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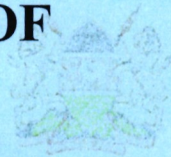
OFFICE OF THE AUDITOR- GENERAL

REPORT

*Paper Laid
By Hon. A. Suake, MP (Hon)
on Thurs. January 26, 2017 (pm)
Mmm*



OF



THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
BONCHARI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**

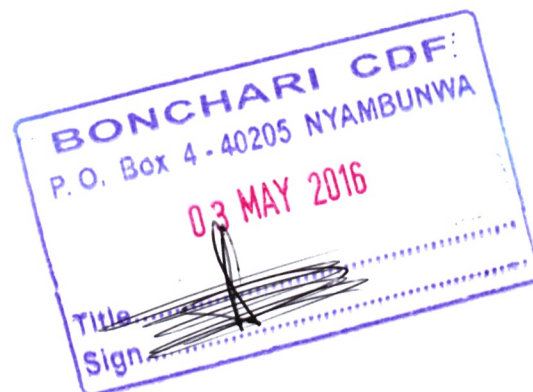


CONSTITUENCY DEVELOPMENT FUND- BONCHARI CONSTITUENCY

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)



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

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CONSTITUENCY DEVELOPMENT FUND- BONCHARI 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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *BONCHARI 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:

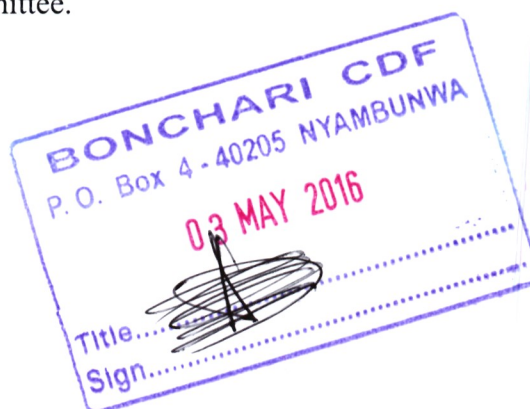
No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Amos Apollo
3.	Accountant	Chrispinus Ibalai
4.		

(d) Judiciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of BONCHARI 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) BONCHARI CDF Headquarters

P.O. Box 4
Nyambunwa
Kisii, Kenya



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

(f) BONCHARI CDF Contacts

Telephone: (254) 0721489083
E-mail: boncharicdf.go.ke
Website: www.go.ke

(g) BONCHARI CDF Bankers

1. Equity Bank
Kisii Branch
Account Number: 0510263641594
2. Co-operative bank
Kisii Branch
Account Number: 01120018191600

(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- BONCHARI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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

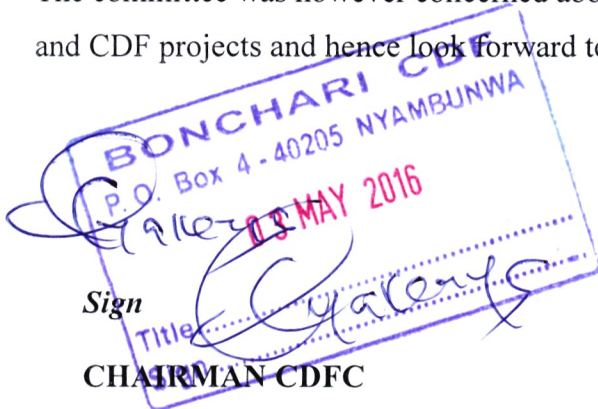
Forward note by the Chairman CDFC

On behalf of Bonchari Constituency Development Fund committee, i wish to confirm that we received Kshs. 167,821,851.30 during the financial year 2014/15 up from Kshs. 20,504,503.00 in the year 2013/14.

This was an improvement as compared to other financial years due to the fact that the constituency was behind based on the by-election that delayed the disbursement of funds from the CDF Board.

However, the committee has made tremendous improvement on spending in various sectors such as roads, education, and bursary among others.

The committee was however concerned about a clear cut between county government projects and CDF projects and hence look forward to policy guideline from the Board.

The image shows a handwritten signature in blue ink over a purple rectangular stamp. The stamp contains the text: "BONCHARI CDFC", "P.O. Box 4 - 40205 NYAMBUNWA", and a date stamp "13 MAY 2016". Below the signature, the text "CHAIRMAN CDFC" is printed.

Sign
Title
CHAIRMAN CDFC

CONSTITUENCY DEVELOPMENT FUND- BONCHARI 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 Bonchari 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 (period) 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 Bonchari 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 Bonchari 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 Bonchari 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 14th September, 2015.



Chairman CDFC



Fund Account Manager

REPUBLIC OF KENYA

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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 - BONCHARI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Bonchari Constituency Development Fund set out on pages 5 to 19, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary and 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

Constituencies Development Fund – Bonchari Constituency – Reports and Financial Statements for the year ended 30 June 2015

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 audit opinion.

Basis for Qualified Opinion

1. Inaccuracies in the Financial statements

A review of the cash flow statement and the notes to the accounts revealed the following inaccuracies:-

- i) The cash flow statement indicates that the net increase in cash and cash equivalents was Kshs.29,747,549 as opposed to Kshs.26,900,447. An overstatement of Kshs.2,847,102.
- ii) Notes 7 and 8 to the accounts indicates the transfer to other government entities for 2013/2014 as Kshs.1,623,200 and that of other grants and payments as Kshs.9,992,000 respectively. These two figures differ with the corresponding amounts indicated in the statement of receipts and payments for 2013/2014.
- iii) Note 12A on Bank accounts indicates that there were nil balances for the years 2013/2014 and 2014/2015 which differ with the balances indicated in the statement of financial assets.

From the foregoing, the accuracy of the cash flow statement and notes 7, 8 and 12A could not be confirmed.

2. Statements of Financial Assets

The Statement of financial assets reflects the net financial position as Kshs.48,488,561 as at 30 June 2015. However, included in this figure is a prior year adjustments of Kshs.2,847,102 whose validity and purpose has not been explained by the management. Consequently, the accuracy of the net financial position could not be confirmed.

3. Summary Statement of Appropriation

The summary statement of appropriation indicates the current year's final budget figures for total receipts as Kshs.186,562,864. However, records from the National Government Constituency Development Fund Board indicate that the final approved

budget for the year 2014/2015 was Kshs.80,648,829. Further, the actual transfer from CDF Board figure differs with the amount indicated in the statement of receipts and payments. The accuracy of the summary statement of appropriation could not therefore be confirmed.

4. Bank Balances

The statement of financial assets indicates that the total cash and cash equivalents as at 30 June 2015 was Kshs.48,488,561. The fund operated two bank accounts. One at Co-operative Bank Ltd (A/C NO 01120018191600) while the other was at Equity Bank Ltd (A/C NO 0510263641594). According to instructions from the National treasury dated 31 October 2014, the fund was given authority to open an account with Equity Bank Ltd and close the old account at Co-operative Bank. As at the close of the financial year and time of the audit, the old account was still active. Management has not provided explanation as to why the account had not been closed. In addition, the bank reconciliation statement for the Cooperative bank account indicated that there were payments totaling Kshs.766,759 in the bank statement which had not been posted to the cash book.

5. Use of Emergency Funds

During the year under review Bonchari CDF spent a total of Kshs.1,328,002 under emergency fund vote towards the rehabilitation of Riana-Nyagena Primary Road. The circumstances for the use of the funds did not meet the thresholds set for urgent and unforeseen need for expenditure. The use of funds therefore contravened the provisions of the CDF Act 2013.

6. Non-filing of Expenditure returns by the project management committees

The Fund committee disbursed a total of Kshs.125,880,796 in form of other grants and transfers during the year under review as reflected in the statement of receipts and transfers. Out of this amount, Kshs.96,694,796 was administered through Project Management Committees (PMCs) spread throughout the constituency.

During the audit review, disbursements totaling Kshs.28,266,844 made to various PMCs were not adequately supported with complete expenditure returns including cashbooks, bank statements, stores records, minutes, and other relevant accounting documents. Consequently, in the absence of the supporting documents the propriety of the funds disbursed to the PMCs during the year could not be confirmed.

Qualified Opinion

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

Other Matter

Budgetary Performance Analysis

The comparison of the actual expenditure to the budget for the year 2014/2015 is as shown below:-

Item	Budget (a) (Kshs)	Actual (b) (Kshs)	Variation (a-b) (Kshs)	Level of Absorption (b/a)%
Receipts				
Transfers from the CDF Board	80,648,829	167,821,851	(87,173,022)	
Payments				
Employees' salaries	2,300,000	1,659,177	640,823	72%
Goods and services	3,552,741	1,641,694	1,911,047	46%
Purchase of furniture and office equipment	1,101,181	-		
NSSF	20,000	37,738	-17,738	189%
Committee allowances	5,804,552	2,002,000	3,802,552	34%
Strategic plan	1,500,000	1,500,000	0	100%
Emergency fund	8,964,725	8,450,000	514,725	94%
Sports	1,336,435	610,940	725,495	46%
Markets		2,200,000	(2,200,000)	
Bursary - secondary schools	5,700,000	7,855,000	(2,155,000)	138%
Bursary - tertiary institutions	12,000,000	19,331,000	(7,331,000)	161%
Bursary - special schools	300,000	-		
Mocks/CATs	1,000,000	-		
Transfers to primary schools	-	7,700,000		
Transfers to secondary schools	-	2,000,000		
Transfers to health water projects	5,982,760	-		
Roads and bridges	23,000,000	65,850,000	(42,850,000)	286%
Security	-	8,000,000		
Purchase of vehicle	6,750,000	-		
Environment	1,336,435	-		
Agriculture	-	7,283,856		
Total	80,648,829	140,921,405	(60,272,576)	175%

The overall over spending was 72% above the budget mainly attributed to delayed implementation of projects during the previous financial year, 2013/2014. Bonchari CDF realized under absorption in various items as follows:-

Employees 72%, goods and services 46%, committee allowances 34%, sports 46%. This was as a result of court petitions which paralyzed operations for 2 years.

Further, there was over absorption on various items which included NSSF 189%, Bursary to secondary, at 138%, bursary to tertiary, 161%, roads and bridges at 286%. This was caused by the balance brought forward in 2013/2014 which had not been utilized as the Constituency had court petitions and the accounts had been frozen. Thus the over absorption was due to the accumulated funds being paid in one year.

The following unsatisfactory matters were also noted:-

- i) The CDF had budgeted to buy office furniture and equipments, however, there was a nil expenditure as the items had not been acquired.
- ii) Transfer to primary and secondary schools had an expenditure of Kshs.9,700,000, however this expenditure was budgeted for in the previous year, 2013/2014
- iii) Transfer to health had a budget of Kshs.5,982,760, however the expenditure had been reversed in the cashbook.
- iv) The CDF planned to purchase a motor vehicle at Kshs.6,750,000 however the expenditure had not been realized during the year.
- v) There was an expenditure of Kshs.7,283,856 in respect of agriculture, however this was from the previous budget 2013/2014.

My opinion is not qualified in respect of this matter.

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

Nairobi

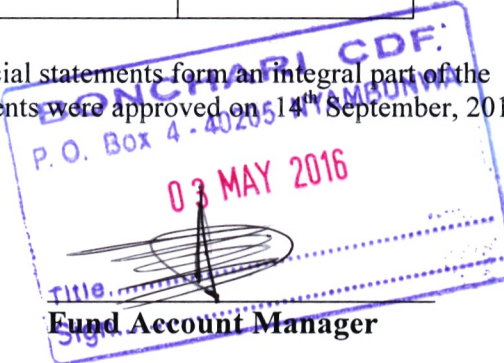
06 October 2016

CONSTITUENCY DEVELOPMENT FUND- BONCHARI CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****iv. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from Other Government Entities	1	167,821,852.00	20,504,503.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		167,821,852.00	20,504,503.00
PAYMENTS			
Compensation of Employees	4	1,659,177.00	475,331.00
Use of goods and services	5	1,641,694.00	150,000.00
Committee Expenses	6	2,002,000.00	1,452,500.00
Transfers to Other Government Units	7	9,700,000.00	3,755,000.00
Other grants and transfers	8	125,880,796.00	11,615,200.00
Social Security Benefits	9	37,738.00	9,280.00
Acquisition of Assets	10	-	600,000.00
TOTAL PAYMENTS		140,921,405.00	18,057,311.00
SURPLUS/DEFICIT		26,900,447.00	2,447,192.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BONCHARI CDF financial statements were approved on 14th September, 2015 and signed by:


Chairman - CDFC

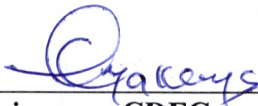

Fund Account Manager

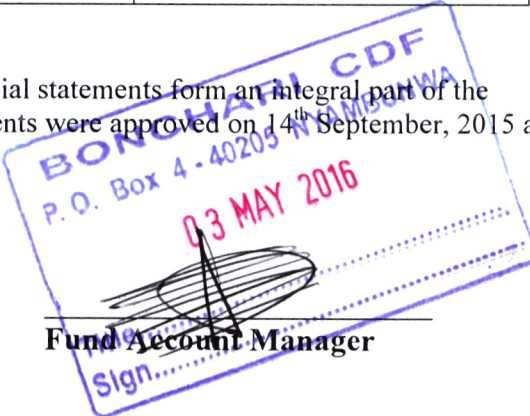
CONSTITUENCY DEVELOPMENT FUND- BONCHARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

V. STATEMENT OF ASSETS

	2014-2015	2013-2014
	Kshs	Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances (as per cash book)	45,641,459.00	18,741,012.00
Bank Balances (as per cash book)	2,847,102.00-	-
Cash Balances (cash at hand)	-	-
Outstanding Imprests		
TOTAL FINANCIAL ASSETS	<u>48,488,561.00</u>	<u>18,741,012.00</u>
REPRESENTED BY		
Fund balance b/fwd	18,741,012.00	16,293,820.00
Surplus/Deficit for the year	26,900,447.00	2,447,192.00
Prior year adjustments	2,847,102.00	=
NET FINANCIAL POSITION	<u>48,488,561.00</u>	<u>18,741,012.00</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BONCHARI CDF financial statements were approved on 14th September, 2015 and signed by:


 Chairman - CDFC

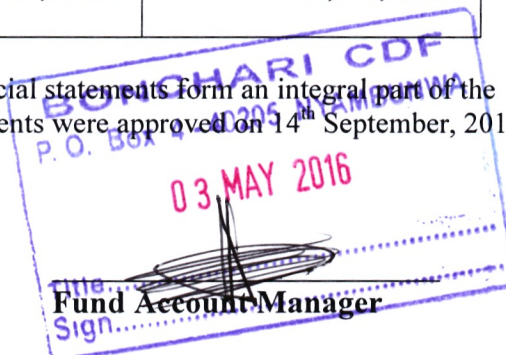

 Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- BONCHARI CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****VI. STATEMENT OF CASHFLOW**

Receipts for operating income		2014 - 2015	2013 - 2014
Transfers from CDF Board	1	167,821,852.00	20,504,503.00
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	1,659,177.00	475,331.00
Use of goods and services	5	1,641,694.00	150,000.00
Committee Expenses	6	2,002,000.00	1,452,500.00
Transfers to Other Government Units	7	9,700,000.00	3,755,00.00
Other grants and transfers	8	125,880,796.00	11,615,200.00
Social Security Benefits	9	37,738.00	9,280.00
Other Payments	11	-	600,000.00
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		26,900,447.00	2,447,192.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		29,747,549.00	-
Cash and cash equivalent at BEGINNING of the year	15	18,741,012.00	16,293,820.00
Cash and cash equivalent at END of the year	16	48,488,561.00	18,741,012.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BONCHARI CDF financial statements were approved on 14th September, 2015 and signed by:


Chairman CDFC



CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2015**

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

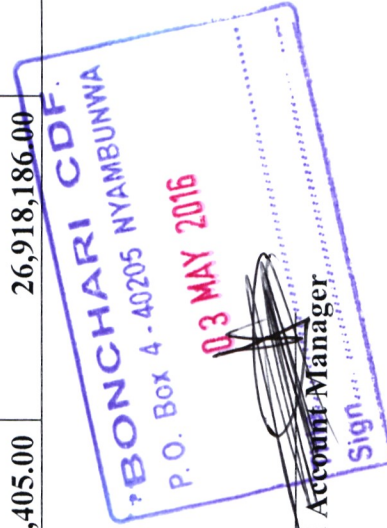
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Transfers from CDF Board	167,821,852.00	18,741,012.00	186,562,864.00	140,921,405.00		75.50%
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	2,283,000.00		2,283,000.00	1,659,177.00	623,823.00	72.68%
Use of goods and services	4,148,494.00		4,148,494.00	1,641,694.00	2,506,800.00	39.57%
Committee Expenses	3,224,247.00		3,224,247.00	2,002,000.00	1,222,247.00	62.09%
Transfers to Other Government Units	24,837,931.00		24,837,931.00	9,700,000.00	15,137,931.00	39.05%
Other grants and transfers	133,308,180.00		133,308,180.00	125,880,796.00	7,427,384.00	94.43%
Social Security Benefits	20,000.00	17,738.00	37,738.00	37,738.00	0	100.00%
Acquisition of Assets						
Other Payments						
TOTALS	167,821,852.00	17,738.00	167,839,590.00	140,921,405.00	26,918,186.00	407.82

- i. The Adjustments was due to change in regulations in NSSF.
ii. There was increased capacity building in the security and committee meetings.

The BONCHARI CDF financial statements were approved on 14th September, 2015 and signed by:


Chairman CDF


Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

VIII. 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 – BONCHARI 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 – BONCHARI CONSTITUENCY
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IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	AIE. NOs.	2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board	A750317	19,009,305.00	19,478,510.00
	A759651	48,496,271.00	1,025,993.00
	A796938	18,428,185.00	
	A796010	43,737,451.00	
	A796997	10,000,000.00	
	A796995	28,150,635.00	
			-
(other constituency e.g, parent constituency)		-	-
TOTAL	TOTAL	167,821,852.00	20,504,503.00

2. PROCEEDS FROM SALE OF ASSETS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,535,321.00	427,769.00
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	123,854.00	47,562.00
Total	1,659,177.00	475,331.00

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS

5. USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	1,264,694.00	150,000.00
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	-	-
Other operating expenses	377,000.00	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Total	1,641,694.00	150,000.00

6. COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	540,000.00	127,000.00
Other committee expenses	1,462,000.00	1,325,500.00
Total	2,002,000.00	1,452,500.00

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	7,700,000.00	1,623,200.00
Transfers to secondary schools (see attached list)	2,000,000.00	-
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	9,700,000.00	1,623,200.00

8. OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary – secondary schools (see attached list)	7,855,000.00	
Bursary – tertiary institutions (see attached list)	19,331,000.00	6,992,000.00-
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	4,800,000.00	-
Agriculture projects (see attached list)	7,283,856.00	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	8,000,000.00	-
Roads projects (see attached list)	65,850,000.00	2,000,000.00
Sports projects (see attached list)	610,940.00	-
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	8,450,000.00	1,000,000.00
Market Sheds	2,200,000.00	
Strategic plan	1,500,000.00	
Total	125,880,796.00	9,992,000.00

9. SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	37,738.00	9,280.00
Total	37,738.00	9,280.00

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS

10. ACQUISITION OF ASSETS

Non Financial Assets	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	600,000.00
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	600,000.00

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
	xxx	xxx

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Name of Bank, Account No.</i>	-	-
	-	-
	-	-
	-	-
Total	-	-

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Location 1	-	-
Total	-	-

12C: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
		-	-	-
Total				-

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts		18,741,012.00
Cash in hand	-	-
Imprest		
Total		18,741,012.00

14. PRIOR YEAR ADJUSTMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	2,847,102.00	-
Cash in hand		-
Imprest	-	-
Total	2,847,102.00	-

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY
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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

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

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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.						
11.						
12.						
Sub-Total						
Grand Total						

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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 (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

NATIONAL GOVERNMENT ENTITY - (BONCHARI CDF)

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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						

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		Community
Buildings and structures		20,000,000.00
Transport equipment (2 Vehicles)		7,000,000.00
Office equipment, furniture and fittings		1,500,000.00
ICT Equipment, Software and Other ICT Assets		CDF Board
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total		28,500,000.00

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TRANSFERS TO OTHER GOVERNMENT ENTITIES

TRANSFERS TO PRIMARY SCHOOLS

SUNEKA PRI SCHOOL	Prima. Infrastructure	23/12/14	42	4955	400,000.00	
NYABIEYO PRIMARY	*****	19/01/15	52	5274	300,000.00	
GESERO PRIM SCHOOL	*****	19/01/15	86	5282	200,000.00	
NYOTOIMA PRIMA SCHOOL	*****	19/01/15	91	5266	400,000.00	
NYAKUNGU PRIMA SCHOOL	*****	19/01/15	81	5287	400,000.00	
ISAMWERA PRIMARY SCHOOL	*****	19/01/15	87	5290	500,000.00	
NYANGOGE PRIMARY CHOOOL	*****	19/01/15	80	5289	400,000.00	
KIABUSURA PRIMARY SCHOOL	*****	19/01/15	73	5279	300,000.00	
BOTORO PRIMARY SCHOOL	*****	19/01/15	84	5284	300,000.00	
MARINDI PRIMARY SCHOOL	*****	19/01/15	89	5291	400,000.00	
BOGIKUMU PRIMARY SCHOOL	*****	19/01/15	85	5283	500,000.00	
ORIANGI PRIMARY SCHOOL	*****	19/01/15	83	5285	600,000.00	
BOMARIBA PRIMARY SCHOOL	*****	19/01/15	79	5305	400,000.00	
GENGA PRIMARY SCHOOL	*****	19/01/15	78	5302	500,000.00	
BOGITAA PRIMARY SCHOOL	*****	19/01/15	77	5304	400,000.00	
EKERUBO PRIMARY SCHOOL	*****	19/01/15	74	5310	400,000.00	
NYABIMWA PRIMARY SCHOOL	*****	19/01/15	75	5311	400,000.00	
NYAKUNG'U PRIMARY SCHOOL	*****	15.5.15	162	220	500,000.00	
RIAMAONCHA ELCK PRIMARY	*****	22.5.15	170	270	400,000.00	
Totals - Primary school						7,700,000.00

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TRANSFERS TO SECONDARY SCHOOLS

EKERUBO SEC. SCHOOL		19/01/15	90	5292	300,000.00	
NYABIMWA SEC. SCHOOL		19/01/15	82	5286	500,000.00	
NYANGOGE SEC. SCHOOL		19/01/15	88	5303	200,000.00	
BOGIAKUMU SEC. SCHOOL		31/3/2015	116	5330	500,000.00	
MATONGO MIXED SEC		22.5.15	169	269	500,000.00	
Totals Secondary						2,000,000.00

OTHER GRANTS AND OTHER PAYMENTS

BURSARY TO TERTIARY INSTITUTIONS

ZETECH COLLEGE	Bursaries to students	19/3/2015	110	3	24,000.00	
KMTC MSAMBWENI	*****	19/3/2077	****	18	10,000.00	
ELGONVIEW COLLEGE	*****	****	****	19	15,000.00	
GIT	*****	****	****	20	12,000.00	
KCA	*****	****	****	21	10,000.00	
KIPSIGIS TTC	*****	****	****	22	10,000.00	
GIT	*****	****	****	23	20,000.00	
ST. FRANCIS TECH TRAIN - ASUMBI	*****	****	****	24	20,000.00	
ST. PAUL'S UNIVERSITY	*****	****	****	25	25,000.00	
KENYA TECHNICAL TECHARS COLLEGE	*****	****	****	26	6,000.00	
ASUMBI TTC	*****	****	****	27	6,000.00	
KMTC KISII	*****	****	****	28	12,000.00	
ST. FRANCIS TECH TRAIN - ASUMBI	*****	****	****	29	18,000.00	
KENYA POWER TRAINING SCHOOL	*****	****	****	30	6,000.00	
KENYENYA TTC	*****	****	****	31		

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					6,000.00		
ASUMBI TTC	*****	****	****	32	6,000.00		
KMTC MSAMBWENI	*****	****	****	33	6,000.00		
ASUMBI TTC	*****	****	****	34	6,000.00		
WANTECH COMPUTER COLLEGE	*****	****	****	35	6,000.00		
ST. CAMILLUS SCHOOL OF NURSING	*****	****	****	36	6,000.00		
ZETECH COLLEGE	*****	****	****	37	6,000.00		
ANGELIC TTC	*****	****	****	38	6,000.00		
ASUMBI TTC	*****	****	****	39	12,000.00		
ELGONVIEW COLLEGE	*****	****	****	40	6,000.00		
JARAMOGI OGINGA ODINGA UNIVERSITY	*****	****	****	42	30,000.00		
NYANSIONGO HIGH SCHOOL	*****	****	****	43	10,000.00		
ISAMWERA SEC	*****	****	****	44	30,000.00		
ST. JOHNS NYAMAGWA BOYS	*****	****	****	45	26,000.00		
ST. PAUL'S AMASAGO SEC. SCHOOL	*****	****	****	46	10,000.00		
ITIERIO BOYS HIGH SCHOOL	*****	****	****	47	10,000.00		
TENDERE SEC. SCHOOL	*****	****	****	48	10,000.00		
OMWARI SEC. SCHOOL	*****	****	****	49	10,000.00		
NGIYA GIRLS HIGH SCHOOL	*****	****	****	50	30,000.00		
MAASAI MARA UNIVERSITY	*****	****	****	51	30,000.00		
MASINDE MULIRO UNIVERSITY	*****	****	****	52	10,000.00		
MOI UNIVERSITY	*****	****	****	53	20,000.00		
DAYSTAR UNIVERSITY	*****	****	****	54	20,000.00		
EGERTON UNIVERSITY	*****	****	****	55	10,000.00		
JKUAT	*****	****	****	56	20,000.00		
TECHNICAL UNIVERSITY OF KENYA	*****	****	****	57	20,000.00		
KISII UNIVERSITY	*****	****	****	58	10,000.00		
KISII UNIVERSITY	*****	****	14	111	50,000.00		
UO ELDORET	*****	****	****	59	20,000.00		

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KISII UNIVERSITY	*****	****	****	60	10,000.00		
KISII UNIVERSITY	*****	****	****	62	20,000.00		
UO ELDORET	*****	****	****	63	40,000.00		
UON	*****	****	****	64	30,000.00		
DEDAN KIMATHI UNIVERSITY	*****	****	****	65	20,000.00		
JKUAT	*****	****	****	66	10,000.00		
BUGEMA UNIVERSITY	*****	****	****	67	10,000.00		
MACHAKOS UNI	*****	****	****	68	10,000.00		
KISII UNIVERSITY	*****	****	****	61	20,000.00		
KISII UNIVERSITY	*****	****	****	69	10,000.00		
CATHOLIC UNIVERSITY	*****	****	****	70	10,000.00		
KEMU	*****	****	****	71	10,000.00		
UO ELDORET	*****	****	****	72	10,000.00		
CHUKA UNIVERSITY	*****	****	****	74	20,000.00		
JKUAT	*****	****	****	75	10,000.00		
MT. KENYA UNIVERSITY	*****	****	****	76	10,000.00		
UON	*****	****	****	77	10,000.00		
KISII UNIVERSITY	*****	****	****	78	20,000.00		
UO ELDORET	*****	****	****	79	10,000.00		
TECHNICAL UNIVERSITY OF MOMBASA	*****	****	****	80	10,000.00		
TECHNICAL UNIVERSITY OF MOMBASA	*****	****	****	81	10,000.00		
OGANDE GIRLS SEC	*****	****	****	82	15,000.00		
BONYAORO GIRLS SEC.	*****	****	****	83	10,000.00		
ST. LUKES KANUNDA	*****	****	****	84	10,000.00		
URIRI HIGH SCHOOL	*****	****	****	85	10,000.00		
NYANGUSU SEC. SCHOOL	*****	****	****	86	10,000.00		
EREGI GIRLS	*****	****	****	87	10,000.00		
NYAMOKENYE SEC.	*****	****	****	88	10,000.00		
GESERO SEC.	*****	****	****	89			

NATIONAL GOVERNMENT ENTITY - (BONCHARI CDF)

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					5,000.00		
BITARE SEC. SCHOOL	*****	****	****	90	10,000.00		
MT. KENYA UNIVERSITY	*****	****	****	91	18,000.00		
IGONGA SEC	*****	****	****	92	5,000.00		
MAWEGO GIRLS HIGH SCHOOL	*****	****	****	93	7,000.00		
NYANCHWA GIRLS SEC. SCHOOL	*****	****	****	94	15,000.00		
ST. PETERS SUNEKA SEC.	*****	****	****	95	15,000.00		
NYAKOIBA SEC.	*****	****	****	96	10,000.00		
KERERI HIGH SCHOOL	*****	****	****	97	3,000.00		
MATONGO SEC.	*****	****	****	98	3,000.00		
OBBER SEC	*****	****	****	100	3,000.00		
ITIERIO BOYS HIGH SCHOOL	*****	****	****	101	3,000.00		
BITARE SEC. SCHOOL	*****	****	****	102	3,000.00		
AFRICA NAZAREEN UNIVERSITY	*****	****	****	132	10,000.00		
BUGEMA UNIVERSITY	*****	****	****	133	10,000.00		
JARAMOGI OGINGA ODINGA UNIVERSITY	*****	****	****	134	10,000.00		
JKUAT	*****	****	****	135	10,000.00		
KEMU	*****	****	****	136	10,000.00		
KENYATTA UNIVERSITY	*****	****	****	137	10,000.00		
KISII UNIVERSITY	*****	****	****	138	50,000.00		
KISII UNIVERSITY	*****	****	****	139	10,000.00		
KISII UNIVERSITY	*****	****	****	140	10,000.00		
KISII UNIVERSITY	*****	****	****	141	10,000.00		
LAIKIPIA UNIVERSITY	*****	****	****	142	10,000.00		
MOI UNIVERSITY	*****	****	****	143	10,000.00		
MT. KENYA UNIVERSITY	*****	****	****	144	10,000.00		
MT. KENYA UNIVERSITY	*****	****	****	145	10,000.00		
KENYATTA UNIVERSITY	*****	****	****	146	20,000.00		
MT. KENYA UNIVERSITY	*****	****	****	147	10,000.00		

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PWANI UNIVERSITY	*****	****	****	148	10,000.00		
TECHNICAL UNIVERSITY OF KENYA	*****	****	****	149	10,000.00		
TECHNICAL UNIVERSITY OF KENYA	*****	****	****	150	10,000.00		
UO ELDORET	*****	****	****	151	10,000.00		
UON	*****	****	****	152	10,000.00		
UO ELDORET	*****	****	****	153	10,000.00		
KISII UNIVERSITY	*****	****	****	154	10,000.00		
KENYATTA UNIVERSITY	*****	****	****	155	10,000.00		
MOI UNIVERSITY	*****	****	****	156	30,000.00		
UON	*****	****	****	157	30,000.00		
TECHNICAL UNIVERSITY OF KENYA	*****	****	****	158	30,000.00		
KENYATTA UNIVERSITY	*****	****	****	159	10,000.00		
MOI UNIVERSITY	*****	****	****	160	10,000.00		
JKUAT	*****	****	****	161	10,000.00		
KISII UNIVERSITY	*****	****	****	163	10,000.00		
KMTC EMBU	*****	****	****	165	20,000.00		
KMTC GARISSA	*****	****	****	166	10,000.00		
KMTC KISII	*****	****	****	167	10,000.00		
KMTC NAKURU	*****	****	****	168	10,000.00		
MOMBASA SCHOOL OF NURSING	*****	****	****	169	10,000.00		
GIT	*****	****	****	170	20,000.00		
ASUMBI TTC	*****	****	****	171	10,000.00		
GIT	*****	****	****	173	30,000.00		
ST. ANNS COLLEGE	*****	****	****	174	10,000.00		
KCA	*****	****	****	175	10,000.00		
IGONGA SEC	*****	****	****	176	5,000.00		
ISAMWERA SEC	*****	****	****	177	5,000.00		
NYABURURU GIRLS	*****	****	****	178	10,000.00		
NYAMBARIA HIGH	*****	****	****	179			

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SCHOOL					20,000.00		
RINGA BOYS	*****	****	****	180	10,000.00		
RINGA BOYS	*****	****	****	181	10,000.00		
SENIOR CHIEF MUSA NYANDUSI	*****	****	****	182	10,000.00		
SENIOR CHIEF MUSA NYANDUSI	*****	****	****	183	10,000.00		
ST. JOSEPHS KIORORI SEC.	*****	****	****	184	10,000.00		
ST. PETERS SUNEKA SEC.	*****	****	****	185	10,000.00		
S. LUKES SIGONA	*****	****	****	186	5,000.00		
SUNEKA SEC	*****	****	****	187	5,000.00		
JOMO KENYATTA GIRLS SEC.	*****	****	****	188	20,000.00		
SIRONGA GIRLS	*****	****	****	189	20,000.00		
BONGONTA SEC	*****	****	****	190	20,000.00		
SUNEKA SEC	*****	****	****	191	5,000.00		
GESER SEC	*****	****	****	192	5,000.00		
ST. THERESA GEKANO SEC.	*****	****	****	193	10,000.00		
GIT	*****	****	105	109	40,000.00		
BITARE SEC. SCHOOL	*****	****	****	194	5,000.00		
GENGA SEC.	*****	****	****	195	5,000.00		
BISHOP UKULLU GIRLS SEC	*****	****	****	196	10,000.00		
TARANGANYA HIGH SCHOOL	*****	****	****	197	10,000.00		
NDURU GIRLS	*****	****	****	198	10,000.00		
AFRICA NAZAREEN UNIVERSITY	*****	****	****	199	10,000.00		
UON	*****	****	****	199	235,000.00		
DARAJA MBILI SEC.	*****	****	****	201	10,000.00		
MAJENGO MIXED SEC	*****	****	****	202	20,000.00		
MAJENGO MIXED SEC	*****	****	****	203	20,000.00		
LWAK GIRLS	*****	****	****	204	10,000.00		
NYAGUTA SEC	*****	****	****	205	10,000.00		
KISHI UNIVERSITY	*****	****	****	207	30,000.00		

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ST. PETERS SUNEKA SEC.	*****	*****	*****	222	5,000.00		
SIGONA ST. LUKES SEC	*****	*****	*****	223	5,000.00		
ST. PAUL'S NYABURURU TTC	*****	*****	*****	224	20,000.00		
NGIYA GIRLS HIGH SCHOOL	*****	*****	*****	228	20,000.00		
BOGITAA SEC	*****	*****	*****	229	5,000.00		
BOGITAA SEC	*****	*****	*****	230	5,000.00		
GENGA SEC.	*****	*****	*****	231	5,000.00		
ST. PETERS SUNEKA SEC.	*****	*****	*****	232	5,000.00		
ITIERIO BOYS HIGH SCHOOL	*****	*****	*****	233	5,000.00		
BORANGI SEC	*****	*****	*****	234	20,000.00		
RIAMBUSE SEC	*****	*****	*****	235	10,000.00		
NYAKOIBA SEC.	*****	*****	*****	236	10,000.00		
NYAMAGWA BOYS	*****	*****	*****	237	10,000.00		
OMWARI SEC. SCHOOL	*****	*****	*****	238	10,000.00		
ISAMWERA SEC	*****	*****	*****	239	5,000.00		
OMWARI SEC. SCHOOL	*****	*****	*****	240	30,000.00		
GESERO SEC.	*****	*****	*****	241	25,000.00		
NYAMBARIA HIGH SCHOOL	*****	*****	*****	242	10,000.00		
KANYAWANGA HIGH SCHOOL	*****	*****	*****	243	30,000.00		
GESURE ELCK SEC	*****	*****	*****	244	10,000.00		
MBIUNI SEC	*****	*****	*****	245	15,000.00		
GREATSA UNIVERSITY THIKA	*****	*****	*****	246	20,000.00		
LAIKIPIA UNIVERSITY	*****	*****	*****	247	10,000.00		
UON	*****	*****	*****	248	10,000.00		
KISII UNIVERSITY	*****	*****	*****	249	10,000.00		
UON	*****	*****	*****	200	265,000.00		
KMTC NAKURU	*****	*****	*****	250	10,000.00		
GIT	*****	*****	*****	251	10,000.00		
KISUMU POLYTECHNIC	*****	*****	*****	252	20,000.00		

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GIT	253	20,000.00		
KENYA POWER TRAINING SCHOOL	254	10,000.00		
GIT	255	10,000.00		
KMTC NBI	256	20,000.00		
ST. CAMILLUS SCHOOL OF NURSING	.....	.....	.....	257	10,000.00		
JKUAT	.....	.....	.....	258	20,000.00		
KENYATTA UNIVERSITY	.....	.....	.....	259	10,000.00		
KIBABII UNIVERSITY	.....	.....	.....	260	10,000.00		
MT. KENYA UNIVERSITY	.....	.....	.....	261	10,000.00		
KENYATTA UNIVERSITY	.....	.....	.....	262	10,000.00		
EGERTON UNIVERSITY	.....	.....	.....	263	10,000.00		
KENYATTA UNIVERSITY	.....	.....	.....	264	20,000.00		
UON	.....	.....	.....	265	30,000.00		
ST. PAUL'S UNIVERSITY	.....	.....	.....	266	40,000.00		
KIRINYAGA UNIVERSITY	.....	.....	.....	267	10,000.00		
UON	.....	.....	.....	268	30,000.00		
JKUAT	.....	.....	.....	272	10,000.00		
ANGELIC TTC	.....	11/12/14	39	4660	66,000.00		
ASUMBI TTC	.....	11/12/14	39	4661	66,000.00		
DOMA ECDE COLLEGE	.....	11/12/14	39	4662	18,000.00		
EREGI TTC	.....	11/12/14	39	4663	18,000.00		
E-SMART TECHNICAL COLLEGE	.....	1/12/14	19	4664	24,000.00		
GUSII INST. OF TECHNOLOGY	.....	1/12/14	19	4665	276,000.00		
HOMABAY DICECE	.....	11/12/14	39	4666	30,000.00		
KAIMOSI TTC	.....	11/12/14	39	4667	18,000.00		
KAMAGAMBO ADV. COLLEGE	.....	11/12/14	39	4668	12,000.00		
KISII COLLEGE OF ACCOUNTANCY	.....	1/12/14	19	4669	90,000.00		
KENDU ADVENTIST MEDICAL COLLEGE	1/12/14	19	4670	12,000.00		
KENYA INST IN	1/12/14		4671			

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CHRIMINAL JUSTICE			19		6,000.00		
KENYENYA TTC	11/12/14	39	4674	30,000		
KIPSIGIS TTC	11/12/14	39	4676	18,000		
KISII DICECE	.....	11/12/14	39	4677	48,000		
KMTC HOMABAY	.....	1/12/14	19	4678	6,000		
KMTC NAKURU	.....	1/12/14	19	4679	6,000		
KMTC KISII	.....	1/12/14	19	4681	60,000		
KMTC ELDORET	.....	1/12/14	19	4682	6,000		
KMTC KISUMU	.....	1/12/14	19	4683	6,000		
KMTC MURANGA	.....	11/12/14	39	4684	6,000		
KMTC NAIROBI	.....	11/12/14	39	4685	48,000		
KMTC BONDO	.....	11/12/14	39	4687	6,000		
KMTC ELDORET	.....	11/12/14	39	4688	6,000		
KMTC EMBU	.....	1/12/14	19	4689	6,000		
KMTC KILIFI	.....	11/12/14	39	4690	6,000		
KMTC KISUMU	.....	11/12/14	39	4691	18,000		
KMTC MACHAKOS	.....	11/12/14	39	4692	12,000		
KMTC MERU	.....	11/12/14	39	4693	12,000		
KMTC MOMBASA	.....	11/12/14	39	4694	6,000.00		
KMTC MURANGA	.....	11/12/14	39	4695	6,000.00		
KMTC NAKURU	.....	11/12/14	39	4697	6,000.00		
NYAMIRA KMTC	.....	11/12/14	39	4698	12,000.00		
KMTC NYERI	.....	11/12/14	39	4699	12,000.00		
KMTC THIKA	.....	11/12/14	39	4700	12,000.00		
KISII UNIVERSITY	.....	1/12/14	19	4701	20,000		
KISII UNIVERSITY	.....	1/12/14	19	4702	760,000		
KCA UNIVERSITY	.....	1/12/14	19	4703	400,000		
LAIKIPIA UNIVERSITY	1/12/14	19	4704	20,000		
MAASAI MARA UNIVERSITY	1/12/14	19	4705	110,000		

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MACHAKOS UNIVERSITY	1/12/14	19	4706	260,000		
MASENO UNIVERSITY	1/12/14	19	4707	70,000		
MASINDE MULIRO UNIVERSITY	.....	1/12/14	19	4708	190,000		
MOI UNIVERSITY	.....	1/12/14	19	4709	160,000		
MT. KENYA UNIVERSITY	.....	1/12/14	19	4710	480,000		
AFRICA NAZAREEN UNIVERSITY	.....	1/12/14	19	4712	110,000		
PWANI UNIVERSITY	.....	1/12/14	19	4713	20,000		
RONGO UNIVERSITY	.....	1/12/14	19	4715	460,000		
ST. PAUL'S UNIVERSITY	.....	1/12/14	19	4717	120,000		
UO ELDORET	.....	1/12/14	19	4719	50,000		
UON	.....	1/12/14	19	4720	190,000		
TAITA TAVETA UNIVERSITY	.....	1/12/14	19	4722	480,000		
PRESBYTERIAN UNIVERSITY	.....	1/12/14	19	4723	10,000		
MERU UNIVERSITY	.....	1/12/14	19	4724	10,000		
NAROK UNIVERSITY	.....	1/12/14	19	4725	10,000		
KARATINA UNIVERSITY	.....	1/12/14	19	4726	670,000		
KENYATTA UNIVERSITY	.....	1/12/14	19	4728	50,000		
KIBABII UNIVERSITY	.....	1/12/14	19	4729	60,000		
JKUAT	.....	1/12/14	19	4730	190,000		
KABARAK UNIVERSITY	.....	1/12/14	19	4731	20,000		
JARAMOGI OGINGA ODINGA UNIVERSITY	.....	1/12/14	19	4732	350,000		
EGERTON UNIVERSITY	.....	1/12/14	19	4733	310,000		
U.E.A BARATON	.....	1/12/14	19	4734	50,000		
BUGEMA UNIVERSITY	.....	1/12/14	19	4735	10,000		
CATHOLIC UNIVERSITY OF E.A	.....	1/12/14	19	4736	20,000		
CHUKA UNIVERSITY	.....	1/12/14	19	4737	20,000		
THE CO-OP UNIVERSITY	1/12/14	19	4738	20,000		
DEDAN KIMATHI UNIVERSITY	1/12/14	19	4739	10,000		
UON	1/12/14		4740	30,000		

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			19			
ST. PAUL'S UNIVERSITY	1/12/14	19	4741	10,000	
MASENO UNIVERSITY	1/12/14	19	4742	20,000	
TECHN. UNIVERSITY OF KENYA	.....	1/12/14	19	4743	90,000	
GREAT LAKES UNIVERSITY	.....	1/12/14	19	4744	120,000	
KISII UNIVERSITY	.....	1/12/14	19	4745	40,000	
STRATHMORE UNIVERSITY	.....	1/12/14	19	4746	18,000	
KIM	.....	1/12/14	19	4747	54,000	
STRATHMORE UNIVERSITY	.....	1/12/14	19	4748	100,000	
MULTIMEDIA UNIVERSITY	.....	1/12/14	19	4749	50,000	
SOUTH EASTERN KENYA UNIVERSITY	.....	1/12/14	19	4750	150,000	
TECHNICAL UNIVERSITY OF KENYA	.....	1/12/14	19	4751	150,000	
TECHNICAL UNIVERSITY OF MOMBASA	.....	1/12/14	19	4752	60,000	
KENYA METHODIST UNIVERSITY	.....	1/12/14	19	4754	10,000	
KMTC SIAYA	.....	1/12/14	19	4756	6,000	
KMTC - KAKAMEGA	.....	1/12/14	19	4757	6,000	
KMTC THIKA	.....	1/12/14	19	4758	6,000	
KMTC - BOMET	.....	1/12/14	19	4759	6,000	
KMTC ELDORET	.....	1/12/14	19	4760	6,000	
KMTC SIAYA	.....	1/12/14	19	4761	6,000	
KMTC THIKA	.....	1/12/14	19	4762	6,000	
KMTC MURANGA	.....	1/12/14	19	4763	6,000	
KMTC EMBU	.....	11/12/14	39	4764	6,000	
RAM MEDICAL TRAINING COLLEGE	.....	1/12/14	19	4765	18,000	
MATONGO TTC	.....	11/12/14	39	4766	12,000	
MERU TTC	.....	11/12/14	39	4768	6,000	
MOI TTC BARINGO	.....	11/12/14	39	4769	6,000	
BUSIA TTC	1/12/14	19	4771	54,000	
NYANCHWA ADVENIST COLLEGE	1/12/14	19	4772	60,000	

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KENYA UTALII COLLEGE	*****	1/12/14	19	4772	6,000		
KENYA INST. OF MASS COMMUNICATION	*****	1/12/14	19	4773	6,000		
SHANZU TTC	*****	11/12/14	39	4773	6,000		
SHERATON CATERING COLLEGE	*****	1/12/14	19	4774	18,000		
ST. MARKS KIGATI TTC	*****	11/12/14	39	4775	12,000		
TABAK MISSION HOSPITAL	*****	1/12/14	19	4776	6,000		
KENYA INST. OF PROFESSIONAL STUDIES	*****	1/12/14	19	4777	6,000		
ST. ANNS COLLEGE	*****	1/12/14	19	4778	174,000		
KMTC EMBU	*****	1/12/14	19	4779	90,000		
ELGON VIEW COLLEGE	*****	1/12/14	19	4780	114,000		
MOI UNIVERSITY	*****	1/12/14	19	4781	50,000		
KABIANGA UNIVERSITY	*****	1/12/14	19	4783	10,000		
GIT	*****	1/12/14	19	4797	240,000		
MULTIMEDIA UNIVERSITY	*****	11/12/14	39	4798	140,000		
GIT	*****	11/12/14	104	64	30,000		
ST. PAUL'S NYABURURU TTC	*****	11/12/14	106	65	20,000		
ELGONVIEW COLLEGE	*****	11/12/14	108	80	10,000		
STRATHMORE UNIVERSITY	*****	11/12/14	39	4799	30,000		
JKUAT	*****	1/12/14	19	4800	50,000		
EGERTON UNIVERSITY	*****	11/12/14	39	4801	20,000		
KMTC GARISSA	*****	11/12/14	39	4802	18,000		
GREAT LAKES UNIVERSITY	*****	11/12/14	39	4803	20,000		
KMTC BONDO	*****	11/12/14	39	4805	24,000		
U.E.A BARATON	*****	11/12/14	39	4806	50,000		
KENYATTA UNIVERSITY	*****	1/12/14	19	4807	10,000		
PHILIPS BUSINESS TRAINING CENTRE	*****	11/12/14	39	4807	24,000		
MOI UNIVERSITY	*****	11/12/14	39	4814	410,000		
UEA BARATON	*****	11/12/14	39	4821	40,000.00		
BUGEMA UNIVERSITY	*****	11/12/14		4822			

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			39		20,000.00		
CATHOLIC UNIVERSITY OF E.A	*****	11/12/14	39	4823	20,000.00		
CHUKA UNIVERSITY	*****	11/12/14	39	4824	10,000.00		
DAYSTAR UNIVERSITY	*****	11/12/14	39	4825	20,000.00		
EGERTON UNIVERSITY	*****	11/12/14	39	4826	160,000.00		
GRETSA UNIVERSITY	*****	11/12/14	39	4827	10,000.00		
UEA BARATON	*****	11/12/14	39	4828	40,000.00		
KABARAK UNIVERSITY	*****	11/12/14	39	4829	40,000.00		
TECHNICAL UNIVERSITY OF KENYA	*****	11/12/14	39	4830	10,000.00		
MT KENYA UNIVERSITY	*****	11/12/14	39	4831	30,000.00		
KENYA METHODIST UNIVERSITY	*****	11/12/14	39	4832	120,000.00		
MAASAI MARA UNIVERSITY	*****	11/12/14	39	4833	10,000.00		
JARAMOGI OGINGA ODINGA UNIVERSITY	*****	11/12/14	39	4834	20,000.00		
MAASAI MARA UNIVERSITY	*****	11/12/14	39	4835	20,000.00		
MT KENYA UNIVERSITY	*****	11/12/14	39	4836	30,000.00		
MT KENYA UNIVERSITY	*****	11/12/14	39	4837	90,000.00		
KISII UNIVERSITY	*****	11/12/14	39	4838	40,000.00		
MT KENYA UNIVERSITY	*****	11/12/14	39	4839	110,000.00		
MOI UNIVERSITY	*****	11/12/14	39	4840	230,000.00		
UNIVERSITY OF NAIROBI	*****	11/12/14	39	4841	50,000.00		
ST. PAUL'S UNIVERSITY	*****	11/12/14	39	4842	50,000.00		
UNIVERSITY OF NAIROBI	*****	11/12/14	39	4843	20,000.00		
MAASAI MARA UNIVERSITY	*****	11/12/14	39	4844	10,000.00		
MULTIMEDIA UNIVERSITY	*****	11/12/14	39	4845	10,000		
MASENO UNIVERSITY	*****	11/12/14	39	4846	10,000		
MOI UNIVERSITY	*****	11/12/14	39	4847	10,000.00		
KENYA METHODIST UNIVERSITY	*****	11/12/14	39	4848	10,000.00		
TECHNICAL UNIVERSITY OF MOMBASA	*****	11/12/14	39	4849	10,000.00		
TECHNICAL UNIVERSITY OF MOMBASA	*****	11/12/14	39	4850	10,000.00		

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MT KENYA UNIVERSITY	*****	11/12/14	39	4851	10,000.00		
UNIVERSITY OF NAIROBI	*****	11/12/14	39	4852	30,000.00		
KENYATTA UNIVERSITY	*****	11/12/14	39	4853	20,000.00		
KENYATTA UNIVERSITY	*****	11/12/14	39	4854	20,000.00		
KENYATTA UNIVERSITY	*****	11/12/14	39	4855	30,000.00		
TECHNICAL UNIVERSITY OF KENYA	*****	11/12/14	39	4856	20,000.00		
MOI UNIVERSITY	*****	11/12/14	39	4857	10,000.00		
JKUAT UNIVERSITY	*****	11/12/14	39	4858	20,000.00		
JKUAT UNIVERSITY	*****	11/12/14	39	4859	10,000.00		
JKUAT UNIVERSITY	*****	11/12/14	39	4860	10,000.00		
ST. PAUL'S UNIVERSITY	*****	11/12/14	39	4861	10,000.00		
AFRICAN INTERN. COLLEGE OF MGT & TECHNOLOGY	*****	11/12/14	39	4862	18,000.00		
ASUMBI TECHNICAL TRAINING INSTITUTE	*****	11/12/14	39	4863	24,000.00		
ASUMBI TTC	*****	11/12/14	39	4864	78,000.00		
KISII UNIVERSITY	*****	11/12/14	39	4865	20,000		
KMTC KISHI	*****	11/12/14	39	4866	18,000		
KMTC NAKURU	*****	11/12/14	39	4867	6,000		
ROCKY DRIVING SCHOOL	*****	11/12/14	39	4868	520,000		
KMRTC NAKURU	*****	11/12/14	39	4869	6,000		
KMTC EMBU	*****	11/12/14	39	4870	6,000		
KMTC KAKAMEGA	*****	11/12/14	39	4871	6,000		
KMTC KENDU	*****	11/12/14	39	4872	12,000		
KMTC MERU	*****	11/12/14	39	4873	6,000		
KMTC NAIROBI	*****	11/12/14	39	4874	6,000		
KMTC KITUI	*****	11/12/14	39	4875	6,000		
KMTC SIAYA	*****	11/12/14	39	4876	6,000		
KISII REHABILITATION CENTRE	*****	11/12/14	39	4877	6,000		
KISUMU POLYTECHNIC	*****	11/12/14	39	4878	12,000		

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DEANS TTC	*****	11/12/14	39	4879	18,000		
DEANS TEACHERS COLLEGE	*****	11/12/14	39	4879	6,000.00		
ELCK KAPENGURIA BIBLE CENTRE	*****	11/12/14	39	4880	6,000		
ELCK KAPENGURIA	*****	11/12/14	39	4880	6,000.00		
KISII DICECE	*****	11/12/14	39	4881	18,000		
UEA BARATON	*****	11/12/14	39	4882	360,000.00		
BUKPEN COLLEGE OF ACCOUNTANCY	*****	11/12/14	39	4884	12,000.00		
BUKURA AGRICULTURAL COLLEGE	*****	11/12/14	39	4885	6,000.00		
COAST INST. OF TECHNOLOGY	*****	11/12/14	39	4886	6,000		
COAST INTITUTE OF TECHNOLOGY	*****	11/12/14	39	4886	6,000.00		
ELGONVIEW COLLEGE	*****	11/12/14	39	4887	18,000.00		
ELGON VIEW COLLEGE	*****	11/12/14	39	4888	24,000		
ELGONVIEW COLLEGE	*****	11/12/14	39	4889	24,000.00		
BUSIA TTC	*****	11/12/14	39	4890	48,000.00		
KISUMU POLYTECHNIC	*****	11/12/14	39	4891	30,000		
FOUNDATION INST OF AFRICA	*****	11/12/14	39	4892	6,000.00		
GARISSA TTC	*****	11/12/14	39	4893	6,000.00		
ELGONVIEW COLLEGE	*****	11/12/14	39	4894	24,000.00		
GUSII INST. OF TECHNOLOGY	*****	11/12/14	39	4896	66,000.00		
GUSII INST. OF TECHNOLOGY	*****	11/12/14	39	4897	18,000.00		
JOEMA ECDE COLLEGE	*****	11/12/14	39	4898	18,000.00		
JOEMA ECDE COLLEGE	*****	11/12/14	39	4899	6,000.00		
KENDU ADVENTIST COLLEGE	*****	11/12/14	39	4900	12,000.00		
NAIROBI AVIATION COLLEGE	*****	11/12/14	39	4901	12,000		
NAROK TTC	*****	11/12/14	39	4902	6,000		
MOI TTC BARINGO	*****	11/12/14	39	4903	6,000		
NEEMA LUTHERAN	*****	11/12/14	39	4904	6,000		
NEEMA LUTHERAN	*****	11/12/14	39	4905	18,000		
NYANCHWA TTC	*****	11/12/14		4906	12,000		

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			39			
BONYAORO TTC	11/12/14	39	4907	126,000	
KMTC NYAMIRA	11/12/14	39	4908	6,000	
KMTC ORTUM	11/12/14	39	4909	6,000	
KMTC PORTREITZ	.....	11/12/14	39	4910	6,000	
KMTC SIAAYA	.....	11/12/14	39	4911	6,000	
KENYA POWER TRAINING SCHOOL	.....	11/12/14	39	4912	6,000	
MAASAI MARA UNIVERSITY	.....	11/12/14	39	4913	6,000	
MACHAKOS TTC	.....	11/12/14	39	4914	6,000	
MOSORIOT TTC	.....	11/12/14	39	4915	6,000	
RIFT VALLEY INSTITUTE OF TECHNOLOGY	.....	11/12/14	39	4916	6,000	
BUKURA AGRICULTURAL COLLEGE	.....	11/12/14	39	4917	6,000	
ST. JOHNS KILIMAMBOGO TTC	.....	11/12/14	39	4918	6,000	
ST JOSEPHS TECHNICAL INSTITUTE	.....	11/12/14	39	4919	6,000	
ST MARK TTC KIGARI	.....	11/12/14	39	4920	6,000	
ST MARTINS COLLEGE	.....	11/12/14	39	4921	6,000	
ST. MARY'S CBSI TTC	.....	11/12/14	39	4922	6,000	
KENYA WATER INSTITUTE	.....	11/12/14	39	4923	6,000	
GUSHI INST. OF TECHNOLOGY	.....	11/12/14	39	4924	12,000	
KENYENYA TTC	.....	11/12/14	39	4925	6,000	
KERICHO TTC	.....	11/12/14	39	4926	18,000	
KEROKA TECHNICAL	.....	11/12/14	39	4927	6,000	
KIBABII TTC	.....	11/12/14	39	4929	18,000	
KIHBT	.....	11/12/14	39	4930	6,000	
KIM	.....	11/12/14	39	4931	12,000	
KENYA INST. OF MGT & TECHNOLOGY	.....	11/12/14	39	4932	6,000	
KIPSIGIS TTC	.....	11/12/14	39	4933	6,000	
KISHI COLLEGE OF ACCOUNTANCY	11/12/14	39	4934	24,000	
TABAKA MISSION HOSPITAL	11/12/14	39	4936	6,000	

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KMTC MATHARE CAMPUS	11/12/14	39	4937	12,000		
ASUMBI TTC	11/12/14	39	4938	12,000		
ASUMBI TTC	11/12/14	39	4939	6,000		
KENYA INST OF MEDIA TECHNOLOGY	.....	11/12/14	39	4940	6,000		
KMTC KISII	.....	11/12/14	39	4941	12,000		
ZETECH COLLEGE	.....	11/12/14	39	4942	18,000.00		
ST. FRANCIS TECH. TRAIN. INST.	.....	11/12/14	39	4943	12,000.00		
ST. FRANCIS TECH. TRAIN. INST.	.....	11/12/14	39	4944	6,000.00		
KISE	.....	11/12/14	39	4945	6,000.00		
KPLC	.....	11/12/14	39	4946	12,000.00		
KENYA SCHOOL OF LAW	.....	11/12/14	39	4947	6,000.00		
KTENYA TECHNICAL TEACHERS COLLEGE	.....	11/12/14	39	4948	6,000.00		
KMTC - MURANGA	.....	11/12/14	39	4949	18,000.00		
GUSII INST. OF TECHNOLOGY	.....	11/12/14	39	4950	6,000.00		
TECHNICAL UNIVERSITY OF KENYA	.....	11/12/14	39	4952	60,000.00		
UNIVERSITY OF NAIROBI	.....	11/12/14	39	4953	60,000.00		
KENYA METHODIST UNIVERSITY	.....	11/12/14	39	4954	50,000.00		
JKUAT UNIVERSITY	.....	11/12/14	39	4963	420,000.00		
KMTC THIKA	.....	19/1/15	48	4972	12,000.00		
KMTC KISII	.....	19/1/15	48	4974	6,000.00		
KISII UNIVERSITY	.....	19/1/15	48	4975	10,000.00		
KISII UNIVERSITY	.....	19/1/15	48	4976	10,000.00		
KMTC NYERI	.....	19/1/15	48	4977	12,000.00		
KMTC - BOMET	.....	19/1/15	48	4979	12,000.00		
BUGEMA UNIVERSITY	.....	19/1/15	48	4980	10,000.00		
U.E.A BARATON	.....	11/12/14	39	4981	10,000.00		
NAIROBI AVIATION COLLEGE	.....	19/1/15	48	4982	6,000.00		
MASINDE MULIRO UNIVERSITY	19/1/15	48	4983	10,000.00		
JODAN COLLEGE OF	19/1/15		4988			

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TECHNOLOGY			48		60,000.00		
MT KENYA UNIVERSITY	19/1/15	48	4990	10,000.00		
ELGONVIEW COLLEGE	19/1/15	48	4991	24,000.00		
KISII UNIVERSITY	.....	19/1/15	48	4992	10,000.00		
KENYATTA UNIVERSITY	.....	19/1/15	48	4993	10,000.00		
KISII UNIVERSITY	.....	19/1/15	48	4994	10,000.00		
MOI UNIVERSITY	.....	19/1/15	48	4995	10,000.00		
AFRICA NAZAREEN UNIVERSITY	.....	19/1/15	48	4996	20,000.00		
JOEMA ECDE COLLEGE	.....	19/1/15	48	4997	6,000.00		
RIVERBANK ECDE COLLEGE	.....	19/1/15	48	4998	6,000.00		
KISUMU DICECE	.....	19/1/15	48	4999	12,000.00		
UNIVERSITY OF ELDORET	.....	19/1/15	48	5000	10,000.00		
UNIVERSITY OF ELDORET	.....	19/1/15	48	5001	60,000.00		
UNIVERSITY OF NAIROBI	.....	19/1/15	48	5001	40,000.00		
TECHNICAL UNIVERSITY OF MOMBASA	.....	19/1/15	48	5002	40,000.00		
MULTIMEDIA UNIVRSITY	.....	19/1/15	48	5003	10,000.00		
MACHAKOS UNIVERSITY	.....	19/1/15	48	5004	10,000.00		
JKUAT UNIVERSITY	.....	11/12/14	39	5006	80,000.00		
PWANI UNIVERSITY	.....	19/1/15	48	5008	10,000.00		
RONGO UNIVERSITY	.....	19/1/15	48	5009	10,000.00		
TECHNICAL UNIVERSITY OF KENYA	.....	19/1/15	48	5011	30,000.00		
MASINDE MULIRO UNIVERSITY	.....	19/1/15	48	5012	40,000.00		
MOI UNIVERSITY	.....	19/1/15	48	5013	10,000.00		
ST FRANCIS TECHN. TRAIN. INST	.....	19/1/15	48	5014	54,000.00		
KENYA METHODIST UNIVERSITY	.....	19/1/15	48	5015	20,000.00		
EGERTON UNIVERSITY	.....	19/1/15	48	5016	60,000.00		
DEDAN KIMATHI UNIVERSITY	.....	19/1/15	48	5019	20,000.00		
KENYATTA UNIVERSITY	19/1/15	48	5020	50,000.00		
JARAMOGI OGINGA ODINGA UNIVERSITY	19/1/15	48	5021	50,000.00		

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MOI UNIVERSITY	*****	19/1/15	48	5022	30,000.00		
UNIVERSITY OF NAIROBI	*****	11/12/14	39	5023	50,000.00		
MOI UNIVERSITY	*****	19/1/15	48	5024	50,000.00		
GUSII INST. OF TECHNOLOGY	*****	19/1/15	48	5025	6,000.00		
KMTC MURANGA	*****	19/1/15	48	5026	6,000.00		
ST. ANNS COLLEGE	*****	19/1/15	48	5027	18,000.00		
KISII DICECE	*****	19/1/15	48	5028	12,000.00		
CATHOLIC UNIVERSITY OF E.A	*****	19/1/15	48	5029	20,000.00		
KMTC KISHI	*****	19/1/15	48	5030	6,000.00		
MT KENYA UNIVERSITY	*****	19/1/15	48	5032	90,000.00		
KCA UNIVERSITY	*****	19/1/15	48	5033	20,000.00		
KENYATTA UNIVERSITY	*****	19/1/15	48	5034	30,000.00		
MATONGO TTC	*****	19/1/15	48	5035	12,000.00		
KMTC KENDU	*****	19/1/15	48	5036	12,000.00		
JOEMA ECDE COLLEGE	*****	19/1/15	48	5037	18,000.00		
KIHBT KISHI	*****	19/1/15	48	5038	6,000.00		
KHIBT NGONG	*****	19/1/15	48	5039	6,000.00		
NYANCHWA TTC	*****	19/1/15	48	5040	12,000.00		
KENYENYA TTC	*****	19/1/15	48	5041	6,000.00		
FOUNDATION INST OF AFRICA	*****	19/1/15	48	5042	30,000.00		
REGIONAL AVIATION COLLEGE	*****	19/1/15	48	5044	6,000.00		
PWANI UNIVERSITY	*****	11/12/14	39	5045	140,000.00		
BORABU MOMA TTC	*****	19/1/15	48	5046	6,000.00		
THOGOTO TTC	*****	19/1/15	48	5047	6,000.00		
CHUKA UNIVERSITY	*****	19/1/15	48	5048	10,000.00		
U.E.A BARATON	*****	19/1/15	48	5049	10,000.00		
MT KENYA UNIVERSITY	*****	19/1/15	48	5050	80,000.00		
MATONGO LUTHERAN T. COLLEGE	*****	19/1/15	48	5051	6,000.00		
AFRICA NAZAREEN	*****	19/1/15		5052			

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UNIVERSITY			48		20,000.00		
YOUNG CHRISTIAN SOCIETY	19/1/15	48	5053	6,000.00		
IMPERIAL DRIVING SCHOOL	19/1/15	48	5054	10,000.00		
NAROK UNIVERSITY	.....	19/1/15	48	5055	10,000.00		
KISII UNIVERSITY	.....	19/1/15	48	5056	130,000.00		
RONGO UNIVERSITY	.....	11/12/14	39	5057	150,000.00		
S.E.U. KENYA	.....	11/12/14	39	5058	160,000.00		
REGIONAL AVIATION COLLEGE	.....	19/1/15	48	5059	6,000.00		
NAIROBI AVIATION COLLEGE	.....	19/1/15	48	5060	12,000.00		
ASUMBI TTC	.....	19/1/15	48	5061	24,000.00		
TECHNICAL UNIVERSITY OF MOMBASA	.....	19/1/15	48	5062	10,000.00		
MT KENYA UNIVERSITY	.....	19/1/15	48	5063	10,000.00		
UNIVERSITY OF NAIROBI	.....	19/1/15	48	5064	20,000.00		
KIM	.....	19/1/15	48	5065	6,000.00		
MAASAI MARA UNIVERSITY	.....	19/1/15	48	5066	20,000.00		
ASUMBI TTC	.....	19/1/15	48	5067	6,000.00		
KMTC - LODWAR	.....	19/1/15	48	5068	6,000.00		
MURANGA TTC	.....	19/1/15	48	5069	6,000.00		
KMTC - HOMABAY	.....	19/1/15	48	5070	12,000.00		
CO-OPERATIVE UNIVERSITY	.....	19/1/15	48	5071	10,000.00		
SHANZU TTC	.....	19/1/15	48	5072	6,000.00		
ST. FRANCIS TECH. INST. ASUMBI	.....	19/1/15	48	5073	12,000.00		
KMTC THIKA	.....	19/1/15	48	5074	6,000.00		
MOI TTC BARINGO	.....	19/1/15	48	5075	6,000.00		
KMTC ELDORET	.....	19/1/15	48	5076	12,000.00		
ST. MARYS CBSI TTC	.....	19/1/15	48	5077	6,000.00		
KMTC NAKURU	.....	19/1/15	48	5078	12,000.00		
KMTC MURANGA	19/1/15	48	5079	6,000.00		
KENYA INST. OF MASS COMMUNICATIONS	19/1/15	48	5080	6,000.00		

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ST MARTIN DE PORRES TTC	19/1/15	48	5081	6,000.00		
MATONGO LUTHERAN T. COLLEGE	19/1/15	48	5082	6,000.00		
ST. PAUL'S UNIVERSITY	.....	19/1/15	48	5083	10,000.00		
MATONGO LUTHERAN T. COLLEGE	.....	19/1/15	48	5084	18,000.00		
KERICHO TTC	.....	19/1/15	48	5085	12,000.00		
KIPSIGIS TTC	.....	19/1/15	48	5086	6,000.00		
JKUAT UNIVERSITY	.....	19/1/15	48	5087	10,000.00		
KENYA SCHOOL OF LAW	.....	19/1/15	48	5088	6,000.00		
TECHNICAL UNIVERSITY OF KENYA	.....	19/1/15	48	5089	20,000.00		
KISII UNIVERSITY	.....	19/1/15	48	5090	20,000.00		
KISII REHABILITATION CENTRE	.....	19/1/15	48	5091	6,000.00		
KEROKA TTI	.....	19/1/15	48	5092	6,000.00		
KISII UNIVERSITY	.....	19/1/15	48	5093	10,000.00		
ST FRANCIS TECHN. TRAIN. INST	.....	19/1/15	48	5094	6,000.00		
GUSII INST. OF TECHNOLOGY	.....	19/1/15	48	5096	6,000.00		
KMTC SIAYA	.....	19/1/15	48	5097	6,000.00		
KMTC KISII	.....	19/1/15	48	5098	6,000.00		
KMTC NAIROBI	.....	19/1/15	48	5099	6,000.00		
KMTC SIAYA	.....	19/1/15	48	5100	6,000.00		
KENYATTA UNIVERSITY	.....	19/1/15	48	5101	10,000.00		
KENYATTA UNIVERSITY	.....	19/1/15	48	5102	10,000.00		
MOI UNIVERSITY	.....	19/1/15	48	5103	30,000.00		
MT KENYA UNIVERSITY	.....	11/12/14	39	5104	10,000.00		
MT KENYA UNIVERSITY	.....	11/12/14	39	5105	30,000.00		
MT KENYA UNIVERSITY	.....	11/12/14	39	5106	20,000.00		
KMTC - PORTREITZ	.....	19/1/15	48	5107	12,000.00		
KMTC - KISII	.....	19/1/15	48	5108	30,000.00		
KENYATTA UNIVERSITY	19/1/15	48	5109	10,000.00		
KENYATTA UNIVERSITY	19/1/15		5110			

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			48		10,000.00		
MASENO UNIVERSITY	19/1/15	48	5111	10,000.00		
ST. PAUL'S UNIVERSITY	19/1/15	48	5112	10,000.00		
					TOTALS TERTIARY	19,331,000.00	
ST. MARY'S NYAMAGWA GIRLS HIGH SCHOOL	.....	19/1/15	48	5113	9,000.00		
AGORO SARE BOYS SEC. SCHOOL	.....	19/1/15	48	5115	12,000.00		
AHERO GIRLS SEC. SCHOOL	.....	19/1/15	48	5116	12,000.00		
BARICHO BOYS HIGH SCHOOL	.....	19/1/15	48	5117	3,000.00		
BISHOP OKULU MAGARE GIRLS SEC.	.....	19/1/15	48	5118	6,000.00		
BOMBABA SEC. SCHOOL	.....	19/1/15	48	5119	15,000.00		
CROWN OF HOPE EDUC. CENTRE SEC. SCHOOL	.....	19/1/15	48	5120	3,000.00		
DEDE GIRLS SCHOOL	.....	19/1/15	48	5121	6,000.00		
EKERORE MIXED SEC. SCHOOL	.....	19/1/15	48	5122	30,000.00		
GAKERO SEC. SCHOOL	.....	19/1/15	48	5123	18,000.00		
GETEMBE SEC. SCHOOL	.....	19/1/15	48	5124	18,000.00		
GIANCHERE SEC. SCHOOL	.....	19/1/15	48	5125	6,000.00		
HOMABAY HIGH SCHOOL	.....	19/1/15	48	5126	9,000.00		
IBENO SEC. CHOOOL	.....	19/1/15	48	5127	24,000.00		
ITIBO GIRLS SEC. SCHOOL	.....	19/1/15	48	5128	6,000.00		
KEORE SEC. SCHOOL	.....	19/1/15	48	5129	12,000.00		
KERERI GIRLS	.....	19/1/15	48	5130	42,000.00		
KIOGE GIRLS	.....	19/1/15	48	5131	24,000.00		
MARANDA HIGH	.....	19/1/15	48	5132	6,000.00		
MATUTU ADVE. SCHOOL	.....	19/1/15	48	5133	3,000.00		
MITITI SEC.	.....	19/1/15	48	5134	15,000.00		
MOI GESUSU SEC.	.....	19/1/15	48	5135	18,000.00		
MOSANDO SEC.	19/1/15	48	5136	36,000.00		
MUKUYU SEC.	19/1/15	48	5137	6,000.00		
NAIROBI SCHOOL	19/1/15	48	5138	6,000.00		

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NAKURU GIRLS	*****	19/1/15	48	5139	6,000.00		
NAKURU HIGH SCHOOL	*****	19/1/15	48	5140	3,000.00		
NYACHENGE ELCK	*****	19/1/15	48	5141	12,000.00		
NYAMERAKO EKERUBO SEC. SCHOOL	*****	19/1/15	48	5142	24,000.00		
NYAMIRANGA SEC. SCHOOL	*****	19/1/15	48	5143	6,000.00		
NYANCHWA HIGH SCHOOL	*****	19/1/15	48	5144	6,000.00		
NYANCHWA BOYS	*****	19/1/15	48	5145	12,000.00		
NYANSABAKWA HIGH SCHOOL	*****	19/1/15	48	5146	9,000.00		
OBERA SEC.	*****	19/1/15	48	5147	15,000.00		
OGANDE GIRLS	*****	19/1/15	48	5148	12,000.00		
OLE TIPIS GIRLS	*****	19/1/15	48	5149	3,000.00		
OMOBERA SDA GIRLS	*****	19/1/15	48	5150	6,000.00		
CHEMILIL ACADEMY	*****	19/1/15	48	5151	15,000.00		
OMOBIRI SEC. SCHOOL	*****	19/1/15	48	5152	6,000.00		
OYUGI OGANGO GIRLS	*****	19/1/15	48	5153	24,000.00		
RINGA BOYS SEC. SCHOOL	*****	19/1/15	48	5154	9,000.00		
RIOTERO SDA SEC. SCHOOL	*****	19/1/15	48	5155	3,000.00		
RIOGORO SEC. SCHOOL	*****	19/1/15	48	5156	3,000.00		
SAMETA HIGH SCHOOL	*****	19/1/15	48	5157	12,000.00		
SIR MICHAELA GIRLS SEC. SCHOOL	*****	19/1/15	48	5158	18,000.00		
SIRONGA GIRLS HIGH SCHOOL	*****	19/1/15	48	5159	15,000.00		
ST. AUGUSTINE OTAMBA SEC. SCHOOL	*****	19/1/15	48	5160	9,000.00		
ST. FRANCIS ANDIGO SEC. SCHOOL	*****	19/1/15	48	5161	6,000.00		
ST. GONSAGAGONZA SEC	*****	19/1/15	48	5162	6,000.00		
ST. JOHN RAKWARO SEMINARY SEC.	*****	19/1/15	48	5163	12,000.00		
ST. JOSEPH KIORORI SEC. SCHOOL	*****	19/1/15	48	5164	45,000.00		
ST. LUKES NAIROBI	*****	19/1/15	48	5165	3,000.00		
ST. MOTHERS HOMABAY	*****	19/1/15	48	5166	3,000.00		
ST. PATRICKS MOSOCHO	*****	19/1/15		5167			

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SEC. SCHOOL			48		18,000.00		
ST. PETERS KERERA MIXED SEC.	19/1/15	48	5168	9,000.00		
ST. PIUS URIRI HIGH SCHOOL	19/1/15	48	5169	9,000.00		
ST. TERESAS NYANGUSU	.....	19/1/15	48	5170	15,000.00		
ST. THERESAS GEKANO SEC. SCHOOL	.....	19/1/15	48	5171	12,000.00		
WILKDENG SEC. SCHOOL	.....	19/1/15	48	5172	9,000.00		
ASUMBI GIRLS HIGH SCHOOL	.....	19/1/15	48	5173	6,000.00		
BONYAORO SEC. SCHOOL	.....	19/1/15	48	5174	36,000.00		
CARDINAL OTUNGA	.....	19/1/15	48	5175	15,000.00		
DARAJA MBILI SEC. SCHOOL	.....	19/1/15	48	5176	9,000.00		
DEDE GIRLS HIGH SCHOOL	.....	19/1/15	48	5177	9,000.00		
GAKERO GIRLS	.....	19/1/15	48	5178	6,000.00		
ST. AUGUSTINES GENGA SCHOOL	.....	19/1/15	48	5179	99,000.00		
GESURE SDA SEC. SCHOOL	.....	19/1/15	48	5180	6,000.00		
CHARLES LWANGA ICHUNI HIGH SCHOOL	.....	19/1/15	48	5181	30,000.00		
ISIBANIA HIGH SCHOOL	.....	19/1/15	48	5182	6,000.00		
ST. ANDREWS KAGGWA GIRLS	.....	19/1/15	48	5183	6,000.00		
KANGA HIGH SCHOOL	.....	19/1/15	48	5184	3,000.00		
KANYAWANGA HIGH SCHOOL	.....	19/1/15	48	5185	9,000.00		
KEBABE GIRLS HIGH SCHOOL	.....	19/1/15	48	5186	6,000.00		
KEBIRIGO HIGH SCHOOL	.....	19/1/15	48	5188	6,000.00		
KIABUSURA SEC.	.....	19/1/15	48	5189	327,000.00		
MARANI SEC. SCHOOL	.....	19/1/15	48	5190	6,000.00		
MLIMANI RAMASHA ACADEMY	.....	19/1/15	48	5191	6,000.00		
NGIYA GIRLS	.....	19/1/15	48	5192	9,000.00		
ST. LAWRENCE NYABIEYO SEC. SCHOOL	.....	19/1/15	48	5193	132,000.00		
NYANSIONGO BOYS HIGH	.....	19/1/15	48	5194	63,000.00		
ST. VINCENT OMWARI SEC.	19/1/15	48	5195	288,000.00		
ST. PETERS SUNEKA SEC.	19/1/15	48	5196	44,000.00		

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ITIERIO GIRLS SEC.	*****	19/1/15	48	5197	108,000.00		
ITIERIO BOYS SEC.	*****	19/1/15	48	5198	177,000.00		
KMTC - NAKURU	*****	19/1/15	48	5201	6,000.00		
KENYA WATER INSTITUTE	*****	19/1/15	48	5202	6,000.00		
MAASAI MARA UNIVERSITY	*****	19/1/15	48	5203	10,000.00		
UNIVERSITY OF NAIROBI	*****	11/12/14	39	5204	30,000.00		
AFRICAN INTERN. COLLEGE OF MGT & TECHNOLOGY	*****	19/1/15	48	5205	18,000.00		
HOMEBOYS COLLEGE	*****	19/1/15	48	5206	60,000.00		
ROCKY DRIVING SCHOOL	*****	19/1/15	48	5280	800,000.00		
ELGONVIEW COLLEGE	*****	19/1/15	48	5294	220,000.00		
KENYATTA UNIVERSITY	*****	19/1/15	48	5295	20,000.00		
MT KENYA UNIVERSITY	*****	11/12/14	39	5296	110,000.00		
JKUAT UNIVERSITY	*****	11/12/14	39	5298	30,000.00		
KANYAWANGA HIGH SCHOOL	*****	10/2/15	49	5317	42,000.00		
KABAA DAY MIXED SEC.SCHOOL	*****	10/2/15	49	5318	24,000.00		
ST.MARY'S YALA SEC. SCHOOL	*****	10/2/15	49	5319	24,000.00		
NAIROBI AVIATION COLLEGE	*****	19/1/15	48	5320	15,000.00		
SENIOR CHIEF MUSA NYANDUSI SEC. SCHOOL	*****	10/2/15	49	5321	15,000.00		
STANDARD BUKUBA HIGH SCHOOL	*****	24/2/15	109	5322	3,000.00		
TABAKA HIGH SCHOOL	*****	24/2/15	109	5323	12,000.00		
MOI NYABOHANSE GIRLS	*****	24/2/15	109	5324	9,000.00		
NYAKOIBA SEC. SCHOOL	*****	24/2/15	109	5325	12,000.00		
GATORO MIXED SEC. SCHOOL	*****	24/2/15	109	5326	3,000.00		
MAKONGENI SEC. SCHOOL	*****	24/2/15	109	5327	3,000.00		
ST. MARY'S LWAK GIRLS	*****	24/2/15	109	5328	30,000.00		
NYAMIRA GIRLS SEC. SCHOOL	*****	24/2/15	109	5329	24,000.00		
SIGONA ST. LUKES SEC. SCHOOL	*****	24/2/15	109	5331	3,000.00		
KATOLO MIXED SEC. SCHOOL	*****	24/2/15	109	5334	3,000.00		

NATIONAL GOVERNMENT ENTITY - (BONCHARI CDF)

Reports and Financial Statements

For the year ended June 30, 2015

NYANSIONGO HIGH SCHOOL	*****	24/2/15	109	5335	3,000.00		
NYANCHWA GIRLS HIGH SCHOOL	*****	24/2/15	109	5336	3,000.00		
OUR LADY OF MERCY MAGUNDU	*****	24/2/15	109	5337	3,000.00		
NYAIKURO SEC. SCHOOL	*****	24/2/15	109	5348	3,000.00		
EGERTON UNIVERSITY	*****	19/1/15	48	5350	510,000.00		
NAIROBI AVIATION COLLEGE	*****	19/1/15	48	5356	18,000.00		
KENYATTA UNIVERSITY	*****	19.3.15	239	5375	660,000.00		
MT. KENYA UNIVERSITY	*****	19.3.15	239	5376	440,000.00		
KISII UNIVERSITY	*****	19.3.15	239	5377	800,000.00		
KENYATTA UNIVERSITY	*****	19/1/15	48	5701	20,000.00		
TECHNICAL UNIVERSITY OF MOMBASA	*****	19/1/15	48	5702	10,000.00		
KISII HIGH SCHOOL	*****	19/1/15	48	5704	15,000.00		
ST. ANNS COLLEGE	*****	19/1/15	48	5705	6,000.00		
NYAGUTA SEC.	*****	19/1/15	48	5706	15,000.00		
LAIKIPIA UNIVERSITY	*****	19/1/15	48	5707	10,000.00		
KABIANGA UNIVER	*****	19/1/15	48	5708	20,000.00		
MATONGO TTC	*****	19/1/15	48	5709	6,000.00		
MAASAI MARA UNIVERSITY	*****	19/1/15	48	5710	10,000.00		
KENDU ADVENTIST SCHOOL OF MEDICAL SCIENCES	*****	19/1/15	48	5711	12,000.00		
KIRINYAGA UNIVERSITY COLLEGE	*****	19/1/15	48	5712	20,000.00		
MAXHILL PROFESSIONAL CENTRE	*****	19/1/15	48	5713	12,000.00		
GUSII INST. OF TECHNOLOGY	*****	19/1/15	48	5714	24,000.00		
ROCKY DRIVING SCHOOL	*****	19/1/15	48	5281	950,000.00		
KMTC NAKURU	*****	19/1/15	48	5716	6,000.00		
MATUNGURU HIGH SCHOOL	*****	10/2/15	49	5717	3,000.00		
NYAMUSI GIRLS SEC. SCHOOL	*****	10/2/15	49	5718	3,000.00		
ST. DOMINICS RABANGO	*****	10/2/15	49	5719	3,000.00		
MOLO ACADEMY	*****	10/2/15	49	5720	3,000.00		

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UPPER HILL SEC	*****	10/2/15	49	5721	3,000.00		
UROBA SEC	*****	10/2/15	49	5722	3,000.00		
MARALAL HIGH SCHOOL	*****	10/2/15	49	5723	3,000.00		
BOYORO HIGH SCHOOL	*****	10/2/15	49	5724	3,000.00		
NGARA GIRLS	*****	10/2/15	49	5725	3,000.00		
RIOKINDO HIGH SCHOOL	*****	10/2/15	49	5726	3,000.00		
BONYUNYU HIGH SCHOOL	*****	10/2/15	49	5727	3,000.00		
BISHOP OKOTH GIRLS SCHOOL	*****	10/2/15	49	5728	3,000.00		
PE-HILL SEC. SCHOOL	*****	10/2/15	49	5729	3,000.00		
BUYONGE SEC. SCHOOL	*****	10/2/15	49	5730	3,000.00		
MIROGI GIRLS HIGH SCHOOL	*****	10/2/15	49	5732	6,000.00		
DUDI GIRLS HIGH SCHOOL	*****	10/2/15	49	5733	3,000.00		
HILL SPECIAL SCHOOL	*****	10/2/15	49	5734	3,000.00		
NYAMORU SCHOOL	*****	10/2/15	49	5735	3,000.00		
KEGOYE SEC. SCHOOL	*****	10/2/15	49	5736	3,000.00		
KIABONYORU HIGH	*****	10/2/15	49	5737	3,000.00		
KILGORIS BOYS SEC.	*****	10/2/15	49	5738	3,000.00		
GEKOMONI TECH. SEC. SCHOOL	*****	10/2/15	49	5739	3,000.00		
RATANGA BOYS	*****	10/2/15	49	5740	3,000.00		
ORUBA GIRLS	*****	10/2/15	49	5741	3,000.00		
OUR LADY OF MERCY RANGENYO	*****	10/2/15	49	5743	3,000.00		
OUR LADY OF MERCY GIRISOI	*****	10/2/15	49	5744	3,000.00		
SENGERA PARISH GIRLS	*****	10/2/15	49	5745	3,000.00		
ANGINO MIXED	*****	10/2/15	49	5746	3,000.00		
BUTERE GIRLS	*****	10/2/15	49	5747	3,000.00		
MERCY BAPTIST SCHOOL	*****	10/2/15	49	5748	3,000.00		
ST CECILIA AWUOR GIRLS	*****	10/2/15	49	5749	3,000.00		
IBACHO SEC.	*****	10/2/15	49	5750	3,000.00		
KISUMU GIRLS	*****	10/2/15		5752			

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			49		3,000.00		
MANGA GIRLS MODEL SCHOOL	10/2/15	49	5753	3,000.00		
KISUMU BOYS	10/2/15	49	5755	6,000.00		
ST KIZITO NYANSIONGO	.....	10/2/15	49	5756	9,000.00		
MANGU HIGH SCHOOL	.....	10/2/15	49	5757	3,000.00		
KAANI SEC. SCHOOL	.....	10/2/15	49	5758	3,000.00		
ONGICHA SEC. SCHOOL	.....	10/2/15	49	5759	3,000.00		
OYUGIS SEC. SCHOOL	.....	10/2/15	49	5760	3,000.00		
KUIJA SEC.	.....	10/2/15	49	5761	3,000.00		
NYARACH SEC. SCHOOL	.....	10/2/15	49	5762	3,000.00		
ST. MARY'S LWAK GIRLS	.....	10/2/15	49	5763	6,000.00		
GUSII HIGH LIGHTS SEC.	.....	10/2/15	49	5764	3,000.00		
NYAGUTA SEC.	.....	10/2/15	49	5765	3,000.00		
RAO GIRLS SEC.	.....	10/2/15	49	5766	3,000.00		
MASUKARO PAG SEC. SCHOOL	.....	10/2/15	49	5767	3,000.00		
SIRONGA GIRLS HIGH SCHOOL	.....	10/2/15	49	5768	3,000.00		
RIAMONTINGA SEC.	.....	10/2/15	49	5769	9,000.00		
NAKURU HIGH SCHOOL	.....	10/2/15	49	5770	15,000.00		
LEEDS SEC. SCHOOL	.....	10/2/15	49	5771	3,000.00		
RUIAI BOYS SEC.	.....	10/2/15	49	5772	3,000.00		
GETERI SEC.	.....	10/2/15	49	5774	3,000.00		
MOGUSII SEC.	.....	10/2/15	49	5775	3,000.00		
LODWAR GIRLS	.....	10/2/15	49	5776	3,000.00		
MAGOMA GIRLS	.....	10/2/15	49	5777	3,000.00		
ST. ANGOLA SANGERO	.....	10/2/15	49	5778	3,000.00		
SIGOR HIGH SCHOOL	.....	10/2/15	49	5779	3,000.00		
MAGONA BOYS SEC. SCHOOL	.....	10/2/15	49	5780	3,000.00		
NATIONAL SAGERO SDA SCHOOL	10/2/15	49	5781	3,000.00		
AMABUKO SEC. SCHOOL	10/2/15	49	5782	3,000.00		

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NYABIGENA BOYS HIGH SCHOOL	*****	10/2/15	49	5783	15,000.00		
NYABOLA GIRLS SEC. SCHOOL	*****	10/2/15	49	5784	9,000.00		
NYAGENKE GIRLS SEC. SCHOOL	*****	10/2/15	49	5785	6,000.00		
NYAHORA GIRLS SEC. SCHOOL	*****	10/2/15	49	5786	6,000.00		
ST. JOHN NYAMAGWA BOYS	*****	10/2/15	49	5787	39,000.00		
ST. MARY'S NYAMAGWA GIRLS HIGH SCHOOL	*****	10/2/15	49	5788	6,000.00		
NYAMBARIA BOYS HIGH SCHOOL	*****	10/2/15	49	5789	12,000.00		
NYANCHWA GIRLS HIGH SCHOOL	*****	10/2/15	49	5790	30,000.00		
ST. RAPHAEL SEC. SCHOOL	*****	10/2/15	49	5791	36,000.00		
OLE TIPIS GIRLS	*****	10/2/15	49	5792	3,000.00		
ORERO BOYS SEC. SCHOOL	*****	10/2/15	49	5793	21,000.00		
OURL LADY OF VICTORY NYABIOSI SEC. SCHOOL	*****	10/2/15	49	5794	6,000.00		
POPE BENEDICT XVI SEMINARY	*****	10/2/15	49	5795	18,000.00		
RIOMEGO SEC. SCHOOL	*****	10/2/15	49	5796	3,000.00		
RIONDONG'A HIGH SCHOOL	*****	10/2/15	49	5797	180,000.00		
RIOTERO SEC. SCHOOL	*****	10/2/15	49	5798	3,000.00		
CARDINAL OTUNGA GIRLS- BUNGOMA	*****	10/2/15	49	5799	3,000.00		
BUNYORE GIRLS	*****	10/2/15	49	5800	3,000.00		
					TOTALS		
					Sec. schools	7,855,000.00	
					G/TOTAL		
					BURSARIES		27,186,000.00

WATER PROJECTS

KERINA WATER PROJECT	Borehole construction	17/11/2014	29	4811	4,800,000.00	
Sub Total						4,800,000.0

AGRICULTURE PROJECTS

NYAMIOBO PRIM. (BANANA TISSUE)	Banana tissue culture	24/2/15	126	5342	2,427,952.00	
RIANA BANANA CULTURE	*****	13.3.15		1		

NATIONAL GOVERNMENT ENTITY - (BONCHARI CDF)

Reports and Financial Statements

For the year ended June 30, 2015

TISSUE			108		2,427,952.00	
NYAKUNG'U PRIM. BANANA TISSUE	*****	13.3.15	107	2	2,427,952.00	
						7,283,856.00

SECURITY PROJECTS

RIANA CHIEFS OFFICE		12/11/2014	23	4795	1,000,000.00	
BOMORENDA CHIEFS OFFICE		12/11/2014	21	4789	1,000,000.00	
BOMARIBA CHIEFS OFFICE		12/11/2014	22	4791	1,000,000.00	
IYABE CHIEFS OFFICE		19/01/15	70	5276	1,000,000.00	
BOGIKUMU CHIEFS OFFICE		19/01/15	69	5278	1,000,000.00	
IYABE CHIEFS OFFICE		21.5.17	164	227	1,000,000.00	
BOMARIBA CHIEFS OFFICE		21.5.15	165	225	1,000,000.00	
BOMORENDA CHIEFS OFFICE		21.5.15	163	226	1,000,000.00	
Sub Total						8,000,000.00

ROADS PROJECTS

MGR CO-OP BANK(RIOSORO SEWAGE RD)	Roads Construction	30/10/14	27	4793	2,000,000.00	
MGR CO-OP BANK(EKERORANO SUGUNANA RD)	*****	30/10/14	26	4792	2,000,000.00	
MGR CO-OP BANK(EKERUBO- NYANGITI RD)	*****	30/01/15	25	4794	2,000,000.00	
OMOSASA KIAMOIRO RD	*****	09/01/15	45	4695	2,000,000.00	
ITIBO GESERO RD	*****	9/1/15	46	4964	2,500,000.00	
NYAMAGUNDO NYABIEYO RD	*****	19/1/15	43	4967	1,500,000.00	
EKIOGA ITIERIO RD	*****	19/1/15	44	4966	2,000,000.00	
AMANI BOTORI RD	*****	19/01/15	67	5269	1,500,000.00	
RIASIGARA MOTONTO RD	*****	31/3/15	8	13	500,000.00	
BOTORI NYANGENA RD	*****	19/01/15	66	5272	1,000,000.00	
OMOSASA EKERORE RD	*****	16/01/2015	95	5279	2,000,000.00	

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NYAMIRA GENGA RD	*****	19/1/15	65	5270	1,500,000.00	
KIOGE - RIONDITI RD	*****	19/1/15	112	15	2,750,000.00	
RIAMAONCHA IRUMA RD	*****	19/1/15	61	5273	1,500,000.00	
RIASIGARA NYANGOGE KIABUSURA RD	*****	19/1/15	62	5288	1,200,000.00	
ITIBO EKERORANO RD	*****	19/1/15	63	5267	1,000,000.00	
ITIBO RITOKI SUGUNANA ROAD	*****	19/1/15	113	16	2,500,000.00	
NYANGITI EKERUBO RD	*****	18/2/14	134	19	2,000,000.00	
RIASIGARA NYANGOGE KIABUSURA RD	*****	24/2/15	105	5357	300,000.00	
RIANYABARO NYANGITI RD	*****	19/1/15	64	5338	1,000,000.00	
NYAGWEKOA - EBATE RD	*****	30/4/15	13	110	2,000,000.00	
EKERORANO-EKEIRNDEGE RD	*****	30/4/15	114	17	2,000,000.00	
ITIBO GESUGURI RD	*****	19.3.15	111	4	2,000,000.00	
RIASTUKA- MARINDI- NYABIEYO RD	*****	19.3.15	114	5	3,500,000.00	
GESERO-SIGISI-MOSISITA RD	*****	19.3.15	112	6	3,000,000.00	
RIASOMONI-ETIBU RD	*****	19.3.15	113	8	2,500,000.00	
TUMAINI - RIOTANCHI RD	*****	12.5.15	155	214	2,000,000.00	
NYAMATUONI NYANKORORO RD PROJECT	*****	11.5.15	153	212	2,000,000.00	
NYAMATUTU KENYORORA RD	*****	11.5.15	154	213	1,500,000.00	
KASARANI KENYORORA RD	*****	30/4/15	18	115	2,500,000.00	
NYAGWEKOA EKEBUSE RD	*****	11.5.15	151	210	1,500,000.00	
MATONGO -ETIBU GESERO RD	*****	12.03.15	162	209	2,500,000.00	
KIARUTA NYAMERAKO RD	*****	13.5.15	32	208	2,200,000.00	
RIANGARE KEGUNDE RD	*****	11.5.15	33	209	1,500,000.00	
MWATA NYASATA ROAD	*****	11.5.15	152	211	2,400,000.00	
						65,850,000.00

NATIONAL GOVERNMENT ENTITY - (BONCHARI CDF)**Reports and Financial Statements****For the year ended June 30, 2015****SPORTS**

BONCHARI SPORTS PROJECT		29.5.15	173	273	610,940.00	
						610,940.00

EMERGENCY PROJECTS

PAYEE	CLASSIFICATION	DATE	P.V NO.	CHEQUE NO	AMOUNT	AMOUNT
IGONGA MARKET SHED	Emergency fund	16/12/14	23	4808	400,000.00	
NYOTOIMA PRIMARY SCHOOL	19/01/15	91	5272	300,000.00	
RIAMONTINGA PRIMARY SCHOOL	19/01/15	51	5277	300,000.00	
NYANGENA PRIMARY SCHOOL	19/01/15	50	5293	300,000.00	
NYABIEYO PRIMARY SCHOOL	19/01/15	72	5274	300,000.00	
NYANGITI PRIMARY SCHOOL	19/01/15	56	5308	300,000.00	
SUGUNANA PRIMARY SCHOOL	19/01/15	59	5309	300,000.00	
ST. VINCENT OMWARI SEC. SCHOOL	19/01/15	60	5313	300,000.00	
ITIBO PRIMARY SCHOOL	19/01/15	58	5314	300,000.00	
ISAMWERA PRIMARY SCHOOL	19/01/15	57	5315	300,000.00	
MASAGOYE DEB PRIMARY SCHOOL	19/01/15	55	5312	300,000.00	
NYASAGATI PRIMARY SCHOOL	19/01/15	54	5307	300,000.00	
KEBUTE PRIMARY SCHOOL	24/2/14		5340	300,000.00	

NATIONAL GOVERNMENT ENTITY - (BONCHARI CDF)
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			103			
BITARE SECONDARY SCHOOL	*****	24/2/15	102	5339	300,000.00	
MWATA SECONDARY SCHOOL	*****	24/2/15	104	5347	400,000.00	
BOMARIBA PRIMARY	*****	11.5.2015	139	125	250,000.00	
SIGISI DOK PRIMARY	*****	11.5.2015	147	120	250,000.00	
KIABUSURA DOK PRIMARY	*****	11.5.2015	138	123	250,000.00	
NYAMERAKO PRIMARY	*****	11.5.2015	137	122	250,000.00	
SUGUNANA SEC.	*****	11.5.2015	142	131	250,000.00	
EKERORE PRIMARY SCHOOL	*****	11.5.2015	136	121	250,000.00	
GESERO DOK PRIMARY	*****	11.5.2015	146	130	250,000.00	
ISAMWERA SECONDARY SCHOOL	*****	11.5.2015	145	129	250,000.00	
NYABIMWA SDA PRIMARY	*****	11.5.2015	140	128	250,000.00	
ITIERIO ELCK PRIMARY	*****	11.5.2015	141	127	250,000.00	
KIOGE DEB PRIMARY	*****	11.5.2015	143	126	250,000.00	
ST. FRANCIS NYASAGATI PRIMARY	*****	15.5.15	158	219	250,000.00	
ST. PETERS SUNEKA SEC.	*****	15.5.15	160	221	500,000.00	
NYANGOGE PRIMARY	*****	15.5.15	157	218	250,000.00	
Sub Total						8,450,000.00

NATIONAL GOVERNMENT ENTITY - (BONCHARI CDF)

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MARKET SHEDS

MGR CO-OP BANK(IGONGA MKT SHED)		12/11/14	32	4790	400,000.00	
RIANYABARO MARKET SHED		16/12/14	31	4812	400,000.00	
SUNEKA MARKET SHED		16/12/14	33	4809	1,000,000.00	
RIANA MARKET SHED		30/10/14	23	4955	400,000.00	
						2,200,000

STRATEGIC PLAN

BONCHARI STRATEGIC PLAN - SPINIX HOLDINGS LTD)	1/12/14	36	4816		1,500,000.00	
						1,500,000.00

NATIONAL GOVERNMENT ENTITY - (BONCHARI CDF)
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ASSETS LIST.

BONCHARI CDF			
LIST OF ASSETS AS AT JUNE 30TH 2015			
Serial	Asset Class	Description	Code
1	Furniture	JD table	CDF/201/001
2	Furniture	Executive table	CDF /201/002
3	Furniture	Executive table	CDF /201/003
4	Furniture	Executive chair	CDF /201/004
5	Furniture	Executive chair	CDF /201/005
6	Furniture	Executive chair	CDF /201/006
7	Furniture	Executive chair	CDF /201/007
8	Furniture	Executive chair	CDF /201/008
9	Furniture	Visitor's chair	CDF /201/009
10	Furniture	Visitor's chair	CDF /201/010
11	Furniture	Arm chair	
13	Furniture	Coffee table	
14	Furniture	Office desk	
15	Furniture	Jumbo sofa set	
16	Furniture	Table chair	CDF /201/A/0011
18	Equipment	Metal punch-kangaroo	CDF /201/D/001
19	Equipment	Metal stapler-punch	CDF /201/D/002
20	Equipment	Stapler-kanex	CDF /201/D/003
21	Equipment	Stapler rexel	CDF /201/D/004
22	Equipment	Stapler-kangaroo	CDF /201/D/005
25	Equipment	H.P laser Jet-Photocopier	
26	Equipment	Camera	Panasonic dc-m-z10
27	Equipment	Gas cooker-3 gas+1e cooker	Armco
28	Equipment	Powermatic safe guard-1	
29	Equipment	Cyadiator Thermos flask-3	Extra large
30	Equipment	Heavy sufuria aluminium-1	

NATIONAL GOVERNMENT ENTITY - (BONCHARI CDF)**Reports and Financial Statements****For the year ended June 30, 2015**

31	Equipment	Round tray-2	
32	Equipment	Silver steel tea spoon- set-5	
33	Equipment	Aluminum kettle-1	Large
34	Equipment	Reps saucer-set-3	
35	Equipment	13kg gas cylinder-1	
36	Equipment	Extension cable-1	
38	Computer	Desk top computer-1	Compaq
39	Computer	Printer	Hp LaserJet p2055d
40	Motor vehicle	Motor vehicle	GK A 960T
41	Motor vehicle	Motor vehicle	GK A 115T
42	Equipment	Scanner	HP Scanner
43	Motor vehicle	Toyota Land Cruiser	GK B800J