REPUBLIC OF KENYA

Paper Laid
By the Leader of majority

KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF CONSTITUENCIES DEVELOPMENT FUND - KABONDO KASIPUL CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE 2014

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kabondo Kasipul Constituency set out on pages 4 to 18, which comprise the statement of assets and liabilities as at 30 June 2014, and the statement of receipts and payments and summary statement of appropriation recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

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

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

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

Basis for Qualified Opinion

Purchase of a Motor Vehicle

The total payments figure of Kshs.24,398,541 for the year under review includes Kshs.5,750,000 paid to a motor vehicle dealer for supply of a Land Rover to the Constituencies Development Fund. Management explained that they were advised by the Constituencies Development Fund Board that the firm is the only authorized dealer of Land Rovers. Consequently, management made direct procurement from the firm in contravention of Section 74 of the Public Procurement and Disposal Act, 2005. In the circumstances, it could not be confirmed whether the Constituencies Development Fund got value for money in the procurement process.

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-Kabondo Kasipul Constituency as at 30 June 2014, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.

Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

8 October 2015

30TH SEPTEMBER 2014

CONSTITUENCIES DEVELOPMENT FUND – KABONDO KASIPUL

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Chief Executive Officer	**Yusuf Mbuno**
2.	Fund Account Manager	**Eunice Irene Awuor**
3.	District Accountant	**George Odhiambo Ondiwo**

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

No.	Name	Designation
1.	Elias Okoth Onguro	Chairman
2.	Fund Account Manager	Ex-Officio Member
3.	Deputy County Commissioner	National Government Official (Member)
4.	Leonard Okoth Apaka	Member
5.	Richard Omondi Otieno	Member
6.	Jane Akello Otieno	Member
7.	Ruth Atieno Oyugi	Member
8.	Carren Adhiambo Odongo	Member
9.	Barack Owino Amora	Member
10.	Joshua Odhiambo Andala	Member

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 84, 40223,
Triple S Building Kadongo,
Kisii Ahero Road,
Kadongo, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone· (254) 0721411569
E-mail: cdfkasipulkabondo@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers
Constituency CDF main banker (provide the bank, branch, account number and address)

Bank Name:	Co-operative Bank of Kenya Ltd
Branch:	Oyugis
Account Name:	Kabondo Kasipul CDF
Account Number:	01141454980500
Address:	263-40222, OYUGIS

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the Kabondo Kasipul *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the constituency; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the Kabondo Kasipul *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Kabondo Kasipul *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Kabondo Kasipul *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Kabondo Kasipul CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Kabondo Kasipul CDF financial statements were approved and signed on ____________ 2014.

Elias Ong'uro	**Eunice Irene Awuor**
Chairman - CDFC	**Fund Account Manager**

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014
		Kshs
RECEIPTS		
Transfers from CDF board-AIEs' Received	1	74,918,207
TOTAL RECEIPTS		**74,918,207**
PAYMENTS		
Compensation of Employees	2	86,460
Use of goods and services	3	507,724
Committee Expenses	4	760,750
Transfers to Other Government Units	5&13	3,600,000
Other grants and transfers	6&14	13,941,227
Social Security Benefits	7	2,380
Acquisition of Assets	8	5,500,000
TOTAL PAYMENTS		**24,398,541**
SURPLUS/DEFICIT		**50,519,666**

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

Elias Ong'uro
Chairman - CDFC

Eunice Irene Awuor
Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances (as per the cash book)	9	49,860,166
Outstanding Imprests	10	659,500
TOTAL FINANCIAL ASSETS		**50,519,666**
REPRESENTED BY		
Fund balance b/fwd 1st July...	11	0
Surplus/Deficit for the year		50,519,666
NET LIABILITIES		**50,519,666**

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

Elias Ong'uro
Chairman - CDFC

Eunice Irene Awuor
Fund Account Manager

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V. STATEMENT OF CASH FLOWS AS AT 30TH JUNE, 2014

	Note	2014-2014 Kshs
Receipts for operating Activities (a)		
Transfers from Other Government Entities	1	74,918,207
TOTAL RECEIPTS		**74,918,207**
Payments for operating expenses (b)		
Compensation of Employees	2	86,460
Use of goods and services	3	507,724
Committee Expenses	4	760,750
Transfers to Other Government Units	5&13	3,600,000
Other grants and transfers	6&14	13,941,227
Social Security Benefits	7	2,380
TOTAL PAYMENTS		**18,898,541**
Net cash flow from operating activities (c = a - b)		**56,019,666**
CASHFLOW FROM INVESTING ACTIVITIES (d)		
Acquisition of Assets	8	5,500,000
Net cash flows from Investing Activities		**(5,500,000)**
NET INCREASE/(DECREASE)IN CASH AND CASH EQUIVALENT (e= c+d)		**50,519,666**
Cash and cash equivalent at BEGINNING of the year (f)	11	0
Cash and cash equivalent at END of the year (g=e+f)		**50,519,666**

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

Elias Ong'uro
Chairman - CDFC

Eunice Irene Awuor
Fund Account Manager

VI: SUMMARY STATEMENT OF APPROPRIATION

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=c-d	f=d/c %
Compensation of Employees	1,000,000	-	1,000,000	86,460	913,540	9%
Use of goods and services	1,095,092	-	1,095,092	507,72	587,368	46%
Committee Members Expenses	2,400,000	-	2,400,000	760,750	1,639,250	32%
Transfers to Other Government Units	3,600,000	-	3,600,000	3,600,000	-	100%
Other grants and transfers	13,941,227	-	13,941,227	13,941,227	-	100%
Social Security Benefits	2,380	-	2,380	2,380	-	100%
Acquisition of Assets	5,500,000	250,000	5,750,000	5,500,000	250,000	96%
Other Payments	-	-	-	-	-	0%
TOTALS	27,538,699	250,000	27,788,699	24,398,541	3,390,158	88%

The Kabondo Kasipul CDF financial statements were approved on _____________ 2014 and signed by:

Elias Ong'uro
Chairman - CDFC

Eunice Irene Awuor
Fund Account Manager

VII. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

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

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) Budget

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

g) Comparative figures

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

h) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014 Kshs
Normal Allocation	AIE NO A 735532	29,967,283
	AIE NO A 750049	44,950,924
	TOTAL	**74,918,207**

2. COMPENSATION OF EMPLOYEES

Basic wages of contractual employees	62,340
Compulsory national social security schemes	2,380
Compulsory national health insurance schemes	1,280
Gratuity-contractual employees	20,460
Total	**86,460**

3. USE OF GOODS AND SERVICES

Utilities, supplies and services	146,000
Office rent	114,000
Communication, supplies and services	0
Domestic travel and subsistence	0
Printing, advertising and information supplies & services	13,920
Rentals of produced assets	0
Training expenses	0
Hospitality supplies and services	0
Insurance costs	0
Specialised materials and services	0
Office and general supplies and services	0
Fuel ,oil & lubricants	200,000
Other operating expenses	0
Bank Service Commission and Charges	6,585
Routine maintenance – vehicles and other transport equipment	27,219
Routine maintenance – other assets	0
Total	**507,724**

4. COMMITTEE EXPENSES

Description	2013 - 2014 Kshs
Other committee expenses	155,750
Committee allowance	605,000
Total	**760,750**

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	
Transfers to Primary Schools	
Transfers to Secondary Schools	3,600,000
Transfers to Tertiary Institutions	
Transfers to Health Institutions	
TOTAL	**3,600,000**

6. OTHER GRANTS AND OTHER PAYMENTS

Description	
Bursary -Secondary	3,227,000
Bursary -Tertiary	5,435,000
Bursary-Special schools	5,000
Mocks & CAT	100,000
Water	
Food Security	
Electricity	
Security	
Roads	2,974,388
Sports	
Environment	
Emergency Projects	2,199,839
Total	**13,941,227**

7. SOCIAL SECURITY BENEFITS

Description	
Employer contribution to NSSF	2,380
Total	**2,380**

8. ACQUISITION OF ASSETS

Non Financial Assets	2013 - 2014 Kshs
Purchase of Buildings	
Construction of Buildings	
Refurbishment of Buildings	
Purchase of Vehicles	5,500,000
Purchase of Bicycles & Motorcycles	
Purchase of office furniture and fittings	
Purchase of computers ,printers and other IT equipments	
Purchase of photocopier	
Purchase of other office equipments	
Acquisition of Land	
Total	**5,500,000**

9. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Branch, Account No. & currency	Amount in bank account currency	
Cooperative Bank of Kenya, Oyugis Branch A/C no.01141454980500	Kenya Shillings	49,860,166
Total		**49,860,166**

10. OUTSTANDING IMPRESTS

Name of Officer or Institution	*Amount Taken*	*Amount Surrendered*	*Balance*
	Kshs	*Kshs*	*Kshs*
Eunice Irene Awuor	200,000	0	200,000
Eunice Irene Awuor	142,000	0	142,000
Joshua Odhiambo Andala	317,500	0	317,500
Total	**659,500**	0	**659,500**

11. BALANCES BROUGHT FORWARD

Description	2013 - 2014 Kshs
Bank accounts	0
Cash in hand	0
Imprest	0
Total	**0**

Note: Kabondo Kasipul is a new constituency, hence did not have any balances brought forward from 2012-2013

12. OTHER IMPORTANT DISCLOSURES

12.1 FIXED ASSETS REGISTER

A. FURNITURE & FITTINGS

Type	Make	Asset Serial Number	Asset Number	Acquisition Date	Cost	Current Condition
2 Double door steel cabinets	Ashut	-	CDF/246/ 001-002	24.10.2013	41,198	Good
4 Four drawer steel cabinets	Ashut	-	CDF/246/ 003-006	30.10.2013	67,996	Good
2 Two drawer steel cabinets	Ashut	-	CDF/246/ 007-008	24.10.2013	25,198	Good
3 L - shaped Office desks	Rose wood	-	CDF/246/ 009-011	24.10.2013	67,197	Good
20 Plastic chairs	Grey Rosa Combo	-	CDF/246/ 012-031	9.10.2013	19,800	Good

B. EQUIPMENT

Item Description	Make	Serial Number	Asset Number	Acquisition Date	Cost	Current Condition
UPS	APC	3B1302X17863	CDF/246/ 032	15.10.2013	7,800	Good
Laser Printer	HP 400	VNH6G22392	CDF/246/ 033	15.10.2013	37,000	Good
Laptop	HP i3	5CB3050SNC	CDF/246/ 034	15.10.2013	66,900	Good
Desktop Computer with office 2013 pro	HP i3	**Monitor-** 6CM31214R9 **CPU-** TRF3190YJB **Key board-** CT:BCYUHOAQK4J4PW	CDF/246/ 035	15.10.2013	108,450	Good
Hard drive	Transcend	A87016-2305	CDF/246/ 036	15.10.2013	10,500	Good

Hard drive	Transcend	A87016-2307	CDF/246/037	15.10.2013	10,500	Good
Water dispenser	Armco	AD1202468	CDF/246/ 038	9.10.2013	20,495	Good
Hivolt guard	Solatek	3700706752	CDF/246/ 039	9.10.2013	3,080	Good
Hivolt guard	Solatek	3700706761	CDF/246/ 040	9.10.2013	3,080	Good
Hivolt guard	Solatek	3700706767	CDF/246/ 041	9.10.2013	3,080	Good
Photocopying Machine	Kyocera Ecosy Digital FS6525	NX43412252	CDF/246/ 042	7.10.2013	214,600	Good

C. MOTORVEHICLE

Type	Make	Asset Serial Number	Asset Number	Acquisition Date	Cost	Current Condition
Motor Vehicle Model: Defender 110 Colour: White Cc: 2198	Land Rover	Engine No: 130316013150DT224 Reg No: GKB 068F	CDF/246/ 043	28 .8 2008	5,750,000	Good

PREPARED BY:

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FUND ACCOUNT MANAGER

12.2 DISBURSEMENTS FROM THE BOARD

AIE NO.	AMOUNT	FINANCIAL YEAR
AIE NO. A 735532	29,967,282.80	2013/2014
AIE NO. A 750049	44,950,924.20	2013/2014

13. TRANSFER TO OTHER GOVERNMENT ENTITIES

13.1 TRANSFERS TO SECONDARY SCHOOLS

Payee	Activity	Amount
Ringa Boys Secondary School	Completion of multipurpose hall	1,500,000
Gerrabo Enterprises Ltd	Purchase of laboratory equipment for Kokwanyo, Atemo, Adega Mixed, Nyasore, Nyamwaga, Kolweny Kingsway and Atela Secondary Schools	2,100,000
Total		**3,600,000**

14. OTHER GRANTS AND TRANSFERS

14.1 BURSARY – SECONDARY SCHOOLS

Name of Institution	Amount
Achego Girls Secondary School	10,000
Adega Secondary School	5,000
Adega Secondary School	76,000
Agai Mixed Secondary School	40,000
Agai Mixed Secondary School	10,000
Agoro Sare Mixed Secondary School	12,000
Aolo Girls Secondary School	4,000
Apondo Secondary School	4,000
Atela Mixed Secondary School	336,000
Atemo Mixed Secondary School	60,000
Chianda High School	10,000

Chisare Secondary School	8,000
Danish Obara Secondary School	24,000
Dudi Girls Secondary School	5,000
Friends School Tigoi	20,000
Gangre Secondary School	52,000
Gendia High School	20,000
Got Rateng Secondary School	5,000
Got Rateng Secondary School	10,000
Got Rateng' Secondary School	200,000
Harambee Mixed Secondary School	12,000
Homa Bay High School	8,000
Homa Bay High School	10,000
Jera Mixed Secondary School	8,000
Kabondo Boys High School	10,000
Kabondo Secondary School	10,000
Kachieng Mixed Secondary School	124,000
Kakelo Mixed Secondary School	24,000
Kameji Secondary School	10,000
Kandegwa Mixed Secondary School	24,000
Kanga High School	10,000
Kanga Onditi Secondary School	10,000
Kilusi Mixed Secondary School	48,000
Kojwach Mixed Secondary School	40,000
Kokwanyo Secondary School	72,000
Kolweny Kingsway Secondary School	152,000
Koru Girls Secondary School	18,000
Kotienditi Secondary School	32,000
Kowidi Mixed Secondary School	16,000
Kwoyo Kotieno Secondary School	5,000
Lela Secondary School	8,000
Ligisa Secondary School	5,000
Lwanda Lutheran Mixed Secondary School	36,000
Madungu Secondary School	15,000
Maranda High School	20,000
Masosa Mixed Secondary School	8,000
Ndwaani Secondary School	8,000
Nyamwaga ELCK Secondary School	24,000

Nyasore Mixed Secondary School	100,000
Nyasore Secondary School	10,000
Nyatindo Mixed Secondary School	4,000
Nyong'ong'a Secondary School	36,000
Ober Secondary School	60,000
Obera Secondary School	15,000
Ogande Girls Secondary School	8,000
Ogilo Secondary School	164,000
Okok Secondary School	10,000
Omiro Mixed Secondary School	60,000
Opanga Secondary School	10,000
Orera Secondary School	5,000
Orera Secondary School	44,000
Orero Secondary School	7,000
Orinde Secondary School	4,000
Otel Mixed Secondary School	16,000
Othoro Mixed Secondary School	92,000
Otondo Mixed Secondary School	8,000
Ototo Secondary School	10,000
Owiro Mixed Secondary School	20,000
Pala Secondary School	20,000
Pala Secondary School	24,000
Ponge Lutheran Secondary School	140,000
Ponge Lutheran Secondary School	10,000
Rae Girls Secondary School	5,000
Saye Secondary School	10,000
Sigomre Secondary School	15,000
Sigoti Complex Secondary School	8,000
Sondu Secondary School	4,000
St. Anthony's Kajimbo Secondary School	4,000
St. Brigid's Girls High School Kiminini	20,000
St. Charles Lwanga Ndori Mixed Secondary School	4,000
St. Dislaus Nyawango Mixed Secondary School	8,000
St. George's Secondary School	4,000
St. Ignatious Loyola Secondary School	10,000
St. Joseph's Sino Secondary School	4,000
St. Mathews Ikomero Secondary School	8,000

St. Paul's Oriang Mixed Secondary School	28,000
St. Peter's God Agak Secondary School	160,000
St. Philip's Nyabondo Mixed Secondary School	144,000
St. Stephen's Siany Secondary School	96,000
St. Teresa's Opanga Secondary School	80,000
Sunshine Secondary School	10,000
Umai Secondary School	36,000
Wang'arot Secondary School	6,000
Wire Secondary School	8,000
Total	**3,227,000**

14.2 BURSARY –TERTIARY INSTITUTIONS

Name of Institution	Amount
Africa Nazarene University	14,000
African College of Professional Studies	7,000
African Institute of Research and Development	28,000
African Institute of Research and Development	7,000
Ahero Evangelical School of Theology	7,000
Asumbi Teachers College	49,000
Bamola ECDE Teachers College	20,000
Baraton Teachers College	14,000
Bethseida Teachers College	10,000
Bondo Teachers College	14,000
Bright Future ECD TTC	5,000
Bugema University	35,000
Bungoma Dicece	20,000
Bungoma Dicece	5,000
Busia Teachers College	28,000
Busoga University	7,000
Catholic University of Eastern Africa	14,000
CCEA School of Counselling and Guidance	5,000
Chepkoilel University College	14,000
Christian Churches Education Association	5,000
Chuka University	7,000
College of Human Resource Management	7,000

Daystar University	7,000
Dedan Kimathi University College	7,000
Eastern Kenya Integrated College	7,000
Echoes of Merciefs Teachers' Training College	7,000
Egerton University	196,000
Egerton University	8,000
Egoji Teachers College	14,000
Eldoret Polytechnic	28,000
Elgonview College	42,000
Eregi T.T.C.	28,000
Friends College Kaimosi	7,000
Gideons E-Learning Centre	7,000
Good Shephard T.T.C.	7,000
Great Lakes University of Kisumu	147,000
Great Lakes University of Kisumu	10,000
Gusii Institute of Technology	28,000
Gusii Institute of Technology	10,000
Homa Bay DICECE	10,000
Hydro Education Centre ECDE	5,000
Intraglobal Training Institute	7,000
Jaramogi Oginga Odinga University of Science and Technology	91,000
JKUAT	7,000
Jomo Kenyatta University of Agriculture & Technology	77,000
Kababii University	7,000
Kabete Training Institute	7,000
Kabianga University College	56,000
Kaimosi Teachers College	21,000
Kamagambo Adventist College	28,000
Kamagambo Adventist College	7,000
Kampala University	126,000
Katito Youth Polytechnic	5,000
KCA University	28,000
KCA University	7,000
Kenya Airways Pride Centre	7,000
Kenya Forestry College	7,000
Kenya Institute of Highways and Building Technology	26,000

Kenya Institute of Management	10,000
Kenya Institute of Management Kisumu	56,000
Kenya Institute of Mass Communication	7,000
Kenya Institute of Public Health	7,000
Kenya Methodist University	21,000
Kenya Utalii College	21,000
Kenya Wildlife Service Training Institute	7,000
Kenyatta University	252,000
Kenyatta University	7,000
Kericho School of Professional Studies	14,000
Kericho School of Professional Studies	10,000
Kericho Teachers College	28,000
Kericho West Teachers Training College	7,000
Kibabii University College	28,000
Kimathi University College of Technology	28,000
Kipsigis Teachers Training College	7,000
Kisii College of Accountancy	7,000
Kisii University	147,000
Kisii University	7,000
Kisumu Polytechnic	252,000
Kisumu Polytechnic	28,000
MTC Nairobi	20,000
KMTC Central Collection Account	150,000
Laikipia University	63,000
Lake Institute of Tropical Medicine	10,000
Maasai Mara University	21,000
Machakos Teachers College	7,000
Machakos University	7,000
Maseno University	308,000
Maseno University	7,000
Maseno University	20,000
Masinde Muliro University of Science & Technology	7,000
Masinde Muliro University of Science & Technology	161,000
Matata School of Nursing	208,000
Matongo Lutheran T.T.C.	10,000
Matongo Lutheran Teachers College	63,000

Mawego Technical Training Institute	203,000
Mawego Technical Training Institute	20,000
Meru Teachers College	7,000
Meru University College of Science & Technology	14,000
Migori Teachers College	42,000
Moi Teachers College Baringo	7,000
Moi University	385,000
Monao Education Centre	7,000
Mosoriot Teachers College	21,000
Mount Kenya University	77,000
Multimedia University College of Kenya	42,000
Nairobi Aviation College	63,000
Nairobi Hospital School of Nursing	10,000
Nairobi West CICECE	7,000
Nakuru Teachers College	7,000
Narok Teachers College	14,000
Narok University College	7,000
Nyanchwa Adventist Training College	14,000
Omiro Youth Polytechnic	175,000
Paulmark Training College	7,000
Phillips Business Training College	7,000
Pwani University	21,000
Rachuonyo Techers College	21,000
Ramogi Institute of Advance Technology	21,000
Regional Group College	14,000
Regions Group International College	7,000
Rongo University College	56,000
Rural Aid Kenya Training Institute	7,000
Samburu Teachers College	7,000
Samburu Teachers College	6,000
Sangalo Institute of Science and Technology	14,000
Shanzu Teachers College	7,000
Siaya Institute of Technology	14,000
South Eastern University College	14,000
St. John's Teachers College Kilimambogo	14,000
St. Joseph's Nyabondo Medical Training Centre	10,000

St. Mary's Sacred Heart CBSS T.T.C.	20,000
St. Paul's University	25,000
St. Paul's University	10,000
Strathmore University	20,000
Taita Taveta University College	7,000
Technical University of Kenya	42,000
Technical University of Kenya	20,000
Technical University of Mombasa	49,000
Thika School of Medical & Health Sciences	10,000
Thika Technical Training Institute	7,000
Thogoto Teachers College	7,000
Tovin Institute of Education & Research	7,000
University of Nairobi	10,000
University of Eldoret	105,000
University of Nairobi	245,000
USIU	7,000
Uzima University College	7,000
Western Region ECDE TTC	20,000
Yolifa Institute of Business Studies	7,000
Zetech College	7,000
Zetech College	10,000
Total	**5,435,000**

14.3 BURSARY- SPECIAL SCHOOLS

Name of Institution	Amount
Emmanuel Christian School for the Deaf	5,000
Total	**5,000**

14.4 MOCKS & CATS

Name of Payee	Kshs
Rachuonyo South DEO	100,000
Total	**100,000**

14.5 EMERGENCY PROJECTS

Payee	Activity	Amount
RMA Motors (K) LTD	Additional funds for purchase of CDF motor vehicle	250,000
Kasipul Kabondo Constituency Roads	Purchase of grader hours for grading of Ogenga-Kanyangwara Road	670,320
Gerrabo Enterprises Ltd	Additional funds for purchase of laboratory equipment for Kokwanyo, Atemo, Adega Mixed, Nyasore, Nyamwaga, Kolweny Kingsway and Atela Secondary Schools	691,519
Awach Dispensary	Completion of staff house	288,000
Tala Dispensary	Completion of maternity ward	300,000
Total		**2,199,839**

14.6 ROAD PROJECTS

Payee	Activity	Amount
Savidon Investments	Opening and grading of Centre Junction -Adega Primary - Kitare Primary - Kanyangwara Primary - Awach Dispensary - Karota Centre 7.6km	2,897,464
Commissioner of Domestic Tax		76,924
Total		**2,974,388**