEC. SCHOOL	2	4,000.00	8,000.00
290.	YALA TOWNSHIP SEC. SCHOOL	2	4,000.00	8,000.00
				9,240,125.00

BURSARY TERTIARY INSTITUTIONS (COLLEGES)

NAME OF INSTITUTION	NO OF STUDENTS	AMOUNT AWARDED PER STUDENT	AMOUNT
T.C.M. UNIVERSITY OF ELDORET	1	6,000.00	6,000.00
AMANI COUNSELLING CENTRE AND TRAINING INSTITUTE	1	6,000.00	6,000.00
KENYA ASSOCIATION OF PROFESSIONAL COUNSELLORS	1	6,000.00	6,000.00
SIAYA INSTITUTE OF TECHNOLOGY	2	6,000.00	12,000.00
KISUMU COUNTY TECHNICAL COLLEGE	1	6,000.00	6,000.00
KISUMU DICECE	13	5,000.00	65,000.00
ST MARYS SACRED HEART TTC	1	6,000.00	6,000.00
MERU TTC	1	6,000.00	6,000.00
KANAAN INTERNATIONAL TTC	1	6,000.00	6,000.00
MILBON TTC	1	6,000.00	6,000.00
SKATAL TTC	1	6,000.00	6,000.00
KAIMOSI TTC	2	6,000.00	12,000.00
NABONGO TTC	1	6,000.00	6,000.00
KIMA INTERNATIONAL TTC	1	6,000.00	6,000.00
MOSORIOT TTC	1	6,000.00	6,000.00
JAN'S TTC	4	6,000.00	24,000.00
NYANZA CHRISTIAN TTC	2	6,000.00	12,000.00
BARATON TTC	1	6,000.00	6,000.00
EREGI TTC	2	6,000.00	12,000.00
EMBU COLLEGE CAMPUS	1	6,000.00	6,000.00
ST. MARY ECD COLLEGE	1	5,000.00	5,000.00
KOMBEWA ECDE	3	5,000.00	15,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

NAME OF INSTITUTION	NO OF STUDENTS	AMOUNT AWARDED PER STUDENT	AMOUNT
WILCOS ECDE	1	5,000.00	5,000.00
NAMBALE MAGNATE COLLEGE	1	5,000.00	5,000.00
MONAO EDUCATION CENTRE	12	6,000.00	72,000.00
AFRICAN INSTITUTE OF RESEARCH AND DEVELOPMENT STUDIES	2	6,000.00	12,000.00
KENYA INSTITUTE OF CRIMINAL JUSTICE	1	6,000.00	6,000.00
ALPHA COMMERCIAL INSTITUTE	1	6,000.00	6,000.00
ELDORET POLYTECHNIC	1	6,000.00	6,000.00
KENYA WATER INSTITUTE	2	6,000.00	12,000.00
KENYA POWER TRAINING COLLEGE	1	6,000.00	6,000.00
REGIONAL INSTITUTE OF BUSINESS MANAGEMENT - MASENO	1	6,000.00	6,000.00
RIFT VALLEY TRAINING INSTITUTE	2	6,000.00	12,000.00
KENYA SCHOOL OF LAW	2	6,000.00	12,000.00
ELDORET TECHNICAL TRAINING INSTITUTE	1	6,000.00	6,000.00
GRAIL COMMUNITY COLLEGE	1	6,000.00	6,000.00
SIANDA YOUTH POLYTECHNIC	9	6,000.00	54,000.00
EAST AFRICAN EARLY CHILDHOOD	9	6,000.00	54,000.00
WESTERN REGION ECD TTC	1	6,000.00	6,000.00
GREAT RAMOGI EDUCATION	3	6,000.00	18,000.00
BURROWS ECD COLLEGE	3	6,000.00	18,000.00
BAMOLA ECDE TEACHERS COLLEGE	1	6,000.00	6,000.00
ALLBRIGHT ECD COLLEGE	1	6,000.00	6,000.00
BUKURA AGRICULTURAL COLLEGE	3	6,000.00	18,000.00
KENYA INSTITUTE OF MANAGEMENT	8	6,000.00	48,000.00
NAIROBI AVIATION COLLEGE	12	6,000.00	72,000.00
EVERLYN COLLEGE OF DESIGN	1	6,000.00	6,000.00
KAIMOSI COLLEGE OF RESEARCH & TECHNOLOGY	1	6,000.00	6,000.00
BOYANI YOUTH POLYTECHNIC	2	6,000.00	12,000.00
MASENO YOUTH POLYTECHNIC	1	6,000.00	6,000.00
EMMANUEL COMPUTER COLLEGE	4	6,000.00	20,000.00
AIC KAPSABET BIBLE COLLEGE	1	6,000.00	6,000.00
KENYA INSTITUTE OF HIGHWAY & BUILDING TECHNOLOGY	1	6,000.00	6,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)**

NAME OF INSTITUTION	NO OF STUDENTS	AMOUNT AWARDED PER STUDENT	AMOUNT
EGOJI TTC	1	6,000.00	6,000.00
KENYA INSTITUTE OF SPECIAL EDUCATION	1	6,000.00	6,000.00
KENYA INSTITUTE OF APPLIED SCIENCES	1	6,000.00	6,000.00
ELDORET POLYTECHNIC	1	6,000.00	6000.00
NAROK TTC	1	6,000.00	6,000.00
KIPSIGIS TTC	1	6,000.00	6,000.00
ASUMBI TTC	1	6,000.00	6,000.00
NAKURU TTC	1	6,000.00	6,000.00
BONDO TTC	2	6,000.00	12,000.00
ST. JOHNS KILIMAMBOGO TTC	1	6,000.00	6,000.00
KAMAGAMBO TTC	2	6,000.00	12,000.00
O'LESSOS TTC	2	6,000.00	12,000.00
KENYENYA TTC	1	6,000.00	6,000.00
R. I. A. T	24	6,000.00	144,000.00
SHANZU TTC	1	6,000.00	6,000.00
NEEMA LUTHERAN COLLEGE	1	6,000.00	6,000.00
TECHNICAL TTC	3	6,000.00	18,000.00
KISUMU POLYTECHNIC	35	6,000.00	210,000.00
KMTC - KISUMU	9	6,000.00	54,000.00
LAKE INSTITUTE OF TROP. MED.	2	6,000.00	12,000.00
KMTC - MSAMBWENI	1	6,000.00	6,000.00
KMTC - MACHAKOS	1	6,000.00	6,000.00
KMTC - KITUI	1	6,000.00	6,000.00
KMTC - EMBU	1	6,000.00	6,000.00
KMTC - MERU	1	6,000.00	6,000.00
KMTC - BUNGOMA	1	6,000.00	6,000.00
KMTC - ELDORET	1	6,000.00	6,000.00
KMTC - NYERI	1	6,000.00	6,000.00
KMTC - THIKA	2	6,000.00	12,000.00
KMTC - KAKAMEGA	3	6,000.00	18,000.00
KMTC - SIAYA	2	6,000.00	6,000.00
KMTC - HOMABAY	5	6,000.00	30,000.00
KMTC - NAIROBI	2	6,000.00	12,000.00
KMTC - CHWELE	1	6,000.00	6,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)**

NAME OF INSTITUTION	NO OF STUDENTS	AMOUNT AWARDED PER STUDENT	AMOUNT
KMTC - NAKURU	1	6,000.00	6,000.00
KMTC - KILIFI	1	6,000.00	6,000.00
KMTC - KABARNET	2	6,000.00	12,000.00
KMTC - MOMBASA	2	6,000.00	12,000.00
KMTC - KAPKATET	1	6,000.00	6,000.00
KMTC - PORTREITZ	4	6,000.00	24,000.00
KMTC - NYABONDO	2	6,000.00	12,000.00
KMTC - BONDO	3	6,000.00	18,000.00
ST ELIZABETH SCHOOL OF NURSING. MUKUMU	1	11,000.00	11,000.00
			1,560,000.00

BURSARY TERTIARY INSTITUTIONS (UNIVERSITIES)

NO	NAME OF INSTITUTION	NO OF STUDENTS	AMOUNT AWARDED PER STUDENT	AMOUNT
1	EGERTON UNIVERSITY	31	8,000.00	248,000.00
2	KISII UNIVERSITY	12	8,000.00	96,000.00
3	KISII UNIVERSITY.- ELDORET	1	8,000.00	8,000.00
4	MACHAKOS UNIVERSITY	3	8,000.00	24,000.00
5	UNIVERSITY OF KABIANGA	3	8,000.00	24,000.00
6	KENYA METHODIST UNIVERSITY	2	8,000.00	16,000.00
7	CO-OPERATIVE UNIVERSITY	1	8,000.00	8,000.00
8	TAITA TAVETA UNIVERSITY	1	8,000.00	8,000.00
9	STRATHMORE UNIVERSITY	3	8,000.00	24,000.00
10	MASAI MARA UNIVERSITY	1	8,000.00	8,000.00
11	MT. KENYA UNIVERSITY-. KABARNET	1	8,000.00	8,000.00
12	MT. KENYA UNIVERSITY- KAKAMEGA	2	8,000.00	16,000.00
13	MT. KENYA UNIVERSITY. - KISUMU	2	8,000.00	16,000.00
14	MT. KENYA UNIVERSITY. - NAKURU	3	8,000.00	24,000.00
15	MT. KENYA UNIVERSITY. - THIKA	4	8,000.00	32,000.00
16	MT. KENYA UNIVERSITY. -	1	8,000.00	8,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)**

NO	NAME OF INSTITUTION	NO OF STUDENTS	AMOUNT AWARDED PER STUDENT	AMOUNT
	ELDORET			
17	LAIKIPIA UNIVERSITY	5	8,000.00	40,000.00
18	CHUKA UNIVERSITY	9	8,000.00	72,000.00
19	DAYSTAR UNIVERSITY	1	8,000.00	8,000.00
20	EMBU UNIVERSITY	3	8,000.00	24,000.00
21	PRESBYTERIAN UNIVERSITY . OF EAST AFRICA	1	8,000.00	8,000.00
22	DEDAN KIMATHI UNIVERSITY. OF TECHNOLOGY	1	8,000.00	8,000.00
23	UNIVERSITY OF ELDORET	11	8,000.00	88,000.00
24	KAMPALA UNIVERSITY	2	8,000.00	16,000.00
25	AFRICA NAZAREEN UNIVERSITY	1	8,000.00	8,000.00
26	MERU UNIVERSITY	1	8,000.00	8,000.00
27	RONGO UNIVERSITY	7	8,000.00	52,000.00
28	MULTIMEDIA UNIVERSITY	6	8,000.00	48,000.00
29	GREAT LAKES UNIVERSITY	1	8,000.00	8,000.00
30	GREAT LAKES UNIVERSITY	2	6,000.00	12,000.00
31	GREAT LAKES UNIVERSITY	16	5,000.00	80,000.00
32	MASINDE MULIRO UNIVERSITY	25	8,000.00	200,000.00
33	JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY	13	8,000.00	104,000.00
34	PWANI UNIVERSITY	4	8,000.00	32,000.00
35	KIBABII UNIVERSITY COLLEGE	2	8,000.00	16,000.00
36	SOUTH EASTERN KENYA UNIVERSITY	3	8,000.00	24,000.00
37	CATHOLIC UNIVERSITY. OF EAST AFIRCA -KISUMU	4	8,000.00	32,000.00
38	CATHOLIC UNIVERSITY. OF EAST AFIRCA – NBI	1	8,000.00	8,000.00
39	TECHNICAL UNIVERSITY – NBI	1	6,000.00	6,000.00
40	TECHNICAL UNIVERSITY – NBI	9	8,000.00	72,000.00
41	TECHNICAL UNIVERSITY – MSA	3	8,000.00	24,000.00
42	K.C.A. UNIVERSITY – NBI	4	8,000.00	32,000.00
43	K.C.A. UNIVERSITY – KISUMU	3	8,000.00	24,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

NO	NAME OF INSTITUTION	NO OF STUDENTS	AMOUNT AWARDED PER STUDENT	AMOUNT
44	MASENO UNIVERSITY	110	8,000.00	880,000.00
45	MOI UNIVERSITY – ELDORET	26	8,000.00	208,000.00
46	MOI UNIVERSITY – ODERA KAN'GO	3	8,000.00	24,000.00
47	KENYATTA UNIVERSITY	35	8,000.00	280,000.00
48	UNIVERSITY OF NAIROBI	31	8,000.00	248,000.00
49	JARAMOGI ODINGA OGINGA UNIVERSITY OF .SCIENCE AND TECHNOLOGY	35	8,000.00	280,000.00
50	JARAMOGI ODINGA OGINGA UNIVERSITY OF .SCIENCE AND TECHNOLOGY	5	6,000.00	30,000.00
51	KENYATTA UNIVERSITY	4	9,000.00	36,000.00
52	MASINDE MULIRO UNIVERSITY OF SCIENCE AND TECHNOLOGY	2	8,000.00	16,000.00
53	MASENO UNIVERSITY	2	8,000.00	16,000.00
54	JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY- KAREN CAMPUS	1	8,000.00	8,000.00
55	KENYA METHODIST UNIVERSITY – NAIROBI CAMPUS	1	8,000.00	8,000.00
56	KAIMOSI TEACHERS TRAINING COLLEGE	1	8,000.00	8,000.00
57	KENYA INSTITUTE OF STUDIES IN CRIMINAL JUSTICE	1	8,000.00	8,000.00
58	KASNEB	7	4,000.00	28,000.00
59	KCA UNIVERSITY	1	8,000.00	8,000.00
60	KENYA INSTITUTE OF MANAGEMENT OF MANGEMENT	1	15,000.00	15,000.00
61.	MURANGA TTC	1	15,000.00	15,000.00
62.	NAIROBI UNIVERSITY- KISUMU CAMPUS	2	10,000.00	20,000.00
63.	THIKA SCHOOL OF MEDICINE	2	8,000.00	16,000.00
64.	AFRICA INSTITUTE OF RESEARCH AND DEVELOPMENT	4	6,000.00	24,000.00
65.	BUKURA AGRICULTURAL COLLEGE	1	8,000.00	8,000.00
66.	EGERTON UNIVERSITY	3	8,000.00	24,000.00
67.	JARAMOGI ODINGA OGINGA UNIVERSITY	5	8,000.00	40,000.00
68.	KITUI TEACHERS TRAINING COLLEGE	1	6,000.00	6,000.00
69.	KENYA TECHNICAL TRAINING	1	6,000.00	6,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

NO	NAME OF INSTITUTION	NO OF STUDENTS	AMOUNT AWARDED PER STUDENT	AMOUNT
	COLLEGE			
70.	KENYATTA UNIVERSITY	4	8,000.00	32,000.00
71.	KMTC- PORT REITZ	1	6,000.00	6,000.00
72.	MASENO UNIVERSITY	6	8,000.00	48,000.00
73.	MONAO EDUCATION CENTRE	1	6,000.00	6,000.00
74.	KMTC-MSAMBWENI	1	6,000.00	6,000.00
75.	MUMIAS ECD COLLEGE	1	6,000.00	6,000.00
76.	NAIROBI AVATION COLLEGE	1	6,000.00	6,000.00
77.	MASAI MARA UNIVERSITY	1	8,000.00	8,000.00
78.	UNIVERSITY OF NAIROBI	1	8,000.00	8,000.00
79.	MASINDE MULIRO UNIVERSITY OF SCIENCE AND TECH	1	8,000.00	8,000.00
80.	KISUMU POLYTECHNIC	4	8,000.00	32,000.00
81.	MASENO UNIVERSITY	2	8,000.00	16,000.00
82.	KCA UNIVERSITY	7	6,000.00	42,000.00
83.	KENYA METHODIST UNIVERSITY	1	8,000.00	8,000.00
84.	JARAMOGI ODINGA OGINGA UNIVERSITY	6	8,000.00	48,000.00
85.	MASINDE MULIRO UNIVERSITY OF SCIENCE AND TECH	3	8,000.00	24,000.00
86.	KENYA METHODIST UNIVERSITY	3	8,000.00	24,000.00
87.	MASENO UNIVERSITY	4	8,000.00	32,000.00
88.	JOMO KENYATTA UNIVERSITY OF SCIENCE AND TECHNOLOGY	3	8,000.00	25,00.00
	GRAND TOTAL			4, 267,000.00

BURSARY SPECIAL SCHOOLS

NAME OF INSTITUTION	NO OF STUDENTS	AMOUNT DISBURSED IN 2014/15	AMOUNT DISBURSED IN 2013/14
AA DRIVING SCHOOL		0.00	42,000.00
IMPERIAL DRIVING SCHOOL		0.00	345,000.00
ROCKY DRIVING SCHOOL		927,000.00	12,000.00
		927,000.00	399,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

MOCKS AND CAT

NAME OF INSTITUTION	NO OF STUDENTS	AMOUNT DISBURSED IN 2014/15	AMOUNT DISBURSED IN 2013/14
DISTRICT EDUCATION BOARD		335,000.00	400,000.00
DAGO THIM SECONDARY SCHOOL	10	80,000.00	40,000.00
AIC OGADA SECONDARY SCHOOL	10	80,000.00	40,000.00
WACHARA SECONDARY SCHOOL	10	80,000.00	40,000.00
BAR UNION SECONDARY SCHOOL	10	80,000.00	40,000.00
OBEDE SECONDARY SCHOOL	10	80,000.00	40,000.00
KESSHA KISUMU WEST- FORM 4 MOCK	303	300,000.00	
KEPSHA KISUMU WEST EXAMS (CLASS 6-8)	298	300,000.00	
		1,335,000.00	600,000.00

Transfer to water projects

NAME OF INSTITUTION	AMOUNT DISBURSED IN 2014/15	AMOUNT DISBURSED IN 2013/14
PURCHASE AND INSTALLATION OF WATER TANKS- NGEGE PRIMARY	40,000.00	60,000.00
PURCHASE AND INSTALLATION OF WATER TANKS- BAR OGWAL PRIMARY	40,000.00	60,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)**

NAME OF INSTITUTION	AMOUNT DISBURSED IN 2014/15	AMOUNT DISBURSED IN 2013/14	
PURCHASE AND INSTALLATION OF WATER TANKS- ALARA PRIMARY	40,000.00		60,000.00
PURCHASE AND INSTALLATION OF WATER TANKS- SIDIKA PRIMARY	40,000.00		60,000.00
PURCHASE AND INSTALLATION OF WATER TANKS- BARA PRIMARY	40,000.00		60,000.00
PURCHASE AND INSTALLATION OF WATER TANKS- ARUDE PRIMARY	40,000.00		60,000.00
PURCHASE AND INSTALLATION OF WATER TANKS- ELUHOBE PRIMARY	40,000.00		60,000.00
PURCHASE AND INSTALLATION OF WATER TANKS- GEE PRIMARY	40,000.00		60,000.00
PURCHASE AND INSTALLATION OF WATER TANKS- SAMBEMBE SECONDARY	40,000.00		60,000.00
PURCHASE AND INSTALLATION OF WATER TANKS- KOTETNI PRIMARY	40,000.00		60,000.00
PURCHASE AND INSTALLATION OF WATER TANKS- URADI PRIMARY	40,000.00		60,000.00
PURCHASE AND INSTALLATION OF WATER TANKS- BARMATHONYE PRIMARY	40,000.00		60,000.00
PURCHASE AND INSTALLATION OF WATER TANKS- NYADUOONG PRIMARY	40,000.00		60,000.00
PURCHASE AND INSTALLATION OF WATER TANKS- MBAKA OROMO PRIMARY	40,000.00		60,000.00
PURCHASE AND INSTALLATION OF WATER TANKS- SIANDA PRIMARY	40,000.00		60,000.00
PAGA WATER PROJECT			157,000.00
TOTAL	600,000.00		1,057,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

Transfer to Electricity projects

NAME OF INSTITUTION	AMOUNT DISBURSED IN 2014/15	AMOUNT DISBURSED IN 2013/14
KISUMU WEST CDF SOLAR LIGHTING KISIAN MARKET	390,000.00	
KISUMU WEST CDF SOLAR LIGHTING DAGO MARKET	390,000.00	
KISUMU WEST CDF SOLAR LIGHTING OTONGLO MARKET	390,000.00	
KISUMU WEST CDF SOLAR LIGHTING OBAMBO MARKET	390,000.00	
KISUMU WEST CDF SOLAR LIGHTING DARAJA MBILI MARKET	390,000.00	
KISUMU WEST CDF SOLAR LIGHTING KISIAN MARKET	390,000.00	
TOTALS	1,950,000.00	0.00

Transfer to Security Projects

NAME OF INSTITUTION	AMOUNT DISBURSED IN 2014/15	AMOUNT DISBURSED IN 2013/14
OSIRI ASSISTANT CHIEFS OFFICE	1,300,000.00	
DAGO POLICE STATION	2,000,000.00	
OTONGLO ACC OFFICE	600,000.00	
TOTAL	3,900,000.00	0.00

Transfer to Roads projects

PROJECT NAME	AMOUNT DISBURSED IN 2014/15	AMOUNT DISBURSED IN 2013/14
OBEDE MASANA ROAD AND BRIDGE		2,637,174.00
OGAL MOGRUK ROAD		1,396,539.35
THIM KATINDI ROAD AND BRIDGE		1,904,400.00
KAMBUI KONOKA FOOTBRIDGE	447,760.00	2,269,100.00
AWACH- DWELE ROAD	1,799,131.25	
DAGO- SIALA ROAD	837,897.00	
TOTALS	3,084,788.25	8,207,213.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)**

Transfer to Sports projects

PROJECT NAME	AMOUNT DISBURSED IN 2014/15	AMOUNT DISBURSED IN 2013/14
KISUMU WEST SPORTS COMMITTEE	1,700,000.00	300,000.00
	1,700,000.00	300,000.00

Transfer to Environment Projects

PROJECT NAME	AMOUNT DISBURSED IN 2014/15	AMOUNT DISBURSED IN 2013/14
ODHIENYO HILLS AFFORESTATION	296,290.00	
SOKO KOGWENO/KAPUL WATER SPRINGS		453,710.00
TOTAL	296,290.00	453,710.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****Transfer to Emergency Projects**

PROJECT NAME	AMOUNT DISBURSED IN 2014/15	AMOUNT DISBURSED IN 2013/14
KWAMUNDHI- KAPUONJA FOOTBRIDGE	846,646.00	
ROTA DISPENSARY	632,276.00	
PAW AKUCHE WATER PROJECT	200,000.00	
NORTH KAPUONJA WATER PROJECT	150,000.00	
PAGA BEACH FISH BANDA	300,000.00	
USARE PRIMARY	150,000.00	
NAMETSA PRIMARY	900,000.00	
OLUOWA MIXED SECONDARY	700,000.00	
MASENO GIRLS BOARDING SCHOOL		300,000.00
ONGALO PRIMARY		200,000.00
DWELE PRIMARY		200,000.00
ODOWA PRIMARY		100,000.00
NYAKONGO PRIMARY		200,000.00
MAWEMBE KODERO PRIMARY		200,000.00
SABEMBE PRIMARY		483,600.00
MKENDWA MUSLIM PRIMARY		150,000.00
KAWINO MIXED SECONDARY		325,000.00
MASENO SCHOOL FOR THE DEAF		300,000.00
	3,878,922.00	2,458,600.00

