



MOI UNIVERSITY
OFFICE OF THE VICE - CHANCELLOR

Tel: (053) 43620/0790 940508
0771 336911/0736 138770
Email: vcmu@mu.ac.ke
vc@mu.ac.ke
vcmoi2009@gmail.com

P.O. Box 3900-30100
ELDORET
Kenya

Ref: MU/ADM/7/1

5th October, 2020

Josephine Kabura Kamau,
World Bank Group,
Delta Centre,
Menengai Road, Upper Hill,
P.O Box 30577-00100,
NAIROBI, KENYA.

Dear

Josephine,

RE: REPORT OF THE AUDITOR GENERAL FOR FY 2018/2019 ON THE FINANCIAL STATEMENTS OF THE AFRICA CENTRE OF EXCELLENCE (ACEII)

The above-captioned subject matter refers.

We herewith attach the report of the Auditor General on the financial statements of the Africa Centre of Excellence (ACEII) for the financial year ended 30th June 2019.

We have also attached the response and clarifications to the matters raised in the Audit Report for your reference and record.

In addition, we have attached the following documents relating to the audit process for the financial year ended 30th June 2019.

1. Management Letter to Moi University dated 1st November 2019
2. Response to the Management Letter dated 4th November 2019
3. Draft Report of the Auditor General dated 27th November 2019
4. Management response to the Draft Audit Report dated 3rd December 2019

Yours

sincerely,

Isaac S. Kosgey

PROF. ISAAC S. KOSGEY Ph.D.
VICE - CHANCELLOR

attach



RESPONSE TO THE ISSUES RAISED IN THE REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF ACEII PTRE PROJECT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019

The Auditor-General issued the report on the financial statements of Africa Centre of Excellence (ACEII) PTRE Project on 24th September 2020. The Auditor issued a Qualified Opinion.

We detail here below the issues raised as a basis for the Qualified Opinion and our responses to the issues.

1.0 Inaccuracies in the Financial Statements

1.1 Discrepancies between the balances in the financial statements and the General Ledger

The audit report indicates that there were discrepancies between the total payments in the financial statements (Kes 88,459,403) and the amount in the ledger of Kes 91,187,149, giving a variance of Kes 2,727,746. It was also indicated that the total payments of Kes 88,459,403 was not supported by ledgers for the various project activities because the project had one ledger account for all the activities.

RESPONSE

The variance between the financial statements and the general ledger emanated from the different basis of preparation of the two documents.

The financial statements of ACEII PTRE Project are prepared on IPSAS CASH Basis while the University financial system in use was based on IPSAS ACCRUAL Basis of accounting. This meant that while the general ledger included accrued expenses, the financial statements of the Project excluded these accruals and only included cash payments as provided for under IPSAS CASH accounting. This accounted for the variance of Kes 2,727,746 that is in the report.

The University accounting system in use during the year collated all the ACEII PTRE Project activities under one Project General Ledger. We provided an analysis of the expenses that showed the expenses under the different project activities and reconciled these to the payments as per the ledger. We attach a copy of this analysis for your perusal.

1.2 Balances in the Statement of Comparison of Budget and Actual Amounts and the Approved Budget

The report indicates that the Statement of Comparison of Budget and Actual Amounts of Kes 154,519,233 was at variance with the approved final budget of Kes 215,626,403, resulting in a variance of Kes 61,107,170 which has not been reconciled or explained.

RESPONSE

The Project prepared the Statement of Comparison of Budget and Actual amounts based on the adjusted budget for the financial year. The original budget was Kes 215,626,403 that was subsequently adjusted to Kes 154,519,233.

During the year the Project did not receive all the funds anticipated in the original budget. An adjusted budget was therefore prepared in line with the funds available during the year as shown below:

Item	Original budget	Amended budget	Financial statements
Activity 1.0	25,124,131	25,124,131	25,124,131
Activity 2.0	41,607,892	41,607,892	41,607,892
Activity 3.0	9,860,375	9,860,375	9,860,375
Activity 4.0	121,776,354	63,024,110	63,024,110
Activity 6.0	51,625	-	-
Activity 7.0	51,625	-	-
Activity 8.0	1,400,380	-	-
Activity 9.0	15,753,988	14,902,725	14,902,725
	215,626,370	154,519,233	154,519,233

The variance noted in the report was, therefore, because of the adjusted that was used as explained above.

1.3 Irregular Renovations of Kenya Re and Main Campus Houses

The report indicates that there were irregular payments in the renovations of University houses at Kenya Re and Main Campus that are occupied by ACEII PTRE post graduate students.

RESPONSE

The renovations of the Kenya Re and Main Campus houses were carried out under Activity 1.5 – Refurbishment of Centre Buildings and Improvement of Centre Facilities.

The approved budget for the activity in the 2018/2019 financial year was USD 116,244, made up of:

Allocations for FY 2018/2019	USD 25,000
Balance brought forward from FY 2017/2018	<u>USD 91,244</u>
	<u>USD 116,244</u>

The approved budget for the activity was therefore Kes 12,002,193 and not Kes 2,575,000 as indicated in the report. A copy of the approved budget and procurement plan is attached for your perusal. The total expenditure under this item thus did not exceed the approved budget of Kes 12,002,193. The audit report seems not have taken into account the total budget for the year, inclusive of the balance brought forward amount (USD 116,244) and seems to have picked only the allocation for the year (USD 25,000), hence the observation in the report.

The expenditure quoted in the audit report was for the refurbishment of students' houses and renovation of laboratories.

The procurement of materials for refurbishment of the houses was done under Quotation 2017/18 ACEIPTRE/117 while the procurement of materials for renovation of laboratories was done under two quotations:

- Q2018/19 ACEIPTRE/138
- Q2018/19 ACEIPTRE/139

The firms that submitted their bids in the two groups of quotations were as follows:

Q2018/19 ACEIPTRE/138

- Beviq Limited
- Samtab Electricals
- Westlink Electricals
- Mbuwan Electricals

Q2018/19 ACEIPTRE/139

- Cherelinks Technologies
- Westlink Electricals
- Mbuwan Electricals
- Beviq Limited

The audit report indicated that firms that did not participate in the quotations were paid. Our analysis shows that the audit report did not take into account the two quotations that were for the renovations of the laboratories. We confirm that the University only paid the firms that responded to the request for quotations and who were duly awarded orders to supply the items required.

1.4 LACK OF IMPREST REGISTER

The report indicates that the imprest register was not availed for review.

RESPONSE

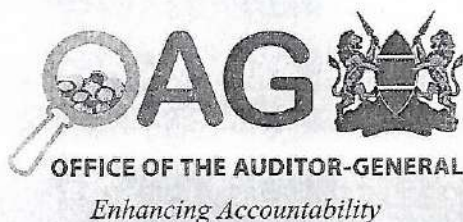
The University maintains an imprest register that has a system maintained record of all imprests issued. The system has the details of the imprest including:

- Date issued
- Name and PF of the person taking the imprest
- Purpose of the imprest
- Warrant number
- Amount of the imprest
- Date of accounting/surrender
- Amount accounted/surrendered

A copy of the details from the system maintaining imprests is hereby attached for your perusal.

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

ACE/PTRE PROJECT/2018/2019/(23)

28 September 2020

The Vice Chancellor
Moi University-Africa Centre of Excellence (ACE II)
P.O. Box 3099-30100
ELDORET

Dear Sir,

**REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF
AFRICA CENTRE OF EXCELLENCE (ACE II) PTRE PROJECT FOR THE YEAR
ENDED 30 JUNE 2019**

Enclosed, please find two sets of the audited financial statements of the above Project for the year ended 30 June 2019 duly certified and with the seal of the Auditor-General affixed thereon for your retention and necessary action.

Yours faithfully,


Stanley M. Mwangi
For: AUDITOR-GENERAL

Copy to: The Director
External Resource Department
National Treasury
P.O. Box 30007-00100
NAIROBI

The Principal Secretary
Ministry of Education
State Department for University Education
P.O. Box 9583-00200
NAIROBI

ENCL.

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

**AFRICA CENTRE OF EXCELLENCE (ACEII)
PHYTOCHEMICALS, TEXTILES AND
RENEWABLE ENERGY (PTRE) PROJECT**

**FOR THE YEAR ENDED
30 JUNE, 2019**

MOI UNIVERSITY



04 DEC 2019

Project Name: AFRICA CENTRE OF EXCELLENCE (ACEII)
PTRE PROJECT

Implementing Entity: MOI UNIVERSITY

IDA CREDIT 5798-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

Accounts and Financial Statements
For the financial year ended June 30, 2019

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*Project start date: 1 July 2017
Project end date: 30 June 2022*

1.1 Name and implementing office

Project: Africa Centre of Excellence (ACEE) in Physicochemical, Textiles and Renewable Energy (PTRE) Project

Objective: The key objective of the project is to advance technology development and innovation in Physicochemicals, Textiles and Renewable Energy through delivery of quality post graduate training and collaborative research in regional priority areas.

Address:

Moi University

Physical Address: Eldoret, Kenya

P.O Box 3900 39100

ELDORET

Contacts:

Telephone: (+254) 736 138770, 771 336911

E-mail: info@mu.ac.ke, mupreacii@gmail.com

Website: www.mu.ac.ke

1.2 Project Information

Project Start Date:	1 July 2017
Project End Date:	30 June 2022
Project Leader:	Prof. Ambrose Kiprop
Project Sponsor:	The World Bank

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Education
Project number	P151847

Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> i) To strengthen education capacity excellence in terms of quantity of postgraduate training ii) To strengthen research capacity excellence and outreach services in Phytochemicals, Textile and Renewable Energy iii) To strengthen innovation and technology development in the industrial and manufacturing sectors iv) To strengthen sustainability of research and training through enhancement of facilities.
Achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> i) Admitting and training PhD and MSc students in areas of manufacturing involving Analytical Chemistry, Textile, Industrial Engineering and Renewable Energy. ii) Enhancing learning environment by improving teaching, research facilities and ICT upgrading. iii) Re-tooling faculty on curriculum delivery and supervision. iv) Improving industrial and private sector linkage with stakeholders to offer more internship places for students. v) Offering extension and outreach services to the community. vi) Holding annual meetings with partners to discuss project progress and evaluation. vii) Undertaking joint publications with partners. viii) Organizing student and staff exchange activities. ix) Embracing use of visiting members of faculty who are based in the diaspora and other adjunct professors.
Other important background information of the project	<p>The manufacturing sector is envisaged under Kenya Vision 2030 as a key driver to economic growth with an annual growth rate of 10% projected. To make Kenya a dynamic industrial nation by year 2030, a high number of diversified skilled personnel in science, technology, engineering and mathematics (STEM) are necessary. As industrialization advances, the energy demand is expected to rise correspondingly, requiring better energy management with new technologies in energy generation and distribution. Sustainable industrialization requires highly skilled workforce capable of introducing novel manufacturing technologies and energy alternatives for sustainable development. The Centre is attempting to address the need in manufacturing technologies for textile, phytochemicals and renewable energy in the country.</p>
Project duration	<p>The project started on 1st July 2017 and is expected to run until 30 June 2022.</p>

1.4 Bankers

Kenya Commercial Bank
P. O Box 560 -30100
ELDORET

1.5 Auditors

The Project is audited by:
Office of the Auditor General, Anniversary Towers, University Way
P.O. Box 30084, GOP 00100
Nairobi, Kenya

1.6 Roles and Responsibilities

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

Names	Title designation	Key qualification	Responsibilities
Prof. Simeon Mining	Director – Research	Ph.D.	Coordinator – IP&QA
Prof. Ambrose Kiprop	Centre Leader	Ph.D.	Centre Leader
Dr. Rose Ramkat	Deputy Centre Leader	Ph.D.	Deputy Centre Leader
Dr. Jackson Cherutoi	Coordinator	Ph.D.	Phytochemicals
Dr. Korir K. Kiptiemi	Coordinator	Ph.D.	Renewable Energy
Dr. Fredrick Nyamwala	Coordinator	Ph.D.	M&E, Ph.D./MSc. Prog
Dr. Charles Nzila	Coordinator	Ph.D.	Seminars and conferences
Dr. David Njuguna	Coordinator	Ph.D.	Textile and Ind. Engineering
Dr. Jacqueline Makatiani	Coordinator	Ph.D.	Short courses and linkages
Ms. Naomi Nkonge	Administration and Communication Officer	Master in Project Planning and Management	General administration and communication
Mr. Julius Cheboriot	Accountant	BBM – Finance, CPA(K)	Financial Services
Mr. Edward Nyenze	Procurement Officer	Dip (CIPS), Dip (Business Mgt), BBM (Purchasing and Supplies)	Procurement Services
Ms. Jane Njenga	Secretary		Secretariat Services

1.7 Funding summary

The Project is for duration of four years from 2017 to 2022 with an approved budget of US\$ 600,000 equivalent to Kshs. 600 million as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30 June 2019)		Undrawn balance to date (30 June 2022)	
	Donor currency (A)	Kshs (A')	Donor currency (B)	Kshs (B')	Donor currency (A)-(B)	Kshs (A')-(B')
(i) Grant						
World Bank/Ministry of Education	US\$600,000	600,000,000	US\$159,466	159,466,250	440,533	440,533,750
(ii) Attracted Funds						
ADB Bank	-	-	-	38,598,850	-	-
GIZ – Nairobi Office	-	-	-	610,957	-	-
Glasgow University	-	-	-	1,217,541	-	-
Inter University Council	-	-	-	2,785,680	-	-
German International Devnt Agency	-	-	-	851,323		
United Nations	-	-	-	628,144		
DAAD	-	-	-	106,388		
Others	-	-		169,132		
(iii) Internally generated funds						
Students' application fees	-	-	-	485,239	-	-
Investment income	-	-	-	1,695,345	-	-
Total	600,000	600,000,000	159,466	206,614,849	440,533	440,533,751

1.8 Summary of Overall Project Performance:

ACTIVITIES DURING THE YEAR

SHORT COURSES

Renewable Energy Professionals

The PTRE Centre, AEPEA and EnTF have partnered to launch the Certified Renewable Energy professional (REP) course in Kenya to be hosted by Moi University Center of Excellence (PTRE) in October 2019.

ACEII- PTRE and Supporting Indian Trade and Investment for Africa (SITA) organization held a short course on Natural Dyes for Textile in Trans-Nzoia County between 1st and 5th April 2019 at Kitale National Polytechnic and Kisumu County at Cream facilities, Ahero from 8th - 13th April 2019 to handloom weavers.

The Centre facilitated 4 staff (2 male and 2 female) from the University to attend short courses within the region.

Five students from PTRE Centre attended a short course offered by ACE-ESD Rwanda on Training in power Engineering/Energy Engineering/Microgrid/Smartgrid. The training was offered from 6th to 10th May 2019.

SNO	NAME	SHORT COURSE
1.	Natural dyes for Textile	31 st March 2019 – 6 th April 2019 at Kitale National Polytechnic 7 th April – 12 th April 2019
2.	Mr. Koech Joshua	KSG, Mombasa (12 th – 25 th May 2019), Financial Management for Projects Accountants
3.	Sylvia Matum	Amref International University – Nairobi (13 th – 24 th May 2019)
4.	Abdalla Elnour Ahmed Esmaeel, Alibet Francis, Chebet Catherine, Mwape Chikonkolo Mwewa and Masara Said Sidding	ACE – ESD Rwanda (6 th to 10 th May 2019) for a short course on Training in Power Engineering/Energy Engineering/Microgrid/Smartgrid
5.	Jane Njenga	KSG, Nairobi (10 th – 25 th June 2019) <i>Public relations and customer care</i>
6.	Samson Kibii	KSG, Nairobi (10 th – 25 th June 2019) <i>Public relations and customer care</i>

STAFF EXCHANGES

i. Regional

Four staff were facilitated for staff exchanges within the region.

SNO	NAME	PERIOD AND PLACE
1.	Prof. Josephat Igadwa Mwasiagi (Textile Engineering)	20 th April – 5 th May 2019 at Mekelle University, Ethiopia
2.	Prof. Eng. Augustine Makokha (Renewable Energy)	Makerere University (6 th – 20 th May 2019)
3.	Prof. Zachary Siagi (Renewable Energy)	Makerere University (6 th – 20 th May 2019)
4.	Prof. Eng. Paul Wambua (Textile Engineering)	Vaal University of Technology (20 th May 2019 – 4 th June 2019)

ii. National

The Centre facilitated nine staff (8 male and 1 female) for National exchange program.

SNO	NAME	PERIOD AND PLACE
1.	Dr. Titus Rotich	KIRDI from 3 rd to 17 th April 2019
2.	Dr. Wesley Koech	KIRDI from 3 rd to 17 th April 2019
3.	Ms. Joan Kiptarus	KIRDI from 3 rd to 17 th April 2019
4.	Dr. Obadiah Maube	TUK (4 th – 18 th April 2019)
5.	Prof. Saul Namango	West Sugar Company (8 th – 22 nd April 2019)
6.	Mr. Stephen Kimutai	CITECH (15 th – 30 th April 2019)
7.	Dr. Jackson Cherutoi	Maseno University (2 nd – 16 th May 2019)
8.	Prof. Anil Kumar	KIRDI (13 th May 2019 – 27 th May 2019)
9.	Dr. Fredrick Keng'ara	TUK – 10 th – 25 th May 2019)

iii. International

The Centre facilitated one staff for international exchange program.

SNO	NAME	PERIOD
1.	Dr. Fredrick Nyamwala	Germany, (15 th – 29 th June 2019)

iv. Staff hosted at PTRE Centre

The Centre hosted four staff on exchange program.

SNO	NAME	PERIOD
1.	Mr. Ignatius Maranga from AEPEA	8 th – 21 st April 2019
2.	Mr. Justus Kithuka from KIRDI	2 nd – 16 th June 2019
3.	Mr. Spethen Midega – from KIRDI	2 nd – 16 th June 2019
4.	Dr. Edwin Kamalha from Busitema University, Uganda	10 th – 24 th June 2019

WORKSHOPS, SEMINARS AND CONFERENCES

The following staff were supported by PTRE Centre to attend a workshops/seminars/conferences

SNO	NAME	PERIOD
1.	Ms. Naomi Nkonge	AAU, Ghana (24 th – 26 th April 2019) Effective Communication Skills and Strategies for Higher Education Institutions.
2.	Dr. Rose Ramkat	Regina, Saskatchewan (5 th – 7 th May 2019). Inaugural Conference for the International Association of Universities Cluster on Sustainable Development Goal (SDG)#12
3.	Prof. Ambrose Kiprop	Entebbe, Uganda, RUFORUM –Write shop (5 th – 10 th May 2019)
4.	Dr. Jacqueline Makatiani	Entebbe, Uganda, RUFORUM –Write shop (5 th – 10 th May 2019)

5.	Dr. Milton M' Arimi	Bhir Dar, Ethiopia (6th – 10 th June 2019). Eighth International Conference at Ethiopia Institute of Textile and Fashion Technology. Presented the attached paper.
6.	Prof. Eng. Augustine Makokha	AEPEA – EPR Seminar at Hilton Hotel from 19 th – 20 th June 2019.

PARTNERS ANNUAL MEETING

The Centre held its Partners' annual meeting on 29th and 30th April 2019 in Kisumu. The meeting was attended by partners from KIRDI, KAM, RIVATEX, NOCART, AEPEA and regional partners from Busitema and Gezira Universities. The University Council and Management also attended the meeting.



INCUBATION CENTRE

ACEII-PTRE was awarded USD 250,000 by IUCEA to establish an incubation Centre.

The Inter-University Council for East Africa (IUCEA), a Regional Facilitation Unit for the World Bank-supported Africa Centres of Excellence for East and Southern Africa Project (ACE II) selected four Incubation Centres to be hosted at the Africa Centres of Excellence (ACEs). Each Centre will receive a financial award of 250,000 USD, from a World Bank grant, as seed funds for the establishment of these regional Incubation Centres for East and Southern Africa. The ACEs selected to host the Incubation Centres are:

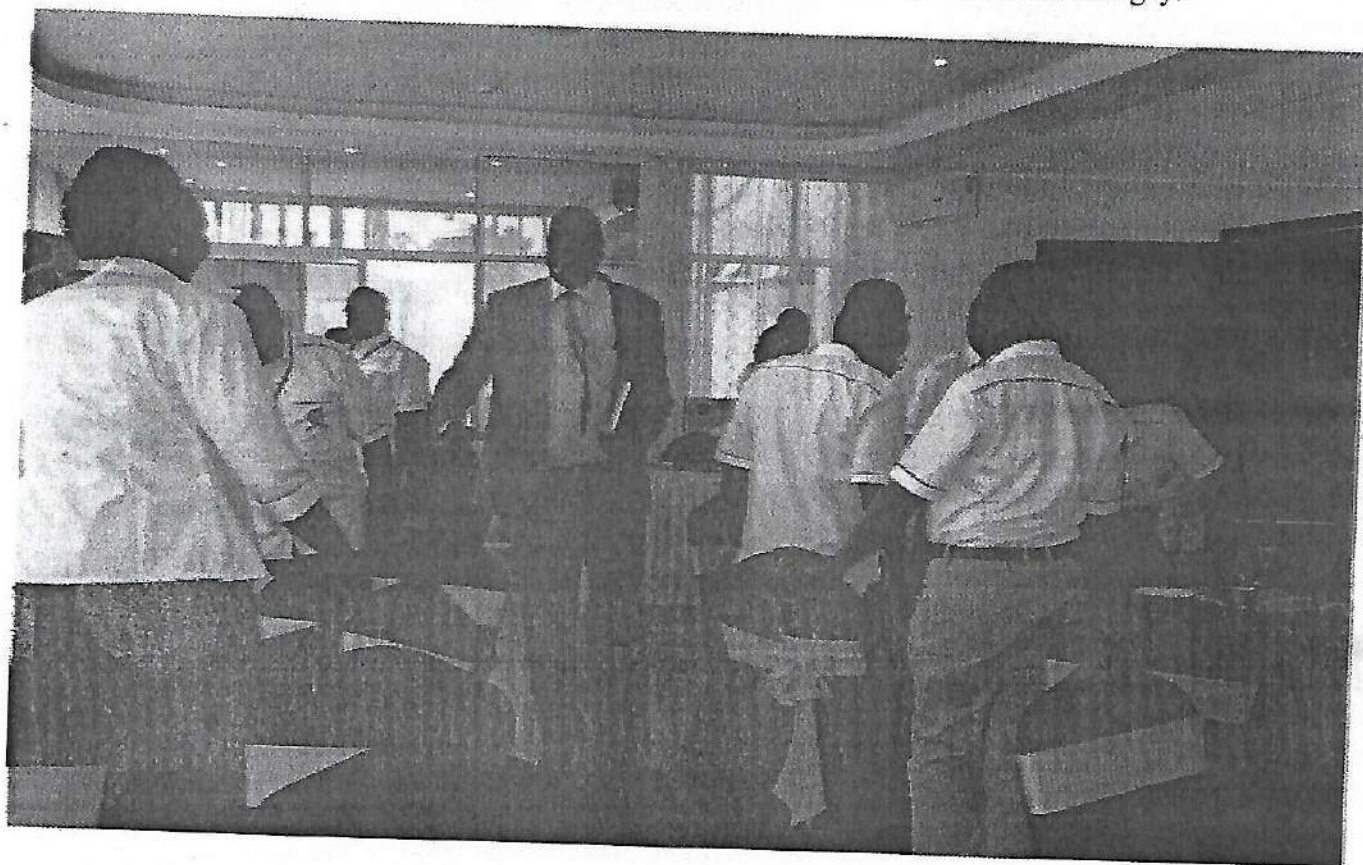
1. ACEESD – African Centre of Excellence in Energy for Sustainable Development, University of Rwanda
2. CREATES – Centre for Research Advancement, Teaching Excellence and Sustainability in Food and Nutrition Security, Nelson Mandela African Institution of Science and Technology, Tanzania
3. PHARMBIOTRAC – Centre for Pharm-Bio Technology and Traditional Technology, Mbarara University of Science and Technology, Uganda
4. PTRE - Centre of Excellence in Phytochemicals, Textile and Renewable Energy based at Moi University, Kenya

In the evaluation process priority was given to ACEs that already had good enough products that may require improvement, promotion for wider markets and potential for business incubation, i.e. the process of nurturing of early stage ventures to success. Another key criterion considered was the capacity to source additional sources of co-financing for the Centre, to ensure the long-term financial sustainability of the incubation centre.

The IUCEA and the World Bank believe that such incubation centres will help build important linkages between academia and industry to help galvanize business growth in these priority areas that are critical to long-term growth and development of the region.

SELF EVALUATION SEMINAR

The Self Evaluation Seminar of Africa Center of Excellence in Phytochemicals Textile and Renewable Energy (ACE II –PTRE) covered the period between October 2016 to May 2019 and is outlined as per the targets and achievement for the project period of 5 years (2016 – 2022). The event held in Kisumu and was officially launched by the Vice Chancellor, Prof. Isaac Kosgey.



STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Vice Chancellor for the University and the Centre Leader for the Africa Centre of Excellence (ACEII) Phytochemicals, Textiles and Renewable Energy (PTRE) Project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangement 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 Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Vice Chancellor for the University and the Centre Leader for Africa Centre of Excellence (ACEII) Phytochemicals, Textiles and Renewable Energy (PTRE) Project accept responsibility for the Project'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.

The Vice Chancellor for the University and the Centre Leader for Africa Centre of Excellence (ACEII) Phytochemicals, Textiles and Renewable Energy (PTRE) Project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2019, and of the Project's financial position as at that date. The Vice Chancellor for the University and the Centre Leader for Africa Centre of Excellence (ACEII) Phytochemicals, Textiles and Renewable Energy (PTRE) Project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The Vice Chancellor for the University and the Centre Leader for Africa Centre of Excellence (ACEII) Phytochemicals, Textiles and Renewable Energy (PTRE) Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the Vice Chancellor for the University and the Centre Leader for Africa Centre of Excellence (ACEII) Phytochemicals, Textiles and Renewable Energy (PTRE) Project on _____ 2019 and signed by them.



Vice Chancellor



Centre Leader

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON AFRICA CENTRE OF EXCELLENCE (ACEII) PHYTOCHEMICALS, TEXTILES AND RENEWABLE ENERGY (PTRE) PROJECT FOR THE YEAR ENDED 30 JUNE, 2019 – MOI UNIVERSITY

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Africa Centre of Excellence (ACEII) Phytochemicals, Textiles and Renewable Energy (PTRE) Project set out on pages 13 to 28 which comprise the statement of financial assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of ACEII - PTRE Project as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement dated 27 October, 2016 between the Government of Kenya and Moi University.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Discrepancies between Balances in the Financial Statements and the Ledger

The statement of receipts and payments for the year ended 30 June, 2019 reflects total payments figure of Kshs.88,459,403 which is at variance with the amount reflected in the ledger of Kshs.91,187,149 resulting into an unexplained variance of Kshs.2,727,746. Further, the total payments figure of Kshs.88,459,403 was not supported by ledgers for the project's different activities. Although the expenses have been classified according to their functions in the financial statements, it was observed that the accounting system of the University reflected total expenditure of Kshs.91,187,149 for the year in one single entry in the ledger. It has not been

explained how these expenses were disaggregated or apportioned to the various components reflected in the financial statements.

Consequently, the accuracy, validity and completeness of the total payments amount of Kshs 88,459,403 for the year ended 30 June, 2019 could not be confirmed.

1.2 Balances in the Statement of Comparison of Budget and Actual Amounts and the Approved Budget

The statement of comparison of budget and actual amounts final budget figure of Kshs.154,519,233 is at variance with the approved final budget figure of Kshs.215,626,403 resulting in a variance of Kshs.61,107,170 which has not been explained or reconciled. As a result, the accuracy and completeness of the statement of comparison of budget and actual amounts final budget figure of Kshs.154,519,233 for the year ended 30 June, 2019 could not be confirmed.

In view of the foregoing, the accuracy and completeness of the financial statements could not be ascertained as at 30 June, 2019.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of ACEII-PTRE Project Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Irregular Renovations of Kenya-Re and Main Campus Houses

As disclosed under Note 2.4 to the financial statements, the statement of receipts and payments reflects under purchase of goods and services an amount of

Kshs.62,927,466 which includes an expenditure of Kshs.16,810,689 for 'set up and Institutional framework' under activity 1.0. According to the consolidated procurement plan, there was planned renovation and refurbishment for approximately Kshs.2,575,000.00. The refurbishments were to be done in-house by the Estates Department which in their estimates provided materials schedule with a cost estimate of Kshs.1,534,495 for the repair works.

The procurement of the refurbishment materials was done in 19 January, 2018 out of which three (3) firms won the tender under a different category of materials and were awarded tenders at a cost of Kshs.2,640,573, Kshs.70,267 and Kshs.705,232 respectively for supply of assorted hardware materials. An examination of the expenditure records relating to the refurbishments revealed that a total of Kshs.5,484,797.00 was spent thereby resulting to an over expenditure of Kshs.3,047,608 over and above the approved budget and work plan. Further, no explanation was given for the variance of Kshs.3,950,302 between the materials schedule estimate of Kshs.1,534,495 and the actual expenditure of Kshs.5,484,797. In addition, seven (7) other firms which did not participate in the quotations were also paid contrary to section 44 (2)(1a) of Public Procurement and Assets Disposal Act, 2015.

In the circumstance the management was in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Control, Risk Management and Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective

Basis for Conclusion

Lack of Imprest Register

The statement of financial assets and liabilities reflects imprests and advances of Kshs.311,392. However, the imprests register was not availed indicating the details of the imprest issued by way of name of imprest holder, warrant number, amount, date of issue, purpose of imprest, and date of surrender.

Consequently, the accuracy, validity and completeness of the imprests and advances of Kshs.311,392 reflected in the statement of financial assets and liabilities as at 30 June, 2019 could not be confirmed

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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 maintaining effective 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 and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Project or to cease operations.

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.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Project monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

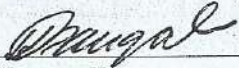
The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in

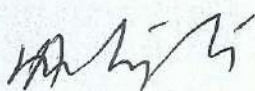
*Kenya Institute of Management (KIM) FIVE YEAR
Reports and Financial Statements
For the financial year ended June 30, 2019*

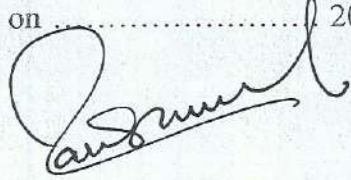
STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30th JUNE 2019

FINANCIAL ASSETS	NOTE	30 th June 2019	30 th June 2018
		Kes.	Kes.
Cash and Cash Equivalents			
Cash and Bank Balances	2.6	65,748,438	80,695,581
Imprests and Advances	2.7	311,392	2,042,600
		66,059,830	82,738,181
REPRESENTED BY:			
Fund Balances B/fwd		82,738,181	-
(Deficit)/Surplus for the Year		(16,678,351)	82,738,181
NET FINANCIAL POSITION	2.8	66,059,830	82,738,181

The Accounting policies and explanatory notes to these financial statements form an integral part of the Financial Statement. The Financial Statements were approved on 2019 and signed by:


Vice Chancellor
Prof. Isaac S. Kosgey, PhD.


Centre Leader
Prof. Ambrose Kiprop

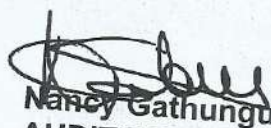

Deputy Vice Chancellor, Finance
Prof. Daniel K. Tarus:
ICPAK Member Number: 22230

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

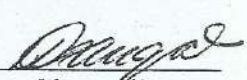
Nairobi


24 September, 2020

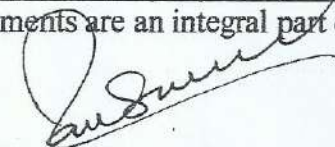
STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

	Note	2018/2019		2017/2018		Cumulative to-date
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		Kes	Kes	Kes	Kes	Kes
RECEIPTS						
Transfer from Government entities	2.1	47,612,083	-	111,854,167	-	159,466,250
Proceeds from domestic and foreign grants	2.2	23,840,069	-	21,127,948	-	44,968,017
Miscellaneous receipts	2.3	328,900	-	1,851,682	-	2,180,582
TOTAL RECEIPTS		71,781,052	-	134,833,797	-	206,614,849
PAYMENTS						
Purchase of goods and services	2.4	62,817,466	-	40,006,264	-	102,933,729
Acquisition of non-financial assets	2.5	25,641,937	-	12,089,352	-	37,621,289
TOTAL PAYMENTS		88,459,403	-	52,095,616	-	140,555,018
(DEFICIT)/SURPLUS		(16,678,351)	-	82,738,181	-	66,059,830

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.


Vice Chancellor
Prof Isaac S. Kosgey, Ph.D.


Centre Leader
Prof Ambrose Kiprop

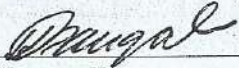

Deputy Vice Chancellor, Finance
Prof. Daniel K. Tarus
ICPAK Member No. 12230

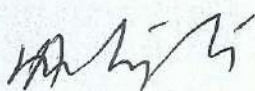
*Kenya Institute of Management (KIM) FIVE YEAR
Reports and Financial Statements
For the financial year ended June 30, 2019*

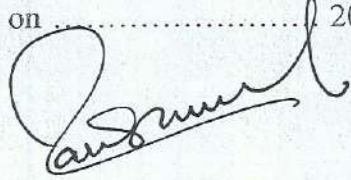
STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30th JUNE 2019

FINANCIAL ASSETS	NOTE	30 th June 2019	30 th June 2018
		Kes.	Kes.
Cash and Cash Equivalents			
Cash and Bank Balances	2.6	65,748,438	80,695,581
Imprests and Advances	2.7	311,392	2,042,600
		66,059,830	82,738,181
REPRESENTED BY:			
Fund Balances B/fwd		82,738,181	-
(Deficit)/Surplus for the Year		(16,678,351)	82,738,181
NET FINANCIAL POSITION	2.8	66,059,830	82,738,181

The Accounting policies and explanatory notes to these financial statements form an integral part of the Financial Statement. The Financial Statements were approved on 2019 and signed by:


Vice Chancellor
Prof. Isaac S. Kosgey, PhD.


Centre Leader
Prof. Ambrose Kiprop

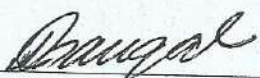

Deputy Vice Chancellor, Finance
Prof. Daniel K. Tarus:
ICPAK Member Number: 22230


Reports and Financial Statements
For the financial year ended June 30, 2019

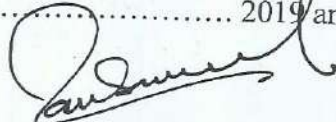
(ii) STATEMENT OF CASHFLOW FOR THE YEAR 30th JUNE 2019

DETAILS	NOTE	2018/2019	2017/2018
		Kes.	Kes.
Receipts from Operating Activities			
Transfers from Government	2.1	47,612,083	259,167
Attracted Funds	2.2	23,840,069	21,127,949
Internal Proceeds	2.3	328,900	1,851,681
		71,781,052	23,238,797
Payments from Operating Activities			
Purchase of Goods and Services – ACEII	2.4	(56,201,588)	(33,780,998)
Purchase of Goods and Services – Attracted Funds	2.4	(6,615,878)	(6,225,266)
		(62,817,466)	(40,006,264)
Net Cash flow from Operating Activities		8,963,586	(16,767,467)
Cash flow from Investing activities			
Acquisition of Assets	2.5	(25,641,937)	(12,089,352)
Net Cash flow from Investing Activities		(25,641,937)	(12,089,352)
Net Decrease In Cash And Cash Equivalents		(16,678,351)	(28,856,819)
Cash at the beginning of the year	2.6	82,738,181	111,595,000
Cash at the end of the year	2.6	66,059,830	82,738,181

The accounting policies and explanatory notes to these financial statements form an integral part of the Financial Statements. The Financial Statements were approved on 2019 and signed by:


Vice Chancellor
Prof. Isaac S. Kosgey, PhD


Centre Leader Deputy
Prof. Ambrose Kiprop


Deputy Vice Chancellor, Finance
Prof. Daniel K. Tarus:
ICPAK Member Number: 12230

Moi University, Africa Centre of Excellence (ACEII) PTRE Project
Reports and Financial Statements
For the financial year ended June 30, 2019

2. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Balance b/fwd	Budget	Final Budget	Actual on comparable basis	Variance	% variance
	a	b	c=a+b	d	e=d-c	f=e/c*100
Receipts						
Transfer from Government entities	82,738,181	47,612,083	130,350,264	130,350,264	-	-
Attracted funds	-	23,840,069	23,840,069	23,840,069	-	-
Miscellaneous receipts	-	328,900	328,900	328,900	-	-
Total Receipts	83,738,181	71,781,052	154,519,233	154,519,233	-	
Payments						
Set-up institutional framework for Commencement of the ACE	13,456,881	11,667,250	25,124,131	(21,799,545)	(3,324,586)	(13)
Strengthen education capacity excellence -quality and productivity	14,376,220	27,231,671	41,607,892	(25,933,997)	(15,673,895)	(38)
Education capacity & development impact	1,548,750	8,311,625	9,860,375	(1,894,724)	(7,965,651)	(81)
Strengthen Research Capacity excellence -quality and productivity	38,453,604	24,570,506	63,024,110	(30,068,199)	(32,955,911)	(52)
Observation of best practices in ACE financial operation	-	-	-	-	-	
Observation of best practices in ACE Procurement operation	-	-	-	-	-	
Donor attracted research expenses	14,902,725	-	14,902,725	(8,762,938)	(6,139,787)	(41)
Total Payments	82,738,181	71,781,052	154,519,233	(88,459,403)	(66,059,830)	(43)

Note: The significant budget utilisation/performance differences in the last column are explained in **Annex 1** to these financial statements.

Moi University, Africa Centre of Excellence (ACEII) PTRE Project
Reports and Financial Statements
For the financial year ended June 30, 2019

Reference on External Auditor's Report	Issue/observations from the auditor	Management's comments	Local person to resolve the issue (Name and Designation)	Status (Resolved/N or Resolved)	Timeframe expected for the issue to be resolved
1.2	Budget Absorption. During FY 2017/18 the project had a total budget of Kes 119,769,567 against actual expenditure of Kes 52,095,618 resulting in under absorption of Kes 82,486,634. This under expenditure is likely to have a negative impact on delivery of goods and services and the overall achievement of the project objectives and goals.	The general under absorption of budgeted funds was caused majorly by challenges in procurement, especially with regard to procurement of equipment from overseas due to the long process required to source for and have the equipment delivered. An additional procurement staff was to the project to ensure that procurement activities are expedited in order to meet set deadlines. As a result, there was an increase in the absorption level in FY 2018/2019	Prof. Ambrose Kiprop – Centre Leader	Resolved	
1.1	Term Deposits. There was a term deposit made of Kes 80,000,000 contrary to terms of the subsidiary grant agreement between the Government of Kenya and the University	We have ensured that there is strict adherence to the General Disbursement Guidelines for World Bank Projects and the terms of the subsidiary grant agreement signed between the Government of Kenya and the University. As a result, there has be no recurrence of this matter.	Prof. Daniel Tarus – DVC - Finance	Resolved	N/A

NOTES TO THE FINANCIAL STATEMENTS

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

1.1 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 Accounting Standards Board of Kenya.

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

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

i. Recognition of revenue and expenses

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

ii In-kind donations

In-kind donations are contributions made to the Project 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 of in-kind donations can be reliably determined, the Project includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the donation is not recorded.

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

iv Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year/period arising from contracted goods or services during the year/period or in past years/periods. As pending bills do not involve the payment of cash in the reporting period, they are simply disclosed as an Annex

SIGNIFICANT ACCOUNTING POLICIES (Continued)

to the financial statements. 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.

v 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 Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

vi Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

vii Comparative figures

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

viii Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2019.

2.1 Transfers from Government Entities

Source of funds	Date received	Bank Reference No.	FY 2018/19 Kes	FY 2017/18 Kes	Cumulative to date Kes
Ministry of Education/World Bank	30/06/2017	FT17181F76Y3	-	111,595,000	
Ministry of Education/World Bank	19/06/2018	FT18170T3YD9	-	259,167	
Ministry of Education/World Bank	5/02/2019	RT19036G0TK8	1,315,640	-	
Ministry of Education/World Bank	21/02/2018	RT190520MVSP	46,296,443		
			47,612,083	111,854,167	159,466,250

2.2 Proceeds from Domestic and Foreign Grants

Source of funds	Date Received	Bank Reference No.	FY 2018/19 Kes	FY 2017/18 Kes	Kes
ADB Bank	10/05/2018	FT18129VFZ2F	-	19,299,450	
GIZ- Nairobi Office	6/02/2018	FT18037KJ99H	-	610,957	
Glasgow University	5/02/2018	FT18036PHQPK	-	486,921	
Glasgow University	28/03/2018	FT18087MP28Z	-	730,620	
Inter University Council	19/09/2018	FT182623H0H6	1,400,400	-	

*Moi University, Africa Centre of Excellence (ACEE) PTRE Project
Reports and Financial Statements
For the financial year ended June 30, 2019*

Source of funds	Date Received	Bank Reference No.	FY 2018/19	FY 2017/18	
			Kes	Kes	Kes
German International Devnt Agency	24/10/2018	FT18297B3Q7K	851,323	-	
United Nations	16/11/2018	PO2300132662	358,912	-	
United Nations	11/03/2019	SE0780190311174	125,237	-	
Inter University Council	13/03/2019	S06907106B0701	1,385,280	-	
United Nations	04/04/2019	PO2300147659	108,000	-	
United Nations	23/04/2019	1000330394150	36,000	-	
University of	15/05/2019	55C187254407	129,129	-	
African Devt Bank	27/05/2019	FT18129VFZ2F	19,299,400	-	
DAAD	31/05/2019	KB17-000272	106,388	-	
E. Menach	31/05/2019	KB17-000273	40,000	-	
			23,840,069	21,127,948	44,968,017

2.3 MISCELLANEOUS RECEIPTS

	FY 2018/19			FY 2017/18
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts	
	Kes	Kes	Kes	Kes
Application Fees	328,900	-	328,900	156,339
Interest Income	-	-	-	1,695,342
Total	328,900	-	328,900	2,024,242

2.4 PURCHASE OF GOODS AND SERVICES

	2018/19	2017/18
	Kes	Kes
1.0 Set Up and Institutional Framework	16,810,689	11,492,130
2.0 Strengthening Educational Capacity Excellence	22,766,640	15,075,506
3.0 Education Capacity and Development	1,894,724	159,700
4.0 Strengthening Research and Capacity Excellence	14,729,535	7,053,661
5.0 Donor attracted research expenses	6,615,878	6,225,266
Total	62,817,466	40,006,263

2.5 ACQUISITION OF NON-FINANCIAL ASSETS

	2018/19	2017/18
	Kes	Kes
1.0 Set Up Institutional Framework	4,988,856	3,447,373
2.0 Strengthening Educational Capacity Excellence	3,167,357	501,980
4.0 Strengthening Research and Capacity Excellence	15,338,664	8,139,999
7.0 Donor attracted research expenses	2,147,060	-
	25,641,937	12,089,352

2.6 CASH AND CASH EQUIVALENTS

	2018/19	2017/18
	Kes	Kes
Bank account	65,748,438	80,695,581
Imprest and advances	311,392	2,042,600
Total	66,059,830	82,738,181

Project Bank Account

	2018/19	2017/18
	Kshs	Kshs
Kenya Commercial Bank [A/c No. 1202447163]	65,748,438	80,695,581
Total bank account balances	65,748,438	80,695,581

2.7 OUTSTANDING IMPRESTS AND ADVANCES

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Balance FY 2018/19	Balance FY 2017/18
Stephen Mumo	63,392	30.6.2019	63,392	
Makatiani Kubochi	248,000	30.6.2019	248,000	
Total	311,392		311,392	2,042,600

2.8 FUND BALANCE BROUGHT FORWARD

	2018/19	2017/18
	Kes	Kes
Bank accounts	65,748,438	80,693,581
Outstanding imprests and advances	311,392	2,042,600
Total	66,059,830	82,736,519

NOTES TO THE FINANCIAL STATEMENTS (Continued)

SUMMARY OF FIXED ASSET REGISTER

Asset class	2018/19 Opening Cost 2017/18 KES	2018/19 Purchases/Additions in the Year KES	2018/19 Disposals in the Year KES	Closing Cost 2018/19 KES
	(a)	(b)	(c)	(d) = (a) + (b) - (c)
Motor Vehicle	7,400,000	-	-	7,400,000
Office equipment, furniture and fittings	4,689,352	25,641,937	-	30,221,289
Total	12,089,352	25,641,937	-	37,621,289

Moi University, Africa Centre of Excellence (ACEII) PTRE Project
Reports and Financial Statements
For the financial year ended June 30, 2019

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

Reference on External Auditor's Report	Issue/observations from the auditor	Management's comments	Focal person to resolve the issue (Name and Designation)	Status (Resolved/Not Resolved)	Timeframe expected for the issue to be resolved
1.2	Budget Absorption. During FY 2017/18 the project had a total budget of Kes 119,769,567 against actual expenditure of Kes 52,095,618 resulting in under absorption of Kes 82,486,634. This under expenditure is likely to have a negative impact on delivery of goods and services and the overall achievement of the project objectives and goals.	The general under absorption of budgeted funds was caused majorly by challenges in procurement, especially with regard to procurement of equipment from overseas due to the long process required to source for and have the equipment delivered. An additional procurement staff was to the project to ensure that procurement activities are expedited in order to meet set deadlines. As a	Prof. Ambrose Kiprop – Centre Leader	Resolved	

*Moi University, Africa Centre of Excellence (ACEII) PTRE Project
Reports and Financial Statements
For the financial year ended June 30, 2019*

		result, there was an increase in the absorption level in FY 2018/2019			
1.1	Term Deposits. There was a term deposit made of Kes 80,000,000 contrary to terms of the subsidiary grant agreement between the Government of Kenya and the University	We have ensured that there is strict adherence to the General Disbursement Guidelines for World Bank Projects and the terms of the subsidiary grant agreement signed between the Government of Kenya and the University. As a result, there has been no recurrence of this matter.	Prof. Daniel Tarus – DVC - Finance	Resolved	N/A

Explain all variance beyond 50%

- (i) The Project received less funds than what had been anticipated at the beginning of the year
- (ii) The accreditation of Masters in Phytochemistry curriculum which was to be done in the current financial year was pushed to FY 2019/2020 because the accrediting bodies were international and procurement for the same had to be fully done first.
- (iii) Payment for renewable energy equipment, high performance blending machine/textile, atomic absorption spectrometer and water bath heating machine, which were delivered in the current financial year, was not done because the equipment had not been commissioned by year end. The payments will be made in FY 2019/2020.

ANNEX 1 - VARIANCE EXPLANATIONS – COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilisation Variance	% of Utilisation Variance to Final Budget	Comments on Variance
	a	b	c=a-b	d=c/a %	
RECEIPTS DURING THE YEAR/PERIOD					
Transfer from Government entities	191,457,401	130,350,264	61,107,137	31	(i)
Proceeds from domestic and foreign grants	23,840,069	23,840,069	-	-	-
Miscellaneous receipts	328,900	328,900	-	-	-
Total receipts	215,626,370	154,519,233	61,107,137	-	
PAYMENTS DURING THE YEAR/PERIOD					
Set-up institutional framework for Commencement of the ACE	25,124,131	21,799,545	3,324,586	13	
Strengthen education capacity excellence -quality and productivity	41,607,892	25,933,997	15,673,895	38	
Education capacity & development impact	9,860,375	1,894,724	7,965,651	81	(ii)
Strengthen Research Capacity excellence -quality and productivity	121,776,354	30,068,199	91,708,155	75	(iii)
Best practices in ACEII financial operations	51,625	-	51,625	100	
Best practices in ACEII procurement operations	51,625	-	51,625	100	
Education support capacity	1,400,380	-	1,400,380	100	
Donor attracted research expenses	15,753,988	8,762,938	6,991,050	44	(iii)
Total payments	215,626,370	88,459,403	127,166,967		

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

REPUBLIC OF KENYA



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI



21 NOV 2019

MANAGEMENT LETTER

RECEIVED

Ref:2018-2019-1-01-1062-05-ACEII (03)

Vice Chancellor
Moi University, Africa Centre of Excellence (ACEII)
PO Box 3900-30100
ELDORET

1 November, 2019

Dear Sir,

③ DVC-F

*we responded to the MHA
and submitted the responses*

MANAGEMENT LETTER OF MOI UNIVERSITY, AFRICA CENTRE OF EXCELLENCE
REGULARITY AUDIT PERFORMED FOR YEAR ENDING 30 JUNE 2019

Introduction

The financial statements of Africa Centre of Excellence (ACEII) are subject to audit by the Auditor-General in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

The audit of Africa Centre of Excellence (ACEII) for the year ended 30 June, 2019 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

*4) for
noted - keep the copy.
J. M. M. M.
2 December, 19*

1.0 Scope and Determination of Responsibility

The audit was conducted in accordance with International Standards for Supreme Audit Institutions. These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the overall financial statements presentation.

The audit will also include an examination, on a test basis, of evidence supporting compliance, in all material respects, with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Accounting Officer. Our responsibility is to express an opinion on these financial statements.

2.0 Respective Responsibilities of the Management and the Auditor-General

The management is responsible for the preparation and fair presentation of the Financial Statements in accordance with International Public Sector Accounting Standards (IPSAS) 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 Responsibility of the Auditor-General is to express an independent opinion on the Financial Statements based on the audit findings.

3.0 Audit Findings

3.1 Presentation of Financial Statement

Criteria

International Public Sector Accounting Standards (IPSAS) 1 - Presentation of Financial Statements, paragraph 25 stipulates that financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires faithful presentation of effects of transactions, other events and conditions in accordance with definitions of recognition criteria for assets, liabilities, income and expenses in the framework. The application of IPSAS with additional disclosures, when necessary is presumed to result in financial statements that achieve fair presentation.

The National Treasury through circular Ref: No MF/AG.3/088 Vol. 5/ (84) of 1st September 2008 provided a revised reporting template for financial reporting on development partners funded projects. The circular further required External Resources Department to prepare annual statement of special account part A and B for each project and submit to the respective accounting officers on or before 30 August each year so as to form part of the accounts for submission to the Auditor General.

Findings

A review of the financial statements revealed that the statements did not conform to the reporting template provided by the National Treasury. The annual statement of special account prepared by the external resources department was not provided to accompany the financial statements as required by circular Ref. No MF/AG.3/088 Vol. 5/ (84) of 1 September 2008 which provides a revised reporting template for financial reporting on development partners funded projects. The circular further required External Resources Department to prepare annual statement of special account part A and B for each project and submit to the respective accounting officers on or before 30 August each year so as to form part of the accounts for submission to the Auditor General.

Risk

The financial statements failed to meet the requirements of International Public Sector Accounting Standards (IPSAS) 1 and treasury guidelines.

Recommendation

The financial statements should be amended to comply with IPSAS 1 and the reporting template provided by the National Treasury.

Management Response

3.2 Financial Statements Inaccuracies

3.2.1 Variance Between Ledger and Trial Balance Recorded Amounts

Criteria

IPSAS1 paragraph 27 states that financial statements shall present fairly the financial position, financial performance, and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events, and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue, and expenses set out in IPSASs. The application of IPSASs, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation.

Observation

The statement of receipts and payments reflects figures which are at variance with Trial balance figures resulting in a variance of Kshs. 379,095 which has not been explained or reconciled as analyzed here below.

Description	Trial Balance (Kshs)	Ledger (Kshs)	Variance (Kshs)
1.0 Setup institutional framework	21,961,084.23	21,799,545.00	161,539.23
2.0 Strengthening educational capacity excellence	25,948,997.00	25,933,997.00	15,000.00
3.0 Education capacity and development	1,894,724.00	1,894,774.00	-50.00
4.0 Strengthening research and capacity excellence	30,270,805.00	30,068,199.00	202,606.00
Attracted funds	23,840,069.00	23,840,119.00	-50.00
Total	103,915,679.23	103,536,634.00	379,045.23

Risk

The validity and accuracy of financial statement cannot be confirmed.

Recommendation

Management should reconcile the figures recorded in the ledgers and the trial balance for the year under review.

Management Response

3.2.2 Variance Between Closing Cash Book Receipts and Total Receipts in the Statement of Receipts and Payments

Observation

The statement of receipts and payments reflects total receipts figure of Kshs. 71,781,102 which is at variance with cash book total receipts balance of Kshs. 72,160,197 resulting

in a variance of Kshs. 379,095 which has not been explained or reconciled as analyzed here below:

Description	Amount(Kshs)
Receipts debited to the cash book during the year	100,721,941
Less Development receipts transferred to Capital Development	28,561,744
Receipts balance	72,160,197
Total Receipts as per statement of receipts and payments	71,781,102
Variance	379,095

Risk

The completeness of the cash books and Cash and cash equivalents for the year ended 30 June 2019 cannot be confirmed.

Recommendation

The management should ensure that proper accounting records are maintained so as to ensure that financial statements produced from such records are free from any material misstatements.

Management Response

3.2.3 Variance of Total Expense Recorded in the Accounting System and Financial Statement

Observation

The statement of receipts and payments reflects total payments figure of Kshs. 88,459,403 which is at variance with schedules balance of Kshs. 91,187,148.83 resulting in a variance of Kshs. 2,727,745.83 which has not been explained or reconciled. Further, the total expense of Kshs. 88,459,403 was analyzed using excel and there was no evidence that these expenses were supported by ledgers for the project's different activities. Although, the expenses have been classified according to their function's in financial statement, it was observed that the accounting system of the university reflected

total expenditure of Kshs. 91,187,148.83 for the year in one single ledger. It was therefore unclear how these expenses were analyzed in the excel.

Risk

The accuracy, validity and completeness of the total payments amount of Kshs. 88,459,403 for the year ended 30 June 2019 could not be confirmed.

Recommendation

- (i) The Management should undertake reconciliation between the two figures or consider adjusting the financial statements to reflect a true and fair position.
- (ii) Expense ledgers should be opened for each activity of the project and be availed for audit verification.

3.2.4 Misclassification of Expenses

Criteria

International Public Sector Accounting Standards (IPSAS) 1 - Presentation of Financial Statements, paragraph 25 stipulates that financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires faithful presentation of effects of transactions, other events and conditions in accordance with definitions of recognition criteria for assets, liabilities, income and expenses in the framework. The application of IPSAS with additional disclosures, when necessary is presumed to result in financial statements that achieve fair presentation.

Observation

The financial statement indicates under note 2.4 purchase of goods and services amount of Kshs. 62,927,466 which included an amount of Kshs. 22,876,640 under Strengthening Educational Capacity Excellence. Included in this amount was an expenditure incurred through cheque no. 569 of 03-04-2019 for Kshs. 110,000.00 being cost of purchase of 1 No. pro book laptop Core i7 which should have been classified under acquisition of non-financial assets.

Risk

The financial statement does not fairly state purchase of goods and services figure and the value of non-financial assets.

Recommendation

The management should adjust the financial statement to fairly present purchase of goods and services expenses.

Management Response**3.3 Non-Maintenance of Imprest Register****Criteria**

Regulation 93 (4)(c) of the Public Finance Management (National Government) regulations, 2015 requires accounting officer to ensure that before issuing a temporary imprest, the applicant should be recorded in an imprest register including the amount applied for.

Observation

An audit examination conducted on cash and cash equivalents revealed that no imprest register was maintained where imprests issued are recorded including their accounting as required by the above regulations.

Risk

Details of all imprests issued from the project account, their purpose and how they were accounted for including the outstanding ones could not be ascertained.

Recommendation

The management should ensure that an imprest register is maintained for imprests issued from the project account.

Management Response

3.4 Purchase of Goods and Services

3.4.1 Set up and Institutional Framework

3.4.1.1 Payment of Sitting and Subsistence Allowance for Council Members and Council Secretariat Attending the Annual ACE II Partner Meeting in Kisumu Kshs 643,300.00

Criteria

The financing agreement between The republic of Kenya and International Development Association (IDA) dated July 04 2016 article 2.02 states that the recipient (Moi University -ACE II Project) may withdraw the proceeds of the financing in accordance with section VI of schedule 2 to the agreement. Section VI of schedule 2 stipulates that the recipient may withdraw the proceeds of the financing in accordance with the provision of article II of the general conditions and as per the world bank disbursement for project guideline dated May 2006. Section 4.1 and 4.2 guide that the borrower provide supporting documentation to the bank to show that loan proceeds have been or are being used to finance eligible expenditure, that for special commitments, the commercial bank provides its confirmation directly to the bank that conditions for release of payment committed for withdrawal have been met. Further, the Subsidiary grant agreement between the government of Kenya and Moi University dated October 27 2016 article 2.02 states that the rights of Moi University to withdraw the proceeds of the grants shall be subject to the right of the government to withdraw the proceeds of the credit.

Observation

Included in the purchase of goods and services figure of Kshs. 62,927,466 reflected in the statement of receipts and payments is activity 1.0 -Set up and institutional framework figure of Kshs. 16,810,689 out of which Kshs. 320,000 was incurred on sitting allowance, Kshs 291,200 on subsistence allowance and taxi allowance of Kshs 32,000 all totaling Kshs 643,200 being payment to council members and secretariat while attending the annual ACEII partner meeting on 28 to 30 April, 2019. The payment was effected vide cheque No. 643 of 18 April 2019 as shown in the table below. The sitting allowance

expenditure of Kshs 320,000 appears not to be a proper charge on the project fund as such activity was not budgeted for and is therefore an ineligible expense. Further, no attendance schedules for all the partners who attended the meeting were provided for audit verification.

Payment for Council Members Attending ACE II Annual Partners Meeting in Kisumu on 29 -30 April 2019

	Cheque No.	Payment Voucher No.	No. of Persons	Rate (Kshs)	No. of Days	Totals (Kshs)
Council Members						
Sitting Allowance	643	25248	8	20,000.00	2	320,000.00
Daily Subsistence Allowance	643		8	20,000.00	2	291,200.00
Taxi Allowance- Residence to JKIA &back	643		8	20,000.00	2	32,000.00
				Sub total		643,200.00

Risk

Management may be in breach of the General Disbursement Guidelines for World Bank Projects and consequently, the propriety of Kshs 320,000 sitting allowance to Council members and secretariat could not be confirmed.

Recommendation

The management of Moi University should adhere to the disbursement guidelines by the bank.

Management Response

3.4.1.1 Renovations of Kenya Re Houses (56,57,93,94) and Main Campus (D9,C9, C11, D12 and C12) Kshs 5,484,797.00

Section 44 (2) (1 a) of PPDA Act 2015 states that the accounting officer shall ensure that procurement of goods, works and services of public entity are within the approved budget of that entity. Further, section 45 (3)(a) states that all procurement processes shall be within the approved budget of the procuring entity and shall be planned by the procuring entity concerned through an annual procurement plan.

Observations

The statement of receipts and payments for the period ended 30 June 2019 include under purchase of goods and services an amount of Kshs. 62,927,466 which according to note 2.4 included an expenditure of Kshs. 16,810,689 for 'set up and Institutional framework' under activity 1.0. According to the consolidated procurement plan of the project for the year 2018/2019, the project planned to undertake refurbishment of the ACE II center buildings and improvement of the center facilities at a budget cost of USD 25,000.00 (Approximately Kshs 2,575,000.00 at an Exchange rate of Kshs. 103.00) under activity 1.5.1 and 1.5.2. The renovation and refurbishment was for the houses namely: - Kenya Re 56,57,93 and 94 and Main campus houses no. D9, C9, C11, D12 and C12 which was to accommodate students under ACE II program. The refurbishments were to be done in-house by the estates department which in their estimates provided material schedule with a cost estimate of Kshs. 1,534,495 for the repair works.

Procurement of the refurbishment materials was done under quotation no. 2017/18ACEIIPRE/117 of 19 January 2018 out of which three firms namely: - Mbuwan Electrical and Hardware Supply Ltd, Samtab Electrical & Hardware Supplies and Westlink Electrical & Hardware Ltd won the tender under different category of materials and were awarded tenders at a cost of Kshs. 2,640,573, Kshs. 70,267 and Kshs. 705,232 respectively for supply of assorted hardware materials. An audit examination of the

expenditure records relating to the refurbishments revealed that a total of Kshs. 5,484,797.00 detailed as in the attached **Appendix II** was incurred by the project on the works thereby resulting to Kshs. 3,047,608 being spent over and above the approved budget/work plan. Also, included in the payments were 7 No. other firms which did not participate in the quotations and it was not clear how these firms were identified and whether the rates charged for the supplies were competitive. Further, no explanation was given for the variance of Kshs. 3,950,302 between the material schedule estimate of Kshs. 1,534,495 and the actual expenditure of Kshs. 5,484,797 incurred.

Risk

Moi University was in breach of the General Disbursement Guidelines for World Bank Projects and the Public procurement and Disposal Act, 2015.

Recommendation

The management of Moi University should adhere to the disbursement guidelines by the bank and the Public Procurement and Disposal Act, 2015.

3.4.2 Strengthening Research and Capacity Excellence Expenses

3.4.2.1 Unsupported Payments- Strengthening Research and Capacity Excellence

Expenses-Kshs. 2,369,769

Criteria

Section 104 of the Public Finance Management Regulations, 2015 requires that all receipts and payments vouchers of public moneys to be properly supported by pre numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

Observation

Note 2.4 to the financial statements reflects under purchase of goods and services amount of Kshs. 62,927,466 which included strengthening research and capacity

excellence expenses amount of Kshs. 14,729,535. Examination of expenditure records relating to strengthening research and capacity excellence expenses revealed that expenditure amounting to Kshs. 2,369,769 was incurred on facilitation of staff to attend trainings and meetings which was not supported by invitation letters for the training, programme, attendance list, work tickets, bus tickets and air tickets as detailed in **Appendix I.**

Risk

The propriety of the conferences and seminars expenses amounting to Kshs. 2,369,769 could not be confirmed.

Recommendation

The management should ensure all payment vouchers are adequately supported before payments are made.

Management Response

3.5 Acquisition of Non-Financial Assets

3.5.1 Procurement through Imprest Kshs. 610,386

Criteria

Section 106(5) of the Public Procurement and Asset Disposal Act, 2015 stipulates that the following shall apply with respect to the contract resulting from a procurement by a request for quotations —

- (a) the procuring entity shall place a purchase order with the person submitting the successful quotation;
- (b) the person submitting the successful quotation shall confirm the purchase order in writing; and
- (c) an accounting officer shall consider recommendations for award arising from a contract under procurement by a request for quotations for approval or rejection.

Observation

Included in the acquisition of non-financial assets figure of Kshs.25,531,937 reflected in the statement of receipts and payments is activity 2.0 –Strengthening Education Capacity Excellence figure of Kshs.3,057,357 out of which a payment of Kshs.610,386 was made to Trans-Mattresses Ltd through imprest issued to M/s. Sylvester Akello on 7 September 2018 vide cheque No.346 for the purchase of student's households contrary to the provisions of Section 106(5) of Public Procurement and Asset Disposal Act, 2015. It was further observed that the cheque was not in the name of the imprest holder but the supplier yet there was no legal contractual obligation with the supplier since no purchase order was raised and confirmed in writing by the supplier.

Risk

The management is in breach section 106(5) of Public Procurement and Asset Disposal Act, 2015.

Recommendation

The management should adhere to the provision of Section 106(5) of Public Procurement and Asset Disposal Act, 2015.

Management Response

3.6 Cash and Cash Equivalent

3.6.1 Inaccuracy in Cash and Bank Balance through Expensing of Imprest in Cash Book

Criteria

International Public Sector Accounting Standards (IPSAS) 1 - Presentation of Financial Statements, paragraph 25 stipulates that financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires faithful presentation of effects of transactions, other events and conditions in accordance with definitions of recognition criteria for assets, liabilities, income and expenses in the framework. The application of IPSAS with additional disclosures, when necessary is presumed to result in financial statements that achieve fair presentation.

Observation

The Statement of Financial position indicates an amount of Kshs. 66,059,830 as cash and cash equivalents which was made up of cash and bank balances of Kshs. 65,748,438 and Imprests and advances of Kshs. 311,392 as at 30 June 2019. An examination of cash book balances revealed that imprests which should have formed part of cash book cash balance as per IPSAS Cash reporting framework under which the financial statements are prepared was expensed directly in the cash book and outstanding imprest has only been disclosed separately and not forming part of cash book cash balance. Also, a board of survey confirming cash and cash equivalents was not provided.

Risk

Cash and cash equivalents was not fairly stated in the financial statement.

Recommendation

- (i) The Management should ensure that imprests which are advances are properly treated in the cash book and only passed in the cash book as a payment when a payment voucher accounting for the same is raised.
- (ii) A board of survey report should be produced to support the cash and cash equivalents.

Management Response

3.6.2 Lack of Monthly Bank Reconciliations

Criteria

Regulation 90 of the Public Finance Management (National Government) regulations, 2015 requires accounting officer to keep in all offices concerned in receiving cash and making payments a cash book showing the receipts and payments and such other books and registers as may be necessary for the proper maintenance and production of the account of vote for which he or she is responsible. Regulation 90(1) requires accounting

officer of National government entity to ensure bank account reconciliations are completed for each bank account held by accounting officer every month and submit a bank reconciliation statement not later than 10 of subsequent month to the National treasury with a copy to Auditor General.

Observation

The statement of financial assets and liabilities as at 30 June 2019 reflects cash and bank balances of Kshs. 65,748,438. A systems review of cash and bank records revealed that monthly bank reconciliation statements were not prepared for ACE II bank account no. 1202447163 (KB 17) held at Kenya Commercial Bank contrary to Regulation 90(1) which requires accounting officer of National government entity to ensure bank account reconciliations are completed for each bank account held by accounting officer every month and submit a bank reconciliation statement not later than 10 of subsequent month to the National treasury with a copy to Auditor General. It was found out that only one bank reconciliation statement was prepared for the month of June 2019.

Risk

Consequently, the accuracy, validity and completeness of the bank balance could not be confirmed.

Recommendation

The management should ensure that monthly bank reconciliation statements are conducted as per regulations so as to ensure that financial statements produced from such records are free from any material misstatements.

Management Response

3.7 Lack of Fixed Assets Register

Criteria

Regulation 136(1) of the Public Finance Management Regulations, 2015 requires that the accounting officer shall be responsible for maintaining of a register of assets under his/her control or possession.

Observation

The statement of receipts and payments for the year ended 30 June 2019 reflects acquisition of assets figure of Kshs. 25,531,937. However, available information indicates that the management does not maintain an assets register and it was therefore not possible to ascertain the nature, number, physical location and fair value of the projects assets contrary to regulation 136(1) of the Public Finance Management Regulations, 2015 which requires that the accounting officer shall be responsible for maintaining of a register of assets under his/her control or possession.

Risk

Under the circumstances, the accuracy and completeness of the acquisition of assets balance of Kshs. 25,531,937 as at 30 June 2019 could not be confirmed.

Recommendation

The management should ensure that a fixed asset register is maintained for the project assets.

3.8 Statement of Comparison of Budget and Actual Amounts

Criteria

IPSAS1 paragraph 27 states that financial statements shall present fairly the financial position, financial performance, and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events, and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue, and expenses set out in IPSASs. The application of IPSASs, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation.

Observation

The statement of comparison of budget and actual amounts reflect variances with the approved final budget figures as analyzed here below.

Activity No.	Item/Service	Fund b/fwd 2017/2018 (Kshs)	Final Budget figure as per the Budget (Kshs)	Final budget figure as per the statement of comparison of budget and actual amounts (Kshs)	Variance (Kshs)
4.0	Education capacity and development impact	38,453,604	83,322,750	24,510,506	58,812,244
6.0	Observation of best practice in ACE Financial operations	-	51,625	-	51,625
7.0	Observation of best practice in ACE Procurement operations	-	51,625	-	51,625

8.0	Education support capacity	-	1,400,380	-	1,400,380
9.0	Donor Attracted Funds	14,902,692	15,753,988.25	14,902,725	851,263.25
		53,356,296	100,580,368.25	39,413,231	61,167,137

Risk

The accuracy and completeness of the statement of comparison of budget and actual amount for the year ended 30 June 2019 could not be confirmed.

Recommendation

The management should reconcile the above stated variances


4.0 Management Comments

It would be appreciated if your comments on these findings are submitted within five (5) days from the date of this letter for incorporation in the audit report.

5.0 Appreciation

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Africa Centre of Excellence (ACEII) during the audit.

Yours faithfully,


Kenneth K Biegon
For: Auditor- General

Appendix I

Unsupported Payments- Strengthening Research and Capacity Excellence Expenses-Kshs. 2,369,769

Date	PV No.	Cheque No	Details	Payee	Amount (Kshs)	Comments
08/31/2018	11-01918-19/11-01839-19	323	Payment for air ticket	Elgeyo Travel & Tours Ltd	267,600	Not supported with air ticket
09/14/2018	11-02489-19	351	Refund towards facilitation of staff working on incubation center proposals in Kisumu	Makatiani Jacqueline K	373,100	Not supported with bus tickets or work tickets
11/09/2018	25127	459	Per diem facilitation for the technical appraisal meeting in Kigali Rwanda	Nkonge Naomi N.	446,536	Not supported with air tickets
04/03/2019	25228	630	Facilitation for staff development Ethiopian Institute of Technology Makelle University	Mwasiagi Josphat I	465,413	Not supported with air tickets
09/03/2018	25084	336	Facilitation for research leadership meeting in Zambia	Rotich Samuel K.	201,120	Not supported with air tickets
07/05/2018	40054	264/265	Facilitation two staff members to attend CEM training at Strathmore University for 16th to 23rd July 2018	Makokha Augustine B.	616,000	Not supported with Invitation letter for training, programme, attendance list
			Total		2,369,769	

Appendix II

Renovations of Kenya Re Houses (56,57,93,94) and Main Campus (D9, C9, C11,D12 and C12) Kshs 5,484,797.00

Date	Cheque No.	Code	Name	Amount (Kshs)
09/24/2018	366	1.5.1	Mbuwan Electrical And Hardware Supply Limited	523,922.00
08/22/2018	316	1.5.1	Jalaram Merchandise Ltd	470,914.00
08/31/2018	333	1.5.1	Mbuwan Electrical And Hardware Supply Ltd	469,017.00
09/24/2018	364	1.5.1	Westlink Electrical & Hardware Ltd	440,853.00
11/13/2018	460	1.5.1	Mbuwan Electrical And Hardware Supply Ltd	388,271.00
10/23/2018	429	1.5.1	Rosie Curtains and Creations	243,767.00
03/21/2019	604	1.5.1	Cherelinks Technologies Ltd P051620423r00	242,047.00
11/05/2018	442	1.5.1	Mbuwan Electrical and Hardware Supply Ltd	222,640.00
10/23/2018	431	1.5.1	Eagles Hardware Dealers Ltd	191,172.00
10/05/2018	384	1.5.1	Rivatex East Africa Ltd	190,383.00
03/05/2019	635	1.5.1	Beviq Ltd P051664421b	162,222.00
10/15/2018	401	1.5.1	Mbuwan Electrical and Hardware Supply Ltd	151,250.00

01/18/2019	507	1.5.1	Mbuwan Electrical and Hardware Supply Ltd	147,836.00
03/19/2019	594	1.5.1	Mbuwan Electrical and Hardware Supply Ltd Pin P051532093g	140,507.00
07/19/2018	295	1.5.1	Mbuwan Electrical and Hardware Supply Ltd	125,249.00
06/27/2019	801	1.5.1	Mbuwan Electrical and Hardware Supply Ltd	118,179.00
11/13/2018	468	1.5.1	Westlink Electrical & Hardware Ltd	104,310.00
07/17/2018	278	1.5.1	Mbuwan Electrical And Hardware Supply Ltd	100,707.00
10/15/2018	395	1.5.1	Westlink Electrical & Hardware Ltd	97,672.00
06/27/2019	778	1.5.1	Beviq Ltd P051664421b	96,194.00
02/07/2019	540	1.5.1	Beviq Ltd P051664421b	75,862.00
10/05/2018	381	1.5.1	Mbuwan Electrical and Hardware Supply Ltd	54,184.00
10/05/2018	379	1.5.1	Westlink Electrical & Hardware Ltd	53,483.00
05/03/2019	677	1.5.1	Samtab Electrical & Hardware Supplies Pin A003301415r	51,255.00
08/31/2018	335	1.5.1	Samtab Eletrical & Hardware Supplies	47,802.00
09/04/2018	341	1.5.1	Mbuwan Electrical & Hardware Supply Ltd	44,303.00
02/01/2019	523	1.5.1	West World General Supplies Limited	43,147.00

06/25/2019	771	1.5.1	Mbuwan Electrical And Hardware Supply Ltd Pin P051532093g	38,282.00
09/24/2018	367	1.5.1	Commissioner of Domestic Tax	28,578.00
08/22/2018	317	1.5.1	Commissioner of Domestic Tax	25,686.00
08/30/2018	334	1.5.1	Commissioner of Domestic Tax	25,583.00
11/13/2018	471	1.5.1	Mbuwan Electrical and Hardware Supply Ltd	24,845.00
09/24/2018	365	1.5.1	Commissioner of Domestic Tax	24,047.00
02/01/2019	525	1.5.1	Mbuwan Electrical and Hardware Supply Ltd Pin P051532093g	23,707.00
03/04/2019	574	1.5.1	Mbuwan Electrical And Hardware Supply Ltd Pin P051532093g	22,133.00
11/13/2018	461	1.5.1	Commissioner of Domestic Tax	21,179.00
03/29/2019	618	1.5.1	Mbuwan Electrical And Hardware Supply Ltd Pin P051532093g	19,297.00
03/21/2019	602	1.5.1	Commissioner of Domestic Tax	13,203.00
11/05/2018	443	1.5.1	Commissioner of Domestic Tax	12,145.00
10/15/2018	405	1.5.1	Samtab Electrical & Hardware Supplies	11,853.00
03/29/2019	623	1.5.1	Mbuwan Electrical and Hardware Supply Ltd Pin P051532093g	10,503.00
10/23/2018	432	1.5.1	Commissioner of Domestic Tax	10,428.00

10/05/2018	388	1.5.1	Commissioner of Domestic Tax	10,385.00
10/23/2018	430	1.5.1	Commissioner of Domestic Tax	10,133.00
03/04/2019	632	1.5.1	Mbuwan Electrical and Hardware Supply Ltd Pin P051532093g	9,407.00
05/31/2019	729	1.5.1	Westlink Electrical & Hardware Ltd	8,914.00
04/04/2019	634	1.5.1	Commissioner of Domestic Tax	8,848.00
10/15/2018	402	1.5.1	Commissioner of Domestic Tax	8,250.00
01/18/2019	508	1.5.1	Commissioner of Domestic Tax	8,064.00
03/19/2019	595	1.5.1	Commissioner of Domestic Tax	7,663.00
10/05/2018	383	1.5.1	Samtab Electrical & Hardware Supplies	7,159.00
07/19/2018	296	1.5.1	Commissioner of Domestic Tax	6,831.00
06/27/2019	802	1.5.1	Commissioner of Domestic Tax	6,427.00
03/04/2019	572	1.5.1	Mbuwan Electrical and Hardware Supply Ltd Pin P051532093g	6,334.00
11/13/2018	469	1.5.1	Commissioner of Domestic Tax	5,690.00
07/17/2018	279	1.5.1	Commissioner Of Domestic Tax	5,493.00
10/15/2018	396	1.5.1	Commissioner of Domestic Tax	5,328.00

06/27/2019	779	1.5.1	Commissioner of Domestic Tax	5,246.00
10/15/2018	392	1.5.1	Commissioner of Domestic Tax	5,044.00
02/07/2019	542	1.5.1	Commissioner of Domestic Tax	4,138.00
06/27/2019	783	1.5.1	West World General Supplies Limited	3,983.00
10/05/2018	378	1.5.1	Commissioner of Domestic Tax	3,698.00
11/05/2018	441	1.5.1	Commissioner of Domestic Tax	3,398.00
10/05/2018	382	1.5.1	Commissioner of Domestic Tax	2,956.00
10/05/2018	380	1.5.1	Commissioner of Domestic Tax	2,917.00
07/17/2018	277	1.5.1	Commissioner of Domestic Tax	2,866.00
05/03/2019	678	1.5.1	Commissioner of Domestic Tax	2,795.00
08/31/2018	330	1.5.1	Commissioner of Domestic Tax	2,608.00
07/19/2018	292	1.5.1	Commissioner of Domestic Tax	2,576.00
09/04/2018	342	1.5.1	Commissioner of Domestic Tax	2,417.00
06/27/2019	794	1.5.1	Commissioner of Domestic Tax	2,328.00
06/25/2019	772	1.5.1	Commissioner of Domestic Tax	2,088.00

11/28/2018	484	1.5.1	Commissioner of Domestic Tax	1,846.00
11/13/2018	472	1.5.1	Commissioner of Domestic Tax	1,355.00
03/04/2019	575	1.5.1	Commissioner Of Domestic Tax	1,207.00
06/27/2019	786	1.5.1	Commissioner of Domestic Tax	993.00
06/27/2019	788	1.5.1	Commissioner of Domestic Tax	983.00
03/21/2019	603	1.5.1	Commissioner of Domestic Tax	847.00
07/19/2018	290	1.5.1	Commissioner of Domestic Tax	787.00
10/15/2018	406	1.5.1	Commissioner of Domestic Tax	647.00
03/29/2019	624	1.5.1	Commissioner of Domestic Tax	573.00
04/04/2019	633	1.5.1	Commissioner of Domestic Tax	513.00
05/31/2019	730	1.5.1	Commissioner of Domestic Tax	486.00
08/30/2018	332	1.5.1	Commissioner of Domestic Tax	445.00
10/05/2018	387	1.5.1	Commissioner of Domestic Tax	391.00
03/04/2019	573	1.5.1	Commissioner of Domestic Tax	346.00
06/07/2019	742	1.5.1	Commissioner of Domestic Tax	336.00

12/17/2018	495	1.5.1	Commissioner of Domestic Tax	224.00
06/27/2019	784	1.5.1	Commissioner of Domestic Tax	217.00
			Total	5,484,797.00

MU/FIN/FA/22 NOV 14 2019

4TH NOVEMBER, 2019

OFFICE OF THE AUDITOR-GENERAL,
ELDORET HUB,
P.O BOX 2774- 30100,
ELDORET.

Dear Sir,

**RE: RESPONSE TO THE MANAGEMENT LETTER ON THE REGULAR
AUDIT ON THE FINANCIAL STATEMENTS FOR AFRICA CENTRE
OF EXCELLENCE (ACEII) FOR THE YEAR ENDED 30TH JUNE,
2019**

We refer to your Management Letter dated 4th November 2019 on the Financial Statements for the Africa Centre of Excellence (ACEII) Project for the year ended 30th June, 2019. We herewith attach the response to the issues raised as follows:-

1. PRESENTATION OF FINANCIAL STATEMENTS

The University prepared the financial statements in accordance with the template by the National Treasury for IPSAS Cash for Projects. This is the same template that was recommended and that we used for the financial statements for the year ended 30th June, 2018.

IPSAS 1 prescribes the manner in which general purpose financial statements should be presented to ensure comparability both with the entity's financial statements of previous periods and with the financial statements of other entities. There was no updated IPSAS Cash Based Projects Reporting Template for the current financial year. We therefore request your guidance on this matter in order to fully respond to the query.

We have attached the reconciliation documents received from the External Resources Department – The National Treasury dated 27th August, 2019 as

requested in your report. These will be attached to the financial statements and form part of the accounts.Annex 1

2. VARIANCE BETWEEN LEDGER AND TRIAL BALANCE AMOUNTS

We have re-looked at and corrected variances that were there between the trial balance and the ledger. The amended trial balance has been attached for your review. Annex 2

3. VARIANCE BETWEEN CLOSING CASH BOOK RECEIPTS AND TOTAL RECEIPTS IN THE STATEMENT OF RECEIPTS AND PAYMENTS

The total receipts in the Cash Book during the Financial Year were Kes. 100,721,941. Out of this, Kes.28,561,744 related to Capital Development Funds that were misdirected to the KCB ACEII bank account.

However, the analysis in the Audit Report excluded Kes.379,095 that was also received in the Cash Book but related to refunds of underspent imprests. We attach a schedule extracted from the Cash Book that shows the make-up of this amount. The amount was accounted for by crediting the respective Ledger Account that they related to. There was therefore no variance between the receipts as per the Cash Book and those in the statement of receipts and payments.Annex 3

4. VARIANCE IN TOTAL EXPENSES RECORDED IN THE ACCOUNTING SYSTEM AND ACEII FINANCIAL STATEMENTS

The University accounting system is maintained on IPSAS Accrual Basis of Accounting. It therefore, has included in it accrued expenses.

The Financial Statements of the ACEII Project have been prepared based on IPSAS Cash Accounting.

The variance noted in the Financial Statements for the Project is as a result of excluding accrued invoices which could not be in the Financial Statements for the Project.

The University's accounting system in use during the Financial Year under review collated all the ACEII expenses under one ledger code as it could separate them in to the various votes as per the approved budget. The University therefore, analyzed the total expenses according to the activity votes the expenses related to and this was what was presented in the excel schedule that was availed for audit.

We have therefore done a reconciliation of the amount as per the Ledger in the Accpac Financial System with the Excel workings and separated the

accruals that were then excluded from the ACEII Financial Statements because of the IPSAS Cash Basis of Accounting.

We also confirm that in the ERP System that the University implemented from 1st July, 2019 that Expense Ledgers have been opened for each activity as per the recommendation in the Audit Report.

5. MISCLASSIFICATION OF EXPENSES

We have adjusted the Financial Statements and reclassified the amount correctly under acquisition of non-financial assets. Please find attached the amended Financial Statements under **note 2.5** to the Financial Statements.

6. NON-MAINTENANCE OF IMPREST REGISTER

During the year under review, the Projects' Imprest Register was maintained in the Accpac Accounting System that the University was using. The system had the imprest registers for the entire University, including the Project.

The Accpac System was being maintained on IPSAS Accrual Basis and therefore, the imprests therein were recognized as Staff debtors as opposed to being classified as cash and cash equivalents under IPSAS Cash.

We therefore, maintained the imprests issued as cash in a separate excel spread sheet in order to conform to IPSAS Cash accounting. We confirm that your recommendation has already been implemented.

7. PAYMENT OF SITTING AND SUBSISTENCE ALLOWANCE FOR COUNCIL MEMBERS AND COUNCIL SECRETARIAT ATTENDING THE ANNUAL ACE II PARTNERS' MEETING

The Annual Partners Meeting is an important component of the Project that brings together all the Project Stakeholders, Partners, the University Management and Council in order to carry out a performance review of the Project. It is therefore important that Council, being the highest decision making organ in the University attends the meeting and also provide policy directions.

The Partners' Meeting was budgeted for under Activity 1.10 and was therefore, part of the approved budget.

The Grant Agreement between the Government of Kenya and Moi University dated 27th October, 2016 provides under article 4.04 that part of the grant is expected to be utilized as follows:-

- a) At least 15% of the funding must be invested in partnerships and at least 10% must be invested in partnerships outside Kenya; and

- b) A partnership agreement between Moi University and its respective partners needs to specify the work plan, budget and outcome arrangements.

In view of the above conditions and the necessity for the University to get into partnerships, it is critical for the University Council to be involved in the Partners' Meeting as the decision making body in the University.

The International Development Association General Conditions for Credits and Grants, which forms an integral part of the agreement between GoK and Moi University states in Section 2.05 that eligible expenditures satisfy the following requirements:

- a) the payment is for the financing of the reasonable cost of goods, works or services required for the Project, to be financed out of the proceeds of the Financing and procured, all in accordance with the provisions of the Legal Agreements;
- b) the payment is not prohibited by a decision of the United Nations Security Council taken under Chapter VII of the Charter of the United Nations; and
- c) the payment is made on or after the date specified in the Financing Agreement, and except as the Association may otherwise agree, is for expenditures incurred prior to the Closing Date.

The sitting allowances were therefore budgeted for and hence were a proper charge on the project fund as explained above.

We have also attached the attendance schedules duly signed by the participants in the meeting for your audit verification.Annex 4

8. RENOVATIONS OF HOUSES Kes.5,484,797.00

The cost of renovations of the University houses where ACEII students are staying at Kenya Re and Main Campus was budgeted for under Activity 1.0. The approved budget for this activity in FY 2018/2019 was USD 166,244 made up of USD 91,244 brought forward and an additional provision of USD 25,000, an equivalent of Kes.17,164,693.

The payments made were therefore within the approved budget and work plan for the year. We have attached a copy of the approved budget for your verification.Annex 5

The seven other firms mentioned in the report were for the renovation of students' laboratories and not the residential houses. The expenses were both charged to activity 1.5 which relates to refurbishment and improvement of the project's facilities. We attach the quotations for your perusal.

.....Annex 6

9. UNSUPPORTED PAYMENTS- STRENGTHENING RESEARCH AND CAPACITY EXCELLENCE EXPENSES-Kes.2,369,769

We have attached the supporting documents requested in the report. The documents provide evidence that the respective staff attended the conferences and meetings. We will ensure as per your recommendation that all the supporting documents relating to payments are duly filed together when making the payments. **Annex1/6--6/6**

Date	Cheque No	Details	Payee	Amount (Kes)	Remarks
08/31/2018	323	Payment for air ticket	Elgeyo Travel & Tours Ltd	267,600	Copies of invoice and payment receipt attached
09/14/2018	351	Refund towards facilitation of staff working on incubation center proposals in Kisumu	Makatiani Jacqueline K	373,100	Staff used their own transport to and from Kisumu. Copy of attendance sheet for the meeting is attached
11/09/2018	459	Per diem facilitation for the technical appraisal meeting in Kigali Rwanda	Nkonge Naomi N.	446,536	Copies of boarding passes, taxi receipts and evidence of receipt of funds attached
04/03/2019	630	Facilitation for staff development Ethiopian Institute of Technology Makelle University	Mwasiagi Josephat I	465,413	Copies of boarding passes for travelling to and from Ethiopia attached
09/03/2018	336	Facilitation for research leadership meeting in Zambia	Rotich Samuel K.	201,120	Copies of boarding passes
07/05/2018	264/265	Facilitation two staff members to attend CEM training at Strathmore University for 16th to 23rd July, 2018	Makokha Augustine B.	616,000	A copy of the invitation letter and a copy of the receipt for amount to Strathmore are attached
		Total		2,369,769	

10. PROCUREMENT THROUGH IMPREST Kes 610,386

The mattresses were procured from Trans-Mattresses for the ACEII students households. The University identified the vendors through a competitive procurement process and issued LPOs to Trans-Mattresses as required. However, the vendor being a supermarket required cash on delivery. The University therefore exchanged the cheques with the goods. It was thought prudent not to pay cash to the imprest holder who would have then paid the supermarket.

The University will adhere at all times to the provisions of the Public Procurement and Asset Disposal Act (2015). We have attached copies of the LPOs issued to Trans-Mattresses for your perusal.Annex 7

11. INACCURACY IN CASH AND BANK BALANCE THROUGH EXPENSING OF IMPREST IN CASH BOOK

As indicated above, the University maintained the Cash Book for the Project in the accounting software in use during the year, Sage Accpac. This system was running on IPSAS Accrual Basis and therefore, the imprests taken were recognised as staff debtors as opposed to being classified as cash and cash equivalents under IPSAS Cash. It therefore, meant that we had to maintain separate subsidiary records to recognise the imprests advances as cash under IPSAS Cash basis of accounting.

We have implemented your recommendation in this regard.

We have also attached a board of survey report for the Project as at 30th June, 2019 for your verification as requested.Annex 8

12. LACK OF MONTHLY BANK RECONCILIATIONS

The University prepared and reviewed bank monthly reconciliations for the Project during the year. We have attached copies of the monthly bank reconciliations prepared for each month of the year for your verification.

.....Annex 9

13. LACK OF FIXED ASSETS REGISTER

The University maintains an asset register that contains the details of each asset. We have attached a copy of the updated asset register for the financial year for your verification.

.....Annex 10

14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

The Project prepared a budget at the beginning of the financial year that included the anticipated receipts as well as projected expenditure for the year. It also included prior year unexpended funds amounting to Kes.82,738,181.

However, during the year, the Project did not receive all the funds as had been anticipated and therefore, had to amend the budget in line with the funds available.

We have indicated below the analysis of the original budget and the amended budget that was used in the statement of comparison of budget and actual amounts in the Financial Statements.

Item	Original budget	Amended budget	Financial statements
Activity 1.0	25,124,131	25,124,131	25,124,131
Activity 2.0	41,607,892	41,607,892	41,607,892
Activity 3.0	9,860,375	9,860,375	9,860,375
Activity 4.0	121,776,354	63,024,110	63,024,110
Activity 6.0	51,625	-	-
Activity 7.0	51,625	-	-
Activity 8.0	1,400,380	-	-
Activity 9.0	15,753,988	14,902,725	14,902,725
Total	215,626,370	154,519,233	154,519,233

The variances noted in your report were therefore, because of the amended budget for the Financial Year 2018/2019.

15. CONCLUSION

We will be most obliged to discuss the responses to the audit queries with you in order to clarify any of the matters raised in your report. On behalf of the University Management, I would like to thank you for the invaluable advice and recommendations on improving our operations. This will lead to better service delivery in meeting our mandates.

Yours faithfully,


/s/ **PROF. ISAAC S. KOSGEY, Ph.D.**
VICE - CHANCELLOR

/ga

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



Ref: 2018-2019-1-01-1062-05-09

The Vice Chancellor
Moi University - Africa Centre of Excellence (ACE II)
P.O. Box 3900 - 30100
ELDORET

27 November 2019

DRAFT REPORT OF THE AUDITOR-GENERAL FOR MOI UNIVERSITY -- AFRICA CENTRE OF EXCELLENCE FOR THE YEAR ENDED 30 JUNE 2019

Enclosed herewith please find Draft Report which the Auditor-General intends to issue for the financial year ended 30 June 2019.

Please let us have your comments on the issues raised before 5 December 2019. If no response will have been received by then, it will be assumed that you are in agreement with the content of the Draft Report, and the same will be issued without further reference to you.

Lamech B. Achika
Director of Audit
Eldoret Hub
FOR: AUDITOR-GENERAL



2) For -
Action the issues
urgently and advise
Management Board
2 December, 20

REPORT OF THE AUDITOR-GENERAL ON AFRICA CENTRE OF EXCELLENCE
(ACEII) PTRE PROJECT FOR THE YEAR ENDED 30 JUNE 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Africa Centre of Excellence (ACEII) Phytochemicals, Textiles and Renewable Energy (PTRE) Project set out on pages 10 to 27 which comprise the statement of financial assets and liabilities as at 30 June 2019, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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 and the Financing Agreement dated 27 October 2016 between the Government of Kenya and Moi University. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Africa Centre of Excellence (ACEII) Phytochemicals, Textiles and Renewable Energy (PTRE) Project as at June 30, 2019, 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 and comply with the enabling Act.

Basis of Qualified Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Variance in Total Expense in the Financial Statement and the Accounting System.

The statement of receipts and payments for the year ended 2019 reflects total payments figure of Kshs. 88,459,403 which is at variance with the accounting system balance of Kshs. 91,187,148.83 resulting in a variance of Kshs. 2,727,745.83 which has not been explained or reconciled. Further, the total payments figure of Kshs. 88,459,403 were not supported by ledgers for the project's different activities. Although the expenses have been classified according to their function's in financial statement, it was observed that the accounting system of the university reflected total expenditure of Kshs. 91,187,148.83 for the year in one single ledger. It was therefore unclear how these expenses were arrived at.

Consequently, the accuracy, validity and completeness of the total payments amount of Kshs. 88,459,403 for the year ended 30 June 2019 could not be confirmed.

1.2 Variance between the Statement of Comparison of Budget and Actual Amounts and computed figure

The statement of comparison of budget and actual amounts final budget figure of Kshs 154,519,233 is at variance with the approved final budget figure of Kshs 215,626,403.30 resulting in a variance of Kshs 61,107,170.30 which has not been explained or reconciled.

Consequently, the accuracy and completeness of statement of comparison of budget and actual amounts final budget figure of Kshs 154,519,233 for the year ended 30 June 2019 could not be confirmed.

2.0 Cash and Cash Equivalent

2.1 Expensing of Imprest in the Cash Book

The statement of financial position as at 30 June 2019 reflects cash and cash equivalent figure of Kshs. 66,059,830 made up of cash and bank balances of Kshs. 65,748,438 and Imprests and advances amount of Kshs. 311,392. However, available information revealed that imprests which should have formed part of cash book cash balance as per IPSAS Cash Reporting Framework under which the financial statements were prepared, were expensed directly in the cash book and the outstanding imprest was only disclosed separately in the financial statement and not forming part of cash book cash balance.

Consequently, the cash and cash equivalents figure of Kshs 66,059,830 was not fairly stated in the financial statement.

2.2 Non-Maintenance of Imprest Register

The statement of financial assets reflects imprests and advances figure of Kshs. 311,392. However, no imprest register was maintained indicating the details of the imprest issued such as name of imprest holder, warrant number, amount, date of issue, purpose of imprest, and date of surrender.

Consequently, the accuracy, validity and completeness of the imprests and advances amount of Kshs. 311,392 for the year ended 30 June 2019 could not be confirmed

4.0 Purchase of Goods and Services

4.1 Refurbishment of Centre Building and Improvement of Centre Facilities

The statement of receipts and payments for the year ended 30 June 2019 reflects purchase of goods and services amount of Kshs. 62,817,466 which according to note 2.4 included expenditure of Kshs. 16,810,689 for 'set up and Institutional framework' under activity 1.0. According to the consolidated procurement plan of the project for the year 2018/2019, the project planned to undertake refurbishment of center buildings and improvement of the center facilities at a budget cost of USD 25,000.00

Report of the Auditor-General on the Financial Statements of Africa Centre of Excellence (ACEH) for the year ended 30 June 2019

(Approximately Kshs 2,581,250 at an Exchange rate of Kshs. 103.25) under activity 1.5.1 and 1.5.2. The renovation and refurbishment was for the houses namely: - Kenya Re 56,57,93 and 94 and Main campus houses no. D9, C9, C11, D12 and C12 which was to accommodate students under ACE II program. The refurbishments were to be done in-house by the estates department which in their estimates provided material schedule with a cost estimate of Kshs. 1,534,495 for the repair works. The procurement of the refurbishment materials was done under quotation no. 2017/18ACEIIP TRE/117 dated 19 January 2018 out of which three firms won the tender under different category for supply of assorted hardware materials. An audit examination of the expenditure records relating to the refurbishments revealed that a total of Kshs. 5,484,797 was incurred by the project on the works thereby resulting to Kshs. 2,903,547 being spent over and above the approved budget/work plan. Also, included in the payments were seven (7) No. other firms which did not participate in the quotations and it was not clear how these firms were identified and whether the rates charged for the supplies were competitive. Further, no explanation was given for the big increase of Kshs. 3,950,302 (or 257%) between the material schedule estimate of Kshs. 1,534,495 and the actual expenditure of Kshs. 5,484,797 incurred.

Consequently, the propriety of refurbishment expenditure of Kshs 5,484,787 for the year ended 30 June 2019 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.1. Budgetary Control and Performance

1.2. Budget Absorption

According to the statement of comparison of budget and actual amounts for the year ended 30 June 2019, Africa Centre of excellence (ACE II) PTRE Project had a total budget of Kshs. 154,519,233 against actual expenditure of Kshs 88,459,403 resulting in under absorption of Kshs. 66,059,830 as summarized below:

Item	Budget 2018-2019 (Kshs)	Actuals 2018-2019 (Kshs)	Under Expenditure (Kshs)
Set up institutional framework for commencement of the ACE	25,124,131	21,799,545	3,324,586
Strengthen education capacity excellence-quality and productivity	41,607,892	25,933,997	15,673,895
Education capacity and development impact	9,860,375	1,894,724	7,965,651
Strengthen research capacity excellence-quality and productivity	63,024,110	30,068,199	32,955,911
Observation of best practice in ACE financial operation			
Observation of best practices in ACE procurement operation			
Donor attracted research expenses	14,902,692	8,762,938	6,139,787
Total	154,519,233	88,459,403	66,059,830

The under expenditure of the approved budget is likely to have negative impact on delivery of goods and services and the overall achievement of project objectives and goals.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matter described in the Conclusion on Compliance and Effectiveness section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Conclusion

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the review so as to obtain limited assurance as to whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them.

A review is limited primarily to analytical procedures and to inquiries, and therefore provides less assurance than an audit. I have not performed an audit, and, accordingly, express my conclusion in the form of limited assurance, which is consistent with the more limited work I have performed under this compliance review.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015 based on the procedures performed, except for the matter described in the Basis for Qualified Opinion section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 1315. The standard requires that I plan and perform the review so as to obtain limited assurance as to whether effective processes and systems of internal control, risk management and governance was maintained in all material respects.

The matters reported are limited to the deficiencies identified during the audit that I have concluded are material to be reported. I have not performed an audit, and, accordingly, express my conclusion in the form of limited assurance, which is consistent with the more limited work I have performed under this review.

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

Responsibilities of Management and Those Charged with Governance

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 maintaining effective 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 and for its assessment of the effectiveness of internal control.

In preparing the financial statements, management is responsible for assessing the Africa Centre of Excellence (ACEII) PTRE Project ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Africa Centre of Excellence (ACEII) PTRE Project or to cease operations, or have no realistic alternative but to do so. Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public money is applied in an effective manner.

Those charged with governance are responsible for overseeing the Africa Centre of Excellence (ACEII) PTRE Project financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution.

My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Africa Centre of Excellence (ACEII) PTRE Project policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement

and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Africa Centre of Excellence (ACEII) PTRE Project ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or

conditions may cause the Africa Centre of Excellence (ACEII) PTRE Project to cease to continue to sustain its services.

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

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

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

AUDITOR-GENERAL

Nairobi

Date:.....

MU/FIN/FA/22

3rd December, 2019

OFFICE OF THE AUDITOR-GENERAL,
Eldoret Hub,
P.O Box 2774- 30100,
ELDORET.

Dear Sir,

RESPONSE TO THE DRAFT REPORT ON THE FINANCIAL STATEMENTS
FOR AFRICA CENTRE OF EXCELLENCE (ACEII) FOR THE YEAR ENDED
30 JUNE 2019

We refer to Draft Report of the Auditor General dated 27th November, 2019 on the Financial Statements for the Africa Centre of Excellence (ACEII) Project for the year ended 30 June 2019.

We wish to respond to the issues raised as follows:

1. VARIANCE BETWEEN THE STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS AND COMPUTED FIGURE

The Project had prepared the Statement of Comparison of Budget and Actual amounts based on the actual funds that were available during the year.

We have now adjusted the statement using the actual final approved budget. We have consequently revised the financial statements accordingly as per your recommendation.

2.0 CASH AND CASH EQUIVALENTS

2.1 Expensing of imprests in the Cash Book

During the year, the University was running its Finance Management Information System on Sage Accpac that uses IPSAS Accrual basis of accounting.

Under this basis of accounting, imprests are recognized as staff debtors as opposed to being classified as cash and cash equivalents under IPSAS Cash.

The University therefore maintained separate subsidiary records to recognize the imprests advances as cash under IPSAS Cash basis of accounting.

We attach the cash book that was maintained under IPSAS Cash Accounting which clearly indicates that imprests were treated as cash and were only expensed upon accounting for the same.

We therefore request that you amend your observation in this regard in view of the explanation given above and the cash book that we have provided showing the correct treatment of imprests.

2.2 Non-maintenance of Imprest Register

The University maintained a separate imprest register that controlled the issuance and accounting for imprests. The register has details of the imprest holder, the date, the cheque number, the amount issued, the amount surrendered etc.

We attach a copy of the imprest register for your perusal.

3. PURCHASE OF GOODS AND SERVICES

3.1 Refurbishment of Centre Building and Improvement of Centre Facilities

The approved budget for activity 1.5 (Refurbishment of Centre Building and Improvement of Centre Facilities) for the financial year 2018/2019 was USD 116,244 made up of:

Allocation for FY 2018/2019	25,000
Balance brought forward from FY 2017/2018	91,244
Total allocation for the year	<u>116,244</u>

This translates into Kes.12,002,193 as the budget for this activity for the year and not Kes.2,581,250 as indicated in the draft report.

We have attached an extract of the approved budget and procurement for your perusal that shows the above figures.

The expenditure under this vote was for two items:

- Renovation of and refurbishment of houses where students are staying

- Renovation of laboratories

The procurement of renovation materials for houses was done under quotation 2017/18 ACEIPTRE/117, which has been quoted in the report.

The procurement of the materials for the renovation of the laboratories was done under the following two quotations:

- Q2018/19 ACEIPTRE/138
- Q2018/19 ACEIPTRE/139

The firms that submitted their bids for the procurement of materials for the renovation of laboratories were as follows:

Q2018/19 ACEIPTRE/138

- Beviq Ltd
- Samtab Electricals
- Westlink Electricals
- Mbuwan Electricals

Q2018/19 ACEIPTRE/139

- Cherelinks Technologies
- Westlink Electricals
- Mbuwan Electricals
- Beviq Ltd

It may appear therefore that your report did not take into account the separate two quotations that were for the procurement of materials for renovation of the laboratories.

We attach copies of the two quotations for your perusal.

The items that were procured were based on actual requests from the user departments of the materials that were required to complete the renovation of the laboratories. The initial estimates were also updated to take into other areas that required to be refurbished but had not been highlighted in the first instance. Overall, the expenditure was within the approved budget for the year and was satisfactorily done.

We attach copies of the request for renovations of laboratories that were basis for sourcing for materials under the two quotations

We therefore request that you amend your observation on this matter in the light of the above explanations and clarifications.

4. BUDGET ABSORPTION

The under absorption of approved budget during the year was caused by several factors:

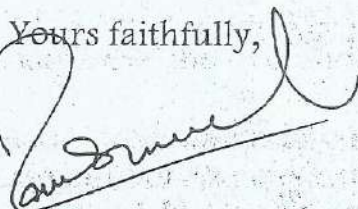
- i) Some activities that had been planned for the year had to be rescheduled to the financial year 2019/2020. This included accreditation of academic curriculum which initially had been envisaged to be done by local bodies. However, it was later agreed that the bodies accrediting the programmes had to be international necessitating the procurement to be done afresh.
- ii) The Project runs on cash basis of accounting. Some of the equipment that had been procured during the year had not yet been paid for by year end because the equipment had not been commissioned to facilitate the payments. This led to under absorption of these votes. However, the payments will be accounted for in the FY 2019/2020 to ensure full absorption of allocated funds.

The Project will ensure that there is a marked increase in absorption rates in FY 2019/2020 to ensure that all the Project objectives are achieved.

15. CONCLUSION

We will be most obliged to discuss the responses to the audit queries with you in order to clarify any of the matters raised in your report. On behalf of the University Management, I would like to thank you for the invaluable advice and recommendations on improving our operations. This will lead to better service delivery in meeting our mandates.

Yours faithfully,



for **PROF. ISAAC S. KOSGEY, Ph.D.**
VICE - CHANCELLOR

/ga

DATE	CHQNO	CODE	NAME	AMOUNT	IMPSURR	NET AMOUNT	EXPENSES	ASSET
10/15/2018	399	1.1	AFRICAN PERFECTION LTD	21,194.00	-	21,194.00	21,194.00	-
10/15/2018	400	1.1	COMMISSIONER OF DOMESTIC TAX	1,156.00	-	1,156.00	1,156.00	-
10/16/2018	412	1.1	MOI UNIVERSITY CHS IGU A/C	97,700.00	-	97,700.00	97,700.00	-
10/31/2018	435	1.1	NJENGA JAYNE W.	15,000.00	-	15,000.00	15,000.00	-
11/05/2018	446	1.1	MOI UNIVERSITY CHS IGU A/C	97,000.00	-	97,000.00	97,000.00	-
12/17/2018	493	1.1	MOI UNIVERSITY CHS IGU A/C	56,000.00	-	56,000.00	56,000.00	-
04/01/2019	625	1.1	ELGEYO TRAVEL & TOURS LTD	14,700.00	-	14,700.00	14,700.00	-
04/30/2019	BC - APR 19	1.1	BANK CHARGES	720.00	-	720.00	720.00	-
08/31/2018	BC - AUG 18	1.1	BANK CHARGES	1,689.68	-	1,689.68	1,689.68	-
05/31/2019	BC - MAY 19	1.1	BANK CHARGES	2,589.75	-	2,589.75	2,589.75	-
11/30/2018	BC - NOV 18	1.1	BANK CHARGES	6,769.50	-	6,769.50	6,769.50	-
03/31/2019	BC MAR 2019	1.1	Bank Charges	4,372.40	-	4,372.40	4,372.40	-
07/19/2018	BC - JULY 18	1.1	BANK CHARGES	3,347.35	-	3,347.35	3,347.35	-
06/06/2019	BC - JUNE 19	1.1	BANK CHARGES	8,854.00	-	8,854.00	8,854.00	-
06/30/2019	BC - JUNE 19	1.1	BANK CHARGES	5,478.00	-	5,478.00	5,478.00	-
10/31/2018	BC - OCT 18	1.1	BANK CHARGES	119.55	-	119.55	119.55	-
09/30/2018	BC - SEPT 18	1.1	BANK CHARGES -	2,320.00	-	2,320.00	2,320.00	-
				339,010.23	-	339,010.23	339,010.23	-
06/30/2018	261	1.5.1	KIPROTICH CHERUIYOT - IMPREST ACCOUNTING	60,800.00	-	60,800.00	60,800.00	-
07/10/2018	269	1.5.1	NKONGE NAOMI N.	12,080.00	-	12,080.00	12,080.00	-
07/17/2018	276	1.5.1	GELSUP LABORATORY EQUIPMENT SUPPLIES	52,534.00	-	52,534.00	52,534.00	-
07/17/2018	277	1.5.1	COMMISSIONER OF DOMESTIC TAX	2,866.00	-	2,866.00	2,866.00	-
07/17/2018	278	1.5.1	MBUWAN ELECTRICAL AND HARDWARE SUPPLY LTD	100,707.00	-	100,707.00	100,707.00	-
07/17/2018	279	1.5.1	COMMISSIONER OF DOMESTIC TAX	5,493.00	-	5,493.00	5,493.00	-
07/17/2018	280	1.5.1	PELSOM ENTERPRISES LTD	80,603.00	-	80,603.00	-	80,603.00
07/19/2018	289	1.5.1	I TECH SUPPLIES (E.A) LIMITED	14,423.00	-	14,423.00	14,423.00	-
07/19/2018	290	1.5.1	COMMISSIONER OF DOMESTIC TAX	787.00	-	787.00	787.00	-
07/19/2018	291	1.5.1	GELSUP LABORATORY EQUIPMENT SUPPLIES	47,224.00	-	47,224.00	47,224.00	-
07/19/2018	292	1.5.1	COMMISSIONER OF DOMESTICS TAX	2,576.00	-	2,576.00	2,576.00	-
07/19/2018	295	1.5.1	MBUWAN ELECRICAL AND HARDWARE SUPPLY LTD	125,249.00	-	125,249.00	125,249.00	-
07/19/2018	296	1.5.1	COMMISSIONER OF DOMESTIC TAX	6,831.00	-	6,831.00	6,831.00	-
08/22/2018	316	1.5.1	JALARAM MERCHANDISE LTD	470,914.00	-	470,914.00	470,914.00	-
08/22/2018	317	1.5.1	COMMISSIONER OF DOMESTIC TAX	25,686.00	-	25,686.00	25,686.00	-
08/31/2018	330	1.5.1	COMMISSIONER OF DOMESTIC TAX	2,608.00	-	2,608.00	2,608.00	-
08/30/2018	331	1.5.1	MACZONE SYSTEMS LIMITED	8,155.00	-	8,155.00	8,155.00	-
08/30/2018	332	1.5.1	COMMISSIONER OF DOMESTIC TAX	445.00	-	445.00	445.00	-
08/31/2018	333	1.5.1	MBUWAN ELECTRICAL AND HARDWARE SUPPLY LTD	469,017.00	-	469,017.00	469,017.00	-
08/30/2018	334	1.5.1	COMMISSIONER OF DOMESTIC TAX	25,583.00	-	25,583.00	25,583.00	-
08/31/2018	335	1.5.1	SAMTAB ELETRICAL & HARDWARE SUPPLIES	47,802.00	-	47,802.00	47,802.00	-
09/04/2018	341	1.5.1	MBUWAN ELECTRICAL & HARDWARE SUPPLY LTD	44,303.00	-	44,303.00	44,303.00	-
09/04/2018	342	1.5.1	COMMISSIONER OF DOMESTIC TAX	2,417.00	-	2,417.00	2,417.00	-
09/07/2018	345	1.5.1	RAI PLYWOODS (K) LTD	74,269.00	-	74,269.00	-	74,269.00
09/14/2018	352	1.5.1	WISETECH ENTERPRISES	445,993.00	-	445,993.00	-	445,993.00
09/14/2018	353	1.5.1	COMMISSIONER OF DOMESTIC TAX	24,327.00	-	24,327.00	-	24,327.00
09/24/2018	364	1.5.1	WESTLINK ELECTRICAL & HARDWARE LTD	440,853.00	-	440,853.00	440,853.00	-
09/24/2018	365	1.5.1	COMMISSIONER OF DOMESTIC TAX	24,047.00	-	24,047.00	24,047.00	-
09/24/2018	366	1.5.1	MBUWAN ELECTRICAL AND HARDWARE SUPPLY LIMITED	639,612.00	-	639,612.00	523,922.00	115,690.00
09/24/2018	367	1.5.1	COMMISSIONER OF DOMESTIC TAX	34,888.00	-	34,888.00	28,578.00	6,310.00
09/24/2018	370	1.5.1	EDUCATIONAL SCIENTIFIC & TECHNICAL EQUIPMENT CO. LTD	434,341.00	-	434,341.00	-	434,341.00
09/24/2018	371	1.5.1	COMMISSIONER OF DOMESTIC TAX	44,419.00	-	44,419.00	-	44,419.00
09/24/2018	372	1.5.1	AIRTIME ENTERPRISES	360,345.00	-	360,345.00	-	360,345.00
09/24/2018	373	1.5.1	COMMISSIONER OF DOMESTIC TAX	19,655.00	-	19,655.00	-	19,655.00
10/05/2018	377	1.5.1	FUTURETECH COMPUTERS SOLUTION LTD	67,802.00	-	67,802.00	67,802.00	-
10/05/2018	378	1.5.1	COMMISSIONER OF DOMESTIC TAX	3,698.00	-	3,698.00	3,698.00	-
10/05/2018	379	1.5.1	WESTLINK ELECTRICAL & HARDWARE LTD	53,483.00	-	53,483.00	53,483.00	-
10/05/2018	380	1.5.1	COMMISSIONER OF DOMESTIC TAX	2,917.00	-	2,917.00	2,917.00	-
10/05/2018	381	1.5.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD	54,184.00	-	54,184.00	54,184.00	-
10/05/2018	382	1.5.1	COMMISSIONER OF DOMESTIC TAX	2,956.00	-	2,956.00	2,956.00	-
10/05/2018	383	1.5.1	SAMTAB ELECTRICAL & HARDWARE SUPPLIES	7,159.00	-	7,159.00	7,159.00	-
10/05/2018	384	1.5.1	RIVATEX EAST AFRICA LTD	190,383.00	-	190,383.00	190,383.00	-
10/05/2018	387	1.5.1	COMMISSIONER OF DOMESTIC TAX	391.00	-	391.00	391.00	-
10/05/2018	388	1.5.1	COMMISSIONER OF DOMESTIC TAX	10,385.00	-	10,385.00	10,385.00	-
10/15/2018	391	1.5.1	WISETECH ENTERPRISES	148,424.00	-	148,424.00	92,476.00	55,948.00
10/15/2018	392	1.5.1	COMMISSIONER OF DOMESTIC TAX	8,096.00	-	8,096.00	5,044.00	3,052.00
10/15/2018	394	1.5.1	GITHINJI EPHANTUS K.	10,000.00	-	10,000.00	10,000.00	-
10/15/2018	395	1.5.1	WESTLINK ELECTRICAL & HARDWARE LTD	97,672.00	-	97,672.00	97,672.00	-
10/15/2018	396	1.5.1	COMMISSIONER OF DOMESTIC TAX	5,328.00	-	5,328.00	5,328.00	-
10/15/2018	401	1.5.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD	151,250.00	-	151,250.00	151,250.00	-
10/15/2018	402	1.5.1	COMMISSIONER OF DOMESTIC TAX	8,250.00	-	8,250.00	8,250.00	-
10/15/2018	405	1.5.1	SAMTAB ELECTRICAL & HARDWARE SUPPLIES	11,853.00	-	11,853.00	11,853.00	-
10/15/2018	406	1.5.1	COMMISSIONER OF DOMESTIC TAX	647.00	-	647.00	647.00	-
10/23/2018	421	1.5.1	NKONGE NAOMI N.	46,835.00	-	46,835.00	46,835.00	-
10/23/2018	425	1.5.1	APSOLID SUPPLIES	372,900.00	-	372,900.00	-	372,900.00
10/23/2018	426	1.5.1	COMMISSIONER OF DOMESTIC TAX	20,340.00	-	20,340.00	-	20,340.00
10/23/2018	429	1.5.1	ROSIE CURTAINS AND CREATIONS	243,767.00	-	243,767.00	243,767.00	-
10/23/2018	430	1.5.1	COMMISSIONER OF DOMESTIC TAX	10,133.00	-	10,133.00	10,133.00	-

10/23/2018	431	1.5.1	EAGLES HARDWARE DEALERS LTD	191,172.00	-	191,172.00	191,172.00	-
10/23/2018	432	1.5.1	COMMISSIONER OF DOMESTIC TAX	10,428.00	-	10,428.00	10,428.00	-
11/05/2018	440	1.5.1	JOHN WAITHAKA THUO	62,302.00	-	62,302.00	62,302.00	-
11/05/2018	441	1.5.1	COMMISSIONER OF DOMESTIC TAX	3,398.00	-	3,398.00	3,398.00	-
11/05/2018	442	1.5.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD	222,640.00	-	222,640.00	222,640.00	-
11/05/2018	443	1.5.1	COMMISSIONER OF DOMESTIC TAX	12,145.00	-	12,145.00	12,145.00	-
11/13/2018	460	1.5.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD	388,271.00	-	388,271.00	388,271.00	-
11/13/2018	461	1.5.1	COMMISSIONER OF DOMESTIC TAX	21,179.00	-	21,179.00	21,179.00	-
11/13/2018	468	1.5.1	WESTLINK ELECTRICAL & HARDWARE LTD	104,310.00	-	104,310.00		104,310.00
11/13/2018	469	1.5.1	COMMISSIONER OF DOMESTIC TAX	5,690.00	-	5,690.00		5,690.00
11/13/2018	471	1.5.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD	24,845.00	-	24,845.00	24,845.00	-
11/13/2018	472	1.5.1	COMMISSIONER OF DOMESTIC TAX	1,355.00	-	1,355.00	1,355.00	-
11/28/2018	479	1.5.1	WISETECH ENTERPRISES	160,685.00	-	160,685.00	-	160,685.00
11/28/2018	480	1.5.1	COMMISSIONER OF DOMESTIC TAX	8,765.00	-	8,765.00	-	8,765.00
11/28/2018	484	1.5.1	COMMISSIONER OF DOMESTIC TAX	1,846.00	-	1,846.00	1,846.00	-
12/05/2018	488	1.5.1	CHIRCHIR MOSES K.	7,500.00	-	7,500.00	7,500.00	-
12/17/2018	495	1.5.1	COMMISSIONER OF DOMESTIC TAX	224.00	-	224.00	224.00	-
12/19/2018	496	1.5.1	CHERUIYOT KIPROTICH	55,000.00	-	55,000.00	55,000.00	-
12/17/2018	497	1.5.1	LEGEND SOLUTIONS	4,111.00	-	4,111.00	4,111.00	-
12/21/2018	498	1.5.1	LEGEND SOLUTIONS	33,819.00	-	33,819.00	33,819.00	-
01/18/2019	507	1.5.1	MBUWAN ELECTRICAL AND HARDWARE SUPPLY LTD	147,836.00	-	147,836.00	147,836.00	-
01/18/2019	508	1.5.1	COMMISSIONER OF DOMESTIC TAX	8,064.00	-	8,064.00	8,064.00	-
02/01/2019	522	1.5.1	KUBAL ENTERPRISES	147,931.00	-	147,931.00	-	147,931.00
02/01/2019	523	1.5.1	WEST WORLD GENERAL SUPPLIES LIMITED	43,147.00	-	43,147.00	43,147.00	-
02/01/2019	525	1.5.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD PIN P051532093G	23,707.00	-	23,707.00	23,707.00	-
02/07/2019	540	1.5.1	BEVIQ LTD P051664421B	100,517.00	-	100,517.00	75,862.00	24,655.00
02/07/2019	542	1.5.1	COMMISSIONER OF DOMESTIC TAX	1,345.00	-	1,345.00	-	1,345.00
02/07/2019	542	1.5.1	COMMISSIONER OF DOMESTIC TAX	4,138.00	-	4,138.00	4,138.00	-
03/04/2019	572	1.5.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD PIN P051532093G	6,334.00	-	6,334.00	6,334.00	-
03/04/2019	573	1.5.1	COMMISSIONER OF DOMESTIC TAX	346.00	-	346.00	346.00	-
03/04/2019	574	1.5.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD PIN P051532093G	22,133.00	-	22,133.00	22,133.00	-
03/04/2019	575	1.5.1	COMMISSIONER OF DOMESTIC TAX	1,207.00	-	1,207.00	1,207.00	-
03/19/2019	594	1.5.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD PIN P051532093G	140,507.00	-	140,507.00	140,507.00	-
03/19/2019	595	1.5.1	COMMISSIONER OF DOMESTIC TAX	7,663.00	-	7,663.00	7,663.00	-
03/21/2019	601	1.5.1	NELIG GROUP LTD P051606312W	15,537.00	-	15,537.00	15,537.00	-
03/21/2019	602	1.5.1	COMMISSIONER OF DOMESTIC TAX	13,203.00	-	13,203.00	13,203.00	-
03/21/2019	603	1.5.1	COMMISSIONER OF DOMESTIC TAX	847.00	-	847.00	847.00	-
03/21/2019	604	1.5.1	CHERELINKS TECHNOLOGIES LTD P051620423R	242,047.00	-	242,047.00	242,047.00	-
03/29/2019	618	1.5.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD PIN P051532093G	19,297.00	-	19,297.00	19,297.00	-
03/29/2019	623	1.5.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD PIN P051532093G	10,503.00	-	10,503.00	10,503.00	-
03/29/2019	624	1.5.1	COMMISSIONER OF DOMESTIC TAX	573.00	-	573.00	573.00	-
03/04/2019	632	1.5.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD PIN P051532093G	9,407.00	-	9,407.00	9,407.00	-
04/04/2019	633	1.5.1	COMMISSIONER OF DOMESTIC TAX	513.00	-	513.00	513.00	-
04/04/2019	634	1.5.1	COMMISSIONER OF DOMESTIC TAX	8,848.00	-	8,848.00	8,848.00	-
03/05/2019	635	1.5.1	BEVIQ LTD P051664421B	162,222.00	-	162,222.00	162,222.00	-
05/03/2019	677	1.5.1	SAMTAB ELECTRICAL & HARDWARE SUPPLIES PIN A003301415R	51,255.00	-	51,255.00	51,255.00	-
05/03/2019	678	1.5.1	COMMISSIONER OF DOMESTIC TAX	2,795.00	-	2,795.00	2,795.00	-
05/17/2019	703	1.5.1	FARELAK SOLUTIONS PIN A012006709G	56,897.00	-	56,897.00	-	56,897.00
05/17/2019	704	1.5.1	COMMISSIONER OF DOMESTIC TAX	3,103.00	-	3,103.00	-	3,103.00
05/24/2019	707	1.5.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD PIN P051532093G	61,069.00	-	61,069.00	-	61,069.00
05/24/2019	708	1.5.1	COMMISSIONER OF DOMESTIC TAX	3,331.00	-	3,331.00	-	3,331.00
05/31/2019	729	1.5.1	WESTLINK ELECTRICAL & HARDWARE LTD	8,914.00	-	8,914.00	8,914.00	-
05/31/2019	730	1.5.1	COMMISSIONER OF DOMESTIC TAX	486.00	-	486.00	486.00	-
06/07/2019	742	1.5.1	COMMISSIONER OF DOMESTIC TAX	336.00	-	336.00	336.00	-
06/25/2019	771	1.5.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD PIN P051532093G	38,282.00	-	38,282.00	38,282.00	-
06/25/2019	772	1.5.1	COMMISSIONER OF DOMESTIC TAX	2,088.00	-	2,088.00	2,088.00	-
06/27/2019	778	1.5.1	BEVIQ LTD P051664421B	143,133.00	-	143,133.00	96,194.00	46,939.00
06/27/2019	779	1.5.1	COMMISSIONER OF DOMESTIC TAX	7,807.00	-	7,807.00	5,246.00	2,561.00
06/27/2019	783	1.5.1	WEST WORLD GENERAL SUPPLIES LIMITED	3,983.00	-	3,983.00	3,983.00	-
06/27/2019	784	1.5.1	COMMISSIONER OF DOMESTIC TAX	217.00	-	217.00	217.00	-
06/27/2019	785	1.5.1	MACZONE SYSTEMS LIMITED	18,207.00	-	18,207.00	18,207.00	-
06/27/2019	786	1.5.1	COMMISSIONER OF DOMESTIC TAX	993.00	-	993.00	993.00	-
06/27/2019	787	1.5.1	RED SPOT TELECOMMUNICATION LTD	18,017.00	-	18,017.00	18,017.00	-
06/27/2019	788	1.5.1	COMMISSIONER OF DOMESTIC TAX	983.00	-	983.00	983.00	-
06/27/2019	791	1.5.1	SNOWBALL K LTD PIN P0051163012C	155,517.00	-	155,517.00	-	155,517.00
06/27/2019	792	1.5.1	COMMISSIONER OF DOMESTIC TAX	8,483.00	-	8,483.00	-	8,483.00
06/27/2019	793	1.5.1	IFINITUM COMPANY LTD PIN P051448701C	42,672.00	-	42,672.00	42,672.00	-
06/27/2019	794	1.5.1	COMMISSIONER OF DOMESTIC TAX	2,328.00	-	2,328.00	2,328.00	-
06/27/2019	801	1.5.1	MBUWAN ELECTRICAL AND HARDWARE SUPPLY LTD	118,179.00	-	118,179.00	118,179.00	-
06/27/2019	802	1.5.1	COMMISSIONER OF DOMESTIC TAX	6,427.00	-	6,427.00	6,427.00	-
				8,893,764.00	-	8,893,764.00	6,044,291.00	2,849,473.00
07/17/2018	281	1.5.2	COMMISSIONER OF DOMESTIC TAX	4,397.00	-	4,397.00	-	4,397.00
08/30/2018	326	1.5.2	FUTURETECH COMPUTERS SOLUTION LTD	292,448.00	-	292,448.00	-	292,448.00
08/31/2018	327	1.5.2	COMMISSIONER OF DOMESTIC TAX	15,952.00	-	15,952.00	-	15,952.00
10/15/2018	403	1.5.2	FUTURETECH COMPUTERS SOLUTION LTD	49,784.00	-	49,784.00	-	49,784.00
10/15/2018	404	1.5.2	COMMISSIONER OF DOMESTIC TAX	2,716.00	-	2,716.00	-	2,716.00
10/16/2018	413	1.5.2	FUTURETECH COMPUTERS SOLUTION LTD	806,034.00	-	806,034.00	-	806,034.00

10/16/2018	414	1.5.2	COMMISSIONER OF DOMESTIC TAX	43,966.00	-	43,966.00	-	43,966.00
10/23/2018	423	1.5.2	JOHN WAITHAKA THUO	154,569.00	-	154,569.00	-	154,569.00
10/23/2018	424	1.5.2	COMMISSIONER OF DOMESTIC TAX	8,431.00	-	8,431.00	-	8,431.00
10/23/2018	427	1.5.2	FAIRDEAL FURNITURE LTD	223,793.00	-	223,793.00	-	223,793.00
10/23/2018	428	1.5.2	COMMISSIONER OF DOMESTIC TAX	12,207.00	-	12,207.00	-	12,207.00
11/05/2018	436	1.5.2	FUTURETECH COMPUTERS SOLUTION LTD	251,293.00	-	251,293.00	-	251,293.00
11/05/2018	437	1.5.2	COMMISSIONER OF DOMESTIC TAX	13,707.00	-	13,707.00	-	13,707.00
11/13/2018	462	1.5.2	FUTURETECH COMPUTERS SOLUTION LTD	7,112.00	-	7,112.00	-	7,112.00
11/13/2018	463	1.5.2	COMMISSIONER OF DOMESTIC TAX	388.00	-	388.00	-	388.00
11/13/2018	466	1.5.2	PELSOM ENTERPRISES LTD	284,483.00	-	284,483.00	-	284,483.00
11/13/2018	467	1.5.2	COMMISSIONER OF DOMESTIC TAX	15,517.00	-	15,517.00	-	15,517.00
				2,186,797.00	-	2,186,797.00	-	2,186,797.00
06/30/2018	209/210	1.6	NYAMWALA FREDERICK	1,103,600.00	-	1,103,600.00	1,103,600.00	-
05/10/2019	696	1.6	MOI UNIVERSITY	81,909.00	-	81,909.00	81,909.00	-
05/29/2019	723	1.6	NKONGE NAOMI N.	775,150.00	-	775,150.00	775,150.00	-
05/29/2019	724	1.6	NKONGE NAOMI N.	775,150.00	-	775,150.00	775,150.00	-
				2,735,809.00	-	2,735,809.00	2,735,809.00	-
07/10/2018	274	1.6.3	ESTHER JEPTUM MARITIM	210,800.00	-	210,800.00	210,800.00	-
09/06/2018	344	1.6.3	NKONGE NAOMI N.	44,800.00	-	44,800.00	44,800.00	-
02/01/2019	534	1.6.3	MAKATIANI JACQUELINE K	154,000.00	-	154,000.00	154,000.00	-
03/04/2019	564	1.6.3	MARIMI MILTON MUTHOMI	46,000.00	-	46,000.00	46,000.00	-
04/01/2019	625	1.6.3	ELGEYO TRAVEL & TOURS LTD	13,200.00	-	13,200.00	13,200.00	-
				468,800.00	-	468,800.00	468,800.00	-
12/03/2018	486	1.8.1	NJENGA JAYNE W.	14,174.00	-	14,174.00	14,174.00	-
01/15/2019	502	1.8.1	MOI UNIVERSITY CHS IGU A/C	9,500.00	-	9,500.00	9,500.00	-
				23,674.00	-	23,674.00	23,674.00	-
04/18/2019	666	1.9.1	MASWAI RICHARD	940,700.00	-	940,700.00	940,700.00	-
04/18/2019	667	1.9.1	MASWAI RICHARD	940,700.00	-	940,700.00	940,700.00	-
				1,881,400.00	-	1,881,400.00	1,881,400.00	-
07/10/2018	273	1.10	NKONGE NAOMI N.	9,000.00	-	9,000.00	9,000.00	-
07/17/2018	282	1.10	MAKATIANI JACQUELINE K	175,900.00	-	175,900.00	175,900.00	-
07/17/2018	283	1.10	MOI UNIVERSITY CHS IGU A/C	69,000.00	-	69,000.00	69,000.00	-
07/19/2018	284	1.10	KIPROP AMBROSE K	35,900.00	-	35,900.00	35,900.00	-
08/03/2018	302	1.10	ELDORET WATER AND SANITATION CO.LTD	5,459.00	-	5,459.00	5,459.00	-
08/03/2018	306	1.10	NJENGA JAYNE W.	15,000.00	-	15,000.00	15,000.00	-
08/14/2018	314	1.10	MOI UNIVERSITY COLLEGE OF HEALTH SCIENCES IGU A/C	42,100.00	-	42,100.00	42,100.00	-
08/22/2018	318	1.10	ELGEYO TRAVEL & TOURS LTD	47,500.00	-	47,500.00	47,500.00	-
08/31/2018	322	1.10	RAMKAT ROSE CHEPCHIRCHIR	52,800.00	-	52,800.00	52,800.00	-
08/30/2018	324	1.10	MOI UNIVERSITY CHS IGU A/C	92,200.00	-	92,200.00	92,200.00	-
09/03/2018	338	1.10	NKONGE NAOMI N.	28,000.00	-	28,000.00	28,000.00	-
09/04/2018	339	1.10	NJENGA JAYNE W.	15,000.00	-	15,000.00	15,000.00	-
09/04/2018	340	1.10	ELDORET WATER AND SANITATION COMPANY LTD	2,754.00	-	2,754.00	2,754.00	-
09/22/2018	361	1.10	NJENGA JAYNE W.	14,925.00	-	14,925.00	14,925.00	-
10/05/2018	385	1.10	MOI UNIVERSITY CHS IGU A/C	43,550.00	-	43,550.00	43,550.00	-
				649,088.00	-	649,088.00	649,088.00	-
04/01/2019	626	1.10.1	ELGEYO TRAVEL & TOURS LTD	29,000.00	-	29,000.00	29,000.00	-
01/08/2019	499	1.10.1	RAMKAT ROSE CHEPCHIRCHIR	37,500.00	-	37,500.00	37,500.00	-
01/15/2019	501	1.10.1	NJENGA JAYNE W.	4,000.00	-	4,000.00	4,000.00	-
01/14/2019	503	1.10.1	RAMKAT ROSE CHEPCHIRCHIR	22,200.00	-	22,200.00	22,200.00	-
01/17/2019	506	1.10.1	NJENGA JAYNE W.	15,000.00	-	15,000.00	15,000.00	-
01/22/2019	510	1.10.1	MOI UNIVERSITY CHS IGU A/C	11,750.00	-	11,750.00	11,750.00	-
02/01/2019	519	1.10.1	MICOST TECHNOLOGIES LTD PIN P0514693715	10,313.00	-	10,313.00	10,313.00	-
02/01/2019	528	1.10.1	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD PIN P051532093G	62,586.00	-	62,586.00	-	62,586.00
02/01/2019	534	1.10.1	MAKATIANI JACQUELINE K	14,000.00	-	14,000.00	14,000.00	-
02/07/2019	537	1.10.1	NKONGE NAOMI N.	10,000.00	-	10,000.00	10,000.00	-
02/07/2019	545	1.10.1	NJENGA JAYNE W.	15,000.00	-	15,000.00	15,000.00	-
02/19/2019	557	1.10.1	RANIA AWAD NAILY MUSTAFA	5,000.00	-	5,000.00	5,000.00	-
02/20/2019	561	1.10.1	ELGEYO TRAVEL & TOURS LTD	14,000.00	-	14,000.00	14,000.00	-
03/04/2019	563	1.10.1	MOI UNIVERSITY CHS IGU A/C	240,000.00	-	240,000.00	240,000.00	-
03/04/2019	571	1.10.1	ELGEYO TRAVEL & TOURS LTD	105,000.00	-	105,000.00	105,000.00	-
03/14/2019	588	1.10.1	NJENGA JAYNE W.	15,000.00	-	15,000.00	15,000.00	-
03/19/2019	596	1.10.1	CHERELINKS TECHNOLOGIES LTD P051620423R	74,524.00	-	74,524.00	74,524.00	-
03/19/2019	597	1.10.1	COMMISSIONER OF DOMESTIC TAX	4,066.00	-	4,066.00	4,066.00	-
03/29/2019	617	1.10.1	MOI UNIVERSITY CHS IGU A/C	2,200.00	-	2,200.00	2,200.00	-
03/29/2019	619	1.10.1	ABDALLA ELNOUR AHMED ESMAEEL	5,000.00	-	5,000.00	5,000.00	-
04/03/2019	631	1.10.1	EDWARD K. NYENZE	5,200.00	-	5,200.00	5,200.00	-
04/12/2019	647	1.10.1	KIPROP CATHERINE	36,800.00	-	36,800.00	36,800.00	-
04/12/2019	653	1.10.1	NKONGE NAOMI N.	131,600.00	-	131,600.00	131,600.00	-
04/12/2019	655	1.10.1	TWIZERIMANA MAURICE	2,000.00	-	2,000.00	2,000.00	-
04/12/2019	658	1.10.1	KONZA TOUCH LTD P051526110S	21,275.00	-	21,275.00	21,275.00	-
04/12/2019	659	1.10.1	COMMISSIONER OF DOMESTIC TAX	1,160.00	-	1,160.00	1,160.00	-
04/16/2019	663	1.10.1	COMMISSIONER OF DOMESTIC TAX	4,587.00	-	4,587.00	4,587.00	-
04/18/2019	664	1.10.1	MASWAI RICHARD K	643,300.00	99,939.00	543,361.00	543,361.00	-
04/24/2019	669	1.10.1	KIRIAMITI KIRIMI H	36,800.00	-	36,800.00	36,800.00	-
05/03/2019	674	1.10.1	NJENGA JAYNE W.	40,592.00	-	40,592.00	40,592.00	-
05/03/2019	679	1.10.1	FUTURETECH COMPUTERS SOLUTION LTD	31,293.00	-	31,293.00	31,293.00	-
05/03/2019	680	1.10.1	COMMISSIONER OF DOMESTIC TAX	1,707.00	-	1,707.00	1,707.00	-

05/03/2019	681	1.10.1	MAKATIANI JACQUELINE K	443,200.00	-	443,200.00	443,200.00	-
05/03/2019	682	1.10.1	RAMKAT ROSE CHEPCHIRCHIR	75,818.00	-	75,818.00	75,818.00	-
05/03/2019	683	1.10.1	CHIRCHIR MOSES K.	221,800.00	-	221,800.00	221,800.00	-
05/03/2019	685	1.10.1	MARIMI MILTON MUTHOMI	23,000.00	-	23,000.00	23,000.00	-
05/09/2019	695	1.10.1	NJENGA JAYNE W.	102,800.00	-	102,800.00	102,800.00	-
05/17/2019	701	1.10.1	PRIMESoft TECHNOLOGIES PIN A005724034Q	50,771.00	-	50,771.00	50,771.00	-
05/17/2019	702	1.10.1	COMMISSIONER OF DOMESTIC TAX	2,769.00	-	2,769.00	2,769.00	-
05/17/2019	705	1.10.1	BOSET LIMITED PIN P051711503Z	24,655.00	-	24,655.00	24,655.00	-
05/17/2019	706	1.10.1	COMMISSIONER OF DOMESTIC TAX	1,345.00	-	1,345.00	1,345.00	-
05/24/2019	710	1.10.1	MOI UNIVERSITY CHS IGU A/C	68,000.00	-	68,000.00	68,000.00	-
05/24/2019	711	1.10.1	CYPRIAN TANGA	36,000.00	-	36,000.00	36,000.00	-
05/28/2019	714	1.10.1	MUMO STEPHEN MUSYOKA	63,392.00	-	63,392.00	63,392.00	-
05/28/2019	715	1.10.1	MAYEN DENG ALIER MADING	5,000.00	-	5,000.00	5,000.00	-
05/28/2019	717	1.10.1	MOI UNIVERSITY CHS IGU A/C	177,710.00	-	177,710.00	177,710.00	-
05/28/2019	720	1.10.1	CATHERINE CHEMTAI	40,000.00	-	40,000.00	40,000.00	-
05/29/2019	725	1.10.1	ESTHER JEPTUM MARITIM	238,000.00	61,600.00	176,400.00	176,400.00	-
05/31/2019	731	1.10.1	NJENGA JAYNE W.	15,000.00	-	15,000.00	15,000.00	-
06/07/2019	736	1.10.1	NYAMWALA FREDRICK OLUO	134,000.00	-	134,000.00	134,000.00	-
06/07/2019	737	1.10.1	NJENGA JAYNE W.	95,000.00	-	95,000.00	95,000.00	-
06/07/2019	740	1.10.1	MOI UNIVERSITY CHS IGU A/C	7,500.00	-	7,500.00	7,500.00	-
06/07/2019	743	1.10.1	RAMKAT ROSE CHEPCHIRCHIR	22,000.00	-	22,000.00	22,000.00	-
06/07/2019	744	1.10.1	ELDORET WATER AND SANITATION COMPANY LTD	1,214.00	-	1,214.00	1,214.00	-
06/07/2019	746	1.10.1	COMMISSIONER OF DOMESTIC TAX	2,783.00	-	2,783.00	2,783.00	-
06/07/2019	749	1.10.1	ELGEYO TRAVEL & TOURS LTD	572,800.00	-	572,800.00	572,800.00	-
06/12/2019	759	1.10.1	WEST WORLD GENERAL SUPPLIES LIMITED	82,974.00	-	82,974.00	82,974.00	-
06/12/2019	760	1.10.1	COMMISSIONER OF DOMESTIC TAX	4,526.00	-	4,526.00	4,526.00	-
06/13/2019	762	1.10.1	ELGEYO TRAVEL & TOURS LTD	11,500.00	-	11,500.00	11,500.00	-
06/14/2019	763	1.10.1	KISEMBE EVERLYNE	72,000.00	-	72,000.00	72,000.00	-
06/14/2019	764	1.10.1	KIRIAMITI KIRIMI H	99,600.00	-	99,600.00	99,600.00	-
06/25/2019	773	1.10.1	MOI UNIVERSITY CHS IGU A/C	22,400.00	-	22,400.00	22,400.00	-
06/25/2019	774	1.10.1	NJENGA JAYNE W.	15,000.00	-	15,000.00	15,000.00	-
06/25/2019	775	1.10.1	MOI UNIVERSITY STUDENTS ACCOMMODATION A/C	3,000.00	-	3,000.00	3,000.00	-
06/27/2019	780	1.10.1	ELDORET WATER AND SANITATION CO. LTD	2,912.00	-	2,912.00	2,912.00	-
06/27/2019	781	1.10.1	ELGEYO TRAVEL & TOURS LTD	252,100.00	-	252,100.00	252,100.00	-
06/27/2019	803	1.10.1	SINVIC COMPUTERS	135,112.00	-	135,112.00	135,112.00	-
06/27/2019	804	1.10.1	RICHARD K MASWAI	68,000.00	-	68,000.00	68,000.00	-
				4,846,134.00	161,539.00	4,684,595.00	4,622,009.00	62,586.00
				22,024,476.23	161,539.00	21,862,937.23	16,764,081.23	5,098,856.00
02/07/2019	538	2.1.1	KIPROP AMBROSE K	3,850.00	-	3,850.00	3,850.00	-
				3,850.00	-	3,850.00	3,850.00	-
07/19/2018	297	2.2	P.S RECURRENT A/C STATE DEPT OF BROADCASTING	477,186.00	-	477,186.00	477,186.00	-
07/19/2018	298	2.2	COMMISSIONER OF DOMESTIC TAX	26,028.00	-	26,028.00	26,028.00	-
				503,214.00	-	503,214.00	503,214.00	-
01/15/2019	504	2.2.1	NKONGE NAOMI N.	3,000.00	-	3,000.00	3,000.00	-
				3,000.00	-	3,000.00	3,000.00	-
07/19/2018	301	2.3	kenya commercial bank	20,000.00	-	20,000.00	20,000.00	-
01/15/2019	500	2.3	KENYA COMMERCIAL BANK - students stipend	280,000.00	-	280,000.00	280,000.00	-
1/25/2019	514	2.3	MOI UNIVERSITY	6,320,000.00	-	6,320,000.00	6,320,000.00	-
02/01/2019	517	2.3	KENYA COMMERCIAL BANK- students allowances	280,000.00	-	280,000.00	280,000.00	-
02/01/2019	533	2.3	KIIZA SOLOMON	40,000.00	-	40,000.00	40,000.00	-
02/07/2019	546	2.3	MAYEN DENG ALIER MADING	15,000.00	-	15,000.00	15,000.00	-
03/04/2019	576	2.3	KENYA COMMERCIAL BANK - STUDENTS' UPKEEP ALLOWANCES	275,000.00	-	275,000.00	275,000.00	-
03/27/2019	613	2.3	KENYA COMMERCIAL BANK - stipend april 2019	270,000.00	-	270,000.00	270,000.00	-
04/12/2019	656	2.3	MOI UNIVERSITY	3,623,600.00	-	3,623,600.00	3,623,600.00	-
05/03/2019	673	2.3	KENYA COMMERCIAL BANK - stipend	270,000.00	-	270,000.00	270,000.00	-
05/28/2019	716	2.3	KENYA COMMERCIAL BANK - stipend	105,000.00	-	105,000.00	105,000.00	-
				11,498,600.00	-	11,498,600.00	11,498,600.00	-
03/18/2019	593	2.3.1	XUMAY BURA HHAYGWAWU	2,000.00	-	2,000.00	2,000.00	-
				2,000.00	-	2,000.00	2,000.00	-
08/03/2018	312	2.3.2	KENYA COMMERCIAL BANK - STUDENT STIPEND	95,000.00	-	95,000.00	95,000.00	-
08/22/2018	315	2.3.2	KENYA COMMERCIAL BANK-STUDENT STIPEND	95,000.00	-	95,000.00	95,000.00	-
09/21/2018	356	2.3.2	KENYA COMMERCIAL BANK-student stipend october 2018	195,000.00	-	195,000.00	195,000.00	-
10/09/2018	389	2.3.2	KENYA COMMERCIAL BANK - STUDENT STIPEND	390,000.00	-	390,000.00	390,000.00	-
10/09/2018	390	2.3.2	MOI UNIVERSITY CHS IGU A/C	17,500.00	-	17,500.00	17,500.00	-
10/23/2018	415	2.3.2	MBABAZI IMMACULATE	40,000.00	-	40,000.00	40,000.00	-
10/23/2018	422	2.3.2	KENYA COMMERCIAL BANK	175,000.00	-	175,000.00	175,000.00	-
11/28/2018	481	2.3.2	KENYA COMMERCIAL BANK - upkeep allowances	70,000.00	-	70,000.00	70,000.00	-
11/28/2018	482	2.3.2	TUMUSIIME GODIAS	15,000.00	-	15,000.00	15,000.00	-
12/03/2018	485	2.3.2	KENYA COMMERCIAL BANK-STUDENTS STIPEND	205,000.00	-	205,000.00	205,000.00	-
12/05/2018	489	2.3.2	MOI UNIVERSITY CHS IGU ACCOUNT	120,400.00	-	120,400.00	120,400.00	-
				1,417,900.00	-	1,417,900.00	1,417,900.00	-
07/19/2018	301	2.4	kenya commercial bank	55,000.00	15,000.00	40,000.00	40,000.00	-
01/15/2019	500	2.4	KENYA COMMERCIAL BANK - students stipend	30,000.00	-	30,000.00	30,000.00	-
1/25/2019	514	2.4	MOI UNIVERSITY	1,641,500.00	-	1,641,500.00	1,641,500.00	-
02/01/2019	517	2.4	KENYA COMMERCIAL BANK- students allowances	30,000.00	-	30,000.00	30,000.00	-
03/04/2019	576	2.4	KENYA COMMERCIAL BANK - STUDENTS' UPKEEP ALLOWANCES	30,000.00	-	30,000.00	30,000.00	-
03/27/2019	613	2.4	KENYA COMMERCIAL BANK - stipend april 2019	30,000.00	-	30,000.00	30,000.00	-

04/12/2019	656	2.4	MOI UNIVERSITY	1,583,000.00	-	1,583,000.00	1,583,000.00	-
05/03/2019	673	2.4	KENYA COMMERCIAL BANK - stipend	30,000.00	-	30,000.00	30,000.00	-
05/28/2019	716	2.4	KENYA COMMERCIAL BANK - stipend	200,000.00	-	200,000.00	200,000.00	-
				3,629,500.00	15,000.00	3,614,500.00	3,614,500.00	-
07/10/2018	266	2.4.2	KENYA COMMERCIAL BANK-STIPEND	90,000.00	-	90,000.00	90,000.00	-
08/03/2018	312	2.4.2	KENYA COMMERCIAL BANK - STUDENT STIPEND	105,000.00	-	105,000.00	105,000.00	-
08/22/2018	315	2.4.2	KENYA COMMERCIAL BANK-STUDENT STIPEND	90,000.00	-	90,000.00	90,000.00	-
09/07/2018	346	2.4.2	TRANS-MATTRESSES LTD	610,386.00	-	610,386.00	23,683.00	586,703.00
09/07/2018	347	2.4.2	COMMISSIONER OF DOMESTIC TAX	4,051.00	-	4,051.00	-	4,051.00
09/07/2018	348	2.4.2	COMMISSIONER OF DOMESTIC TAX	33,294.00	-	33,294.00	1,292.00	32,002.00
09/22/2018	358	2.4.2	TRANS-MATTRESSES LTD	49,291.00	-	49,291.00	49,291.00	-
09/22/2018	359	2.4.2	COMMISSIONER OF DOMESTIC TAX	1,757.00	-	1,757.00	1,757.00	-
09/22/2018	360	2.4.2	COMMISSIONER OF DOMESTIC TAX	2,689.00	-	2,689.00	2,689.00	-
10/23/2018	422	2.4.2	KENYA COMMERCIAL BANK	90,000.00	-	90,000.00	90,000.00	-
11/05/2018	438	2.4.2	TRANSMATTRESSES LTD	21,787.00	-	21,787.00	21,787.00	-
11/05/2018	439	2.4.2	COMMISSIONER OF DOMESTIC TAX	1,188.00	-	1,188.00	1,188.00	-
11/05/2018	444	2.4.2	NAIVAS LTD	18,819.00	-	18,819.00	18,819.00	-
11/05/2018	445	2.4.2	COMMISSIONER OF DOMESTIC TAX	1,026.00	-	1,026.00	1,026.00	-
11/28/2018	481	2.4.2	KENYA COMMERCIAL BANK - upkeep allowances	22,500.00	-	22,500.00	22,500.00	-
12/03/2018	485	2.4.2	KENYA COMMERCIAL BANK-STUDENTS STIPEND	105,000.00	-	105,000.00	105,000.00	-
12/03/2018	485	2.4.2	KENYA COMMERCIAL BANK-STUDENTS STIPEND	225,000.00	-	225,000.00	225,000.00	-
				1,471,788.00	-	1,471,788.00	849,032.00	622,756.00
09/22/2018	357	2.5.1	TUSKER MATTRESSES LTD	32,203.00	-	32,203.00	32,203.00	-
06/27/2019	789	2.5.1	JOLARODYS INVESTMENTS	716,043.00	-	716,043.00	-	716,043.00
06/27/2019	790	2.5.1	EDUCATIONAL SCIENTIFIC & TECHNICAL CO. LTD	533,500.00	-	533,500.00	-	533,500.00
06/27/2019	800	2.5.1	COMMISSIONER OF DOMESTIC TAX	39,057.00	-	39,057.00	-	39,057.00
				1,320,803.00	-	1,320,803.00	32,203.00	1,288,600.00
02/01/2019	521	2.5.3	PELSOM ENTERPRISES LTD PIN P051142713G	102,888.00	-	102,888.00	-	102,888.00
02/14/2019	553	2.5.3	PELSOM ENTERPRISES LTD PIN P051142713G	122,802.00	-	122,802.00	-	122,802.00
02/14/2019	554	2.5.3	COMMISSIONER OF DOMESTIC TAX	6,698.00	-	6,698.00	-	6,698.00
				232,388.00	-	232,388.00	-	232,388.00
07/19/2018	287	2.5.4	PELSOM ENTERPRISES LTD	55,569.00	-	55,569.00	55,569.00	-
07/19/2018	288	2.5.4	COMMISSIONER OF DOMESTIC TAX	3,031.00	-	3,031.00	3,031.00	-
09/24/2018	362	2.5.4	FUTURETECH COMPUTERS SOLUTION LTD	21,554.00	-	21,554.00	21,554.00	-
09/24/2018	363	2.5.4	COMMISSIONER OF DOMESTIC TAX	1,176.00	-	1,176.00	1,176.00	-
				81,330.00	-	81,330.00	81,330.00	-
07/19/2018	285	2.5.5	FUTURETECH COMPUTERS SOLUTION LTD	221,043.00	-	221,043.00	221,043.00	-
07/19/2018	286	2.5.5	COMMISSIONER OF DOMESTIC TAX	12,057.00	-	12,057.00	12,057.00	-
02/04/2019	535	2.5.5	SAMTAB ELECTRICAL & HARDWARE SUPPLIES PIN A003301415R	34,166.00	-	34,166.00	34,166.00	-
02/04/2019	536	2.5.5	COMMISSIONER OF DOMESTIC TAX	1,864.00	-	1,864.00	1,864.00	-
02/07/2019	541	2.5.5	WEST WORLD GENERAL SUPPLIES LIMITED	20,198.00	-	20,198.00	20,198.00	-
02/07/2019	542	2.5.5	COMMISSIONER OF DOMESTIC TAX	1,102.00	-	1,102.00	1,102.00	-
04/10/2019	643	2.5.5	FUTURETECH COMPUTERS SOLUTION LTD	97,198.00	-	97,198.00	97,198.00	-
04/10/2019	643	2.5.5	FUTURETECH COMPUTERS SOLUTION LTD	35,560.00	-	35,560.00	35,560.00	-
04/10/2019	644	2.5.5	COMMISSIONER OF DOMESTIC TAX	5,302.00	-	5,302.00	5,302.00	-
04/10/2019	644	2.5.5	COMMISSIONER OF DOMESTIC TAX	1,940.00	-	1,940.00	1,940.00	-
04/10/2019	645	2.5.5	WESTLINK ELECTRICAL & HARDWARE LTD	38,690.00	-	38,690.00	38,690.00	-
04/10/2019	646	2.5.5	COMMISSIONER OF DOMESTIC TAX	2,110.00	-	2,110.00	2,110.00	-
04/16/2019	660	2.5.5	WEST WORLD GENERAL SUPPLIES LIMITED	155,043.00	-	155,043.00	-	155,043.00
04/16/2019	663	2.5.5	COMMISSIONER OF DOMESTIC TAX	8,457.00	-	8,457.00	-	8,457.00
				634,730.00	-	634,730.00	471,230.00	163,500.00
02/01/2019	530	2.5.6	FUTURETECH COMPUTERS SOLUTION LTD	36,224.00	-	36,224.00	-	36,224.00
02/01/2019	530	2.5.6	FUTURETECH COMPUTERS SOLUTION LTD	64,483.00	-	64,483.00	64,483.00	-
02/01/2019	530	2.5.6	FUTURETECH COMPUTERS SOLUTION LTD	355,604.00	-	355,604.00	-	355,604.00
02/01/2019	531	2.5.6	COMMISSIONER OF DOMESTIC TAX	57,010.00	-	57,010.00	7,725.00	49,285.00
02/07/2019	539	2.5.6	FUTURETECH COMPUTERS SOLUTION LTD	208,621.00	-	208,621.00	-	208,621.00
02/07/2019	542	2.5.6	COMMISSIONER OF DOMESTIC TAX	11,379.00	-	11,379.00	-	11,379.00
03/04/2019	569	2.5.6	FUTURETECH COMPUTERS SOLUTION LTD	104,310.00	-	104,310.00	104,310.00	-
03/04/2019	570	2.5.6	COMMISSIONER OF DOMESTIC TAX	5,690.00	-	5,690.00	5,690.00	-
03/29/2019	620	2.5.6	COMMISSIONER OF DOMESTIC TAX	1,053.00	-	1,053.00	1,053.00	-
03/29/2019	621	2.5.6	MBUWAN ELECTRICAL AND HWARE SUPPLY LTD PIN P051532093G	85,108.00	-	85,108.00	85,108.00	-
03/29/2019	622	2.5.6	COMMISSIONER OF DOMESTIC TAX	4,642.00	-	4,642.00	4,642.00	-
06/13/2019	761	2.5.6	KENYA LIBRARIES AND INFORMATION SERVICES CONSORTIUM	2,860,000.00	-	2,860,000.00	2,860,000.00	-
06/25/2019	769	2.5.6	FUTURETECH COMPUTERS SOLUTION LTD	84,397.00	-	84,397.00	-	84,397.00
06/25/2019	770	2.5.6	COMMISSIONER OF DOMESTIC TAX	4,603.00	-	4,603.00	-	4,603.00
				3,883,124.00	-	3,883,124.00	3,133,011.00	750,113.00
01/23/2019	511	2.6	KUTTO DAVID	112,200.00	-	112,200.00	112,200.00	-
01/23/2019	512	2.6	KENYA SCHOOL OF MONETARY STUDIES	13,200.00	-	13,200.00	13,200.00	-
01/23/2019	513	2.6	COMMISSIONER OF DOMESTIC TAX	720.00	-	720.00	720.00	-
02/19/2019	555	2.6	MASWAI RICHARD	206,000.00	-	206,000.00	206,000.00	-
02/19/2019	556	2.6	TOM MBOYA LABOUR COLLEGE	88,050.00	-	88,050.00	88,050.00	-
03/08/2019	583	2.6	NKONGE NAOMI N.	72,000.00	-	72,000.00	72,000.00	-
				492,170.00	-	492,170.00	492,170.00	-
06/30/2018	492	2.7	KEINI MONICA	221,200.00	-	221,200.00	221,200.00	-
02/07/2019	544	2.7	RAMKAT ROSE CHEPCHIRCHIR	361,700.00	-	361,700.00	361,700.00	-
				582,900.00	-	582,900.00	582,900.00	-
02/01/2019	532	2.8	NKONGE NAOMI N.	114,000.00	-	114,000.00	114,000.00	-

02/07/2019	547	2.8	RIVATEX EAST AFRICA LIMITED	27,310.40	-	27,310.40	27,310.40	-
02/07/2019	548	2.8	COMMISSIONER OF DOMESTIC TAX	1,489.60	-	1,489.60	1,489.60	-
03/04/2019	565	2.8	NKONGE NAOMI N.	48,900.00	-	48,900.00	48,900.00	-
				191,700.00	-	191,700.00	191,700.00	-
				25,948,997.00	15,000.00	25,933,997.00	22,876,640.00	3,057,357.00
03/27/2019	610	3.1.3	ESTHER JEPTUM MARITIM	48,650.00	-	48,650.00	48,650.00	-
03/27/2019	611	3.1.3	SIRIKWA ELDORET HOTEL LTD	95,586.00	-	95,586.00	95,586.00	-
03/27/2019	612	3.1.3	COMMISSIONER OF DOMESTIC TAX	5,214.00	-	5,214.00	5,214.00	-
				149,450.00	-	149,450.00	149,450.00	-
12/13/2018	491	3.3.1	MAKOKHA AUGUSTINE B.	374,500.00	-	374,500.00	374,500.00	-
12/13/2018	492	3.3.1	EGERTON UNIVERSITY	54,000.00	-	54,000.00	54,000.00	-
				428,500.00	-	428,500.00	428,500.00	-
07/05/2018	262	3.6.2	NYAYIEKA RAPHAEL OPONDO	189,200.00	-	189,200.00	189,200.00	-
				189,200.00	-	189,200.00	189,200.00	-
03/21/2019	598	3.6.3	KIPROP AMBROSE K	149,000.00	-	149,000.00	149,000.00	-
				149,000.00	-	149,000.00	149,000.00	-
01/22/2019	509	3.7	KENYA COMMERCIAL BANK- PASET BENCHMARKING ALLOWANCES	429,924.00	-	429,924.00	429,924.00	-
04/01/2019	627	3.7	SIRIKWA ELDORET HOTEL LTD	144,931.00	-	144,931.00	144,931.00	-
04/01/2019	628	3.7	COMMISSIONER OF DOMESTIC TAX	2,919.00	-	2,919.00	2,919.00	-
05/09/2019	690	3.7	ODHIAMBO CHRISTOPHER	400,800.00	-	400,800.00	400,800.00	-
				978,574.00	-	978,574.00	978,574.00	-
				1,894,724.00	-	1,894,724.00	1,894,724.00	-
11/13/2018	464	4.1.1	NIRVANA TECHNOLOGIES ENTERPRISES LIMITED	4,552,127.00	-	4,552,127.00	-	4,552,127.00
11/13/2018	465	4.1.1	COMMISSIONER OF DOMESTIC TAX	248,298.00	-	248,298.00	-	248,298.00
03/08/2019	579	4.1.1	NIRVANA TECHNOLOGIES ENTERPRISES LIMITED	4,583,186.00	-	4,583,186.00	-	4,583,186.00
03/08/2019	580	4.1.1	COMMISSIONER OF DOMESTIC TAX	249,992.00	-	249,992.00	-	249,992.00
				9,633,603.00	-	9,633,603.00	-	9,633,603.00
02/01/2019	518	4.1.14	ITECH SUPPLIES E. A LTD	29,397.00	-	29,397.00	-	29,397.00
				29,397.00	-	29,397.00	-	29,397.00
10/15/2018	408	4.1.18	EDUCATIONAL SCIENTIFIC & TECHNICAL EQUIPMENT CO LTD	68,276.00	-	68,276.00	-	68,276.00
10/15/2018	409	4.1.18	COMMISSIONER OF DOMESTIC TAX	3,724.00	-	3,724.00	-	3,724.00
10/16/2018	410	4.1.18	NKONGE NAOMI N.	183,200.00	-	183,200.00	183,200.00	-
				255,200.00	-	255,200.00	183,200.00	72,000.00
02/14/2019	549	4.1.23	NESVAX INNOVATIONS LTD	666,380.00	-	666,380.00	-	666,380.00
02/14/2019	550	4.1.23	COMMISSIONER OF DOMESTIC TAX	36,348.00	-	36,348.00	-	36,348.00
				702,728.00	-	702,728.00	-	702,728.00
02/01/2019	520	4.1.25	NESVAX INNOVATIONS LTD	168,939.00	-	168,939.00	-	168,939.00
				168,939.00	-	168,939.00	-	168,939.00
07/19/2018	303	4.1.28	GELSUP LABORATORY EQUIPMENT SUPPLIES	123,276.00	-	123,276.00	-	123,276.00
07/19/2018	304	4.1.28	COMMISSIONER OF DOMESTIC TAX	6,724.00	-	6,724.00	-	6,724.00
				130,000.00	-	130,000.00	-	130,000.00
03/14/2019	591	4.1.29	F & S SCIENTIFIC LTD	1,148,400.00	-	1,148,400.00	-	1,148,400.00
03/14/2019	592	4.1.29	COMMISSIONER OF DOMESTIC TAX	62,640.00	-	62,640.00	-	62,640.00
				1,211,040.00	-	1,211,040.00	-	1,211,040.00
08/03/2018	308	4.1.3	KENYA COMMERCIAL BANK - NIRVANA TECH ENTERPRISES LTD	2,673,718.00	-	2,673,718.00	-	2,673,718.00
08/03/2018	309	4.1.3	COMMISSIONER OF DOMESTIC TAX	145,839.00	-	145,839.00	-	145,839.00
				2,819,557.00	-	2,819,557.00	-	2,819,557.00
09/24/2018	370	4.1.5	EDUCATIONAL SCIENTIFIC & TECHNICAL EQUIPMENT CO. LTD	380,000.00	-	380,000.00	-	380,000.00
				380,000.00	-	380,000.00	-	380,000.00
07/19/2018	293	4.4.1	WESTLINK ELECTRICAL & HARDWARE LTD	208,336.00	-	208,336.00	25,793.00	182,543.00
07/19/2018	294	4.4.1	COMMISSIONER OF DOMESTIC TAX	11,364.00	-	11,364.00	2,507.00	8,857.00
08/03/2018	310	4.4.1	GELSUP LABORATORY EQUIPMENT SUPPLIES	16,453.00	-	16,453.00	16,453.00	-
08/03/2018	311	4.4.1	COMMISSIONER OF DOMESTIC TAX	897.00	-	897.00	897.00	-
10/15/2018	397	4.4.1	TELVIAN AGENCIES	160,448.00	-	160,448.00	160,448.00	-
10/15/2018	398	4.4.1	COMMISSIONER OF DOMESTIC TAX	8,752.00	-	8,752.00	8,752.00	-
				406,250.00	-	406,250.00	214,850.00	191,400.00
06/06/2019	733	4.4.2	KENYA COMMERCIAL BANK	110,696.00	-	110,696.00	110,696.00	-
				110,696.00	-	110,696.00	110,696.00	-
06/07/2019	756	4.6	KIPTIEMOI KORIR KIPRONO	314,000.00	-	314,000.00	314,000.00	-
06/07/2019	758	4.6	BIOGAS INTERNATIONAL LTD	157,000.00	-	157,000.00	157,000.00	-
				471,000.00	-	471,000.00	471,000.00	-
03/08/2019	578	4.7.1	KIPROP AMBROSE K	126,190.00	-	126,190.00	126,190.00	-
04/12/2019	654	4.7.1	KIRIAMITI KIRIMI H	21,000.00	-	21,000.00	21,000.00	-
				147,190.00	-	147,190.00	147,190.00	-
03/04/2019	577	4.7.2	RAMKAT ROSE CHEPCHIRCHIR	89,600.00	-	89,600.00	89,600.00	-
04/01/2019	625	4.7.2	ELGEYO TRAVEL & TOURS LTD	6,000.00	-	6,000.00	6,000.00	-
				95,600.00	-	95,600.00	95,600.00	-
06/30/2018	212	4.8	DAVID BJUGUNA	410,500.00	-	410,500.00	410,500.00	-
06/30/2018	255	4.8	MILTON MUTUNU	160,800.00	-	160,800.00	160,800.00	-
				571,300.00	-	571,300.00	571,300.00	-
07/05/2018	264	4.8.1	MAKOKHA AUGUSTINE B.	256,000.00	-	256,000.00	256,000.00	-
07/05/2018	265	4.8.1	STRATHMORE UNIVERSITY	360,000.00	-	360,000.00	360,000.00	-
08/31/2018	323	4.8.1	ELGEYO TRAVEL & TOURS LTD	267,600.00	-	267,600.00	267,600.00	-
02/07/2019	543	4.8.1	MADARA DIANA S	163,800.00	-	163,800.00	163,800.00	-
03/29/2019	615	4.8.1	JOAN JEPTUM KIPTARUS	129,440.00	-	129,440.00	129,440.00	-
04/03/2019	630	4.8.1	MWASIAGI JOSPHAT I	486,370.00	20,957.00	465,413.00	465,413.00	-
04/04/2019	636	4.8.1	KIMUTAI STEPHEN KIBET	160,800.00	-	160,800.00	160,800.00	-

04/04/2019	638	4.8.1	KOECH CHERUIYOT WESLEY	160,800.00	-	160,800.00	160,800.00	-
04/04/2019	639	4.8.1	KENYA INDUSTRIAL RESEARCH & DEVELOPMENT INSTITUTE	5,856.00	-	5,856.00	5,856.00	-
04/04/2019	640	4.8.1	ROTICH TITUS	160,800.00	-	160,800.00	160,800.00	-
04/04/2019	641	4.8.1	KENYA INDUSTRIAL RESEARCH & DEVELOPMENT INSTITUTE	5,858.00	-	5,858.00	5,858.00	-
05/03/2019	684	4.8.1	KIPKORIR PAUL	160,800.00	-	160,800.00	160,800.00	-
05/03/2019	686	4.8.1	KOECH JOSHUA C	151,600.00	-	151,600.00	151,600.00	-
05/03/2019	687	4.8.1	KENYA SCHOOL OF GOVERNMENT	82,500.00	-	82,500.00	82,500.00	-
05/03/2019	688	4.8.1	COMMISSIONER OF DOMESTIC TAX	4,500.00	-	4,500.00	4,500.00	-
05/09/2019	689	4.8.1	CHERUTOI JACKSON K	158,200.00	-	158,200.00	158,200.00	-
05/09/2019	692	4.8.1	MAKOKHA AUGUSTINE B.	364,360.00	-	364,360.00	364,360.00	-
05/09/2019	694	4.8.1	PAUL M WAMBUA	337,683.00	-	337,683.00	337,683.00	-
05/13/2019	697	4.8.1	SAUL N SITATI	141,920.00	-	141,920.00	141,920.00	-
05/24/2019	709	4.8.1	MAUBE OBADIAH MWANZI	158,800.00	-	158,800.00	158,800.00	-
05/24/2019	713	4.8.1	SIAGI ZACHARY	399,540.00	-	399,540.00	399,540.00	-
05/28/2019	719	4.8.1	ELGEYO TRAVEL & TOURS LTD	52,700.00	-	52,700.00	52,700.00	-
05/30/2019	727	4.8.1	KUMAR ANIL	158,800.00	-	158,800.00	158,800.00	-
05/30/2019	728	4.8.1	KIRDI-Leather Development Center	10,746.00	-	10,746.00	10,746.00	-
06/07/2019	751	4.8.1	NJENGA JAYNE W.	127,440.00	-	127,440.00	127,440.00	-
06/07/2019	752	4.8.1	KENYA SCHOOL OF GOVERNMENT	51,188.00	-	51,188.00	51,188.00	-
06/07/2019	753	4.8.1	COMMISSIONER OF INCOME TAX	2,437.00	-	2,437.00	2,437.00	-
06/07/2019	754	4.8.1	COMMISSIONER OF DOMESTIC TAX	2,925.00	-	2,925.00	2,925.00	-
06/07/2019	755	4.8.1	ROTICH TITUS	321,600.00	-	321,600.00	321,600.00	-
06/25/2019	776	4.8.1	KUMAR ANIL	10,746.00	-	10,746.00	10,746.00	-
				4,855,809.00	20,957.00	4,834,852.00	4,834,852.00	-
06/30/2018	244	4.8.2	AUGUSTINE MAKOKHA	28,100.00	-	28,100.00	28,100.00	-
04/10/2019	642	4.8.2	MAKOKHA AUGUSTINE B.	326,000.00	70,000.00	256,000.00	256,000.00	-
05/24/2019	712	4.8.2	GITHINJI NJUGUNA DAVID	252,000.00	-	252,000.00	252,000.00	-
				606,100.00	70,000.00	536,100.00	536,100.00	-
09/14/2018	351	4.9	MAKATIANI JACQUELINE K	373,100.00	-	373,100.00	373,100.00	-
10/15/2018	393	4.9	SIRIKWA ELDORET HOTEL	37,800.00	-	37,800.00	37,800.00	-
				410,900.00	-	410,900.00	410,900.00	-
01/17/2019	505	4.9.1	KIRIAMITI KIRIMI H	130,800.00	-	130,800.00	130,800.00	-
03/29/2019	616	4.9.1	BRIAN MBURU	5,100.00	-	5,100.00	5,100.00	-
				135,900.00	-	135,900.00	135,900.00	-
03/22/2019	609	4.10.1	NJENGA JAYNE W.	409,200.00	-	409,200.00	409,200.00	-
				409,200.00	-	409,200.00	409,200.00	-
07/17/2018	275	4.11.1	NJENGA JAYNE W.	139,500.00	-	139,500.00	139,500.00	-
03/04/2019	571	4.11.1	ELGEYO TRAVEL & TOURS LTD	85,000.00	-	85,000.00	85,000.00	-
03/21/2019	605	4.11.1	CHERUTOI JACKSON K	60,000.00	-	60,000.00	60,000.00	-
04/01/2019	625	4.11.1	ELGEYO TRAVEL & TOURS LTD	77,800.00	-	77,800.00	77,800.00	-
05/28/2019	721	4.11.1	RIVATEX EAST AFRICA LTD	20,246.00	-	20,246.00	20,246.00	-
05/30/2019	726	4.11.1	MAKATIANI JACQUELINE K	90,000.00	-	90,000.00	90,000.00	-
06/07/2019	747	4.11.1	BEVIQ LTD P051664421B	52,217.00	-	52,217.00	52,217.00	-
06/07/2019	748	4.11.1	COMMISSIONER OF DOMESTIC TAX	2,848.00	-	2,848.00	2,848.00	-
06/27/2019	795	4.11.1	BEVIQ LTD	12,617.00	-	12,617.00	12,617.00	-
06/27/2019	796	4.11.1	COMMISSIONER OF DOMESTIC TAX	3,093.00	-	3,093.00	3,093.00	-
				543,321.00	-	543,321.00	543,321.00	-
12/05/2018	487	4.11.2	CHEPTOO MARY K	260,400.00	-	260,400.00	260,400.00	-
03/08/2019	584	4.11.2	EDWARD K. NYENZE	244,500.00	-	244,500.00	244,500.00	-
03/08/2019	586	4.11.2	TELKOM KENYA LIMITED	10,430.00	-	10,430.00	10,430.00	-
03/21/2019	599	4.11.2	JOHN WAKHUNGU KHAFAFA	13,000.00	-	13,000.00	13,000.00	-
04/12/2019	648	4.11.2	CHEBORIOT JULIUS K	86,440.00	-	86,440.00	86,440.00	-
04/12/2019	649	4.11.2	KCB	198,550.00	-	198,550.00	198,550.00	-
04/12/2019	652	4.11.2	KETER ABRAHAM	80,500.00	-	80,500.00	80,500.00	-
04/16/2019	662	4.11.2	BEVIQ LTD P051664421B	32,180.00	-	32,180.00	32,180.00	-
04/16/2019	663	4.11.2	COMMISSIONER OF DOMESTIC TAX	1,755.00	-	1,755.00	1,755.00	-
04/18/2019	668	4.11.2	ELGEYO TRAVEL & TOURS LTD	64,250.00	-	64,250.00	64,250.00	-
05/28/2019	722	4.11.2	COMMISSIONER OF DOMESTIC TAX	1,104.00	-	1,104.00	1,104.00	-
05/31/2019	732	4.11.2	THE ASSOCIATION OF ENERGY PROFESSIONALS EASTERN AFRICA	156,000.00	-	156,000.00	156,000.00	-
06/07/2019	738	4.11.2	RIVATEX EAST AFRICA LTD	23,825.00	-	23,825.00	23,825.00	-
06/07/2019	739	4.11.2	COMMISSIONER OF DOMESTIC TAX	1,300.00	-	1,300.00	1,300.00	-
06/07/2019	741	4.11.2	FARELAK SOLUTIONS PIN A012006709G	6,164.00	-	6,164.00	6,164.00	-
06/07/2019	799	4.11.2	KALRO NARL KSS	20,400.00	-	20,400.00	20,400.00	-
03/08/2019	587	4.11.2	COMMISSIONER OF DOMESTIC TAX	568.00	-	568.00	568.00	-
				1,201,366.00	-	1,201,366.00	1,201,366.00	-
06/30/2018	216	4.12	PROF STANLEY SITATI	57,600.00	310.00	57,290.00	57,290.00	-
05/09/2019	691	4.12	ESTHER JEPTUM MARITIM	149,349.00	109,289.00	40,060.00	40,060.00	-
06/07/2019	750	4.12	MARIMI MILTON MUTHOMI	194,800.00	-	194,800.00	194,800.00	-
				401,749.00	109,599.00	292,150.00	292,150.00	-
07/10/2018	271	4.12.1	MAKATIANI JACQUELINE K	184,000.00	-	184,000.00	184,000.00	-
07/10/2018	272	4.12.1	ESAMI	154,500.00	-	154,500.00	154,500.00	-
08/03/2018	305	4.12.1	TIGALANA DAN	5,200.00	-	5,200.00	5,200.00	-
08/08/2018	313	4.12.1	KENYA COMMERCIAL BANK-ASSOCIATION OF AFRI UNIVERSITIES	61,800.00	-	61,800.00	61,800.00	-
08/08/2018	313	4.12.1	BANK CHARGES	-	-	-	-	-
08/23/2018	319	4.12.1	KIPROP AMBROSE K	299,680.00	-	299,680.00	299,680.00	-
08/23/2018	320	4.12.1	KENYA SCHOOL OF GOVERNMENT	87,450.00	-	87,450.00	87,450.00	-
08/23/2018	321	4.12.1	COMMISSIONER OF DOMESTIC TAX	4,770.00	-	4,770.00	4,770.00	-

08/31/2018	325	4.12.1	DAN TIGALANA	10,000.00	-	10,000.00	10,000.00	-
09/03/2018	336	4.12.1	ROTICH SAMUEL K.	201,120.00	-	201,120.00	201,120.00	-
10/05/2018	386	4.12.1	MAKUMBA BILLY AMENDI	69,400.00	-	69,400.00	69,400.00	-
11/21/2018	474	4.12.1	GITHINJI NJUGUNA DAVID	202,000.00	-	202,000.00	202,000.00	-
11/22/2018	476	4.12.1	KIPROP AMBROSE K	132,924.00	-	132,924.00	132,924.00	-
11/22/2018	477	4.12.1	RAMKAT ROSE CHEPCHIRCHIR	58,000.00	-	58,000.00	58,000.00	-
01/31/2019	516	4.12.1	KIPROP AMBROSE K	2,760.00	-	2,760.00	2,760.00	-
03/04/2019	566	4.12.1	CHEBORIOT JULIUS K	147,600.00	-	147,600.00	147,600.00	-
03/04/2019	567	4.12.1	KENYA SCHOOL OF GOVERNMENT	71,500.00	-	71,500.00	71,500.00	-
03/04/2019	568	4.12.1	COMMISSIONER OF DOMESTIC TAX	3,900.00	-	3,900.00	3,900.00	-
03/21/2019	606	4.12.1	RAMKAT ROSE CHEPCHIRCHIR	324,200.00	-	324,200.00	324,200.00	-
04/12/2019	650	4.12.1	MATUM SILVIA CHEROTICH	68,480.00	-	68,480.00	68,480.00	-
04/12/2019	651	4.12.1	AMREF HEALTH AFRICA	70,000.00	-	70,000.00	70,000.00	-
05/03/2019	670	4.12.1	KIBII KIPNGETICH SAMSON	118,480.00	-	118,480.00	118,480.00	-
05/03/2019	671	4.12.1	KENYA SCHOOL OF GOVERNMENT	35,750.00	-	35,750.00	35,750.00	-
05/03/2019	672	4.12.1	COMMISSIONER OF DOMESTIC TAX	1,950.00	-	1,950.00	1,950.00	-
06/07/2019	757	4.12.1	NYAMWALA FREDRICK OLUO	227,200.00	-	227,200.00	227,200.00	-
06/27/2019	782	4.12.1	AFRICAN TOUCH SAFARIS LTD.	37,000.00	-	37,000.00	37,000.00	-
				2,579,664.00	-	2,579,664.00	2,579,664.00	-
03/21/2019	600	4.12.2	MOI UNIVERSITY CHS IGU A/C	241,200.00	-	241,200.00	241,200.00	-
				241,200.00	-	241,200.00	241,200.00	-
03/22/2019	607	4.14.1	TOYOTA KENYA LTD	69,423.00	-	69,423.00	69,423.00	-
03/22/2019	608	4.14.1	COMMISSIONER OF DOMESTIC TAX	3,787.00	-	3,787.00	3,787.00	-
				73,210.00	-	73,210.00	73,210.00	-
03/04/2019	571	4.14.15	ELGEYO TRAVEL & TOURS LTD	109,100.00	-	109,100.00	109,100.00	-
				109,100.00	-	109,100.00	109,100.00	-
12/05/2018	488	4.14.2	CHIRCHIR MOSES K.	3,500.00	-	3,500.00	3,500.00	-
				3,500.00	-	3,500.00	3,500.00	-
01/31/2019	515	4.14.4	ESTHER JEPTUM MARITIM	11,250.00	-	11,250.00	11,250.00	-
05/13/2019	698	4.14.4	NATIONAL OIL CORPORATION OF KENYA	30,000.00	-	30,000.00	30,000.00	-
				41,250.00	-	41,250.00	41,250.00	-
09/20/2018	354	4.14.5	NKONGE NAOMI N.	30,000.00	-	30,000.00	30,000.00	-
10/15/2018	407	4.14.5	ELGEYO TRAVEL & TOURS LTD	134,500.00	-	134,500.00	134,500.00	-
10/29/2018	433	4.14.5	ESTHER JEPTUM MARITIM	123,600.00	-	123,600.00	123,600.00	-
11/09/2018	459	4.14.5	NKONGE NAOMI N.	446,536.00	-	446,536.00	446,536.00	-
11/16/2018	473	4.14.5	BONGOMIN OCIDENT	5,000.00	-	5,000.00	5,000.00	-
11/21/2018	475	4.14.5	MECHA ACHISA CLEOPHAS	27,600.00	2,050.00	25,550.00	25,550.00	-
12/13/2018	490	4.14.5	KISEMBE EVERLYNE	58,000.00	-	58,000.00	58,000.00	-
03/04/2019	562	4.14.5	NJENGA JAYNE W.	31,800.00	-	31,800.00	31,800.00	-
06/28/2019	806	4.14.5	MAKATIANI JACQUELINE K	248,000.00	-	248,000.00	248,000.00	-
				1,105,036.00	2,050.00	1,102,986.00	1,102,986.00	-
10/01/2018	376	4.18.1	NYAYIEKA RAPHAEL O.	595,000.00	-	595,000.00	595,000.00	-
11/13/2018	470	4.18.1	CHEBORIOT JULIUS K	62,000.00	-	62,000.00	62,000.00	-
11/23/2018	478	4.18.1	NKONGE NAOMI N.	12,000.00	-	12,000.00	12,000.00	-
				669,000.00	-	669,000.00	669,000.00	-
				30,518,805.00	202,606.00	30,316,199.00	14,977,535.00	15,338,664.00
				80,387,002.23	379,145.00	80,007,857.23	56,512,980.23	23,494,877.00
ATTRACTED FUNDS								
09/03/2018	343	ADB	SIRIKWA ELDORET HOTEL LTD	212,000.00	-	212,000.00	212,000.00	-
09/24/2018	368	ADB	FAIRDEAL FURNITURE LTD	708,938.00	-	708,938.00	-	708,938.00
09/24/2018	369	ADB	COMMISSIONER OF DOMESTIC TAX	38,670.00	-	38,670.00	-	38,670.00
09/24/2018	374	ADB	PELSOM ENTERPRISES LTD	71,121.00	-	71,121.00	-	71,121.00
09/24/2018	375	ADB	COMMISSIONER OF DOMESTIC TAX	3,879.00	-	3,879.00	-	3,879.00
10/16/2018	411	ADB	MAKOKHA AUGUSTINE B.	343,880.00	-	343,880.00	343,880.00	-
10/23/2018	416	ADB	MOI UNIVERSITY	1,330,000.00	-	1,330,000.00	1,330,000.00	-
10/23/2018	417	ADB	KENYA COMMERCIAL BANK	887,250.00	-	887,250.00	887,250.00	-
10/23/2018	418	ADB	PAYMASTER GENERAL	380,250.00	-	380,250.00	380,250.00	-
10/23/2018	419	ADB	FUTURETECH COMPUTERS SOLUTION LTD	72,448.00	-	72,448.00	-	72,448.00
10/23/2018	420	ADB	COMMISSIONER OF DOMESTIC TAX	3,952.00	-	3,952.00	-	3,952.00
02/01/2019	529	ADB	TALAI MAASAI STEPHEN	16,000.00	-	16,000.00	16,000.00	-
03/08/2019	582	ADB	QFINSOFT(PTY) LTD	1,248,052.00	-	1,248,052.00	-	1,248,052.00
03/27/2019	614	ADB	KUMAR ANIL	53,000.00	-	53,000.00	53,000.00	-
04/12/2019	657	ADB	KOECH ALEX K.	64,900.00	-	64,900.00	64,900.00	-
				5,434,340.00	-	5,434,340.00	3,287,280.00	2,147,060.00
06/25/2019	767	GIZ/CARI	MOI UNIVERSITY	136,881.00	-	136,881.00	136,881.00	-
06/25/2019	768	GIZ/CARI	MOI UNIVERSITY	102,661.00	-	102,661.00	102,661.00	-
06/27/2019	797	GIZ/CARI	ETEMO ISAAH	975,281.00	-	975,281.00	975,281.00	-
06/27/2019	805	GIZ/CARI	COMMISSIONER OF INCOME TAX	51,330.00	-	51,330.00	51,330.00	-
				1,266,153.00	-	1,266,153.00	1,266,153.00	-
10/23/2018	422	IUC	KENYA COMMERCIAL BANK	225,000.00	-	225,000.00	225,000.00	-
01/15/2019	500	IUC	KENYA COMMERCIAL BANK - students stipend	225,000.00	-	225,000.00	225,000.00	-
02/01/2019	517	IUC	KENYA COMMERCIAL BANK- students allowances	225,000.00	-	225,000.00	225,000.00	-
03/04/2019	576	IUC	KENYA COMMERCIAL BANK - STUDENTS' UPKEEP ALLOWANCES	225,000.00	-	225,000.00	225,000.00	-
03/27/2019	613	IUC	KENYA COMMERCIAL BANK - stipend april 2019	225,000.00	-	225,000.00	225,000.00	-
04/12/2019	656	IUC	MOI UNIVERSITY	183,600.00	-	183,600.00	183,600.00	-
05/03/2019	673	IUC	KENYA COMMERCIAL BANK - stipend	225,000.00	-	225,000.00	225,000.00	-
05/28/2019	716	IUC	KENYA COMMERCIAL BANK - stipend	225,000.00	-	225,000.00	225,000.00	-

				1,758,600.00	-	1,758,600.00	1,758,600.00	-
02/01/2019	532	SITA	NKONGE NAOMI N.	18,600.00	-	18,600.00	18,600.00	-
02/07/2019	547	SITA	RIVATEX EAST AFRICA LIMITED	33,379.60	-	33,379.60	33,379.60	-
02/07/2019	548	SITA	COMMISSIONER OF DOMESTIC TAX	1,820.40	-	1,820.40	1,820.40	-
02/14/2019	551	SITA	BEVIQ LTD P051664421B	64,027.00	-	64,027.00	64,027.00	-
02/14/2019	552	SITA	COMMISSIONER OF DOMESTIC TAX	3,493.00	-	3,493.00	3,493.00	-
03/04/2019	563	SITA	MOI UNIVERSITY CHS IGU A/C	3,000.00	-	3,000.00	3,000.00	-
03/14/2019	589	SITA	RIVATEX EAST AFRICA LTD	33,688.00	-	33,688.00	33,688.00	-
03/14/2019	590	SITA	COMMISSIONER OF DOMESTIC TAX	1,837.00	-	1,837.00	1,837.00	-
04/03/2019	629	SITA	KITALE NATIONAL POLYTECHNIC	144,000.00	-	144,000.00	144,000.00	-
				303,845.00	-	303,845.00	303,845.00	-
TOTAL PAYMENTS ATTRACTED FUNDS				8,762,938.00	-	8,762,938.00	6,615,878.00	2,147,060.00
TOTAL PAYMENTS FOR DONOR AND ATTRACTED FUNDS				89,149,940.23	379,145.00	88,770,795.23	63,128,858.23	25,641,937.00
06/25/2019	777	-	KENYA COMMERCIAL BANK - M.U CAPITAL DEV A/C	28,561,744.00	-	28,561,744.00	28,561,744.00	-
				28,561,744.00	-	28,561,744.00	28,561,744.00	-
TOTAL PAYMENTS FOR DONOR AND ATTRACTED FUNDS & GOVT TRANSFERS				117,711,684.23	379,145.00	117,332,539.23	91,690,602.23	25,641,937.00

311,392.23

-

88,459,403.00

25,641,937.00

MOI UNIVERSITY
PTRE - ACEII IMPREST REGISTER - 2019

Date	Chq No	Code	Name	Details	Amount	Surr Amount
06/30/2018	209/210	1.6	NYAMWALA FREDERICK	Self Evaluation Seminar held at Kisumu Hotel	1,103,600.00	1,103,600.00
06/30/2018	212	4.8	DAVID NJUGUNA	Travelling and Accommodation - Exchange Programm	410,500.00	410,500.00
06/30/2018	216	4.8	PROF STANLEY SITATI	Facilitation to attend Royal Academy of Engineering Innovations Event in t	57,600.00	57,600.00
06/30/2018	244	4.8.2	AUGUSTINE MAKOKHA	Facilitation to Host Professional Talk	28,100.00	28,100.00
06/30/2018	255	4.8	MILTON MUTUNU	Facilitation to visit Biogas International Ltd for Staff Exchange	160,800.00	160,800.00
06/30/2018	261	1.5.1	KIPROTICH CHERUIYOT	Facilitation for completion of Main Campus 5 Houses and fence instalation	60,800.00	60,800.00
06/30/2018	242	2.7	KEINI MONICA	Travelling and Accommodation	221,200.00	221,200.00
07/05/2018	262	3.6.2	NYAYIEKA RAPHAEL OPONDO	Facilitation for Departmental Workshop for Development of Curriculum at	189,200.00	189,200.00
07/05/2018	264	4.8.1	MAKOKHA AUGUSTINE B.	Subsistence and Travelling cost for CEM Training in Nairobi	256,000.00	256,000.00
07/05/2018	265	4.8.1	STRATHMORE UNIVERSITY	Fees charged for CEM Training in Nairobi	360,000.00	360,000.00
07/10/2018	271	4.12.1	MAKATIANI JACQUELINE K	Facilitation for Monitoring and Evaluation officers Training	184,000.00	184,000.00
07/10/2018	272	4.12.1	ESAMI	Tuition Fees for attending Monitoring and Evaluation officers Training	154,500.00	154,500.00
07/10/2018	274	1.6.3	ESTHER JEPTUM MARITIM	Preparatory Meeting for Self Evaluation Seminar to be held at Kisumu Hotel	210,800.00	210,800.00
07/17/2018	275	4.11.1	NJENGA JAYNE W.	Facilitation for Staff Exchange Programme at University of South Africa	139,500.00	139,500.00
08/23/2018	319	4.12.1	KIPROP AMBROSE K	Facilitation to attend Strategic Leadership Development Programme at KSC	299,680.00	299,680.00
08/23/2018	320	4.12.1	KENYA SCHOOL OF GOVERNMENT	Being charges for Strategic Leadership Development Programme	87,450.00	87,450.00
08/31/2018	322	1.10	RAMKAT ROSE CHEPCHIRCHIR	Inception planning Meeting with Public Procurement Regulatory Authority	52,800.00	52,800.00
09/03/2018	336	4.12.1	ROTICH SAMUEL K.	Being facilitation for Research Meeting in Zambia	201,120.00	201,120.00
09/03/2018	338	1.10	NKONGE NAOMI N.	Facilitation for Regional Students	28,000.00	28,000.00
09/03/2018	343	ADB	SIRIKWA ELDORET HOTEL LTD	Facilitate Students Projects Proposals Workshop	212,000.00	212,000.00
09/07/2018	345	1.5.1	RAI PLYWOODS (K) LTD	Being purchase of Foam Mattresses	74,269.00	74,269.00
09/07/2018	346	2.4.2	TRANS-MATTRESSES LTD	Being purchase of Students households	610,386.00	610,386.00
09/20/2018	354	4.14.5	NKONGE NAOMI N.	Subsistence and Travelling cost to CUE and KIRDI	30,000.00	30,000.00
09/22/2018	357	2.5.1	TUSKER MATTRESSES LTD	Being purchase of Students households	32,203.00	32,203.00
09/22/2018	358	2.4.2	TRANS-MATTRESSES LTD	Being purchase of Students households	49,291.00	49,291.00
10/01/2018	376	4.18.1	NYAYIEKA RAPHAEL O.	Public Procurement Regulatory Authority Training at Tom Mboya College	595,000.00	595,000.00
10/05/2018	386	4.12.1	MAKUMBA BILLY AMENDI	Being facilitation to attend Short Course Training at CESEAM - Egerton Un	69,400.00	69,400.00
10/16/2018	410	4.1.18	NKONGE NAOMI N.	Being 6th African Higher Education Week and RUFORUM Biennial Confere	183,200.00	183,200.00
10/16/2018	411	ADB	MAKOKHA AUGUSTINE B.	Renewable Energy Training Workshop at Nelson Mandela University South	343,880.00	343,880.00
10/29/2018	433	4.14.5	ESTHER JEPTUM MARITIM	2nd Biennial Conference on state of Higher Education at KSG	123,600.00	123,600.00
11/09/2018	459	4.14.5	NKONGE NAOMI N.	Technical Appraisal Meeting held in Kigali Rwanda	446,536.00	446,536.00
11/13/2018	470	4.18.1	CHEBORIOT JULIUS K	Travelling and Accommodation	62,000.00	62,000.00
11/21/2018	474	4.12.1	GITHINJI NJUGUNA DAVID	Facilitation for Staff Exchange Programme in Germany	202,000.00	202,000.00
11/21/2018	475	4.14.5	MECHA ACHISA CLEOPHAS	Stakeholders engagement for International Council for Science (ICSO)	27,600.00	27,600.00
11/22/2018	476	4.12.1	KIPROP AMBROSE K	Being facilitation to attend Information Study Visit in Germany	132,924.00	132,924.00
11/22/2018	477	4.12.1	RAMKAT ROSE CHEPCHIRCHIR	International Conference on Sustainable Blue Economy	58,000.00	58,000.00
12/05/2018	487	4.11.2	CHEPTOO MARY K	Research Funds for Clement Malanda (TEC/PGMP/20/18)	260,400.00	260,400.00
12/05/2018	488	4.14.2	CHIRCHIR MOSES K.	Being payment for Annual Compliance Certificate	3,500.00	3,500.00
12/05/2018	488	1.5.1	CHIRCHIR MOSES K.	Being payment for renewal of Speed Governor for (KCK 811U)	7,500.00	7,500.00
12/13/2018	490	4.14.5	KISEMBE EVERLYNE	Skills Development Interactional Visit to the Language Centre Ltd in Nairobi	58,000.00	58,000.00

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12/13/2018	491	3.3.1	MAKOKHA AUGUSTINE B.	Stakeholders Workshop at ARC Hotel at Egerton University Njoro	374,500.00	374,500.00
12/13/2018	492	3.3.1	EGERTON UNIVERSITY	Being payment for Day Conference ARC Hotel Egerton University	54,000.00	54,000.00
12/19/2018	496	1.5.1	CHERUIYOT KIPROTICH	Transport and Fuel	55,000.00	55,000.00
01/08/2019	499	1.10.1	RAMKAT ROSE CHEPCHIRCHIR	Invitation to JOOUST Meeting	37,500.00	37,500.00
01/23/2019	511	2.6	KUTTO DAVID	Facilitation Management Training at Kenya School of Monetary Studies	112,200.00	112,200.00
01/23/2019	512	2.6	KENYA SCHOOL OF MONETARY STUDIES	Being Conference Package	13,200.00	13,200.00
01/31/2019	515	4.14.4	ESTHER JEPTUM MARITIM	Facilitate the renewal of R.S.L Certificate and Inspection Sticker	11,250.00	11,250.00
02/01/2019	529	AFDB	TALAI MAASAI STEPHEN	Facilitation to deliver Invoice documents to the Ministry of Higher Education	16,000.00	16,000.00
2/1/2019	532	SITA	NKONGE NAOMI N.	Being payment for Gift Bags, Airtime and Fuel	18,600.00	18,600.00
2/1/2019	532	2.8	NKONGE NAOMI N.	Honoraria during the Short Course on Natural Dyes	114,000.00	114,000.00
2/1/2019	534	1.10.1	MAKATIANI JACQUELINE K	Airticket for Rugut Silahs while attending Committee Meeting and Industrial Partners at Nairobi Campus	14,000.00	14,000.00
2/1/2019	534	1.6.3	MAKATIANI JACQUELINE K	Facilitation for Committee Meeting and Industrial Partners at Nairobi Campus	154,000.00	154,000.00
02/07/2019	543	4.8.1	MADARA DIANA S	Facilitation for Staff Exchange Programme at Strathmore University	163,800.00	163,800.00
02/07/2019	544	2.7	RAMKAT ROSE CHEPCHIRCHIR	Facilitation for Committee Meeting and Industrial Partners at Nairobi Campus	361,700.00	361,700.00
02/19/2019	555	2.6	MASWAI RICHARD	Public Procurement Regulatory Authority Training at Tom Mboya College	206,000.00	206,000.00
02/19/2019	556	2.6	TOM MBOYA LABOUR COLLEGE	Being payment for Hire of Conference Hall	88,050.00	88,050.00
03/04/2019	562	4.14.5	NJENGA JAYNE W.	Facilitation to attend Eldoret ASK Show	31,800.00	31,800.00
03/04/2019	564	1.6.3	MARIMI MILTON MUTHOMI	Being facilitation to travel to BIOGAS, AEPEA & KIRDI	46,000.00	46,000.00
03/04/2019	565	2.8	NKONGE NAOMI N.	Extension meeting at Trans Nzoia County	48,900.00	48,900.00
03/04/2019	566	4.12.1	CHEBORIOT JULIUS K	Subsistence and Travelling cost at KSG Nairobi	147,600.00	147,600.00
03/04/2019	567	4.12.1	KENYA SCHOOL OF GOVERNMENT	Tuition fees for Financial Management Course at KSG	71,500.00	71,500.00
03/04/2019	577	4.7.2	RAMKAT ROSE CHEPCHIRCHIR	Repositioning and Certificates award by AEPEA in Nairobi	89,600.00	89,600.00
03/08/2019	578	4.7.1	KIPROP AMBROSE K	Subsistence and Travelling cost to India for MOU signing to strengthen AC	126,190.00	126,190.00
03/08/2019	583	2.6	NKONGE NAOMI N.	Being Training on communication held IUCEA Nairobi	72,000.00	72,000.00
03/08/2019	584	4.11.2	EDWARD K. NYENZE	Partners Workshop held at PDN Hall Town Campus and Kesses Community	244,500.00	244,500.00
03/08/2019	586	4.11.2	TELKOM KENYA LIMITED	Being purchase of Modem 3G Huawei	10,430.00	10,430.00
03/21/2019	598	3.6.3	KIPROP AMBROSE K	Stakeholders Workshop at ARC Hotel at Egerton University Njoro	149,000.00	149,000.00
03/21/2019	599	4.11.2	JOHN WAKHUNGU KHAFABA	Procurement of barks & leaves for resarch from makueni	13,000.00	13,000.00
03/21/2019	605	4.11.1	CHERUTOI JACKSON K	travelling to nairobi to analyse samples	60,000.00	60,000.00
03/21/2019	606	4.12.1	RAMKAT ROSE CHEPCHIRCHIR	Extension of Short Course on Natural Dyes to County Government of Trans	324,200.00	324,200.00
03/22/2019	607	4.14.1	TOYOTA KENYA LTD	Being service of Motor Vehicle (KCK 811U)	69,423.00	69,423.00
03/22/2019	609	4.10.1	NJENGA JAYNE W.	Being Extension meeting held at Kisumu County	409,200.00	409,200.00
03/27/2019	610	3.1.3	ESTHER JEPTUM MARITIM	Being Students Excursion at Kerio Valley	48,650.00	48,650.00
03/27/2019	611	3.1.3	SIRIKWA ELDORET HOTEL LTD	Dinner for Staff and Students who went for Excursion at Kerio Valley	95,586.00	95,586.00
03/27/2019	614	AFDB	KUMAR ANIL	Subsistence and Travell Cost for Ondari Brian to collect samples for research	53,000.00	53,000.00
03/29/2019	615	4.8.1	JOAN JEPTUM KIPTARUS	Facilitation for Staff Exchange Programme at KIRDI	129,440.00	129,440.00
04/03/2019	630	4.8.1	MWASIAGI JOSPHAT I	Facilitation for Staff Exchange Programme at EIT-M Mekele, Ethiopia	486,370.00	486,370.00
04/03/2019	631	1.10.1	EDWARD K. NYENZE	Subsistence and Travell Allowances to Egerton University to correct procur	5,200.00	5,200.00
04/04/2019	636	4.8.1	KIMUTAI STEPHEN KIBET	Facilitation for Staff Exchange Programme at Centre for Innovative Technol	160,800.00	160,800.00
04/04/2019	638	4.8.1	KOECH CHERUIYOT WESLEY	Facilitation for Staff Exchange Programme at KIRDI	160,800.00	160,800.00
04/04/2019	639	4.8.1	KENYA INDUSTRIAL RESEARCH & DEVELOPMENT IN	Fees charged for Staff Exchange programme	5,856.00	5,856.00

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04/04/2019	640	4.8.1	ROTICH TITUS	Facilitation for Staff Exchange Programme at KIRDI	160,800.00	160,800.00
04/04/2019	641	4.8.1	KENYA INDUSTRIAL RESEARCH & DEVELOPMENT IN	Fees charged for exchange programme	5,858.00	5,858.00
04/10/2019	642	4.8.2	MAKOKHA AUGUSTINE B.	Facilitation for Staff Exchange Programme for AEPEA Professional (Evans	326,000.00	326,000.00
04/12/2019	647	1.10.1	KIPROP CATHERINE	Attend Training on rules and best practises on preventing and addressing	36,800.00	36,800.00
04/12/2019	648	4.11.2	CHEBORIOT JULIUS K	Subsistence and Travelling cost	86,440.00	86,440.00
04/12/2019	649	4.11.2	KCB	Students Field Research Allowances	198,550.00	198,550.00
04/12/2019	650	4.12.1	MATUM SILVIA CHEROTICH	Training on Practical Project Management and Sustainability at Amref Nrb	68,480.00	68,480.00
04/12/2019	651	-	AMREF HEALTH AFRICA	Tuition fees for Practical Project Management and Sustainability course	70,000.00	70,000.00
04/12/2019	652	4.11.2	KETER ABRAHAM	research funds forchigongolo mewema TEC/PGMP/19/18	80,500.00	80,500.00
04/12/2019	653	1.10.1	NKONGE NAOMI N.	Attend Meeting at Association of African Universities in Accra Ghana	131,600.00	131,600.00
04/12/2019	654	4.7.1	KIRIAMITI KIRIMI H	Energy Management Gala dinner at Safari Park Hotel - Nairobi	21,000.00	21,000.00
04/12/2019	657	AFDB	KOECH ALEX K.	Subsistence and Travelling cost to visit KIRDI	64,900.00	64,900.00
04/18/2019	664	1.10.1	MASWAI RICHARD K	Annual Partners Meeting in Kisumu	643,300.00	643,300.00
04/18/2019	666	1.9.1	MASWAI RICHARD	Annual Partners Meeting in Kisumu	940,700.00	940,700.00
04/18/2019	667	1.9.1	MASWAI RICHARD	Annual Partners Meeting in Kisumu	940,700.00	940,700.00
04/24/2019	669	1.10.1	KIRIAMITI KIRIMI H	Meeting to discuss Solar Power Plant at Tulip Energy Exploration Developr	36,800.00	36,800.00
05/03/2019	670	4.12.1	KIBII KIPNGETICH SAMSON	Being charges for Public Relations and Customer Care Course at KSG	118,480.00	118,480.00
05/03/2019	671	4.12.1	KENYA SCHOOL OF GOVERNMENT	Tuition fees for the Course at KSG	35,750.00	35,750.00
05/03/2019	681	1.10.1	MAKATIANI JACQUELINE K	RUFORUM Training Write-Shop in Entebe Uganda	443,200.00	443,200.00
05/03/2019	682	1.10.1	RAMKAT ROSE CHEPCHIRCHIR	Inaugural Conference on International Association of Universities in Canad	75,818.00	75,818.00
05/03/2019	683	1.10.1	CHIRCHIR MOSES K.	Technical and Advisory Meeting and Exhibition held in Nairobi	221,800.00	221,800.00
05/03/2019	684	4.8.1	KIPKORIR PAUL	Facilitation for Staff Exchange Programme at Technical University of Kenya	160,800.00	160,800.00
05/03/2019	685	1.10.1	MARIMI MILTON MUTHOMI	Facilitation for staff from Kibabii University to attend TEA-LP Committee M	23,000.00	23,000.00
05/03/2019	686	4.8.1	KOECH JOSHUA C	Subsistence and Travelling cost at KSG Nairobi for Advanced Financial Man	151,600.00	151,600.00
05/03/2019	687	4.8.1	KENYA SCHOOL OF GOVERNMENT	Tuition fees for Advanced Financial Management Course at KSG	82,500.00	82,500.00
05/09/2019	689	4.8.1	CHERUTOI JACKSON K	Facilitation for Staff Exchange Programme at Maseno University	158,200.00	158,200.00
05/09/2019	690	3.7	ODHIAMBO CHRISTOPHER	2nd Paset Regional Benchmarking Capacity Building Workshop in Kigali Rv	400,800.00	400,800.00
05/09/2019	691	4.12	ESTHER JEPTUM MARITIM	Facilitation for Agulei Karen Desta to attend a conference in Romania	149,349.00	149,349.00
05/09/2019	692	4.8.1	MAKOKHA AUGUSTINE B.	Facilitation for Staff Exchange Programme	364,360.00	364,360.00
05/09/2019	694	4.8.1	PAUL M WAMBUA	Facilitation for Staff Exchange Programme at Vaal University of Technolog	337,683.00	337,683.00
05/09/2019	695	1.10.1	NJENGA JAYNE W.	Technical and Advisory Meeting held in Nairobi	102,800.00	102,800.00
05/24/2019	709	4.8.1	MAUBE OBADIAH MWANZI	Being Subsistence and Travelling	158,800.00	158,800.00
05/24/2019	711	1.10.1	CYPRIAN TANGA	Renovation of Chemistry Labs in the School of Biological Sciences at Main	36,000.00	36,000.00
05/24/2019	712	4.8.2	GITHINJI NJUGUNA DAVID	Facilitation for Staff Exchange Programme with Busitema University	252,000.00	252,000.00
05/24/2019	713	4.8.1	SIAGI ZACHARY	Facilitation for Staff Exchange Programme at CEDAT Makerere University	399,540.00	399,540.00
05/28/2019	714	1.10.1	MUMO STEPHEN MUSYOKA	documentary & success stories	63,392.00	-
05/29/2019	723	1.6	NKONGE NAOMI N.	Self Evaluation and Team Building at Grand Royal Swiss Hotel Kisumu	775,150.00	775,150.00
05/29/2019	724	1.6	NKONGE NAOMI N.	Self Evaluation and Team Building at Grand Royal Swiss Hotel Kisumu	775,150.00	775,150.00
05/29/2019	725	1.10.1	ESTHER JEPTUM MARITIM	Self Evaluation and Team Building at Grand Royal Swiss Hotel Kisumu	238,000.00	238,000.00
05/30/2019	726	4.11.1	MAKATIANI JACQUELINE K	Facilitation to travell to Kemri for discussion on Students Research	90,000.00	90,000.00
05/30/2019	727	4.8.1	KUMAR ANIL	Facilitation for Staff Exchange Programme at KIRDI	158,800.00	158,800.00

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05/30/2019	728	4.8.1	KIRDI-Leather Development Center	Fees charged for exchange programme	10,746.00	10,746.00
06/07/2019	750	4.12	MARIMI MILTON MUTHOMI	Facilitation to travel to Bahir Dar Ethiopia for Conference Presentation	194,800.00	194,800.00
06/07/2019	751	4.8.1	NJENGA JAYNE W.	Subsistence and Travelling cost at KSG Nairobi for Executive Secretarial Course	127,440.00	127,440.00
06/07/2019	752	4.8.1	KENYA SCHOOL OF GOVERNMENT	Tuition fees for Executive Secretarial Course at KSG	51,188.00	51,188.00
06/07/2019	755	4.8.1	ROTICH TITUS	Facilitation for Staff Exchange Programme at KIRDI	321,600.00	321,600.00
06/07/2019	756	4.6	KIPTIEMOI KORIR KIPRONO	Purchase of Materials & Labour for Construction Biogas Plant for teaching	314,000.00	314,000.00
06/07/2019	757	4.12.1	NYAMWALA FREDRICK OLUO	Facilitation to attend International Deans Course - Africa 2019	227,200.00	227,200.00
06/14/2019	763	1.10.1	KISEMBE EVERLYNE	Skills Development trip to the Literacy International Centre Nairobi	72,000.00	72,000.00
06/14/2019	764	1.10.1	KIRIAMITI KIRIMI H	Site inspection at Tata Chemicals Magadi	99,600.00	99,600.00
06/28/2019	806	4.14.5	MAKATIANI JACQUELINE K	Sericulture Technology Innovation and Management for Researchers in Gu	248,000.00	-
					23,892,158.00	23,580,766.00