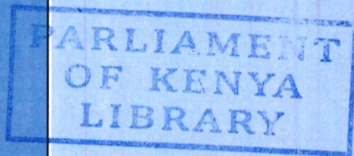


Deposited by the  
Hon. B. Wasnali  
mpf  
10/03/2018

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
- KISUMU EAST CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2016**



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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND

KISUMU EAST CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2016

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
KISUMU EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

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**CONSTITUENCY DEVELOPMENT FUND- KISUMU EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Kipngetich Langat
3.	Accountant	Milka Odeny

**(d) Fiduciary Oversight Arrangements**

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

**(e) Kisumu East NG-CDF Headquarters**

P.O. Box 3618 - 40100  
Kenya Re – Road  
Off – Kakamega Road  
Kisumu

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KISUMU EAST  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2016**

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**(f) Kisumu East NG-CDF Contacts**

Telephone: (254) 572028092

E-mail: [cdfkisumueast@cdf.go.ke](mailto:cdfkisumueast@cdf.go.ke)

Website: [www.go.ke](http://www.go.ke)

**(g) Kisumu East NG-CDF Bankers**

1. Equity Bank Limited  
Kisumu Branch  
Oginga Odinga Street  
P.O Box 3621 – 40100  
Kisumu

**(h) Independent Auditors**

Auditor General  
Office of the Auditor General  
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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KISUMU EAST  
CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2016**

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**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY  
DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

It is my pleasure to present to you the annual report and financial statements for the year ended June 30, 2016. During the year under review, the entity was allocated Ksh 115,805,266 which represents a 6% increase in allocation from the previous year. Our performance is generally impressive and we have been able to offer more services to our constituents.

There has been a considerable delay in the receipts of funds from the CDF Board such that at the close of the year, we had only received Ksh 57,000,000 which is close to 50% of the total year allocation. In addition, we did receive the balance of Kes 56,633,312 which had been outstanding from the 2014/2015 financial year. With these funds, we have been able to initiate and complete a number of projects. Our focus in the year was improvement of educational infrastructure where close to 70% of the funds were allocated to these initiatives.

Overall utilization of funds stood at 66.4% as compared to 61% in the year 2014/15. This relatively low uptake is been occasioned by the long and tedious procurement processes and the delay in disbursement of funds by the NGCDF Board. The time taken to change of laws governing the management of the fund and the reconstitution of the NGCDFC membership further delayed the implementation of the projects.

With the new team in place our aim is to leverage the utilization of funds to ensure that the constituency is able to develop as quickly as possible while ensuring transparency and accountability in all our activities as we move to the election year.

Sign.....

**Charles Otieno Okello  
CHAIRMAN NG-CDFC**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KISUMU EAST  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2016**

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**III. STATEMENT OF NG-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 NG-CDF shall prepare financial statements in respect of that NG-CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

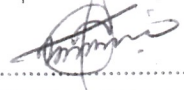
The Accounting Officer in charge of the Kisumu East NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2016. This 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 NG-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 NG-CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

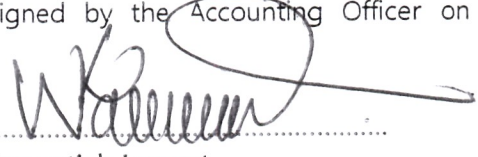
The Accounting Officer in charge of the Kisumu East NG-CDF accepts responsibility for the NG-CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2016, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the KISUMU EAST NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Kisumu East NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-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 NG-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 NG-CDF's financial statements were approved and signed by the Accounting Officer on September 15, 2016.

  
.....  
**Charles Otieno Okello**  
**CDF CHAIRMAN**

  
.....  
**Kipnetich Langat**  
**FUND ACCOUNT MANAGER**

# REPUBLIC OF KENYA

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



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KISUMU EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Kisumu East Constituency set out on pages 5 to 39, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **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 47 of the Public Audit Act, 2015.

#### **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 48 of the Public Audit Act, 2015 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. 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

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund  
– Kisumu East Constituency for the year ended 30 June 2016*



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. Prior Year Adjustments**

- i. The statement of financial assets reflects the net liabilities of Kshs.5,620,554 as at 30 June 2016, which in turn includes a prior year adjustments of Kshs.864,999 whose validity and breakdown has not been provided by management.
- ii. Likewise, the statement of cash flow reflects a prior year adjustments of Kshs.864,999 which contravene the IPSAS cash basis accounting.

Consequently, the accuracy of the net financial position and cash flow as at 30 June 2016 could not be confirmed.

### **2. Cash and Cash Equivalent**

The management operated and maintained two (2) separate bank accounts during the year under review contrary to the provisions of Section 42(1) of National Government Constituencies Development Fund Act, 2015 and CDF Circular ref: Board/Circular/Vol.1.1/167 dated 17 July 2013 which require closure of several banks accounts. It is not clear why management committee never acted on the circular or abided by the Act. Consequently, the management was therefore in breach of regulations and the law.

### **3. Other Receipts**

The other receipts figure of Kshs.1,278,647 did not have any support documentation. Consequently, the accuracy and validity of total receipts balance of Kshs.1,278,647 could not be confirmed.

### **4. Projects Implementation**

The Constituency Development Fund Committee disbursed a total of Kshs.87,132,577 in the form of transfers (both other Government units and other grants) during the year under review as reflected under note 6 & 7. Out of this amount, Kshs.23,134,879 was incurred for building schools, roads, water and security and was administered through Project

Management Committees (PMCs) spread throughout the constituency. However, the disbursements made to various PMCs were not adequately supported with complete expenditure returns including cashbooks, bank statements, stores records, minutes and other relevant accounting documents as indicated below:

<b>Project</b>	<b>Amount (Kshs.)</b>
Anywang Primary School	1,500,000
Bwanda Primary School	1,000,000
Got Ongo Primary School	800,000
Kassagam Primary School	500,000
Mayenya Primary School	350,000
Nyamonge Primary School	200,000
Obino Primary School	250,000
Ofunyu Primary School	500,000
Rae Kanyaika Primary School	750,000
Ragumo Primary School	250,000
St Francis Nyamonge Primary School	1,100,000
Dr Aloo Gumbi Sec School	1,100,000
Got Nyabondo Sec Sch	450,000
Gp.Owiti Sec School	1,000,000
Obwolo Sec Sch	1,500,000
Orongo Sec School	1,000,000
St Alloys Mayenya Sec Sch	500,000
St Dominic Bukna Sec School	1,500,000
St Dominic Bukna Sec School	1,000,000
Gita Health Centre	2,241,379
Kotunga Community Health Centre	600,000
Kuoyo Dispensary	2,043,500
Gita Ap Line	1,500,000
Nyabera Chief Camp	1,500,000
<b>Total</b>	<b>23,134,879</b>

Consequently, in the absence of the support documents it has not been possible to confirm the propriety of Kshs.23,134,879 disbursed for various activities.

## **5. Roads Projects**

The Constituency Development Fund Committee directly implemented some projected worth Kshs.7,913,251 contrary to the provisions of Section 36 of the National Government Constituencies Development Fund Act, 2015 which requires that all projects under the Act be implemented through Project Management Committees (PMCs) with the assistance of relevant Government Departments. Further retention monies were not being deducted from payments to the contractors as required for defects liabilities period.

Management did not provide plausible reasons as to why these projects were implemented by the CDFC and hence was in contravention of the law.

### Qualified of Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified opinion paragraph, financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kisumu East Constituency as at 30 June 2016, and of its receipts and payments and cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and the National Government Constituencies Development Act, 2015.

### Other Matter

#### 1. Budget Implementation Analysis

A total of Kshs.114,633,313 was allocated to the Constituency Development Fund during the year to finance activities in the 2015/2016 budget period. However, out of the allocated funds and the rollover funds all totalling Kshs.180,852,260, only Kshs.120,045,386 had been spent, representing only 66% of the funds budgeted as detailed below:

Projects	Budgeted Figure Kshs.	Actual disbursement Kshs.	Over Expenses Kshs.	Under Expenses Kshs.	% Level of Absorption
Administration	9,600,587	6,958,909		2,641,678	72
Primary Schools	57,608,250	28,500,000		29,108,250	49
Secondary Schools	19,368,500	17,000,000		2,368,500	88
Tertiary Institutions	600,000	-		600,000	0
Health Institutions	2,587,000	7,326,258	4,739,258		283
Bursary, Mocks, CATs	36,940,913	11,553,300		25,387,613	31
Water	2,000,000	2,360,000	360,000		118
Security	11,930,500	5,250,000		6,680,500	44
Roads	4,750,000	7,913,251	3,163,251		167
Sports	1,700,000	1,020,512		679,488	60
Environment	2,200,000	-		2,200,000	0
CDF Offices	11,400,000	13,500,000	2,100,000		118
Emergency	6,289,180	6,209,256		79,924	99

Monitoring and Evaluation/Capacity building	4,452,155	4,347,300		104,855	98
Auditors fee	500,000	-		500,000	0
Purchase of Motor Cycles	456,573	388,000		68,573	85
Purchase of Land	1,468,600	1,468,600	--	-	100
Purchase of Learning Aids/Desks	7,000,000	6,250,000		750,000	89
<b>Total</b>	<b>180,852,260</b>	<b>120,045,386</b>	<b>10,362,509</b>	<b>71,169,381</b>	<b>66</b>

However, the following anomalies were observed;

- i. The Constituency management underspent on thirteen (13) line items with a total expenditure of Kshs.71,169,381 and overspent on four (4) line items with a total of Kshs.10,362,509.
- ii. The analysis revealed that health institutions, roads, water and construction of CDF office had the highest over expenditure and no explanation was provided for the material variations neither were there reallocations by the board before the end of the financial year.

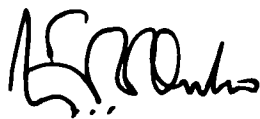
In the circumstances, the public may not have received the services as provided for in the approved budget.

## 2. Project Verification

During the year under review, fifteen (15) projects whose payments amounted to Kshs.25,150,000 were verified in March 2017 during the audit. Eleven (11) projects were complete and in use while four (4) were ongoing as tabulated below:

Project Name	Activities	Budget (Kshs)	Remarks /Status
Chiga Primary School	Construction of 2 new classrooms	2,100,000	Complete and in use
Dago primary school	Construction of 1 new classroom	1,100,000	Construction at walling level.
Okok primary school	Construction of 2 new classrooms	2,000,000	Complete and in use
Otera Primary school	Construction of 2 new classrooms and completion of 1	2,500,000	Complete : awaiting handing over
Tido Primary School	Construction of 1 new classroom	1,100,000	Complete and in Use

Wandiege Primary School	Renovation of 3 classrooms ( flooring, plastering and painting)	1,500,000	Complete and in use
Wandiege Primary School	Purchase of land for school expansion	2,500,000	Negotiation for land purchase being done
Kibos Secondary School	Construction of 1 new classroom	2,100,000	Complete and in use
Nyamasaria Secondary School	Construction of 2 new classrooms	1,500,000	Complete and in use
Obwolo secondary school	Construction of 2 new classrooms	2,100,000	Complete and in use
Renja Secondary School	Construction of 2 new classrooms	1,850,000	Complete
Chiga Health Center	Completion works at the facility (construction of additional manholes, fixing of loose tiles at the maternity)	200,000	Complete and in use
Construction of CDF Office	Construction of CDF office at the Kisumu East	1,500,000	On Going
Alango Primary School	Construction of 2 new classrooms	2,100,000	Complete; awaiting handing over
Obwolo Administration Police Camp	Construction of 2 AP house units.	1,000,000	additional funding needed to complete
	<b>Total</b>	<b>25,150,000</b>	



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

**Nairobi**

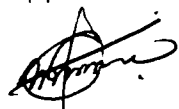
**31 January 2018**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KISUMU EAST  
CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2016**

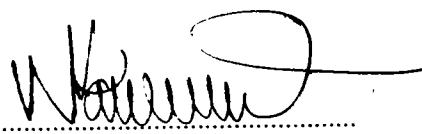
**IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2016**

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	114,633,313	98,264,283
Other Receipts	3	1,278,647	757,000
<b>TOTAL RECEIPTS</b>		<b>115,911,959</b>	<b>99,021,283</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,579,862	1,828,041
Use of goods and services	5	8,726,347	7,596,228
Transfers to Other Government Units	6	52,826,258	37,780,081
Other grants and transfers	7	34,306,319	50,076,941
Acquisition of Assets	8	15,356,600	491,875
Other Payments	9	6,250,000	-
<b>TOTAL PAYMENTS</b>		<b>120,045,386</b>	<b>97,773,166</b>
<b>SURPLUS/DEFICIT</b>		<b>(4,133,427)</b>	<b>1,248,117</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KISUMU EAST NG-CDF financial statements were approved on **September 15, 2016** and signed by:



.....  
Charles Otieno Okello  
CDF CHAIRMAN



.....  
Kipngetich Langat  
FUND ACCOUNT MANAGER

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KISUMU EAST  
CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

**V. STATEMENT OF ASSETS AS AT 30 JUNE 2016**

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	5,227,654	7,413,681
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	392,900	1,475,300.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>5,620,554</b>	<b>8,888,981</b>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July...	13	8,888,981	7,640,863
Surplus/Deficit for the year		(4,133,427)	1,248,117
Prior year adjustments	14	864,999	-
<b>NET LIABILITIES</b>		<b>5,620,554</b>	<b>8,888,980</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KISUMU EAST NG-CDF financial statements were approved on **September 15, 2016** and signed by:

.....  
**Charles Otieno Okello**  
**CDF CHAIRMAN**


.....  
**Kipngetch Langat**  
**FUND ACCOUNT MANAGER**

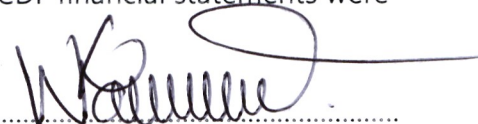
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KISUMU EAST  
CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2016**

**VI. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2016**

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	114,633,313	98,264,283
Other Receipts	3	1,278,647	757,000
		<b>115,911,959</b>	<b>99,021,283</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,579,862	1,828,041
Use of goods and services	5	8,726,347	7,596,228
Transfers to Other Government Units	6	52,826,258	37,780,081
Other grants and transfers	7	34,306,319	50,076,941
Other Payments	9	6,250,000	-
		<b>104,688,786</b>	<b>97,281,291</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	864,999	-
Outstanding Imprest		392,900	
<b>Net cash flow from operating activities</b>		<b>11,695,272</b>	<b>1,739,992</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	8	15,356,600	491,875
<b>Net cash flows from Investing Activities</b>		<b>(15,356,600)</b>	<b>(491,875)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>(3,268,428)</b>	<b>1,248,117</b>
Cash and cash equivalent at BEGINNING of the year	13	8,888,981	7,640,864
Cash and cash equivalent at END of the year		5,620,554	8,888,981

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KISUMU EAST NG-CDF financial statements were approved on **September 15, 2016** and signed by:

  
.....  
Charles Otieno Okello  
Chairman NG-CDFC

  
.....  
Kipngetich Langat  
Fund Account Manager



**Reports and Financial Statements  
For the year ended June 30, 2016**

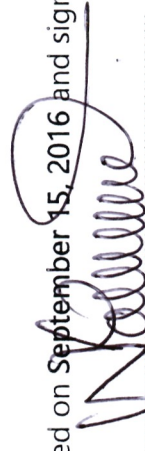
**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	115,805,266	66,522,294	182,327,560	123,522,294	58,805,266	67.7%
Other Receipts	-	1,278,647	1,278,647	1,278,647	-	-
<b>TOTAL</b>	<b>115,805,266</b>	<b>67,800,941</b>	<b>183,606,207</b>	<b>124,800,941</b>	<b>58,805,266</b>	<b>68.4%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,922,720	1,315,998	4,238,718	2,579,862	1,658,856	60.9%
Use of goods and services	7,999,754	6,908,724	14,908,478	8,726,347	6,182,131	58.5%
Transfers to Other Government Units	58,315,000	28,081,258	86,396,258	52,826,258	33,570,000	61.1%
Other grants and transfers	42,537,792	7,292,514	49,830,306	34,306,319	15,523,987	68.8%
Acquisition of Assets	1,500,000	15,853,500	17,353,500	15,356,600	1,996,900	88.5%
Other Payments	2,530,000	5,595,000	8,125,000	6,250,000	1,875,000	76.9%
<b>TOTAL</b>	<b>115,805,266</b>	<b>65,046,994</b>	<b>180,852,260</b>	<b>120,045,386</b>	<b>60,806,874</b>	<b>66.4%</b>

The KISUMU EAST NG-CDF financial statements were approved on September 15, 2016 and signed by:



Charles Otieno Okello  
Chairman NG-CDFC



Kipngetch Langat  
Fund Account Manager

## **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 NG-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 NG-CDF.

### **2. Recognition of revenue and expenses**

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

### **3. In-kind contributions**

In-kind contributions are donations that are made to the NG-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 NG-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**

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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.

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**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 NG-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 NG-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 NG-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, 2016.

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**IX. NOTES TO THE FINANCIAL STATEMENTS  
1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Disbursement		
A649172	1,000,000	
A790837	42,121,826	43,630,970
A724003	12,511,487	24,316,656
A724039	2,000,000	16,389,994
A724108	10,000,000	13,926,662
A820587	10,000,000	
A796302	27,000,000	
A820892	10,000,000	
<b>TOTAL</b>	<b>114,633,313</b>	<b>98,264,283</b>

**3. OTHER RECEIPTS**

	2015 - 2016 Kshs	2014 - 2015 Kshs
Interest Received	744,127	-
Receipts from Sale of tender documents	184,000	155,000
Other Receipts Not Classified Elsewhere	350,520	602,000
<b>Total</b>	<b>1,278,647</b>	<b>757,000</b>

- a) Interest Received relates to bank interest earned in September 2012 (Ksh 413,892.75 and in February 2014 (Ksh 330,234) but recorded in 2015/2016 Financial year.
- b) Receipts from Sale of tenders relates to deposits made from sale of tenders in September 2011 but recorded in 2015/2016.
- c) Other receipts not classified elsewhere relates to reversed payments that were made to Kenya Power and Lighting Company.

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**4. COMPENSATION OF EMPLOYEES**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	2,034,282	1,463,521
Basic wages of casual labor	-	-
<b>Personal allowances paid as part of salary</b>		
House Allowance	288,000	260,500
Medical Allowance	135,000	70,500
Employer contribution to NSSF	122,580	33,520
<b>Total</b>	<b>2,579,862</b>	<b>1,828,041</b>

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**5. USE OF GOODS AND SERVICES**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	107,400	61,620
Office rent	168,000	246,000
Communication, supplies and services	51,100	35,500
Domestic travel and subsistence	3,000	147,500
Printing, advertising and information supplies & services	57,252	134,895
Rentals of produced assets	-	120,000
Training expenses	796,100	392,000
Hospitality supplies and services	4,000	44,265
Other committee expenses	1,591,800	381,300
Committee allowance	2,755,500	1,269,000
Insurance costs	106,477	220,612
Specialized materials and services	-	13,500
Office and general supplies and services	516,457	482,184
Fuel ,oil & lubricants	918,500	-
Other operating expenses	783,844	1,453,500
Routine maintenance – vehicles and other transport equipment	866,917	895,495
Routine maintenance – other assets	-	1,698,856
<b>Total</b>	<b>8,726,347</b>	<b>7,596,228</b>

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**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2015 - 2016 Kshs	2014- 2015 Kshs
<b>Transfers to National Government entities</b>	-	-
Transfers to primary schools Note 15.5.1	28,500,000	18,514,581
Transfers to secondary schools Note 15.5.2	17,000,000	16,815,500
Transfers to tertiary institutions	-	500,000
Transfers to health institutions Note 15.5.4	7,326,258	1,950,000
<b>-TOTAL</b>	<b>52,826,258</b>	<b>37,780,081</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2015 - 2016 Kshs	2014 -2015 Kshs
Bursary – Secondary Schools Note 16.1.1	7,754,000	17,652,700
Bursary – Tertiary Institutions Note 16.1.2	3,799,300	8,971,000
Bursary – Special Schools	-	353,000
Water Projects Note 17.2	2,360,000	1,800,000
Security Projects Note 17.3	5,250,000	841,469
Roads Projects Note 17.1	7,913,251	17,073,162
Sports Projects Note 17.4	1,020,512	127,200
Emergency Projects Note 17.5	6,209,256	3,258,409
<b>Total</b>	<b>34,306,319</b>	<b>50,076,941</b>



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**8. ACQUISITION OF ASSETS**

**Non-Financial Assets**

	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of Buildings	13,500,000	-
Purchase of Bicycles & Motorcycles	388,000	-
Purchase of Office Furniture and General Equipment	-	491,875
Acquisition of Land	1,468,600	-
<b>Total</b>	<b>15,356,600</b>	<b>491,875</b>

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**9. OTHER PAYMENTS**

<b>Purchase of Learning Aids/Desks to Schools</b>	<b>2015 - 2016</b>
	<b>Kshs</b>
Ayaro Primary school	236,250
Dago Primary school	2,529,946
Kianja Primary school	250,000
Kibos Primary school	242,690
Nyatege Primary school	200,000
Obino Primary school	850,000
Ofunyu Primary school	150,000
Ogango Primary school	343,614
Orongo Primary school	100,000
Oyolla Primary school	202,500
Rae Kajulu Primary school	405,000
Rarieda Kaloo Primary school	67,500
Renja Primary school	202,500
St.Johns Oriang' Primary school	270,000
Wandiege Primary school	200,000
<b>Total</b>	<b><u>6,250,000</u></b>

**10A: Bank Accounts (cash book bank balance)**

<b><u>Name of Bank, Account No. &amp; currency</u></b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Equity Bank Ltd, Kisumu Branch (0290 262 014 425)	4,446,728	5,589,597
Equity Bank Ltd, Kisumu Branch (0290 297 100 166)	780,926	1,824,084
	<b><u>5,227,654</u></b>	<b><u>7,413,681</u></b>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**11: OUTSTANDING IMPRESTS**

<b>Name of Officer or Institution</b>	<b>Date Imprest Taken</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance</b>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Evelyne Obura	1-Nov-14	197,900		197,900
Kipngetich Langat	24-Jun-16	80,000		80,000
Kipngetich Langat	24-Jun-16	115,000		115,000
				<b>392,900</b>

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**13. BALANCES BROUGHT FORWARD**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	7,413,681	7,053,364
Imprest	1,475,300	587,000
<b>Total</b>	<b>8,888,981</b>	<b>7,640,864</b>

- a) The Outstanding imprests brought forward of Ksh 1,475,300 was surrendered during the year and the same expensed.

**14. PRIOR YEAR ADJUSTMENTS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	864,999	-
<b>Total</b>	<b>864,999</b>	<b>-</b>

- a) The prior year adjustment of Ksh 864,999 relates to cashbook correction entries done at the close of the 2014/15 financial year but before the commencement of 2015/2016

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**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2015- 2016	2014- 2015
	Kshs	Kshs
Construction of civil works	-	1,954,942
Supply of goods	1,875,000	-
Supply of services	-	521,245
	<u>1,875,000</u>	<u>2,476,187</u>

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	Kshs	Kshs
NG-CDFC Staff Gratuity	892,908	435,970
	<u>892,908</u>	<u>435,970</u>

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	2,000,000	1,879,860
Amounts due to other grants and other transfers (see attached list)	425,344	3,198,648
Others (see attached list)	2,802,310	1,334,803
	<u>5,227,654</u>	<u>6,413,311</u>

**15.4: OTHER PENDING RECEIVABLES**

	Kshs	Kshs
Amounts due from the NGCDF Board for 2015/2016	58,805,266	
	<u>58,805,266</u>	

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**15.5 : TRANSFER TO OTHER GOVERNMENT ENTITIES**

**15.5.1: TRANSFER TO PRIMARY SCHOOL**

<b>PROJECT NAME</b>	<b>2015/2016 AMOUNT</b>	<b>2014/15 AMOUNT</b>
ALANGO PRIMARY SCHOOL	2,100,000.00	
ANYWANG PRIMARY SCHOOL	1,500,000.00	
BWANDA PRIMARY SCHOOL	1,000,000.00	
CHIGA PRIMARY SCHOOL	2,100,000.00	
DAGO PRIMARY SCHOOL	0.00	876,700.00
GOT ONGO PRIMARY SCHOOL	800,000.00	
KASSAGAM PRIMARY SCHOOL	500,000.00	1,000,000.00
KIBOS PRIMARY SCHOOL	1,000,000.00	242,690.00
MAYENYA PRIMARY SCHOOL	350,000.00	
MBEME PRIMARY SCHOOL	2,000,000.00	
NYAMONGE PRIMARY SCHOOL	200,000.00	1,000,000.00
NYATEGE PRIMARY SCHOOL	3,050,000.00	450,000.00
OSINO PRIMARY SCHOOL	250,000.00	850,000.00
OFUNYU PRIMARY SCHOOL	500,000.00	2,050,000.00
OKOK PRIMARY SCHOOL	2,000,000.00	
ORONGO PRIMARY SCHOOL	2,100,000.00	100,000.00
OTERA PRIMARY SCHOOL	2,500,000.00	
RAE KANYAIKA PRIMARY SCHOOL	750,000.00	1,000,000.00
RAGUMO PRIMARY SCHOOL	250,000.00	
ST FRANCIS NYAMONGE PRIMARY SCHOOL	1,100,000.00	
TIDO PRIMARY SCHOOL	1,100,000.00	235,450.00
WANDIEGE PRIMARY SCHOOL	1,500,000.00	
WANDIEGE PRIMARY SCHOOL	1,850,000.00	1,390,091.00
BUNGU PRIMARY SCHOOL		325,355.00
KADIJU PRIMARY SCHOOL		302,690.00
KIANJA PRIMARY SCHOOL		1,100,000.00
NYAIMBO PRIMARY SCHOOL		345,790.00
OBWOLO PRIMARY SCHOOL		2,200,000.00
OKAGO PRIMARY SCHOOL		269,900.00
OMUNGI PRIMARY SCHOOL		538,365.00
ONGADI PRIMARY SCHOOL		637,550.00
RAGUMO PRIMARY SCHOOL		2,100,000.00
ST MARK NYABERA PRIMARY SCHOOL		1,500,000.00
	<b>28,500,000.00</b>	<b>18,514,581.00</b>

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**15.5.2: TRANSFER TO SECONDARY SCHOOLS**

<b>PROJECT NAME</b>	<b>2015/2016 AMOUNT</b>	<b>2014/15 AMOUNT</b>
DR ALOO GUMBI SEC SCHOOL	1,100,000.00	2,100,000.00
GOT NYABONDO SEC SCH	450,000.00	1,000,000.00
GP.OWITI SEC SCHOOL	1,000,000.00	500,000.00
KIBOS SEC SCH	2,100,000.00	365,000.00
NYAMASARIA SEC SCHOOL	2,250,000.00	-
OBWOLO SEC SCH	1,500,000.00	-
OKOK SEC SCHOOL	750,000.00	2,300,500.00
ORONGO SEC SCHOOL	1,000,000.00	1,350,000.00
RENJA SEC SCH	1,850,000.00	2,000,000.00
ST ALLOYS MAYENYA SEC SCH	500,000.00	3,700,000.00
ST DOMINIC BUKNA SEC SCHOOL	1,500,000.00	
ST DOMINIC BUKNA SEC SCHOOL	1,000,000.00	1,000,000.00
ST. ALBERTS ANGIRA SEC SCHOOL	2,000,000.00	2,000,000.00
NYALUNYA SECONDARY SCHOOL		500,000.00
	<b>17,000,000.00</b>	<b>16,815,500.00</b>

**15.5.3: TRANSFER TO TERTIARY**

<b>PROJECT NAME</b>	<b>2015/2016 AMOUNT</b>	<b>2014/15 AMOUNT</b>
AKADO YOUTH POLYTECHNIC		500,000.00
	-	<b>500,000.00</b>

**15.5.4: TRANSFER TO HEALTH**

<b>PROJECT NAME</b>	<b>2015/2016 AMOUNT</b>	<b>2014/15 AMOUNT</b>
CHIGA DISPENSARY	2,441,379.50	300,000.00
GITA HEALTH CENTRE	2,241,378.50	
KOTUNGA COMMUNITY HEALTH CENTRE	600,000.00	800,000.00
KUOYO DISPENSARY	2,043,500.00	850,000.00
	<b>7,326,258.00</b>	<b>1,950,000.00</b>

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**16.0 OTHER GRANTS AND PAYMENTS**

**16.1: SCHOLARSHIPS AND OTHER EDUCATIONAL BENEFITS**

**16.1.1: BURSARY - SECONDARY SCHOOLS**

<b>INSTITUTION</b>	<b>AMOUNT</b>
ACHEGO GIRLS SECONDARY SCHOOL	40,000.00
ADIEDO MIXED SECONDARY SCHOOL	5,000.00
AGAI MIXED SECONDARY SCHOOL	5,000.00
AGORO SARE HIGH SCHOOL	15,000.00
AHERO GIRLS SECONDARY SCHOOL	5,000.00
AHERO GIRLS SECONDARY SCHOOL	30,000.00
AIC OGADA SECONDARY SCHOOL	16,000.00
ALENDU MIXED SECONDARY SCHOOL	35,000.00
ALLIANCE GIRLS HIGH SCHOOL	16,000.00
ALUOR GIRLS SECONDARY SCHOOL	25,000.00
AMAIKO SDA SECONDARY SCHOOL	5,000.00
AMBIRA HIGH SCHOOL	5,000.00
ANJEGO MIXED SECONDARY SCHOOL	5,000.00
ARGWINGS KODHEK SECONDARY SCHOOL	5,000.00
AROMBO MIXED SECONDARY SCHOOL	5,000.00
ASUMBI GIRLS HIGH SCHOOL	20,000.00
AWASI PAG BOYS HIGH SCHOOL	5,000.00
BAE CHANDO GIRLS SECONDARY SCHOOL	5,000.00
BAHATI GIRLS SECONDARY SCHOOL	5,000.00
BANJA SECONDARY SCHOOL	32,000.00
BAR KORUMBA SECONDARY SCHOOL	24,000.00
BAR UNION SECONDARY SCHOOL	8,000.00
BISHOP ABIERO GIRLS MAGWAR	15,000.00
BISHOP ABIERO SHAURIMOYO	32,000.00
BISHOP LINUS OKOK GIRLS SECONDARY	10,000.00
BISHOP OKOTH GIRLS OJOLA	25,000.00
BISHOP OKOTH MBAGA GIRLS	20,000.00
BISHOP OKOTH MBAGA GIRLS	45,000.00
BISHOP OKOTH OJOLA GIRLS SECONDARY SCHOOL	5,000.00
BODI MIXED SECONDARY SCHOOL	5,000.00
BUKULUNYA SECONDARY SCHOOL	5,000.00
BUNGOMA BAPTIST GIRLS HIGH SCHOOL	5,000.00
BUNYORE GIRLS HIGH SCHOOL	10,000.00
BURUBURU GIRLS SECONDARY SCHOOL	5,000.00
BUTERE GIRLS HIGH SCHOOL	5,000.00
CARDINAL OTUNGA HIGH SCHOOL	5,000.00
CHAVAKALI HIGH SCHOOL	5,000.00
CHEBORGE SECONDARY SCHOOL	10,000.00
CHEBORGE SECONDARY SCHOOL	10,000.00
CHEMAMUSI HIGH SCHOOL	5,000.00
CHIANDA HIGH SCHOOL	15,000.00
CHULAIMBO SECONDARY SCHOOL	50,000.00
CHWELE GIRLS HIGH SCC	5,000.00
DAGO THIM SECONDARY SCHOOL	8,000.00
DISCIPLES OF MERCY ACADEMY	5,000.00
DISCIPLES OF MERCY ACADEMY	25,000.00
DR ALOO GUMBI MIXED SECONDARY SCHOOL	225,000.00



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DR ALOO GUMBI MIXED SECONDARY SCHOOL	4,000.00
DR ALOO GUMBI SECONDARY SCHOOL	450,000.00
DR ALOO GUMBI SEC SCHOOL	450,000.00
EBENEZER CHRISTIAN SECONDARY SCHOOL	10,000.00
EBENEZER CHRISTIAN SECONDARY SCHOOL	4,000.00
EBUKASAMI SECONDARY SCHOOL	25,000.00
EBUKHAYA SECONDARY SCHOOL	5,000.00
EBWALI SECONDARY SCHOOL	5,000.00
EKAMBULI SECONDARY SCHOOL	5,000.00
ENTANDA MIXED SECONDARY SCHOOL	5,000.00
ENTANDA MIXED SECONDARY SCHOOL	5,000.00
ESALION SECONDARY SCHOOL	5,000.00
ESONGOLO SECONDARY SCHOOL	4,000.00
FR OUDERAA SECONDARY FOR THE HR IMP	12,000.00
FRIENDS GIRLS HIGH SCHOOL IGUNGA	5,000.00
FRIENDS SCHOOL KAIMOSI DEMONST	5,000.00
FRIENDS SCHOOL KAMUSINGA	5,000.00
FRIENDS SCHOOL TIGOI	50,000.00
FRIENDS SCHOOL KAIMOSI BOYS	5,000.00
FRIENDS TECHNICAL SCHOOL MUNOYWA	5,000.00
GAMALENGA SECONDARY SCHOOL	5,000.00
GILOVE SECONDARY SCHOOL	5,000.00
GILOVE SECONDARY SCHOOL	10,000.00
GIMARIAN SECONDARY SCHOOL	10,000.00
GLORIOUS FRIENDS ACADEMY	5,000.00
GOIBEI GIRLS HIGH SCHOOL	5,000.00
GORD BER SECONDARY SCHOOL	5,000.00
GOT AGULU SECONDARY SCHOOL	4,000.00
GOT MATAR MIXED SECONDARY SCHOOL	4,000.00
GOT NYABONDO MIXED SECONDARY SCHOOL	64,000.00
GP OWITI CHIGA MIXED SECONDARY SCHOOL	72,000.00
GUREC MIXED SCHOOL	5,000.00
HADASSAH GIRLS HIGH SCHOOL	5,000.00
HADASSAH GIRLS HIGH SCHOOL	54,000.00
HADASSAH GIRLS HIGH SCHOOL	10,000.00
HIGHWAY HIGH SCHOOL	5,000.00
HOMABAY HIGH SCHOOL	5,000.00
HUMA GIRLS HIGH SCHOOL	35,000.00
IBUBI GIRLS SECONDARY SCHOOL	5,000.00
INGOTSE HIGH SCHOOL	5,000.00
INTERTELK EDUCATION CENTRE	8,000.00
JANS SENIOR ACADEMY	8,000.00
JARAMOGI OG OD SECONDARY SCHOOL	5,000.00
JOEL OMINO SECONDARY SCHOOL	5,000.00
JOEL OMINO SECONDARY SCHOOL	12,000.00
JOYLAND SPECIAL PRIMARY SCHOOL	12,000.00
KADIKA GIRLS SECONDARY SCHOOL	5,000.00
KAIMOSI GIRLS HIGH SCHOOL	5,000.00
KALANDO MIXED SECONDARY SCHOOL	5,000.00
KAMGALA SECONDARY SCHOOL	5,000.00
KAMUKUNJI SECONDARY SCHOOL	5,000.00

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KANDIEGE MIXED SECONDARY SCHOOL	5,000.00
KANGA HIGH SCHOOL	20,000.00
KANYAMEDHA MIXED HIGH SCHOOL	8,000.00
KAPIYO SECONDARY SCHOOL	4,000.00
KAPKERER MIXED HIGH SCHOOL	12,000.00
KAPSENGERE HIGH SCHOOL	4,000.00
KASAGAM SECONDARY SCHOOL	280,000.00
KATOLO MIXED SECONDARY SCHOOL	5,000.00
KATOLO MIXED SECONDARY SCHOOL	35,000.00
KAUDHA MIXED SECONDARY SCHOOL	5,000.00
KAUDHA MIXED SECONDARY SCHOOL	5,000.00
KAUDHA MIXED SECONDARY SCHOOL	5,000.00
KERCHO HIGH SCHOOL	5,000.00
KEVEYE GIRLS HIGH SCHOOL	10,000.00
KIBIGORI MIXED SECONDARY SCHOOL	4,000.00
KIBOS SECONDARY SCHOOL	5,000.00
KIBOS SECONDARY SCHOOL	256,000.00
KIBOS SPECIAL SECONDARY SCHOOL	6,000.00
KIBOSWA BIDII YOUTH GROUP	4,000.00
KIKUBI GIRLS SECONDARY SCHOOL	5,000.00
KILIMANI SECONDARY SCHOOL	5,000.00
KIMWANI SECONDARY SCHOOL	5,000.00
KIS SOUTH ADVENTIST SECONDARY SCHOOL	4,000.00
KISII HIGH SCHOOL	5,000.00
KISUMU BOYS HIGH SCHOOL	180,000.00
KISUMU DAY HIGH SCHOOL	140,000.00
KISUMU GIRLS HIGH SCHOOL	75,000.00
KIT MIKAYI SECONDARY SCHOOL	10,000.00
KOLAL MIXED SECONDARY SCHOOL	5,000.00
KORU GIRLS HIGH SCHOOL	75,000.00
KOSELE CHRISTIAN COMM SECONDARY	5,000.00
KOWUOR SECONDARY SCHOOL	5,000.00
KUDHO MIXED SECONDARY SCHOOL	4,000.00
KUMONI MIXED SECONDARY SCHOOL	5,000.00
KWA SECONDARY SCHOOL	5,000.00
KWAYO OYUGIS SECONDARY SCHOOL	4,000.00
LEKWAK BOYS HIGH SCHOOL	5,000.00
LELA SECONDARY SCHOOL	4,000.00
LIBERTY SECONDARY SCHOOL	12,000.00
LIMURU GIRLS	5,000.00
LIONS HIGH SCHOOL	108,000.00
LONDIANI GIRLS SECONDARY SCHOOL	10,000.00
LORETO HIGH SCHOOL LIMURU	10,000.00
LUGULU GIRLS HIGH SCHOOL	5,000.00
LWALA KADAWA SECONDARY SCHOOL	8,000.00
MADIRA GIRLS HIGH SCHOOL	15,000.00
MAGINA GIRLS SECONDARY SCHOOL	5,000.00
MAGUNGA MIXED SECONDARY SCHOOL	15,000.00
MAJENGO SECONDARY SCHOOL	10,000.00
MALAVA GIRLS HIGH SCHOOL	5,000.00
MARANDA HIGH SCHOOL	16,000.00

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MASENO SCHOOL	24,000.00
MASENO SCHOOL OF THE DEAF	6,000.00
MASOGO MIXED SECONDARY SCHOOL	5,000.00
MASOGO MIXED SECONDARY SCHOOL	20,000.00
MATAGARO MIXED SECONDARY SCHOOL	5,000.00
MATENDE GIRLS HIGH SCHOOL	10,000.00
MBAKA OROMO MIXED SECONDARY SCHOOL	5,000.00
MBALE HIGH SCHOOL	15,000.00
MBITA HIGH SCHOOL	30,000.00
MBITI FRIENDS HIGH SCHOOL	5,000.00
MEMBA MIXED SECONDARY SCHOOL	10,000.00
MENARA ACADEMY MIXED SECONDARY SCHOOL	5,000.00
MIGINGO GIRLS HIGH SCHOOL	5,000.00
MIGINGO GIRLS HIGH SCHOOL	5,000.00
MIGINGO GIRLS HIGH SCHOOL	85,000.00
MIGINGO GIRLS SECONDARY SCHOOL	10,000.00
MIGINGO GIRLS SECONDARY SCHOOL	10,000.00
MIWANI SECONDARY SCHOOL	10,000.00
MOI GIRLS HIGH SCHOOL ELDORET	10,000.00
MOI GIRLS HIGH SCHOOL VOKOLI	5,000.00
MOI GIRLS MANGILI	5,000.00
MOI GIRLS SECONDARY SCHOOL SINDO	8,000.00
MOI KIPSITET GIRLS SECONDARY SCHOOL	5,000.00
MOI SECONDARY SCHOOL ULOMA	10,000.00
MUDAVADI GIRLS SECONDARY SCHOOL	10,000.00
MUHORONI MIXED SECONDARY SCHOOL	5,000.00
MUMIAS BOYS MUSLIM HIGH SCHOOL	5,000.00
MWAKITWA SECONDARY SCHOOL	5,000.00
NDENGA SECONDARY SCHOOL	5,000.00
NDIGWA SECONDARY SCHOOL	15,000.00
NDIVISI GIRLS HIGH SCHOOL	5,000.00
NGERE HIGH SCHOOL	85,000.00
NGIYA GIRLS HIGH SCHOOL	5,000.00
NGIYA GIRLS HIGH SCHOOL	10,000.00
NGIYA GIRLS HIGH SCHOOL	5,000.00
NGIYA GIRLS HIGH SCHOOL	10,000.00
NGOTHE SECONDARY SCHOOL	5,000.00
NJIRI SCHOOL	20,000.00
NYABARE SECONDARY SCHOOL	5,000.00
NYABISAWA GIRLS HIGH SCHOOL	5,000.00
NYABOLA MIXED SECONDARY SCHOOL	25,000.00
NYABONDO BOYS HIGH SCHOOL	5,000.00
NYABURURU GIRLS HIGH SCHOOL	5,000.00
NYAKACH GIRLS HIGH SCHOOL	120,000.00
NYAKOKO GIRLS SECONDARY SCHOOL	5,000.00
NYAKOKO GIRLS SECONDARY SCHOOL	5,000.00
NYAKONGO GIRLS SECONDARY SCHOOL	5,000.00
NYALENDA GIRLS SECONDARY SCHOOL	5,000.00
NYALUNYA GIRLS SECONDARY SCHOOL	128,000.00
NYAMASARE GIRLS SECONDARY SCHOOL	4,000.00
NYAMASARIA SECONDARY SCHOOL	5,000.00

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NYAMASARIA SECONDARY SCHOOL	110,000.00
NYAMASARIA SECONDARY SCHOOL	5,000.00
NYAMASARIA SECONDARY SCHOOL	5,000.00
NYAMBARIA BOYS HIGH SCHOOL	5,000.00
NYAMIRA GIRLS HIGH SCHOOL	5,000.00
NYAMIRA GIRLS HIGH SCHOOL	55,000.00
NYANDO MIXED SECONDARY SCHOOL	5,000.00
NYANGONGA MIXED SECONDARY SCHOOL	8,000.00
NYANGORI HIGH SCHOOL	15,000.00
NYANZA CHRISTIAN SECONDARY SCHOOL	12,000.00
NYAWARA GIRLS SECONDARY SCHOOL	5,000.00
NYAWARA GIRLS SECONDARY SCHOOL	20,000.00
NYAWARA GIRLS SECONDARY SCHOOL	5,000.00
NYONGONGA SECONDARY SCHOOL	5,000.00
OASIS OF HOPE MIXED SECONDARY SCHOOL	16,000.00
OBER BOYS SECONDARY SCHOOL	10,000.00
OBWOLO MIXED SECONDARY SCHOOL	402,000.00
OBWOLO SECONDARY SCHOOL	10,000.00
OBWOLO SECONDARY SCHOOL	10,000.00
OBWOLO SECONDARY SCHOOL	10,000.00
OBWOLO SECONDARY SCHOOL	5,000.00
OBWOLO SECONDARY SCHOOL	10,000.00
OGANDE GIRLS HIGH SCHOOL	5,000.00
OGINGA ODINGA TAMU MIXED SECONDARY	5,000.00
OKOK MIXED SECONDARY SCHOOL	156,000.00
OLEMBO BOYS SECONDARY SCHOOL	15,000.00
OMOSAARIA GLORY ACADEMY	5,000.00
ONGALO SECONDARY SCHOOL	8,000.00
ONJIKO HIGH SCHOOL	5,000.00
ONJIKO HIGH SCHOOL	5,000.00
ONJIKO HIGH SCHOOL	70,000.00
ORERO SECONDARY SCHOOL	15,000.00
ORIWO BOYS HIGH SCHOOL	20,000.00
ORONGO MIXED SECONDARY SCHOOL	5,000.00
ORONGO MIXED SECONDARY SCHOOL	5,000.00
ORONGO MIXED SECONDARY SCHOOL	112,000.00
OTIENO OYOO HIGH SCHOOL	70,000.00
OTOK MIXED SECONDARY SCHOOL	5,000.00
OUR LADY OF GRACE SCHOOL	5,000.00
OUR LADY OF LOURDEN BILO GIRLS	5,000.00
OUR LADY OF MERCY RINGA BOYS	10,000.00
OYUGI OGANGO GIRLS SECONDARY SCHOOL	5,000.00
OYUGIS SECONDARY SCHOOL	10,000.00
PADRIE PIO MASAGO SECONDARY SCHOOL	5,000.00
PAWTENGE SECONDARY SCHOOL	5,000.00
PRECIOUS BLOOD SECONDARY SCHOOL RIRUTA	5,000.00
PROF AYIECHO OBUMBA SECONDARY SCHOOL	32,000.00
RAE GIRLS SECONDARY SCHOOL	5,000.00
RAE GIRLS SECONDARY SCHOOL	60,000.00
RAMBA BOYS HIGH SCHOOL	35,000.00
RANGALA BOYS HIGH SCHOOL	5,000.00

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RAPOGI SECONDARY SCHOOL	5,000.00
RARIEDA MIXED SECONDARY SCHOOL	5,000.00
RELIANCE HIGH SCHOOL	5,000.00
RELIANCE HIGH SCHOOL	5,000.00
RENJA MIXED SECONDARY SCHOOL	28,000.00
RERU AIC SECONDARY SCHOOL	5,000.00
RIDORE SECONDARY SCHOOL	20,000.00
RINGA BOYS HIGH SCHOOL	10,000.00
RINGA GIRLS HIGH SCHOOL	5,000.00
SAWAGONGO HIGH SCHOOL	25,000.00
SENIOR CHIEF MUSA SECONDARY SCHOOL	5,000.00
SEREM SECONDARY SCHOOL	5,000.00
SIANDA MIXED SECONDARY SCHOOL	5,000.00
SIDOK MIXED SECONDARY SCHOOL	5,000.00
SIGALAME HIGH SCHOOL	5,000.00
SIGANGA SECONDARY SCHOOL	10,000.00
SIGOTI COMPLEX GIRLS SECONDARY SCHOOL	5,000.00
SIMENYA SECONDARY SCHOOL	5,000.00
SIMERRO MIXED SECONDARY SCHOOL	5,000.00
SINAGA GIRLS SECONDARY SCHOOL	15,000.00
SINYOLO GIRLS HIGH SCHOOL	90,000.00
SIREMBE MIXED SECONDARY SCHOOL	5,000.00
SIREMBE MIXED SECONDARY SCHOOL	5,000.00
ST AGNES GIRLS HIGH SCHOOL	5,000.00
ST ALBERTS ANGIRA MIXED SECONDARY SCHOOL	4,000.00
ST ALBERTS ANGIRA SECONDARY SCHOOL	132,000.00
ST ALBERTS GIRLS HIGH SCHOOL ULANDA	30,000.00
ST ALLOYS MAYENYA SECONDARY SCHOOL	224,000.00
ST AMBROSE GOT RABUOR SED SCHOOL	5,000.00
ST ANJELAS JANEMO MIXED DAY SECONDARY	5,000.00
ST ANNES BUYANGU GIRLS SCHOOL	15,000.00
ST ANTONYS DAGO KOKORE SECONDARY SCHOOL	56,000.00
ST ANTONYS SECONDARY SCHOOL KAJIMBO	5,000.00
ST AUGUSTINE NYAMONGE GIRLS SECONDARY	10,000.00
ST AUGUSTINES RC SECONDARY SCHOOL KANDEGE	5,000.00
ST BARNABAS GIRLS SECONDARY SCHOOL	5,000.00
ST BARNABAS GIRLS SECONDARY SCHOOL	15,000.00
ST CHARLES LWANGA MIXED SECONDARY SCHOOL	5,000.00
ST CLARES MARAGOLI GIRLS SECONDARY SCHOOL	20,000.00
ST DOMNIC BUKNA MIXED SECONDARY SCHOOL	24,000.00
ST ELIZABETH HIGH SCHOOL	5,000.00
ST FRANCIS RANGALA GIRLS SECONDARY	95,000.00
ST GABRIELS MINOR SEMINARY SCHOOL	5,000.00
ST GEORGES GIRLS SECONDARY NRB	5,000.00
ST IGNATIUS LOYOLA MAWEGO GIRLS	15,000.00
ST IGNATIUS LOYOLA SECONDARY MAGADI	124,000.00
ST JOSEPH HIGH SCHOOL MUMIAS	5,000.00
ST JOSEPH HIGH SCHOOL MUMIAS	5,000.00
ST JOSEPH SECONDARY SCHOOL	24,000.00
ST JOSEPHS ALENDO SECONDARY SCHOOL	5,000.00
ST JOSEPHS SCHOOL RAOLOOL RAPOGI	10,000.00

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ST LUKES BOYS HIGH SCHOOL	4,000.00
ST MARKS SECONDARY SCHOOL	5,000.00
ST MARKS SECONDARY SCHOOL	5,000.00
ST MARKS SECONDARY SCHOOL OBAMBO	10,000.00
ST MARKS SECONDARY SCHOOL OBAMBO	8,000.00
ST MARTHAS GIRLS SECONDARY SCHOOL	5,000.00
ST MARTHAS MWITITO MIXED SECONDARY	5,000.00
ST MARYS ACADEMY	5,000.00
ST MARYS LWAK GIRLS SCHOOL	20,000.00
ST MARYS MAGINA SECONDARY SCHOOL	4,000.00
ST MARYS MARINDI GIRLS SECONDARY SCHOOL	10,000.00
ST MARYS POWO MIXED SECONDARY SCHOOL	10,000.00
ST MARYS PRI SCHOOL FOR THE DEAF	12,000.00
ST MARYS SCHOOL YALA	20,000.00
ST MONCAS GIRLS HIGH SCHOOL KITALE	5,000.00
ST MONICA CHAKOL GIRLS HIGH SCHOOL	5,000.00
ST ODA SCHOOL FOR THE BLIND	6,000.00
ST PATRICKS SENIOR ACADEMY	4,000.00
ST PATRICKS SENIOR ACADEMY	4,000.00
ST PETERS KAJULU MIXED SECONDARY SCHOOL	4,000.00
ST PETERS KINDU SECONDARY SCHOOL	52,000.00
ST PETERS KOTIENO SECONDARY SCHOOL	4,000.00
ST PETERS MUMIAS BOYS HIGH SCHOOL	4,000.00
ST PETERS NAUGA MIXED SECONDARY SCHOOL	8,000.00
ST PIUS URIRI HIGH SCHOOL	5,000.00
ST RITA RAMULA GIRLS SECONDARY SCHOOL	5,000.00
ST STEPHEN MENARA SECONDARY SCHOOL	15,000.00
ST TERESA & ELLY HIGH SCHOOL	5,000.00
ST TERESAS GIRLS SECONDARY	10,000.00
ST TERESAS GIRLS SECONDARY	10,000.00
ST TERESAS GIRLS SECONDARY SCHOOL	5,000.00
ST THERESAS EREGI GIRLS HIGH SCHOOL	15,000.00
ST THERESAS GIRLS SECONDARY SCHOOL	40,000.00
ST VINCENT SECONDARY SCHOOL	5,000.00
STAREHE BOYS CENTRE	8,000.00
THE KENYA HIGH SCHOOL	10,000.00
THE SACRED HEART GIRLS MUKUMU	5,000.00
THE SALVATION ARMY KIBOS SPECIAL	4,000.00
THURDIBUORO SECONDARY SCHOOL	75,000.00
THURGEM MIXED SECONDARY SCHOOL	5,000.00
TIENGRE MIXED SECONDARY SCHOOL	16,000.00
UKWALA HIGH SCHOOL	5,000.00
UKWALA SECONDARY SCHOOL	10,000.00
ULUMBI SECONDARY SCHOOL	5,000.00
URUDI MIXED SECONDARY SCHOOL	5,000.00
USENGE HIGH SCHOOL	5,000.00
USIRE SECONDARY SCHOOL	5,000.00
VICTORY CHRISTIAN HIGH SCHOOL	4,000.00
VIHIGA FRIENDS HIGH SCHOOL	10,000.00
VIHIGA FRIENDS HIGH SCHOOL	5,000.00
WAGWE MIXED SECONDARY SCHOOL	5,000.00

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WAMBASA GIRLS SECONDARY SCHOOL	5,000.00
WANGAPALA SECONDARY SCHOOL	10,000.00
WIRE MIXED SECONDARY SCHOOL	5,000.00
WITHUR BOYS SECONDARY SCHOOL	15,000.00
XAVERIAN SECONDARY SCHOOL	40,000.00
	<b>7,754,000.00</b>

**16.1.2: BURSARY - TERTIARY**

**16.1.2.1: TEACHERS TRAINING COLLEGES**

<b>INSTITUTION</b>	<b>AMOUNT</b>
ASUMBI TEACHERS TRAINING COLLEGE	21,000.00
AUGUSTINE EREGI TEACHERS TRAINING COLLEGE	7,000.00
BARATON TEACHERS TRAINING COLLEGE	14,000.00
BONDO TEACHERS TRAINING COLLEGE	7,000.00
BURROWS ECDE	5,000.00
BUSIA TEACHERS TRAINING COLLEGE	7,000.00
EREGI TEACHERS TRAINING INST	10,000.00
EREGI TEACHERS TRAINING INST	14,000.00
EREGI TEACHERS TRAINING INST	7,000.00
GARISSA TEACHERS TRAINING COLLEGE	7,000.00
JERUSA TEACHERS TRAINING COLLEGE	7,000.00
KAIMOSI TEACHERS TRAINING COLLEGE	7,000.00
KAMAGAMBO ADVENTIST COLLEGE	14,000.00
KAMAGAMBO TEACHERS TRAINING COLLEGE	7,000.00
KAMWENJA TEACHERS TRAINING COLLEGE	7,000.00
KENYENYA TEACHERS TRAINING COLLEGE	7,000.00
KISUMU DICECE	45,000.00
MIGORI TEACHERS COLLEGE	14,000.00
MISSION OF AFRICA ECDE	15,000.00
MONAO EDUCATION CENTRE	20,000.00
MOSORIOT TEACHERS TRAINING COLLEGE	7,000.00
NYANZA CHRISTIAN TEACHERS TRAINING COLLEGE	14,000.00
OGENYA TEACHERS TRAINING COLLEGE	7,000.00
SHANZU TEACHERS TRAINING COLLEGE -MOMBASA	7,000.00
ST MARYS TEACHERS TRAINING COLLEGE	7,000.00
TAMBACH TEACHERS TRAINING COLLEGE	7,000.00
TWILIGHT ECDE TEACHERS TRAINING COLLEGE	5,000.00
UGENYA TEACHERS TRAINING COLLEGE	7,000.00
	<b>303,000.00</b>

**16.1.2.2: TERTIARY INSTITUTIONS**

<b>INSTITUTION</b>	<b>AMOUNT</b>
AFRICAN INS RESEARCH & DEV	14,000.00
AMANI COUNSELLING CENTRE	5,000.00
CAMBRIDGE ASS OF MANAGERS	5,000.00
KAPENGURIA YOUTH POLYTECHNIC	5,000.00
KASNEB	21,300.00
KASNEB	8,000.00
KASNEB	5,000.00

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KENYA INS OF HIGHWAY BUILD	7,000.00
KENYA INST OF MANAGEMENT	10,000.00
KENYA INST OF MANAGEMENT	10,000.00
KENYA INSTITUTE OF MANAGEMENT	56,000.00
KENYA INSTITUTE OF MANAGEMENT	21,000.00
KENYA INSTITUTE OF MANAGEMENT	5,000.00
KENYA TECHNICAL TRAINING COLLEGE	7,000.00
KENYA WATER INSTITUTE	28,000.00
KISUMU POLITECHNIC	189,000.00
KSM BAPTIST BIBLE COLLEGE	10,000.00
KSM ROTARY TRAINING CENTRE	7,000.00
MINOR HOUSE AGRICULTRE CENTRE	7,000.00
MOMBASA TECH TRAINING INS	7,000.00
NAIROBI AVIATION COLLEGE	56,000.00
RAMOGI INSTITUTE OF ADVANCED TECHNOLOGY	14,000.00
RAMOGI INSTITUTE OF ADVANCED TECHNOLOGY	5,000.00
RIFT VALLEY TECHNICAL TRAINING INST	10,000.00
RIFT VALLEY TECHNICAL TRAINING INST	7,000.00
RIFT VALLEY TECHNICAL TRAINING INST	7,000.00
SIAYA INST OF TECHNOLOGY	14,000.00
ST AUGUSTINE IREGI TEACHERS TRAINING COLLEGE -	10,000.00
ST MARYS TECH INST	7,000.00
ST MARYS TECHNICAL TRAINING INS	10,000.00
THE E-SMART COLLEGE	5,000.00
	<b>572,300.00</b>

**16.1.2.3: MEDICAL TRAINING COLLEGE  
INSTITUTION**

	<b>AMOUNT</b>
INTERNATIONAL SCHOOL OF MED SCI	7,000.00
KENYA MEDICAL TRAINING COLLEGE -	7,000.00
KENYA MEDICAL TRAINING COLLEGE -	7,000.00
KENYA MEDICAL TRAINING COLLEGE - BONDO	7,000.00
KENYA MEDICAL TRAINING COLLEGE - CHWELE CAMPUS	7,000.00
KENYA MEDICAL TRAINING COLLEGE - KABARNET	7,000.00
KENYA MEDICAL TRAINING COLLEGE - KISII	7,000.00
KENYA MEDICAL TRAINING COLLEGE - KISII	7,000.00
KENYA MEDICAL TRAINING COLLEGE - KISII	7,000.00
KENYA MEDICAL TRAINING COLLEGE - KISUMU	7,000.00
KENYA MEDICAL TRAINING COLLEGE - KISUMU	7,000.00
KENYA MEDICAL TRAINING COLLEGE - KISUMU	21,000.00
KENYA MEDICAL TRAINING COLLEGE - KISUMU CAMPUS	21,000.00
KENYA MEDICAL TRAINING COLLEGE - KITUI	7,000.00
KENYA MEDICAL TRAINING COLLEGE - KSM	7,000.00
KENYA MEDICAL TRAINING COLLEGE - KSM	7,000.00
KENYA MEDICAL TRAINING COLLEGE - KSM	7,000.00
KENYA MEDICAL TRAINING COLLEGE - MACHAKOS	7,000.00
KENYA MEDICAL TRAINING COLLEGE - MOMBASA	7,000.00
KENYA MEDICAL TRAINING COLLEGE - NAIROBI	7,000.00
KENYA MEDICAL TRAINING COLLEGE - NAIROBI	7,000.00
KENYA MEDICAL TRAINING COLLEGE - NAKURU	7,000.00
KENYA MEDICAL TRAINING COLLEGE - NYAMIRA	7,000.00
KENYA MEDICAL TRAINING COLLEGE - PORTREIZ	7,000.00



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KENYA MEDICAL TRAINING COLLEGE - SIAYA	7,000.00
KENYA MEDICAL TRAINING COLLEGE - SIAYA	7,000.00
KENYA MEDICAL TRAINING COLLEGE - SIAYA	7,000.00
KENYA MEDICAL TRAINING COLLEGE - SIAYA	14,000.00
THIKA SCHOOL MEDICAL & HEALTH SCI	7,000.00
THIKA SCHOOL OF MED & HEALTH KSM	7,000.00
	<b>245,000.00</b>

**16.1.2.4: UNIVERSITIES**

<b>INSTITUTION</b>	<b>AMOUNT</b>
BUGEMA UNIVERSITY	9,000.00
CATHOLIC UNI OF E AFRICA	18,000.00
CHUKA UNIVERSITY	18,000.00
CHUKA UNIVERSITY	9,000.00
EGERTON UNIVERSITY	81,000.00
EMBU UNI COLLEGE	9,000.00
GREAT LAKES UNI OF KISUMU	18,000.00
GREAT LAKES UNIVERSITY	10,000.00
JARAMOGI UNI OF SCI & TECH	82,000.00
JARAMOGI UNI OF SCI & TECH	9,000.00
JARAMOGI UNI OF SCI & TECH	20,000.00
JARAMOGI UNI OF SCI & TECH	9,000.00
JARAMOGI UNI OF SCI & TECH	9,000.00
JOMO KENYATTA UNIVERSITY	117,000.00
JOMO KENYATTA UNIVERSITY	9,000.00
JOMO KENYATTA UNIVERSITY - KISII	10,000.00
JOMO KENYATTA UNIVERSITY - NAIROBI	9,000.00
KABIANGA UNIVERSITY	9,000.00
KCA UNIVERSITY	10,000.00
KCA UNIVERSITY	15,000.00
KCA UNIVERSITY	9,000.00
KCA UNIVERSITY	9,000.00
KCA UNIVERSITY - KSM CAMPUS	9,000.00
KCA UNIVERSITYWESTERN CAMPUS	9,000.00
KENYA METHODIST UNI NRB	9,000.00
KENYATTA UNIVERISITY - KITUI CAMPUS	9,000.00
KENYATTA UNIVERSITY	207,000.00
KENYATTA UNIVERSITY	9,000.00
KENYATTA UNIVERSITY	9,000.00
KENYATTA UNIVERSITY	9,000.00
KENYATTA UNIVERSITY	9,000.00
KENYATTA UNIVERSITY	9,000.00
KIBABII UNIVERSITY	18,000.00
KIBABII UNIVERSITY	18,000.00
KISII UNIVERSITY	10,000.00
KISII UNIVERSITY	54,000.00
KISII UNIVERSITY - KISUMU	27,000.00
KISII UNIVERSITY - KISUMU	9,000.00
LAIKPIA UNIVERSITY	10,000.00
LAIKPIA UNIVERSITY	18,000.00
MAASAI MARA UNIVERSITY	45,000.00
MACHAKOS UNIVERSITY	9,000.00

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MACHAKOS UNIVERSITY COLLEGE	10,000.00
MASENO UNI CITY CAMPUS	27,000.00
MASENO UNIVERSITY	15,000.00
MASENO UNIVERSITY	15,000.00
MASENO UNIVERSITY	23,000.00
MASENO UNIVERSITY	10,000.00
MASENO UNIVERSITY	10,000.00
MASENO UNIVERSITY	10,000.00
MASENO UNIVERSITY	324,000.00
MASENO UNIVERSITY	54,000.00
MASENO UNIVERSITY	9,000.00
MASENO UNIVERSITY	9,000.00
MASINDE MULIRO UNIVERSITY	10,000.00
MASINDE MULIRO UNIVERSITY	144,000.00
MASINDE MULIRO UNIVERSITY	9,000.00
MASINDE MULIRO UNIVERSITY	9,000.00
MASINDE MULIRO UNIVERSITY	9,000.00
MOI UNIVERSITY	162,000.00
MOI UNIVERSITY	9,000.00
MOI UNIVERSITY	9,000.00
MOI UNIVERSITY	9,000.00
MOI UNIVERSITY ELDORET	18,000.00
MOI UNIVERSITY ELDORET	9,000.00
MOI UNIVERSITY ODERA KANGO	18,000.00
MOUNT KENYA UNIVERSITY	9,000.00
MOUNT KENYA UNIVERSITY - KISUMU	9,000.00
MOUNT KENYA UNIVERSITY - KISUMU	9,000.00
MOUNT KENYA UNIVERSITY - THIKA	9,000.00
MT KENYA NRB CAMPUS	9,000.00
MT KENYA UNIVERSITY -KISUMU	18,000.00
MT KENYA UNIVERSITY -KISUMU	9,000.00
MULTIMEDIA UNIVERSITY	27,000.00
MULTIMEDIA UNIVERSITY	9,000.00
MURANGA UNIVERSITY COLLEGE	9,000.00
PWANI UNIVERSITY	9,000.00
RONGO UNIVERSITY COLLEGE	63,000.00
RONGO UNIVERSITY COLLEGE	9,000.00
RONGO UNIVERSITY COLLEGE	9,000.00
TECHNICAL UNI OF MOMBASA	27,000.00
TECHNICAL UNIVERSITY	15,000.00
TECHNICAL UNIVERSITY OF KENYA	99,000.00
THE CATHOLIC UNI OF EAST AFRICA	27,000.00
THE COOPERATIVE UNI OF KENYA	9,000.00
UNI OF KABIANGA	18,000.00
UNI OF KABIANGA TOWN CAMPUS	9,000.00
UNITED STATES INTERNATIONAL UNIVERSITY	9,000.00
UNIVERSITY OF EAST AFRICA BARATON	9,000.00
UNIVERSITY OF ELDORET	72,000.00
UNIVERSITY OF NAIROBI	117,000.00
UNIVERSITY OF NAIROBI	9,000.00
UNIVERSITY OF NAIROBI	9,000.00

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UNIVERSITY OF NAIROBI	9,000.00	
UNIVERSITY OF NAIROBI	9,000.00	
UNIVERSITY OF NAIROBI	9,000.00	
UNIVERSITY OF NAIROBI	9,000.00	
UNIVERSITY OF NAIROBI	9,000.00	
UNIVERSITY OF NAIROBI - KIKUYU CAMPUS	9,000.00	
UNIVERSITY OF NAIROBI - LOWER KABETE	9,000.00	
UNIVERSITY OF NAIROBI -KSM CAMPUS	9,000.00	
UNIVERSITY OF NAIROBI-KSM CAMPUS	9,000.00	
UNIVERSITY OF NAIROBI-KSM CAMPUS	9,000.00	
UZIMA UNI COLLEGE	18,000.00	
	<b>2,679,000.00</b>	<b>3,799,300.00</b>

**17.0: OTHER CAPITAL GRANTS AND TRANSFERS**

**17.1: ROADS PROJECTS**

PROJECT NAME	2015/2016 AMOUNT	2014/15 AMOUNT
AUJI RING - ROAD	1,500,000.00	
KANYANDIGA FOOTBRIDGE	3,815,787.00	3,896,380.00
PERFECT SERVICES ENTERPRISES LTD	875,659.00	
TRANSFORMER – AUJI	921,805.00	
RAPOGI FOOTBRIDGE PROJECT COMMITTEE	800,000.00	4,000,000.00
ANYWANG FOOTBRIDGE		1,681,500.00
OGANGO - MBEME ROAD		1,870,461.75
ALANGO - LOWER KAMENYA ROAD		2,383,172.90
GITA KASETA ROAD		3,241,647.70
	<b>7,913,251.00</b>	<b>17,073,162.35</b>

**17.2 : WATER PROJECTS**

PROJECT NAME	2015/2016 AMOUNT	2014/15 AMOUNT
NYANDIWA BEACH CDF PROJECT	750,000.00	
MAYENYA RIVER DESILTATION	1,610,000.00	
LIE LANGO DESILTATION		1,300,000.00
DUNGA BEACH MANAGEMENT UNIT		500,000.00
	<b>2,360,000.00</b>	<b>1,800,000.00</b>

**17.3 : SECURITY PROJECTS**

PROJECT NAME	2015/2016 AMOUNT	2014/15 AMOUNT
GITA AP LINE	1,500,000.00	
NYABERA CHIEF CAMP	1,500,000.00	
OBWOLO AP CAMP	1,000,000.00	341,469.00
OBWOLO AP CAMP	1,000,000.00	
OTIAK AP LINE	250,000.00	
RWEYA CHIEFS CAMP		500,000.00
	<b>5,250,000.00</b>	<b>841,469.00</b>

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**17.4 : SPORTS PROJECTS**

<b>PROJECT NAME</b>	<b>2015/2016 AMOUNT</b>	<b>2014/15 AMOUNT</b>
NAIROBI SPORTS HOUSE	76,110.00	
KENWEST BACK YARD AGENCIES	367,650.00	
MATECH CREATIVE BUS SOLUTIONS	576,752.00	
KISUMU EAST ACTIVITY FUND		127,200
	<b>1,020,512.00</b>	<b>127,200.00</b>

**17.5 : EMERGENCY PROJECTS**

<b>PROJECT NAME</b>	<b>2015/2016 AMOUNT</b>	<b>2014/15 AMOUNT</b>
KIBOS PRIMARY SCHOOL	450,000.00	
CHIGA PRIMARY SCHOOL	400,000.00	
NYANDIWA BEACH PROTECTION PROJECT	2,459,256.00	
ST. ALBERTS ANGIRA SEC SCHOOL	1,000,000.00	
DR ALOO GUMBI SEC SCHOOL	1,000,000.00	
OBWOLO AP CAMP	900,000.00	
NYAMASARIA SEC SCHOOL		550,000.00
ORONGO PRIMARY SCHOOL		550,000.00
OTIAK ADMN POLICE LINE		250,000.00
LIE LANGO DESILTATION		850,000.00
CHIGA MISSION ROAD		958,409.40
ST. JOHNS ORIANG SCHOOL		100,000.00
	<b>6,209,256.00</b>	<b>3,258,409.40</b>

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracte d	Amount Paid To- Date	Outstanding Balance 2015 d=a-c	Outstanding Balance 2014	Comments
<b>Supply of goods</b>	a	b	c	d=a-c		
1. Phromex Systems	1,562,500	2/2/2016	937,500	625,000	-	
2. Deltacom General Dealers	1,250,000	2/2/2016	625,000	625,000	-	
3. Ruby Agencies	1,875,000	2/2/2016	1,250,000	625,000	-	
<b>Grand Total</b>	<b>4,687,500</b>			<b>1,875,000</b>		

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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		
<b>NG-CDFC Staff</b>							
1. Rebecca Ominde Wandeï	H	75,475.08	010/6/13		79,250.88	153,346.77	
2. Noah Onyango Ongawo	H	56,606.31	010/6/13		-	134,478.00	
3. Moses Ochieng Oyugi	G	65,193.00	010/6/13		68,459.16	132,461.76	
4. Judith Salome Okwiri Alubaka	G	65,193.00	010/6/13		68,459.16	132,461.76	
5. Chrysenthus Otieno Abiero	G	65,193.00	010/6/13		68,459.16	132,461.76	
6. James Onyango Opio	J	96,329.40	010/6/13		101,109.60	195,717.26	
7. Patrick Owiti Yagan	H	11,980.26	01/05/15		75,480.00	11,980.26	
<b>Sub-Total</b>		<b>435,970.05</b>			<b>892,907.57</b>	<b>461,217.96</b>	
<b>Grand Total</b>							

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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. Secondary Schools ( Lab Equipment)		2,000,000	2015	0	2,000,000		
<b>Sub-Total</b>		<b>2,000,000</b>			<b>2,000,000</b>		
Amounts due to other grants and other transfers							
2. Bursary		11,509,822		11,084,479	425,344		
<b>Sub-Total</b>		<b>11,509,822</b>			<b>425,344</b>		
Others (specify)							
3. Use of Goods		2,394,095		695,336.57	1,698,758		
4. Compensation of Employees		2,896,800		2,686,156	210,644		
5. Staff Gratuity		892,907		0.	892,907	461,217.96	
<b>Sub-Total</b>		<b>6,183,802</b>			<b>2,802,310.00</b>	<b>461,217.96</b>	
<b>Grand Total</b>		<b>33,328,447</b>			<b>5,227,654.00</b>	<b>461,217.96</b>	

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost (Kshs) 2015/16</b>	<b>Historical Cost (Kshs) 2014/15</b>
Land	1,468,600	-
Buildings and structures	13,500,000	
Transport equipment	3,857,017	3,469,017.00
Office equipment, furniture and fittings	1,267,575	1,267,575.00
ICT Equipment, Software and Other ICT Assets	887,599	887,599.00
<b>Total</b>	<b>20,980,791</b>	<b>5,624,191</b>