REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

WEST POKOT COUNTY BURSARY, EDUCATIONAL DEVELOPMENT AND INFRASTRUCTURE FUND

FOR THE YEAR ENDED 30 JUNE, 2019

COUNTY GOVERNMENT OF WEST POKOT

WEST POKOT COUNTY BURSARY, EDUCATIONAL DEVELOPMENT AND INFRASTRUCTURE FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDING
JUNE 30, 2019

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

PAGE NUMBER

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1. KEY BURSARY, EDUCATIONAL AND INFRUSTRACTURE FUND INFORMATION AND MANAGEMENT

FORWARD.

(a) Background information

The County Executive Committee member for finance and Economic Planning in exercise of the powers conferred by section 116 of the PFM Act, 2012 created the *West Pokot County Bursary, Educational Development and Infrastructure fund and West Pokot County Bursary, Educational Development and Infrastructure fund regulations 2014 to* provide funds for granting bursaries to assist needy students to pursue education and enhance educational development and infrastructure development for the promotion of education.

Mandate

The mandate of the Fund as derived from West Pokot Bursary, Educational Development and Infrastructure Fund Act 2013 and West Pokot County Bursary, Educational Development and Infrastructure fund regulations 2014 is to:

a) To provide funds for granting bursaries to assist needy students to pursue education;
b) To enhance educational development;
c) To enhance infrastructure development for the promotion of education.

(a) Key Management

The Fund is created as per the PFM ACT, 2012 it falls under the Department of Education and ICT which is headed by CEC Member who is the chair person and the County Governor being the patron, who is responsible for the general policy and strategic direction of the fund.

(b) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Mr.Simon Kodomuk
2.	Bursary Officer	Mr Pkanan Arusio
3.	ICT Officer	Mr. Joseph Kiprong
4.	Administrative Officer	Ms.Esther Chiyech

(c) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- County Assembly
- Head of Audit Department

(d) County Government of West Pokot Headquarters

P.O. Box 222,
Office of the Governor,
Off Kapenguria County Hospital Road,
Kapenguria.

(e) County Government of West Pokot Contacts

Telephone: (254) 0532014000
E-mail: info@westpokot.go.ke
Website: www.westpokot.go.ke

Equity Bank Kenya Limited,
Kapenguria Branch,
P.O Box 75104,
Kapenguria.

(f) Independent Auditors

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

(g) Principal Legal Adviser

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

II. FORWARD BY THE COUNTY EXECUTIVE COMMITTEE MEMBER FINANCE AND ECONOMIC PLANNING

During financial year 2018/2019 West Pokot County Bursary, Educational Development and Infrastructure Fund was allocated a budget of Kshs. 302,000,000 (Three hundred and two million only) for disbursements for bursary, educational and infrastructure development. Budget constraint was still a challenge during the financial year. The Fund was created as per the PFM ACT, 2012 it falls under the Department of Education and ICT which is headed by CEC Member who is the chair person and the County Governor being the patron, who is responsible for the general policy and strategic direction of the fund.

A major challenge experienced in this financial regardless of more allocation compared to last financial years the number of beneficiaries surged up compared to other disbursements.

This financial report gives an insight into the past fiscal year and provides an analysis of how the funds were expended. We intend to improve on the shortcomings that have been identified. We are also ready, as a County, to receive feedback on ways of improving on our working modalities.

COUNTY EXECUTIVE COMMITTEE MEMBER
DEC 2019
FOR FINANCE AND ECONOMIC PLANNING

Augustine Chemonges Loile
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE AND ECONOMIC PLANNING

CHIEF OFFICER EDUCATION
WEST POKOT COUNTY
P. O. Box 222 - 30600, KAPENGURIA

III. STATEMENT OF COUNTY GOVERNMENT OF WEST POKOT MANAGEMENT RESPONSIBILITIES

Section 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue and consolidated financial statements for all county entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board of Kenya.

The County Executive Committee for Finance and Economic Planning of the County Government of West Pokot is responsible for the preparation and presentation of the County Government of West Pokot's financial statements, which give a true and fair view of the state of affairs of the County Government of West Pokot for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government of West Pokot ; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government of West Pokot ; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member Finance and Economic Planning accepts responsibility for the County Government of West Pokot's fund financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member Finance and Economic Planning is of the opinion that the County Government of West Pokot's financial statements give a true and fair view of the state of County Government of West Pokot's transactions during the financial year ended June 30, 2018, and of the County Government of West Pokot's financial position for the fund as at that date. The CEC member for Finance and Economic Planning of the County Government of West Pokot further confirms the completeness of the accounting records maintained for the County Government of West Pokot, which have been relied

upon in the preparation of the County Government of West Pokot's financial statements for the fund as well as the adequacy of the systems of internal financial control.
The CEC member for Finance and Economic Planning of the County Government of West Pokot confirms that the County Government of West Pokot fund has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government of West Pokot's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for Finance and Economic Planning confirms that the County Government of West Pokot's financial statements for the fund have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 03|12| 2019.

COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE AND ECONOMIC PLANNING
03 DEC 2019

County Executive Committee Member
Finance and Economic Planning
Name: Augustine Chemonges Loile

Fund Administrator

Name: Mr. Simon K. Kodomuk

CHIEF OFFICER EDUCATION
WEST POKOT COUNTY
P. O. Box 222 - 30600, KAPENGURIA

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON WEST POKOT COUNTY BURSARY, EDUCATIONAL DEVELOPMENT AND INFRASTRUCTURE FUND FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of West Pokot County Bursary, Educational Development and Infrastructure Fund set out on pages 6 to 16, which comprise the statement of financial assets as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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 West Pokot County Bursary, Educational Development and Infrastructure Fund 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 Public Finance Management (West Pokot County Bursary, Educational Development and Infrastructure Fund) Regulations, 2014.

Basis for Qualified Opinion

1.0 Cash Balance and Fund Balance Brought Forward

As disclosed under note 6 to the financial statements, the statement of financial assets as at 30 June, 2019 reflects nil fund balance brought forward while prior year's audited financial statements reflects an amount of Kshs.75,855,864 as cash balances and surplus for the year. The utilization of the cash brought forward of Kshs.75,855,864 and documentation in support of the utilization were not made available for audit.

Consequently, the accuracy and completeness of the nil Fund balance brought forward and bank balance of Kshs.108,886 as at 30 June, 2019 could not be confirmed.

2.0 Statement of Cash Flows

The statement of cash flows for the year ended 30 June, 2019 reflects cash and cash equivalent balance at the end of the year of Kshs.108,886 which is at variance with the re-computed figure of Kshs.75,964,754 resulting in unexplained variance of Kshs.75,855,868.

Consequently, the accuracy and completeness of the cash and cash equivalents as at the end of the year ended 30 June, 2019 could not be confirmed.

3.0 Inappropriate and Unsupported Education Infrastructure Expenditure

As disclosed under Note 2 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2019 reflects disbursements to bursary beneficiaries of Kshs.296,197,000 which includes an amount of Kshs.12,000,000 in respect of infrastructure. However, it is not clear and management has not explained why disbursements had to be made to schools for infrastructure development contrary to schedule four of the constitution of Kenya, 2010 which places the function of infrastructure development in primary, secondary and tertiary institutions as a National Government function. Further, the expenditure returns in respect of the transferred funds were not made available for audit.

Consequently, the Management contravened the law in implementing projects that are a preserve of the National Government without any consultation and in addition, the accuracy and the validity of education infrastructure amount of Kshs.12,000,000 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 West Pokot County Bursary, Educational Development and Infrastructure Fund 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 matters 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

1.0 Disbursements to Bursary Beneficiaries

As disclosed under Note 2 to the financial statements, the statement of receipts and payments reflects disbursements to bursary beneficiaries of Kshs.296,197,000 which includes bursaries amounting to Kshs.284,197,000. However, the minutes of the bursary committee indicating how the beneficiaries were identified were not provided for audit. In addition, no documentary evidence in form of acknowledgements from schools and institutions was not provided for verification to confirm receipt of these bursaries.

Consequently, the occurrence of the expenditure of Kshs.284,197,000 in respect of bursary disbursement for the year ended 30 June, 2019 could not be confirmed.

2.0 Lack of Approved Budget

The statement of receipts and payments for the year ended 30 June, 2019 reflects a total expenditure of Kshs.301,391,114. However, the management did not provide the approved budget contrary to Section 149(2)(h) of the Public Finance Management Act, 2012 that requires the accounting officer to prepare estimates of the expenditure of the entity in conformity with strategic plan and Section 149(2)(i) which requires the accounting officer to submit the estimates of an entity which is not a county corporation to County Executive Committee member for finance.

The management of the fund is in breach of the law as relates to budgetary provisions for the total expenditure of Kshs.301,391,114 for the year ended 30 June, 2019.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters 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.

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 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 governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain 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 Fund 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 Fund's 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 audit is planned and performed to express a conclusion about 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 and that public resources are applied in an effective way, 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.

Further, in planning and performing the audit of the financial statements and audit 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 Fund's 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 applicable 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 Fund'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 Fund to cease 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 Fund 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.

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 January, 2022

IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 3OTH JUNE 2019

	Note	2018-2019 Kshs	2017-2018 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	301,500,000.00	355,000,000.00
TOTAL REVENUES		**301,500,000.00**	**355,000,000.00**
PAYMENTS			
Disbursements to Bursary Beneficiaries	2	296,197,000.00	305,227,415.00
Administration Expenses	3	4,996,200.00	3,330,900.00
Other Expenses-bank charges	4	197,914.00	158,618.16
TOTAL PAYMENTS		**301,391,114.00**	**308,716,933.16**
SURPLUS/DEFICIT		**108,886.33**	**46,283,006.84**

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

The entity financial statements were approved on ____________ 2019 and signed by:

Fund Administrator

Name: **Mr. Simon K. Kodomuk**

Bursary Officer

Name: Pkanan Arusio

CHIEF OFFICER EDUCATION
WEST POKOT COUNTY
P.O. BOX 222 - 30600, KAPENGURIA

V. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2019

	NOTES	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents	6	108,886.33	75,855,864.3
Bank Balances		-	-
Cash Balances			
Total Cash and cash equivalents		**108,886.33**	**75,855,864.3**
Accounts receivables – Outstanding Imprests		-	-
TOTAL FINANCIAL ASSETS		**108,886.33**	**75,855,864.3**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions		-	
NET FINANCIAL ASSETS		**108,886.33**	**75,855,864.3**
REPRESENTED BY			
Fund balance b/fwd		-	-
Surplus/Deficit for the year		108,886.33	75,855,864.3
NET FINANCIAL POSITION		**108,886.33**	**75,855,864.3**

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

Fund Administrator	Bursary Officer
Name: Mr. Simon K. Kodomuk	Name: Pkanan Arusio

CHIEF OFFICER EDUCATION
WEST POKOT COUNTY
P. O. Box 222 - 30600, KAPENGURIA

VI. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2019

	NOTES	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents	5	108,886.33	75,855,864.39
Bank Balances		-	0.00
Cash Balances		108,886.33	75,855,864.39
Total cash equivalent			
Account Receivable-Outstanding Imprests		-	-
TOTAL FINANCIAL ASSETS		108,886.33	75,855.864.39
LESS: FINANCIAL LIABILITIES			0.00
Accounts Payables - Deposits		108,886.33	75,855,864.39
REPRESENTED BY			
Fund balance b/fwd.	6	108,886.33	29,572,800.90
Surplus/Deficit for the year		108,886.33	46,283,066.84
Prior year adjustments		-	-
NET FINANCIAL POSSITION		108,886.33	75,855,864.39

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

Fund Administrator

Name Mr. Simon K. Kodomuk

Bursary Officer

Name: Pkanan Arusio

CHIEF OFFICER EDUCATION
WEST POKOT COUNTY
P.O. BOX ...

VII. STATEMENT OF CASHFLOW

Receipts for operating income	NOTES	2018 - 2019	2017 - 2018
Transfers from the county Executive	1	301,500,000.00	355,000,000.00
Payments for operating expenses			
Payments	2 & 3	301,193,200.00	308,716,933.00
Other Payments : Bank Charges	4	197,914.00	158,618.00
		108,886.33	**46,283,067.00**
Adjusted for:			
Adjustments during the year			
Net cash flow from operating activities			
Net cash flows from operating activities		**108,886.33**	**46,283,067.00**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets			
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		**108,886.33**	**46,283,067.00**
Cash and cash equivalent at BEGINNING of the year	6	**75,855,868**	**29,572,801**
Cash and cash equivalent at END of the year		**108,886.33**	**75,855,868**

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:

Fund Administrator

Name: Mr. Simon K. Kodomuk

Bursary Officer

Name: Pkanan Arusio

CHIEF OFFICER EDUCATION WEST POKOT COUNTY P.O. Box ... KAPENGURIA

VIII..SUMMARY STATEMENT OF APPROPRIATION: BURSARY, EDUCATIONAL AND INFRUSTRUCTURAL FUND

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from the county Executive	301,500,000		301,500,000	301,500,000	0	100
TOTAL	**301,500,000**		**301,500,000**	**301,500,000**	**0**	**100**
PAYMENTS						
Distribution to Bursary Beneficiaries & Administration				301,193,200.00		
Other Payments Bank Charges				197,914.00		
TOTAL	**301,500,000**		**301,500,000**	**301,391,114.00**	**108,887.00**	87

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:

Fund Administrator

Name: Mr. Simon K. Kodomuk

Bursary Officer

Name: Pkanan Arusio

CHIEF OFFICER EDUCATION
WEST POKOT COUNTY
P.O. Box 222 - 30600 KAPENGURIA

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Government of West Pokot. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Period covered

The Financial Statements cover a period of twelve months for the Financial Year 2018/2019.

3. Recognition of revenue and expenses

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

4. In-kind contributions

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

5. Cash and cash equivalents

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

6. Pending bills

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

7. 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 County Government of West Pokot's budget was approved as required by Law and as detailed in the West Pokot County Government Budget Printed Estimates.

8. Comparative figures

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

9. Subsequent events

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

X. NOTES TO THE FINANCIAL STATEMENTS

1. RECEIPTS

SNO	DATE	RECEIPTS	AMOUNT KSHS
1	19/01/2019	RTGS TRANSFER	180,000,000.00
2	14/02/2019	RTGS TRANSFER	60,000,000.00
3	21/3/2019	RTGS TRANSFER	60,000,000.00
4	27/6/2019	RTGS TRANSFER	1,500,000.00
		TOTAL	**301,500,000.00**

2. DISBURSEMENTS TO BURSARY BENEFICIARIES

i **Bursaries** **Kshs.** 284,197,000.00

ii **Infrastructure** **Kshs.** 12,000,000.00

Total **296,197,000.00**

(See Attached Schedule)

CHIEF OFFICER - EDUCATION
WEST POKOT COUNTY
P.O. BOX 222 - 30600, KAPENGURIA

3: ADMINISTRATION EXPENSES

SNO	DATE	PAYEE	DETAILS	AMOUNT (KSH)
1.	7/12/2018	Office	Administration	200,000.00
2.	24/12/2018	Office	Administration	330,000.00
3.	10/01/2019	Office	Administration	80,000.00
4.	24/01/2019	Office	Administration	250,000.00
5.	11/04/2019	Office	Administration	708,000.00
6.	4/08/2019	Office	Administration	783,400.00
7.	28/01/2019	Office	Administration	196,800.00
8.	22/02/2019	Office	Administration	242,000.00
9.	25/03/2019	Office	Administration	46,000.00
10.	16/04/2019	Office	Administration	560,000.00
11.	18/04/2019	Office	Administration	520,000.00
12.	24/04/2019	Office	Administration	100,000.00
13.	24/04/2019	Office	Administration	980,000.00
		TOTAL		**4,996,200.00**

4. BANK CHARGES

MONTH	Actual as per Bank statement
JULY	19,910.00
AUGUST	4,950.00
SEPTEMBER	4,015.00
OCTOBER	8,215.00
NOVEMBER	12,600.00
DECEMBER	360.00
JANUARY	30,447.97
SUB TOTAL	**80,497.97**
FEBRUARY	7,575.00
MARCH	46,930.95
APRIL	34,520.00
MAY	31,900.00
JUNE	76,987.75
SUB TOTAL	**197,913.70**
GRAND TOTAL	**278,411.67**

NOTE: JULY 2018 TO JANUARY 2019 BANK CHARGES WERE ACCOUNTED FOR IN THE UNUTILISED FUNDS FOR LAST FINANCIAL YEAR

5. BANK ACCOUNTS

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	**Kshs**
Equity Bank (Kenya) Ltd -Kapenguria Branch Account No. 10700262229797 Currency- (Kshs)	108,886.33	75,855,864.39
Total	**108,886.33**	**75,855,864.39**

6. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	108,886.33	75,855,864.39
Cash in hand	-	
Imprest	-	
Total	**108,886.33**	**75,855,864.39**

7. OTHER IMPORTANT DISCLOSURES

7.1 UNUTILISED FUNDS (See Annex 1)

	2018-2019	2017-2018
	Kshs	**Kshs**
Bursary and Infrastructural Development	108,886.33	75,855,864.39
Total		

ANNEX 1 - ANALYSIS OF UNUTILISED FUNDS

INSTITUTION	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2019	Comments
CHEPARTEN MIXED	105,000		105,000	Nil		
CHEMOLO MIXED	235,000		235,000	Nil		
CHEMWOCHOI MIXED	210,000		210,000	Nil		
CHEPKALIT MIXED	35,000		35,000	Nil		
KAPLONG BOYS	10,000		10,000	Nil		
KAPROM MIXED	45,000		45,000	Nil		
KAPROPITA GIRLS	50,000		50,000	Nil		
KAPSABET GIRLS	30,000		30,000	Nil		
KAPSAIT MIXED	100,000		100,000	Nil		
KAPSARA MIXED	40,000		40,000	Nil		
KAPTAGAT GIRLS	20,000		20,000	Nil		
LINAH CHEYECH	1,230,000		1,230,000	Nil		
AIC KARAS MIXED	265,000		265,000	Nil		
KARAUS MIXED	90,000		90,000	Nil		
KEGOYE SEC	10,000		10,000	Nil		
KESOGON MIXED	60,000		60,000	Nil		
AIC KESSUP GIRLS SEC	10,000		10,000	Nil		
KIBUK GIRLS KAPSOKWONY	10,000		10,000	Nil		
KIJABE GIRLS	10,000		10,000	Nil		
ST LUKES BOYS-KIMILILI	30,000		30,000	Nil		
ST GIRLS BRIGID-KIMININI	30,000		30,000	Nil		
KIPKABUS SEC	10,000		10,000	Nil		
KIPKEKEI BOYS SEC	20,000		20,000	Nil		
KIPKEIKEI GIRLS	30,000		30,000	Nil		
KIPSIGIS GIRLS	10,000		10,000	Nil		
KIPSINGAK BOYS	10,000		10,000	Nil		

GK KITALE FARM PRISON	10,000		10,000	Nil		
ST ANTHONY BOYS-KITALE	70,000		70,000	Nil		
KOIWALELACH G SCHOOL	10,000		10,000	Nil		
KOKWOTENDWO MIXED	835,000		835,000	Nil		
KOLONGOLO MIXED	20,000		20,000	Nil		
KONYAO MIXED	290,000		290,000	Nil		
KOPOROCH GIRLS	100,000		100,000	Nil		
KRIICH MIXED	260,000		260,000	Nil		
FRIENDS KWANZA BOYS	70,000		70,000	Nil		
LAIKONG GIRLS	1,740,000		1,740,000	Nil		
LAIKONG GIRLS	136,000		136,000	Nil		
KMTC HOMABAY	20,000		20,000	Nil		
KAPSOKWONY BOYS	10,000		10,000	Nil		
BUTERE GIRLS	60,000		60,000	Nil		
ALLIANCE BOYS	10,000		10,000	Nil		
ANAM KITALE	10,000		10,000	Nil		
ASUMBI GIRLS	20,000		20,000	Nil		
BAHATI BOYS	30,000		30,000	Nil		
BARPELLO MIXED	170,000		170,000	Nil		
BCFC ACADEMY	40,000		40,000	Nil		
BIKEKE ST THERESAS BOYS	30,000		30,000	Nil		
BIKEKE ST THERESAS GIRLS	30,000		30,000	Nil		
BOMA BOYS	30,000		30,000	Nil		
BURUBURU GIRLS	15,000		15,000	Nil		
BUTERE GIRLS	10,000		10,000	Nil		
BWAKE FRIENDS BOYS	90,000		90,000	Nil		
CHEBAI BOYS	10,000		10,000	Nil		
CHEBISAAS GIRLS	20,000		20,000	Nil		
CHEBONEI GIRLS	10,000		10,000	Nil		

CHEBORORWA SEC	20,000		20,000	Nil		
CHELOPOY TRINITY	105,000		105,000	Nil		
CHEMOLINGOT	20,000		20,000	Nil		
CHEPKORNISWO BOYS	1,990,000		1,990,000	Nil		
CHEPTAIS BOYS	10,000		10,000	Nil		
ST MARKS GIRLS CHERANGANYI	20,000		20,000	Nil		
CHESAMIS BOYS	50,000		50,000	Nil		
CHEWOYET BOYS	1,330,000		1,330,000	Nil		
CHWELE GIRLS	10,000		10,000	Nil		
DRYS GIRLS ANAPKOI	20,000		20,000	Nil		
EMBOASIS MIXED	505,000		505,000	Nil		
ST CATHERINE GIRLS CHEPNYAL	340,000		340,000	Nil		
CHERANGANY ST MARKS BOYS	125,000		125,000	Nil		
EMMACULATE GIRLS SABOTI	30,000		30,000	Nil		
EXODUS RESCUE	20,000		20,000	Nil		
FR LEO STAPLES	230,000		230,000	Nil		
FRA HIGHLANDS	30,000		30,000	Nil		
GOSETA BOYS KITALE	160,000		160,000	Nil		
GRACE ROCK GIRLS	305,000		305,000	Nil		
GREEN FIELD KITALE	10,000		10,000	Nil		
HILL SCHOOL ELDORET	20,000		20,000	Nil		
HOLY TRINITY SABOTI BOYS	20,000		20,000	Nil		
HUTUTU FRIENDS GIRLS	25,000		25,000	Nil		
IWA EDUCATIONAL CENTRE	35,000		35,000	Nil		
JERUSALEM GIRLS	360,000		360,000	Nil		
KABARNET BOYS	10,000		10,000	Nil		
KABUYEFWE BOYS	40,000		40,000	Nil		
KAKAMEGA BOYS	10,000		10,000	Nil		

KALEMNYANG MIXED	75,000		75,000	Nil		
KALYA MIXED	185,000		185,000	Nil		
KAMUSINDE BOYS	10,000		10,000	Nil		
KAMUSINGA	10,000		10,000	Nil		
KANGUBIRI	240,000		240,000	Nil		
KANYARKWAT GIRLS	20,000		20,000	Nil		
KAPCHEMOGEN MIXED	10,000		10,000	Nil		
KAPCHEROP BOYS	90,000		90,000	Nil		
LEBOINET BOYS	10,000		10,000	Nil		
ST JOSEPH LELAN	20,000		20,000	Nil		
LENANA SCHOOL	10,000		10,000	Nil		
LITEIN BOYS	20,000		20,000	Nil		
KISUMU GIRLS	15,000		15,000	Nil		
LUGULU GIRLS	30,000		30,000	Nil		
LULWONOI GIRLS	340,000		340,000	Nil		
LWANDA FRIENDS GIRLS	15,000		15,000	Nil		
KENYA HIGH	10,000		10,000	Nil		
MAKUTANO MIXED CHERANGANY	30,000		30,000	Nil		
MALIKI BOYS WEBUYE	40,000		40,000	Nil		
MANOR HOUSE	10,000		10,000	Nil		
MARICH PASS MIXED	110,000		110,000	Nil		
MASENO BOYS	30,000		30,000	Nil		
MILIMANI MIXED	60,000		60,000	Nil		
AMANI	30,000		30,000	Nil		
MILO FRIENDS	10,000		10,000	Nil		
MNAGEI MIXED	375,000		375,000	Nil		
MOI GIRLS ELDORET	30,000		30,000	Nil		
MOI GIRLS KAMUSINGA	10,000		10,000	Nil		
MOI GIRLS KAPSOWAR	40,000		40,000	Nil		

MOI SIONGIROI BOMET	20,000		20,000	Nil		
MOTHER OF APOSTLES SEMINARY	10,000		10,000	Nil		
MTELO BOYS	10,000		10,000	Nil		
MTELO GIRLS	100,000		100,000	Nil		
MUNYAKA	35,000		35,000	Nil		
MURPUS ACADEMY	10,000		10,000	Nil		
MUTWOT DEB	10,000		10,000	Nil		
NAIROBI SCHOOL	10,000		10,000	Nil		
NAKURU GIRLS	10,000		10,000	Nil		
NAMGOI MIXED	5,000		5,000	Nil		
NEMBU GIRLS NAIROBI	10,000		10,000	Nil		
NGORON MIXED	70,000		70,000	Nil		
NGUMBULU SEC	10,000		10,000	Nil		
NJONJO GIRLS	30,000		30,000	Nil		
OL MORAN BOYS	10,000		10,000	Nil		
ORTUM BOYS	2,850,000		2,850,000	Nil		
PANGANI GIRLS	10,000		10,000	Nil		
PAROO MIXED	655,000		655,000	Nil		
PARUA MIXED	90,000		90,000	Nil		
PCHOI POGH GIRLS	345,000		345,000	Nil		
PENON MIXED	80,000		80,000	Nil		
PHINEHAS	130,000		130,000	Nil		
PTOYO BOYS	140,000		140,000	Nil		
CHEPTERIT GIRLS SEC	140,000		140,000	Nil		
ASILONG MIXED	155,000		155,000	Nil		
NYABURURU GIRLS	25,000		25,000	Nil		
KAPSABET BOYS	75,000		75,000	Nil		
MOI KAPLAMAI	30,000		30,000	Nil		

ST PATRICKS BOYS ITEN	80,000		80,000	Nil		
MOI FORCES ACADEMY NAIROBI	10,000		10,000	Nil		
ALLIANCE GIRLS	30,000		30,000	Nil		
ST JOSEPH GIRLS KITALE	160,000		160,000	Nil		
SA KUYWA BUNGOMA	10,000		10,000	Nil		
SABOTI HOLY T BOYS	20,000		20,000	Nil		
KITALE ST MONICA GIRLS	120,000		120,000	Nil		
SEGERO	20,000		20,000	Nil		
SEKERR MIXED	280,000		280,000	Nil		
SHALPOGH MIXED	45,000		45,000	Nil		
SINA MIXED	715,000		715,000	Nil		
SINGORE GIRLS	35,000		35,000	Nil		
SIYOI MIXED	1,245,000		1,245,000	Nil		
SOLION MIXED	460,000		460,000	Nil		
SONDANY MIXED	430,000		430,000	Nil		
SOOK BOYS	1,755,000		1,755,000	Nil		
SOSSIO GIRLS	20,000		20,000	Nil		
ST CHARLES LWANGA	15,000		15,000	Nil		
ST CHRISTOPHER BOYS	20,000		20,000	Nil		
ST CHRISTOPHER GIRLS	10,000		10,000	Nil		
ST FRANCIS GIRLS	10,000		10,000	Nil		
ST GEORGES GIRLS	15,000		15,000	Nil		
ST PAUL SINOKO	50,000		50,000	Nil		
ST THERESAS GIRLS KIMILILI	10,000		10,000	Nil		
STEPHEN KOSITANY	10,000		10,000	Nil		
ST FRANCIS SUWERWA BOYS	10,000		10,000	Nil		
ST FRANCIS SUWERWA GIRLS	30,000		30,000	Nil		
TALAU MIXED	305,000		305,000	Nil		

TAMBACH HIGH SCH	10,000		10,000	Nil		
TAPACH MIXED	180,000		180,000	Nil		
TENGES BOYS	10,000		10,000	Nil		
TEREMI HIGH SCHOOL	10,000		10,000	Nil		
THE KARENGER	1,045,000		1,045,000	Nil		
TILAK MIXED	50,000		50,000	Nil		
TOMBE GIRLS	10,000		10,000	Nil		
WEIWEI BOYS	210,000		210,000	Nil		
WEAVER BIRD	120,000		120,000	Nil		
LORETO CONVENT MATUNDA	25,000		25,000	Nil		
KISII UNIVERSITY	10,000		10,000	Nil		
DAYSTAR UNIVERSITY	10,000		10,000	Nil		
KILIMAMBOGO TTC	10,000		10,000	Nil		
KAPCHIKAR MIXED	240,000		240,000	Nil		
KABICHBICH GIRLS	415,000		415,000	Nil		
TURBO GIRLS	10,000		10,000	Nil		
TURKANA GIRLS	45,000		45,000	Nil		
UTUMISHI ACADEMY	10,000		10,000	Nil		
WAITALUK	10,000		10,000	Nil		
WIYETA GIRLS	260,000		260,000	Nil		
KABEREWO MIXED	10,000		10,000	Nil		
KAPKENDA GIRLS	10,000		10,000	Nil		
SIMOTWO HIGH SCH	10,000		10,000	Nil		
MOI GIRLS NANGILI	50,000		50,000	Nil		
ST JOSEPH BOYS KITALE	60,000		60,000	Nil		
SINA YOUTH POLYTECHNIC	960,000		960,000	Nil		
SIGOR YOUTH POLYTECHNIC	2,000,000		2,000,000	Nil		
ELDORET NATIONAL POLYTECHNIC	50,000		50,000	Nil		

ELDORET TTI	60,000		60,000	Nil	
KMTC BOMET	10,000		10,000	Nil	
KMTC ELDORET	10,000		10,000	Nil	
KMTC KAPENGURIA	10,000		10,000	Nil	
KENYATTA UNIVERSITY	10,000		10,000	Nil	
MACHAKOS UNIVERSITY	10,000		10,000	Nil	
MT KENYA UNIVERSITY	10,000		10,000	Nil	
MOI UNIVERSITY	10,000		10,000	Nil	
NYANDARUA INSTITUTE	10,000		10,000	Nil	
RVIST NAKURU	10,000		10,000	Nil	
ST PAUL UNIVERSITY	10,000		10,000	Nil	
UNIVERSITY OF ELDORET	20,000		20,000	Nil	
KITALE NATIONAL POLYTECHNIC	430,000		430,000	Nil	
UNIVERSITY OF NAIROBI	10,000		10,000	Nil	
ORTUM YOUTH POLYTECHNIC	1,000,000		1,000,000	Nil	
KMTC ELDORET	25,000		25,000	Nil	
MOI FORCES ACADEMY NAIROBI	15,000		15,000	Nil	
MOI FORCES ACADEMY LANET	10,000		10,000	Nil	
CHESTA TTC	30,000		30,000	Nil	
HOLY TRINITY GIRLS SEREWO	20,000		20,000	Nil	
CAMBRIDGE UNIVERSAL COLLEGE	47,700		47,700	Nil	
WEST POKOT TTC	20,000		20,000	Nil	
KMTC ELDORET	40,000		40,000	Nil	
KMTC MOSORIOT	30,000		30,000	Nil	
KMTC KAREN	60,000		60,000	Nil	
KMTC MURANGA	40,000		40,000	Nil	
AIC KIPKEIKEI GIRLS	20,000		20,000	Nil	
BUTERE GIRLS	10,000		10,000	Nil	

ALLIANCE GIRLS HIGH SCHOOL	10,000		10,000	Nil		
UNIVERSITY OF KABIANGA	15,000		15,000	Nil		
UON	15,000		15,000	Nil		
CHESTA GIRLS	170,000		170,000	Nil		
KMTC MAKINDU	25,000		25,000	Nil		
KMTC NAKURU	90,000		90,000	Nil		
MOSORIOT TTC	10,000		10,000	Nil		
MASENO UNIVERSITY	20,000		20,000	Nil		
KAPCHEMOGEN MIXED	90,000		90,000	Nil		
CHEMOLO MIXED	15,000		15,000	Nil		
CHEPARERIA MIXED	65,000		65,000	Nil		
CHEPKALIT MIXED	60,000		60,000	Nil		
EMBOASIS MIXED	80,000		80,000	Nil		
CHEPOKORIONG MIXED	240,000		240,000	Nil		
KAALOTWARI MIXED	5,000		5,000	Nil		
LAIKONG GIRLS	60,000		60,000	Nil		
MNAGEI MIXED	45,000		45,000	Nil		
EGERTON UNIVERSITY	10,000		10,000	Nil		
JKUAT	20,000		20,000	Nil		
HOGOTO TTC	130,000		130,000	Nil		
SHANZU TTC	50,000		50,000	Nil		
MIGORI TTC	130,000		130,000	Nil		
KENYENYA TTC	10,000		10,000	Nil		
RVTI	270,000		270,000	Nil		
JOYTOWN SEC	20,000		20,000	Nil		
ALDAI GIRLS	10,000		10,000	Nil		
BARPELLO SEC	10,000		10,000	Nil		
TAMKAI MIXED	10,000		10,000	Nil		

CHEKOMOS MIXED	90,000		90,000	Nil		
CHEPTENYE BOYS	10,000		10,000	Nil		
CHEPTULEL BOYS	10,000		10,000	Nil		
CHESAMIS BOYS	10,000		10,000	Nil		
CHEWOYET BOYS	60,000		60,000	Nil		
CHEROK MIXED	5,000		5,000	Nil		
EXODUS MIXED	20,000		20,000	Nil		
NAMWELA BOYS	20,000		20,000	Nil		
HOLY CROSS BOYS	50,000		50,000	Nil		
JERUSALEM GIRLS	20,000		20,000	Nil		
KABARAK HIGH	10,000		10,000	Nil		
KABICHBICH GIRLS	10,000		10,000	Nil		
KAPSABET BOYS	10,000		10,000	Nil		
KAPENGURIA BOYS	225,000		225,000	Nil		
KAPKITONY SEC	10,000		10,000	Nil		
KAPOROWO MIXED	15,000		15,000	Nil		
KAPSABET GIRLS	10,000		10,000	Nil		
KAPTABUK BOYS	20,000		20,000	Nil		
KAPTERIT MIXED	10,000		10,000	Nil		
KARAS MIXED	30,000		30,000	Nil		
KARAUS MIXED	10,000		10,000	Nil		
KIRIMA GIRLS	10,000		10,000	Nil		
RUTH KIPTUI GIRLS	10,000		10,000	Nil		
KATIMORIL MIXED	100,000		100,000	Nil		
KATUGH MIXED	20,000		20,000	Nil		
KERELWA MIXED	30,000		30,000	Nil		
KERINGET MIXED	30,000		30,000	Nil		
KHACHONGE GIRLS	10,000		10,000	Nil		
KILINGILI SEC	10,000		10,000	Nil		

KIPKOMO BOYS	30,000		30,000	Nil		
ST CHRISTOPHERS BOYS KTL	10,000		10,000	Nil		
KOYWALELACH GIRLS	10,000		10,000	Nil		
KRIICH MIXED	10,000		10,000	Nil		
LIRHANDA GIRLS	10,000		10,000	Nil		
LUI WONOI GIRLS	10,000		10,000	Nil		
MARANDA HIGH	10,000		10,000	Nil		
MARY HILLS GIRLS	10,000		10,000	Nil		
MESHACK TUMKOU	30,000		30,000	Nil		
MOI GESUSU BOYS	10,000		10,000	Nil		
MOI GIRLS KAMUSINGA	10,000		10,000	Nil		
MOI GIRLS KAPSOWAR	10,000		10,000	Nil		
MOI SIRGOI	10,000		10,000	Nil		
ONOCH GIRLS	145,000		145,000	Nil		
MORPUS GIRLS	10,000		10,000	Nil		
MTELO GIRLS	280,000		280,000	Nil		
MTEMBUR MIXED	20,000		20,000	Nil		
KAPTARIN BOYS	30,000		30,000	Nil		
MURANGA HIGH	20,000		20,000	Nil		
MURPUS ACADEMY	10,000		10,000	Nil		
NANGROTUM MIXED	45,000		45,000	Nil		
NASOKOL GIRLS	120,000		120,000	Nil		
ORTUM BOYS	250,000		250,000	Nil		
ORTUM MIXED	20,000		20,000	Nil		
PCHOLPOGH GIRLS	20,000		20,000	Nil		
PKOMO GIRLS	70,000		70,000	Nil		
POROR HIGH	10,000		10,000	Nil		
POROR HIGH	20,000		20,000	Nil		
PTOYO MIXED	10,000		10,000	Nil		

SAMUEL KIM ADVENTIST	20,000		20,000	Nil		
SEBIT MIXED	60,000		60,000	Nil		
SEKERR MIXED	1,160,000		1,160,000	Nil		
SIGOR MIXED	5,000		5,000	Nil		
SINA MIXED	135,000		135,000	Nil		
SOOK BOYS	50,000		50,000	Nil		
MULUMBA MIXED	15,000		15,000	Nil		
ST MAURICE BOYS LUNYU	10,000		10,000	Nil		
CHEPARERIA GIRLS	50,000		50,000	Nil		
KAMITO BOYS	130,000		130,000	Nil		
ST THERESAS GIRLS BIKEKE	20,000		20,000	Nil		
TALAU MIXED	5,000		5,000	Nil		
TAPACH MIXED	20,000		20,000	Nil		
KARENGER BOYS	50,000		50,000	Nil		
TOTUM MIXED	10,000		10,000	Nil		
TURKWEL GORGE	10,000		10,000	Nil		
PSER MIXED	10,000		10,000	Nil		
ST JOSEPHS GIRLS KITALE	10,000		10,000	Nil		
PTOP MIXED	80,000		80,000	Nil		
CHEPTYA MIXED	125,000		125,000	Nil		
MOI KAPLAMAI BOYS	20,000		20,000	Nil		
PROPOI GIRLS	70,000		70,000	Nil		
MULIRO SEC	10,000		10,000	Nil		
GREAT LAKES UNIVERSITY	10,000		10,000	Nil		
APEX INSTITUTE	10,000		10,000	Nil		
CATHOLIC UNIVERSITY	10,000		10,000	Nil		
DEDAN UNIVERSITY	50,000		50,000	Nil		
KABARAK UNIVERSITY	60,000		60,000	Nil		
KILIMAMBOGO TTC	20,000		20,000	Nil		

KENYATTA UNIVERSITY	30,000		30,000	Nil		
MACHAKOS UNIVERSITY	20,000		20,000	Nil		
TUM	20,000		20,000	Nil		
UOE	891,850		891,850	Nil		
MURANGA TTC	10,000		10,000	Nil		
CHESTA TTC	56,000		56,000	Nil		
WEST POKOT TTC	15,000		15,000	Nil		
TUK	10,000		10,000	Nil		
ETTI	30,000		30,000	Nil		
EGERTON UNIVERSITY	30,000		30,000	Nil		
GREAT LAKES UNIVERSITY	60,000		60,000	Nil		
KENYA HIGHLANDS UNIVERSITY	30,000		30,000	Nil		
LAIKIPIA UNIVERSITY	100,000		100,000	Nil		
MERU UNIVERSITY	70,000		70,000	Nil		
ST PAULS UNIVERSITY	50,000		50,000	Nil		
ALPHAX COLLEGE	20,000		20,000	Nil		
BARINGO TTI	70,000		70,000	Nil		
INTERNATIONAL TTC	70,000		70,000	Nil		
KACHELIBA ECDE	60,000		60,000	Nil		
KENYA WATER INSTITUTE	80,000		80,000	Nil		
MAKINI COLLEGE	10,000		10,000	Nil		
MANOR HOUSE AGRI CENTRE	10,000		10,000	Nil		
VIHIGA TTC	16,000		16,000	Nil		
MOI TTC BARINGO	10,000		10,000	Nil		
KMTC GATUNDU	20,000		20,000	Nil		
KMTC ISIOLO	10,000		10,000	Nil		
KMTC ITEN	10,000		10,000	Nil		
KMTC KAPTUMO	30,000		30,000	Nil		
KMTC KISUMU	10,000		10,000	Nil		

KMTC MOLO	10,000		10,000	Nil		
KMTC SIAYA	40,000		40,000	Nil		
CHEPKONO MIXED	45,000		45,000	Nil		
ST PATRICKS ITEN	70,000		70,000	Nil		
MOIBEN EDUCATION CENTRE	10,000		10,000	Nil		
RAMBO BOYS	20,000		20,000	Nil		
SEREWO GIRLS	40,000		40,000	Nil		
FRIENDS LWANDA	10,000		10,000	Nil		
MOI GIRLS KAPSOWAR	20,000		20,000	Nil		
CHEMOLINGOT SECONDARY	20,000		20,000	Nil		
TANGULBEI HIGH SCHOOL	30,000		30,000	Nil		
METKEI GIRLS	20,000		20,000	Nil		
ST JOSEPH CHEPTERIT	20,000		20,000	Nil		
FRIENDS KEVEYE GIRLS	30,000		30,000	Nil		
OLE TIPIS SEC	10,000		10,000	Nil		
ST JOSEPHS BOYS KITALE	10,000		10,000	Nil		
KMTC NAIROBI	10,000		10,000	Nil		
MOI UNIVERSITY	50,000		50,000	Nil		
MT. KENYA UNIVERSITY	1,460,000		1,460,000	Nil		
KAPENGURIA SATELITE ECDE	685,000		685,000	Nil		
ST PETERS SANGALO	10,000		10,000	Nil		
UOE	25,000		25,000	Nil		
LONDIANI BOYS	10,000		10,000	Nil		
TOMENA MIXED	10,000		10,000	Nil		
MASOL MIXED	20,000		20,000	Nil		
SOOK BOYS	20,000		20,000	Nil		
BARAKA FARM COLLEGE	10,000		10,000	Nil		
KAPENGURIA BOYS	10,000		10,000	Nil		
HOLY CROSS BOYS	10,000		10,000	Nil		

SENSEI INSTITUTE	20,000		20,000	Nil			
SEKU	10,000		10,000	Nil			
KISII UNIVERSITY	20,000		20,000	Nil			
KITALE SCHOOL	80,000		80,000	Nil			
KITALE BAPTIST SEC	15,000		15,000	Nil			
KAPKATIENY HIGH	10,000		10,000	Nil			
CHEWOYET BOYS	30,000		30,000	Nil			
ST PAULS UNIVERSITY	30,000		30,000	Nil			
KMTC KITALE	20,000		20,000	Nil			
SOBUKWO MIXED	190,000		190,000	Nil			
SUWERWA BOYS	20,000		20,000	Nil			
KAPSANGAR MIXED	25,000		25,000	Nil			
FAITH CHEPOISHO KAKURI	140,000		140,000	Nil			
ST CLARE SCHOOL OF NURSING	15,000		15,000	Nil			
KIPKOMO BOYS	10,000		10,000	Nil			
KMTC CHWELE	40,000		40,000	Nil			
MESHACK TUMKOU	20,000		20,000	Nil			
SIGOR MIXED	10,000		10,000	Nil			
TUM	10,000		10,000	Nil			
HOLY ROSSARY GIRLS	210,000		210,000	Nil			
MASOL MIXED	160,000		160,000	Nil			
KABICHBICH YOUTH POLYTECHNIC	600,000		600,000	Nil			
LELMOKWO BOYS	40,000		40,000	Nil			
MERU UNIVERSITY	50,000		50,000	Nil			
ELGON VIEW COLLEGE	70,000		70,000	Nil			
UOE	100,000		100,000	Nil			
MOI UNIVERSITY	10,000		10,000	Nil			
JERUSALEM ECDE COLLEGE	10,000		10,000	Nil			
KAPSOWAR SCHOOL OF NURSING	50,000		50,000	Nil			

CHEPKORNISWO BOYS	15,000		15,000	Nil		
MOTHERS OF APOSTLE	55,000		55,000	Nil		
KMTC ELDORET	20,000		20,000	Nil		
JKUAT	10,000		10,000	Nil		
ST MARYS SCHOOL OFCLINICAL MED	10,000		10,000	Nil		
PAN AFRICAN UNIVERSITY	10,000		10,000	Nil		
HOLY ROSSARY GIRLS	10,000		10,000	Nil		
KISII UNIVERSITY	55,000		55,000	Nil		
KABARAK UNIVERSITY	45,000		45,000	Nil		
RONGAI TTC	15,000		15,000	Nil		
ELDORET POLY	25,000		25,000	Nil		
CHESTA TTC	35,000		35,000	Nil		
KMTC KISUMU	15,000		15,000	Nil		
MOI UNIVERSITY	367,350		367,350	Nil		
PS LIVESTOCK	15,000		15,000	Nil		
BARATON UNIVERSITY	20,000		20,000	Nil		
MASINDE MULIRO UNIVERSITY	25,000		25,000	Nil		
PROPOI GIRLS	10,000		10,000	Nil		
IMMACULATE BOYS MUKUYU	40,000		40,000	Nil		
KIRIRI WOMEN UNIVERSITY	20,000		20,000	Nil		
BUNGOMA TTC	50,000		50,000	Nil		
NAROK TTC	40,000		40,000	Nil		
KMTC LOITOKTOK	10,000		10,000	Nil		
MOI UNIVERSITY	155,000		155,000	Nil		
KMTC WEBUYE	30,000		30,000	Nil		
TAMBACH TTC	20,000		20,000	Nil		
KAPTABUK BOYS	20,000		20,000	Nil		
KAMITO BOYS HIGH SCHOOL	1,125,000		1,125,000	Nil		
CHESTA GIRLS SEC SCHOOL	1,350,000		1,350,000	Nil		

HOLY CROSS BOYS KACHELIBA	1,770,000		1,770,000	Nil		
KAPENGURIA BOYS	2,055,000		2,055,000	Nil		
KIBABII BOYS	10,000		10,000	Nil		
ELGON VIEW COLLEGE	1,300,000		1,300,000	Nil		
HOLY ROSARY GIRLS	2,425,000		2,425,000	Nil		
CAMBRIDGE UNIVERSAL COLLEGE	170,000		170,000	Nil		
KINGS COLLEGE	20,000		20,000	Nil		
MESHACK TUMKOU	15,000		15,000	Nil		
TILAK MIXED	10,000		10,000	Nil		
KARON GIRLS	15,000		15,000	Nil		
LUGULU GIRLS	15,000		15,000	Nil		
TOTUM MIXED	10,000		10,000	Nil		
CHEWOYET BOYS	30,000		30,000	Nil		
UOE	20,000		20,000	Nil		
TENDERLON SEC	10,000		10,000	Nil		
ELGON VIEW COLLEGE	20,000		20,000	Nil		
BWAKE GIRLS	10,000		10,000	Nil		
RAMOGI INSTITUTE	10,000		10,000	Nil		
ETTI	130,000		130,000	Nil		
KWS TRAINING INSTITUTE	10,000		10,000	Nil		
MT KENYA UNIVERSITY	50,000		50,000	Nil		
KISII UNIVERSITY	20,000		20,000	Nil		
RVTI	20,000		20,000	Nil		
MESHACK TUMKOU	25,000		25,000	Nil		
BARATON UNIVERSITY	10,000		10,000	Nil		
SEREWO GIRLS	30,000		30,000	Nil		
KMTC KAPENGURIA	20,000		20,000	Nil		
MERU POLYTECHNIC	10,000		10,000	Nil		
UON	50,000		50,000	Nil		

WEST POKOT TTC	100,000		100,000	Nil		
PSER MIXED	45,000		45,000	Nil		
ACK EMATUNDU	10,000		10,000	Nil		
FLCK KAPENGURIA BIBLE CENTRE	400,000		400,000	Nil		
ST PETERS BOYS MUMIAS	10,000		10,000	Nil		
LAIKONG GIRLS	20,000		20,000	Nil		
MT KENYA UNIVERSITY	10,000		10,000	Nil		
ORTUM BOYS	10,000		10,000	Nil		
KABUCHAI GIRLS	10,000		10,000	Nil		
TENDERLON SEC	30,000		30,000	Nil		
KIRINYAGA UNIVERSITY	100,000		100,000	Nil		
PRESBYTERIAN UNIVERSITY	60,000		60,000	Nil		
CAMBRIDGE UNIVERSAL COLLEGE	41,700		41,700	Nil		
ST COMBONI AMAKURIAT	1,000,000		1,000,000	Nil		
KMTC VIHIGA	33,000		33,000	Nil		
MT KENYA UNIVERSITY	15,000		15,000	Nil		
WEST POKOT TTC	12,000		12,000	Nil		
NAKURU HIGH	15,000		15,000	Nil		
SUNRISE TTC	20,000		20,000	Nil		
EAST AFRICA UNIVERSITY	30,000		30,000	Nil		
CHEPARERIA GIRLS	40,000		40,000	Nil		
PC KINYANJUI TTI	10,000		10,000	Nil		
ST LUKES TAITO SEC	10,000		10,000	Nil		
KAIMOSI FRIENDS COLLEGE	10,000		10,000	Nil		
KAIMOSI FRIENDS COLLEGE	10,000		10,000	Nil		
GRETSA UNIVERSITY	20,000		20,000	Nil		
KENYATTA UNIVERSITY	10,000		10,000	Nil		
ANNELYNE JERUTO KISANG	10,000		10,000	Nil		
ST MARKS BOYS CHERANGANY	430,000		430,000	Nil		

CHI WOYET BOYS	110,000		110,000	Nil		
MOI HIGH SCHOOL KAPLAMAI	30,000		30,000	Nil		
MACHAKOS MEDICAL TRAINING COLLEGE	20,000		20,000	Nil		
NGIYA GIRLS	10,000		10,000	Nil		
PHINEAS SEC	15,000		15,000	Nil		
POKOT SEC PTA	310,000		310,000	Nil		
MMUST	20,000		20,000	Nil		
POKOT SEED GIRLS	200,000		200,000	Nil		
KMTC GARISSA	20,000		20,000	Nil		
RVTI	10,000		10,000	Nil		
KMTC ELDORET	50,000		50,000	Nil		
AIRADS	30,000		30,000	Nil		
CHESTA TTC	30,000		30,000	Nil		
KENYA WATER INSTITUTE	10,000		10,000	Nil		
SUB TOTAL	**61,356,600**		**61,356,600**			
ADMINISTRATION						
ADMINISTRATION	100,000		100,000	Nil		
ADMINISTRATION	219,600		219,600	Nil		
ADMINISTRATION	450,000		450,000	Nil		
ADMINISTRATION	1,960,000		1,960,000	Nil		
ADMINISTRATION	157,500		157,500	Nil		
ADMINISTRATION	1,640,000		1,640,000	Nil		
ADMINISTRATION	100,000		100,000	Nil		
ADMINISTRATION	460,000		460,000	Nil		
ADMINISTRATION	80,000		80,000	Nil		
SUB TOTAL	**5,167,100**		**5,167,100**			
INFRUSTRUCTURE						
LAIKONG GIRLS	500,000		500,000	Nil		
YWALATEKE PRIMARY	300,000		300,000	Nil		

PROPOI GIRLS SEC	1,500,000		1,500,000	Nil	
LOPSOMORU PRIMARY SCH	500,000		500,000	Nil	
MOKOWON PRIMARY	300,000		300,000	Nil	
PSUKA PRIMARY	150,000		150,000	Nil	
ENTEBES TTI	800,000		800,000	Nil	
RVIST	600,000		600,000	Nil	
KMTC KAPENGURIA	300,000		300,000	Nil	
RICATTI BUSINESS COLLEGE	500,000		500,000	Nil	
SAMBURU TTC	500,000		500,000	Nil	
EREGI TTC	500,000		500,000	Nil	
TOYOPO PRIMARY SCHOOL	400,000		400,000	Nil	
KAMKETO TRINITY GIRLS	500,000		500,000	Nil	
KERINGET MIXED SEC SCHOOL	600,000		600,000	Nil	
ALALE GIRLS PRIMARY SCHOOL	500,000		500,000	Nil	
ALALE GIRLS SEC SCHOOL	500,000		500,000	Nil	
CHELAL PRIMARY SCHOOL	300,000		300,000	Nil	
SUB TOTAL	**9,250,000**		**9,250,000**		
BANK CHARGES	**80,498**		**80,498**		
GRAND TOTAL	**75,773,700**		**75,773,700**		