

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
AINABKOI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2020**

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Revised Template 30th June 2020

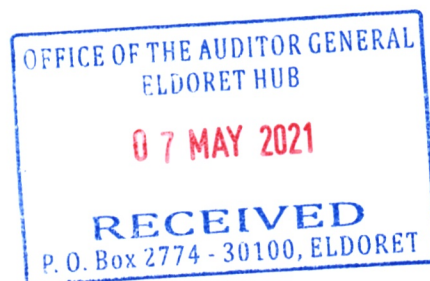


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -AINABKOI
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
AINABKOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

To provide leadership and policy direction for effective and efficient management of the Fund

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

(b) Key Management

The NGCDF AINABKOI Constituency day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Fund Account Manager
1.	A.I.E holder	Jepletting Mary
2.	Sub-County Accountant	Benjamin Muchina
3.	Chairman NGCDFC	Patrick Kalya
4.	Member NGCDFC	Isaac Kotut

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF AINABKOI Constituency Headquarters

P.O. Box 9882 - 30100
Eldoret East Sub County DCC's Office Compound
Along Eldoret – Kaptagat Highway
Eldoret, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
AINABKOI CONSTITUENCY**
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For the year ended June 30, 2020

(f) NGCDF AINABKOI Constituency Contacts

Telephone: (254) 724 240 609
E-mail: cdfainabkoi@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF AINABKOI Constituency Bankers

1. Equity Bank Kenya Limited
Eldoret Branch

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

NG-CDF fund has and continues to touch, change and transform lives of common citizen down at the grass root level. That has been achieved through bursary fund to needy but bright school going students who would have dropped out if not for NG-CDF bursary fund intervention. Notably also there is no clear structure to administer the social security program in the constituency. It is upon the NG-CDF board to expedite issuance of a policy guidelines towards social security programmes.

The slow implementation of projects was due to delayed disbursement of funds from NG-CDF Board. There is need for bursary/social security allocation to be reviewed upwards to match increasing needs of school fees.

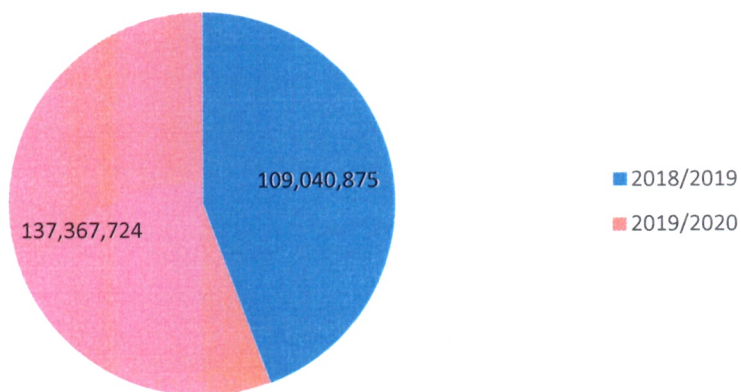
There are quite a number of challenges facing constituents in Ainabkoi constituency ranging from poor road networks, power outages, communication/network problems, insecurity, landslides, thunder and lightning strikes. With collaboration, networking and partnering with stakeholders, the above challenges could be solved. The constituency launched constituency strategic plan in September 2019 which aims at giving strategic direction, focus and concentration of funds to ensure maximum benefit to all in an effective and efficient manner.

I would like to thank all stakeholders of NG CDF projects in Ainabkoi including the project management committees, development partners, and government line ministries.

Budget allocation for the two years compared on a pie chart.

Financial Years	Amount Allocated in Kes
2018/2019	109,040,875
2019/2020	137,367,724

Budget allocation for the two years compared.

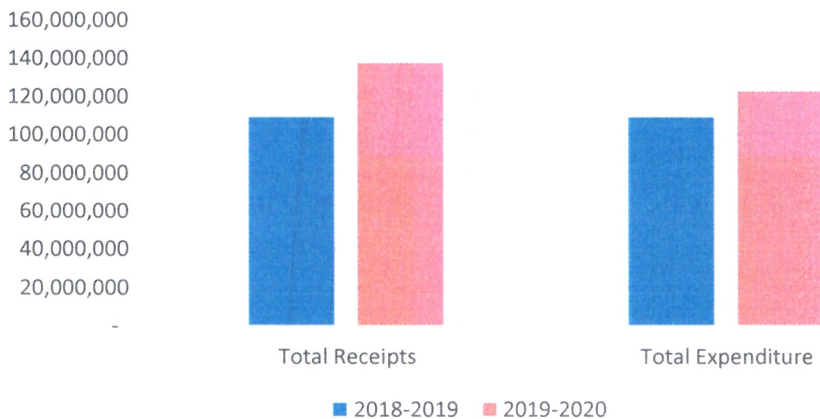


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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Total receipts Vs Expenditure

Financial Years	Total Receipts	Total Expenditures
2018/2019	108,999,983	109,040,875
2019/2020	137,367,724	122,410,856

Graphical representation of receipts and Expenditures



Graphical comparison of surplus for financial years 2018/2019 and 2019/2020

Surplus/Deficit Compared	Amount
2018/2019	8,006,136
2020/2020	14,690,679

SURPLUS AND DEFICIT COMPARED



Sign

CHAIRMAN NG-CDF COMMITTEE

I. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of NGCDF- Ainabkoi Constituency's 2018-2022 plan are to:

- a) Education- To improve student outcomes and enabling environment for quality learning
- b) Security- To create peaceful, secure and enabling environment through support of infrastructure in the ministry of interior at the constituency.
- c) Sports- To create opportunities for young people and marginalized group to harness their potential and capabilities through sports.
- d) Environment- To strengthen environmental conservation and protection through supporting community environmental initiatives.
- e) Emergency- To respond effectively and efficiently to unforeseen occurrences hampering lives of the constituents of Marakwet East Constituency.

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	-number of usable physical infrastructure build in primary, secondary, and tertiary institutions -number of bursary beneficiaries at all levels	In FY 19/20 -we increased number of classrooms, dormitories, laboratories etc from ... to... in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To have all Locations and sub locations have Chiefs and assistant chiefs offices	Increased in government services accessible to the constituents	Number of suable physical infrastructure built in chiefs and police post	In FY 2019/2020 We built 2 chiefs offices

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Environment	To have all schools get levelled playing field and Rained water harvested	Increased sporting and improve sanitation activities in our children	Number of school playing field levelled and number of water tanks	In FY 2019/2020 Two schools fields levelled and 30 schools issued with Water tank
Sports	To have all schools get levelled playing field	Increased sporting activities in our children	Number of tournaments	In FY 2019/2020, 23 tournaments and young amateurs bike ridding
Disaster Management	To have our institution be disaster free and protect our users	Improved in workmanship by our contractors implementing our projects	Number of sanitation facilities Rescued	In FY 2019/2020, 19 School built sanitation infrastructure

II. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – Ainabkoi Constituency exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

The Sustainable Development Goals guide achievement of a better and more sustainable future for all which Kenyan Government is a signatory. They address the global challenges we face, including those related to poverty, inequality, climate, environmental degradation, prosperity, and peace and justice. The Goals interconnect and in order to leave no one behind, it is important that we achieve each Goal and target by 2030. The constituency will play a role in the realization of the SDG's.

2. Environmental performance

NG CDF Ainabkoi, has in the past witnessed shortage of water in our schools thus putting our children in sanitation dilemma. The constituency, rolled out a campaign towards ensuring that each school accessed rain harvested water, the aim is to ensure that each school stores water for use during dry period. For major projects we have refrain from roofing our projects using timber, this will minimize strain on our tree cover in our schools. Our tree planting and restoration strategies has bore fruits with many schools in our sub county having trees in their school compounds.

3. Employee welfare

Ainabkoi Constituency endeavours to continuous career development and capacity building for NG CDFC, Staff and PMC, this translate to effective and efficient service delivery. Trained PMC has increased accountability of NG CDFC funds through, improved procurements procedures, funds accountability and auditing. Our staff are hired competitively through a media advertisement. Further, we recently included a PLWD and marginalized person within our community. Our reward system for those exemplary performance is through full scholarship through our bursary kit.

4. Market place practices-

a) Responsible competition practice.

We are cognisant of the fact that we live among the people and many service and works within the constituency has witnessed increased fair competition through our rigorous procurement process that promotes equity and fairness. We have ensure that disadvantaged groups like women, youth and PLWD have always enjoyed reserved tenders.

In our part we have ensured that we honour our contractual bargain on a timely and in full. This we have done through separating contracted sum with that of PMC administration. Further, KRA has for a long time failed to get their taxes through labour based contracts, however, during the year we have endeavoured to move all our projects to full contract so that KRA can get its fair share of withholding tax and VAT.

b) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

Marketing and advertisements play a critical role in any institution positioning in the minds of its citizens. Ainabkoi NG CDFC has continuously advertised our products and services through public barazas, social media and radio advertisements. This is witnessed by the large turnout during the recently concluded NG CDFC recruitment.

c) Product stewardship-

Our major consumers of our products are Educational institution, who have continued to patronage our office. We strive to ensure that our classrooms are safe and high standard of workmanship is maintained.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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5. Community Engagements-

During the year, the constituency participated in the social responsibility through giving out our vehicle to aid in public awareness with Uasin Gishu county toward the Covid 19 pandemic. Our vehicle carried medical personnel through the sub county. Further, during the year we purchase and distributed faces masks and Hand sanitizers towards assisting the constituent deal with the pandemic.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-AINABKOI Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. 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 entity; (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 entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-AINABKOI Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *Ainabkoi's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-AINABKOI Constituency further confirms the completeness of the accounting records maintained for the *Ainabkoi*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the NGCDF-AINABKOI Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-AINABKOI Constituency financial statements were approved and signed by the Accounting Officer on _____ 2020.



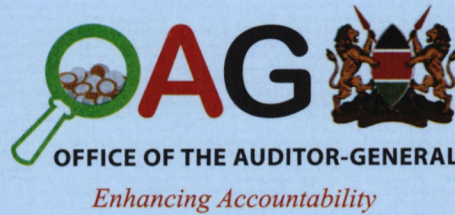
Fund Account Manager
Name: Jepletting Mary



Sub-County Accountant
Name: Benjamin Muchina
ICPAK Member Number: 26513

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - AINABKOI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ainabkoi Constituency set out on pages 13 to 44, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly the financial position of the National Government Constituencies Development Fund - Ainabkoi Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in Comparative Balances

Review of the financial statements revealed variances in the comparative balances between the 2019/2020 financial statements and balance reflected in the audited 2018/2019 financial statements as tabulated below:

Item	Comparative Balance in 2019/2020 Financial Statements (Kshs)	Audited 2018/2019 Financial Statements Balance (Kshs)	Variance (Kshs)
Use of Goods and Services	7,787,842	7,917,640	129,798
Other Payments	7,845,603	7,715,805	129,798

Item	Comparative Balance in 2019/2020 Financial Statements (Kshs)	Audited 2018/2019 Financial Statements Balance (Kshs)	Variance (Kshs)
Prior Year Adjustments	468,465	0	468,465
Use of Goods and Services - Statement of Cash Flow	7,787,842	7,917,640	129,798
Other Grants and Transfers- Statement of Cash flow	47,650,335	47,181,869	468,466
Other Payments - Statement of Cash flow	7,845,603	7,715,805	129,798
Utilities, Supplies and Services	3,697,842	1,954,162	1,743,680
Fuel, Oil and Lubricants	0	472,990	472,990
Office and General Supplies and Services	0	1,400,488	1,400,488
Bursary-Secondary Schools	20,451,880	19,386,379	1,065,501
Bursary - Tertiary Institutions	13,145,080	14,382,006	1,236,926
Strategic Plan	3,410,491	3,280,690	129,801
Unutilized Fund - Compensation of Employees	0	1,419,435	1,419,435
Unutilized Fund - use of Goods and Services	0	2,907,695	2,907,695
Unutilized Fund - Amounts due to Other Government Entities	0	46,390,006	46,390,006
Unutilized fund - Amounts due to Other Grants and Other Transfers	0	17,150,241	17,150,241

The variances were not reconciled.

Under the circumstances, the accuracy, completeness and validity of the financial statements for the year ended 30 June, 2020 could not be confirmed.

2. Variances Between Balances in the Financial Statements and Supporting Schedules

Balances in the financial statements were at variance with schedules' balances provided as shown below:

Item Description	Financial Statements Balance (Kshs)	Schedule Balance (Kshs)	Variance (Kshs)
Communication, Supplies and Services	41,600	90,879	49,279
Domestic Travel and Subsistence	173,880	74,600	99,280
Office and General Supplies and Services	587,280	328,570	258,710
Routine Maintenance - Vehicles and Other Transport Equipment	293,223	309,523	16,300
Bank Charges	25,500	0	25,500
Committee Expenses	6,317,000	6,163,000	154,000
Utilities, Supplies and Services	36,500	30,000	6,500

Item Description	Financial Statements Balance (Kshs)	Schedule Balance (Kshs)	Variance (Kshs)
Printing, Advertising and Information Supplies and Services	-	6,000	6,000
Other Operating Expenses	25,500	27,100	1,600
Bursary for Secondary Schools	15,339,712	15,411,322	71,610
Bursary for Tertiary Institutions	695,000	9,737,831	9,042,831
Emergency Projects	7,750,000	7,450,000	300,000
Acquisition of Assets	191,500	182,000	9,500
Total			10,041,110

The variances totalling to Kshs.10,041,110 were not reconciled.

Consequently, the accuracy, completeness and validity of the financial statements for the year ended 30 June, 2020 could not be confirmed.

3. Unsupported Committee Allowances

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services totalling to Kshs.8,619,831. The balance includes committee expenses amount of Kshs.6,317,000. However, Management did not provide documentary evidence showing that the Secretary in consultation with the Officer of the Board seconded to the Constituency prepared and tabled before the Constituency Committee a schedule of meetings which were to be held during the year. Further, no evidence was provided showing copies of the Committee minutes were submitted to the Board within thirty (30) days after the confirmation and execution of the minutes and attendance register and notices for the committee meetings.

Under the circumstances, the accuracy, completeness and validity of the committee expenses amount of Kshs.6,317,000 for the year ended 30 June, 2020 could not be confirmed.

4. Transfers to Other Government Units

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other Government Units totalling to Kshs.71,226,697. However, actual expenditure returns and acknowledgement letters from institutions that received the funds were not provided. Further, the following observations were made:

4.1 Unsupported Transfer to Primary Schools

The balance includes, under transfers to primary schools, an amount of Kshs.2,400,000 transferred to Lamaon Primary School for purchase of land whose agreement and title deed were not provided and an amount of Kshs.1,000,000 disbursed to Ndanai Primary School whose project bank statement was not provided.

4.2 Unsupported Transfer to Kenya Medical Training College

The balance also includes an amount of Kshs.13,949,079 disbursed to the Kenya Medical Training College - Ainabkoi for the construction of ultra-modern tuition block. However,

as previously reported, Management did not provide title deed for the land, a signed Memorandum of Understanding with the Kenya Medical Training College specifying the obligations and responsibilities of each party including how the college would be run, contract agreement, advertisement, tender evaluation report, project expenditure returns, project submission forms, project description forms and reports indicating how funds were utilized and details of work plan and procurement plan for the project to be implemented and the timelines showing when the college shall be ready.

The Project had stalled and the contractor was not on site.

Under the circumstances, the accuracy, completeness and validity of transfers to other Government Units totalling to Kshs.71,226,697 reflected in the statement of receipts and payments for the year ended 30 June, 2020 could not be confirmed.

5. Inaccuracies in the Bank Balance

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects bank balance totalling to Kshs.28,884,802. However, Management reported a nil balance under one commercial bank account whereas its certificate of bank balance reflected an amount of Kshs.1,725,502 as at 30 June, 2020. Further, bank reconciliation statement, cash book and bank statement for the month of June, 2020 were not provided.

In addition, Management did not explain the continued operation of the commercial bank account contrary to the National Treasury directive to close it.

Consequently, the accuracy, completeness and validity of the bank balance totalling to Kshs.28,884,802 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

6. Unsupported Committee Bank Balances

Note 17.4 and Annex 5 to the financial statements reflect Project Management Committee bank balances totalling to Kshs.32,360,830 as at 30 June, 2020 held on seventy-six (76) bank accounts. However, Management did not provide supporting cashbooks, bank statements and certificates of bank balances. Further, schedules provided reflected balances totalling to Kshs.30,579,051 resulting to an unreconciled variance amounting to Kshs.1,781,779.

Consequently, the accuracy, completeness and validity of the Project Management Committee bank balances totalling to Kshs.32,360,830 as at 30 June, 2020 could not be confirmed.

7. Unsupported Summary of Fixed Assets Register

Annex 4 to the financial statements reflects total assets totalling to Kshs.13,841,098. However, the supporting fixed assets register was not provided.

Consequently, the accuracy, completeness and validity of the total assets totalling to Kshs.13,841,098 as at 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies

Development Fund - Ainabkoi Constituency 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 adverse 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. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.202,310,073 and Kshs.136,604,999 respectively, resulting to an under-funding amounting to Kshs.65,705,074 or 32% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.202,310,073 and Kshs.107,720,197 respectively, resulting to an under expenditure amounting to Kshs.94,589,878 or 47% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

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. Irregular Management of Staff Contracts

Review of staff records showed that staff contracts expired and were renewed yet staff had not been paid their service gratuity as per NGCDF BOARD/CIRCULARS/VOL I.I/166 dated 24 June, 2013. Further, Management did not provide evidence showing that

employees proceeded and were paid leave allowances. This is contrary to the requirement that employees proceed to and be paid annual leave allowance. Consequently, the Management is in breach of the Board circular.

2. Irregular Issue of Bursaries

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.26,193,864, which includes bursary to secondary schools amount of Kshs.15,339,712 and bursary to tertiary institutions amount of Kshs.695,000. However, no evidence was provided to show that the Bursary Subcommittee was inclusive of area Education Officer or a representative from Ministry of Education as directed by the Board.

Under the circumstances, the Management is in breach of the Board directive.

3. Delay in Project Implementation

Review of the Project Implementation Status Report indicated that twenty-nine (29) projects were ongoing/incomplete, three (3) projects had not started or still at procurement stage and seventeen (17) projects were complete relating to 2018/2019 financial year. The Project Implementation Status Report for 2019/2020 indicated that thirty-one (31) projects were ongoing, twenty-five (25) were complete whereas fifteen (15) projects were either not yet started or at procurement stage.

Further, Management transferred a total of Kshs.4,650,000 to primary schools for projects and funded emergency projects costing Kshs.1,950,000. The projects had received funds but projects had not commenced as at the time of audit in the month of March, 2021. Management attributed this to the high turnover of Fund Account Managers.

Under the circumstances, I am unable to confirm whether the public will receive benefits from the incomplete projects.

4. Unsatisfactory Projects Implementation

Management incurred an expenditure totalling to Kshs.358,718 for renovation of the Fund Office. However, physical verification of the Office revealed that the roof was leaking as the ceiling board had signs of water leakage and in one of the offices paint was already peeling off.

Further, thirteen (13) projects with total disbursements amounting to Kshs.14,550,000 were physically verified on 17 and 18 March, 2021 and several unsatisfactory observations made on seven (7) projects as shown in **Appendix I**.

Under the circumstances, I am unable to confirm whether the public will receive benefits from the unsatisfactory completed projects.

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 Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

High Personnel Turnover

During the year under review, the Fund had three (3) Fund Account Managers. Based on this high rate of turnover, the objectives and goals of the Fund may not be implemented accordingly due lack of institutional memory and smooth running of Fund affairs.

In the circumstances, I am unable to confirm existence of effective internal controls that would reduce staff turnover.

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 Fund'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 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 financial reporting process, reviewing the effectiveness of how the Fund 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 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 overall 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 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 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 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

09 November, 2021

Report of the Auditor-General on National Government Constituencies Development Fund - Ainabkoi Constituency for the year ended 30 June, 2020

Appendix I: Unsatisfactory Project Implementation

S/No.	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status	Verification Results
1	Munyaka Primary School	Construction of six (6) door toilets	150,000	Ongoing	<ul style="list-style-type: none"> - Appeared to have stalled. - Contractor used gauge 30 iron sheet instead of gauge 28 as per bill of quantities. - Contractor used building blocks for walling instead of natural stone.
2	Eldoret Border Farm Primary School	Renovation of twenty-four (24) door latrine i.e. roofing	250,000	Complete	Complete and in use but branding not yet done.
3	Koibarak Primary School	Construction of two (2) classrooms to completion	1,300,000	Complete	Constructed and already in use but pillars and verandah had not been constructed and branding was not done.
4	Illula Secondary School	Environment project for planting of trees	100,000	Ongoing	Trees had not been planted.
5	Naiberi Secondary School	Environment project for planting of trees	100,000	Ongoing	Trees had not been planted.
6	Koilel Primary School	Emergency project construction of 6 door toilets	350,000	Complete	Complete but branding was not done.
7	Cheptigit Secondary School	Completion of 3 modern toilets	500,000	Complete	Poor workmanship noted as a door had already broken down and drainage had clogged on the urinal pit hence water had flooded the floors.
		Total	2,750,000		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF RECEIPTS AND PAYMENTS

Description	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	122,410,876	108,784,483
Proceeds from Sale of Assets	2	—	—
Other Receipts	3	—	—
TOTAL RECEIPTS		122,410,876	108,784,483
PAYMENTS			
Compensation of employees	4	1,488,306	1,989,905
Use of goods and services	5	8,619,831	7,787,842
Transfers to Other Government Units	6	71,226,697	35,504,662
Other grants and transfers	7	26,193,864	47,181,869
Acquisition of Assets	8	191,500	—
Other Payments	9	—	7,845,603
TOTAL PAYMENTS		107,720,198	100,309,881
SURPLUS/(DEFICIT)		14,690,678	8,474,602

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-AINABKOI Constituency financial statements were approved on _____ 2020 and signed by:



Fund Account Manager
Name: Jepletting Mary




Sub-County Accountant
Name: Benjamin Muchina
ICPAK Member Number: 26513


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
AINABKOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VI. STATEMENT OF ASSETS AND LIABILITIES

Description	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	28,884,802	14,194,124
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		28,884,802	14,194,124
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		28,884,802	14,194,124
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		<u>28,884,802</u>	<u>14,194,128</u>
REPRESENTED BY			
Fund balance b/fwd	13	14,194,124	5,719,523
Prior year adjustments	14	-	<u>468,465</u>
Surplus/Deficit for the year		14,690,678	8,006,136
NET FINANCIAL POSITION		<u>28,884,802</u>	<u>14,194,124</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-AINABKOI Constituency financial statements were approved on _____ 2020 and signed by:


 Fund Account Manager
 Name: Jepletting Mary


 Sub-County Accountant
 Name: Benjamin Muchina
 ICPAK Member Number: 26513

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

AINABKOI CONSTITUENCY

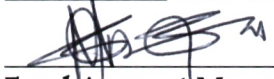
Reports and Financial Statements


For the year ended June 30, 2020

VII. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	122,410,876	108,784,483
Other Receipts	3	-	-
		122,410,876	108,784,483
Payments for operating expenses			
Compensation of Employees	4	1,488,306	1,989,905
Use of goods and services	5	8,619,831	7,787,842
Transfers to Other Government Units	6	71,226,697	35,504,662
Other grants and transfers	7	26,193,864	47,650,335
Other Payments	9	-	7,845,603
		107,720,198	100,778,347
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	468,465
Net Adjustments		-	468,465
Net cash flow from operating activities		14,690,678	8,474,601
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	191,500	-
Net cash flows from Investing Activities		(191,500)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		14,690,678	8,474,601
Cash and cash equivalent at BEGINNING of the year	13	14,194,124	5,719,523
Cash and cash equivalent at END of the year		28,884,802	14,194,124

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-AINABKOI Constituency financial statements were approved on _____ 2020 and signed by:


Fund Account Manager
Name: Jepletting Mary


Sub-County Accountant
Name: Benjamin Muchina
ICPAK Member Number: 26513

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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 NG-CDF Board	137,367,724.00	64,942,349.00	202,310,073.00	136,604,999.00	65,705,074.00	68%
Proceeds from Sale of Assets				-	-	0%
Other Receipts				-	-	
TOTAL RECEIPTS	137,367,724.00	64,942,349.00	202,310,073.00	136,604,999.00	65,705,074.00	68%
PAYMENTS						
Compensation of Employees	2,560,000.00	1,523,238.00	4,083,238.00	1,488,306.00	2,594,932.00	36%
Use of goods and services	9,155,254.00	5,026,112.00	14,181,366.00	8,619,831.00	5,561,535.00	61%
Transfers to Other Government Units	81,412,650.00	41,076,696.00	122,489,346.00	71,226,697.00	51,262,649.00	58%
Other grants and transfers	44,239,820.00	13,286,694.00	57,526,514.00	26,193,864.00	31,332,650.00	46%
Acquisition of Assets		366,959.00	366,959.00	191,500.00	175,459.00	52%
Other Payments	-	3,662,650.00	3,662,650.00	-	3,662,650.00	
TOTAL	137,367,724.00	64,942,349.00	202,310,073.00	107,720,198.00	94,589,875.00	53%

Below we provide the comments on our budget utilization

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

- i. *Compensation of employees performed below average due to the end of contract for staff and the NG CDFC gazette ment delayed their contract renewal and or fresh recruitment.*
- ii. *Use of goods and services too was affected since there was a time lapse in transition from old committee to new one. Further, NG CDFC's activity was scaled down during the Covid 19 Pandemic through the Ministry of Health directives.*
- iii. *Transfers to School was hampered by the Closure of all Public and Private institutions by the President thus affecting the activities.*
- iv. *General dismal performance by the Constituency during the year ended was majorly the pandemic, Managements scaling down and changes of Fund account manager.*

The NGCDF-AINABKOI Constituency financial statements were approved on _____ 2020 and signed by:



Fund Account Manager
Name: Jepletting Mary



Sub-County Accountant
Name: Benjamin Muchina
ICPAK Member Number: 26513

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,560,000	1,523,238	4,083,238	1,488,306	2,594,932
1.2 Committee allowances	2,610,169	1,299,000	3,909,169	3,314,000	595,169
1.3 Use of goods and services	2,640,000	2,754,610	5,394,610	1,686,831	3,707,779
2.0 Monitoring and evaluation					
2.1 Capacity building	1,200,000		1,200,000	616,000	584,000
2.2 Committee allowances	2,205,084	872,334	3,077,418	3,003,000	74,418
2.3 Use of goods and services	500,000	100,168	600,168		600,168
3.0 Emergency					
3.1 Emergency Reserves	7,198,241	4,238,993	11,437,234	7,750,000	3,687,234
4.0 Bursary and Social Security					
4.0.1 Secondary Schools	17,844,066		17,844,066	15,339,712	2,504,355
4.0.2 Tertiary Institutions	16,147,514	1,857,731	18,005,245	695,000	17,310,245
4.0.3 Social Security		600,000	600,000		600,000
5.0 Sports					
5.0.1. Cheplelachbei East Sec School	500,000		500,000		500,000
5.0.2. Kapsoya secondary school	300,000		300,000		300,000
5.0.3. Plateau secondary school	500,000		500,000		500,000
5.0.4. Constituency Sports		2,180,818	2,180,818		2,180,818
6.0 Environment					
Arangai primary school	100,000		100,000		100,000
Chepkongony primary school	100,000		100,000		100,000
Chororget primary school	100,000		100,000		100,000
Illula primary school	100,000		100,000		100,000
Kiluka primary school	100,000		100,000		100,000
Kipkabus technical training institute	100,000		100,000		100,000
Koilel primary school	100,000		100,000		100,000
Plateau primary school	100,000		100,000		100,000
Saito primary school	100,000		100,000		100,000
Soliat primary school	100,000		100,000		100,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

St.peter's wounifor Sec school	100,000		100,000		100,000
Usalama primary school	100,000		100,000		100,000
Wounifor primary school	100,000		100,000		100,000
Envoronment funds	-	2,000,000	2,000,000		2,000,000
Illulasecondry school		100,000	100,000	100,000	-
Naiberiprimary school		100,000	100,000	100,000	-
Chesogor primary school		100,000	100,000	100,000	-
Cheplelachbei East secondary school		100,000	100,000	100,000	-
10.0 Security Projects					
Cheptigit chief's office	450,000		450,000		450,000
Ainabkoi chiefs office		112,996	112,996	112,996	-
Alnabkoi assistant county commissioner		1,651,160	1,651,160	1,651,160	-
Chepkongony chiefs office		112,996	112,996	112,996	-
Kaptagat chiefs office		132,000	132,000	132,000	-
11.0 Others					
11.1 Kipkorgot Multipurpose Hall	-	3,662,650	3,662,650		3,662,650
7.0 Primary Schools Projects					
(List all the Projects)					
Arangai Primary School	800,000		800,000	800,000	-
Arap Moi Primary School	650,000		650,000	650,000	-
Arnesens Primary School	200,000		200,000		200,000
Berur Primary School	500,000		500,000	500,000	-
Chebaon Primary School	300,000		300,000		300,000
Chelugui Primary School	1,200,000		1,200,000	1,200,000	-
Chepkongony Primary School	400,000		400,000	400,000	-
Chepkurmum Primary School	1,200,000		1,200,000	1,200,000	-
Drys Farm Primary School	1,200,000		1,200,000	1,200,000	-
Eldoret Boarder Farm Pri. School	1,500,000		1,500,000	1,500,000	-
Eldoret Hearing & Impaired School	1,000,000		1,000,000		1,000,000
Kapkeno Primary School	500,000		500,000	500,000	-
Kapsoya Primary School	500,000		500,000		500,000
Kaptagat Children Home Pri. School	750,000		750,000		750,000
Kewapmoi Primary School	600,000		600,000		600,000
Kiluka primary school	350,000		350,000		350,000
Kimuruk Primary School	400,000		400,000		400,000
Kipkabus Upper Primary School	300,000		300,000	300,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Kitoroch Primary School	200,000		200,000		200,000
Koibarak Primary School	1,300,000		1,300,000	1,300,000	-
Koilel Primary School	1,000,000		1,000,000		1,000,000
Lamaon Primary School	1,200,000		1,200,000		1,200,000
Munyaka Primary School	2,000,000		2,000,000		2,000,000
Ndanai Primary School	400,000		400,000		400,000
Olare Primary School	1,200,000		1,200,000		1,200,000
Skyline Primary School	200,000		200,000		200,000
Songich Primary School	600,000		600,000		600,000
Tendwo Primary School	1,200,000		1,200,000		1,200,000
Tingwo Primary School	300,000		300,000		300,000
Uhuru Primary School	200,000		200,000		200,000
Wounifor Primary School	300,000		300,000		300,000
Chelelachbei East Primary School	900,000		900,000		900,000
AIC Chepkonyony Primary School	1,900,000		1,900,000		1,900,000
Brookely Primary school	900,000		900,000		900,000
Koilel Primary school	1,900,000		1,900,000		1,900,000
Ndanai primary school		1,000,000	1,000,000	1,000,000	-
Lamaon primary school		2,400,000	2,400,000	2,400,000	-
Ngatit primary school		650,000	650,000	650,000	-
Munyaka primary school		7,000,000	7,000,000	7,000,000	-
Kewet Primary school		650,000	650,000	650,000	-
Kiburur Primary school		500,000	500,000		500,000
Eldoret Border farm primary school		250,000	250,000	250,000	-
8.0 Secondary Schools Projects (List all the Projects)					
Chepkongony COC Sec. School	7,200,000		7,200,000	7,200,000	-
Chepkurmum Secondary School	2,400,000		2,400,000		2,400,000
Chepngoror Girls Secondary School	7,200,000		7,200,000	7,200,000	-
Chepngoror Secondary School	1,200,000		1,200,000		1,200,000
Chesogor Girls Secondary School	1,200,000		1,200,000		1,200,000
Illula Secondary School	7,200,000		7,200,000	7,200,000	-
Kapsoya Secondary School	1,500,000		1,500,000		1,500,000
Kapsundei Secondary School	1,150,000		1,150,000	650,000	500,000
Kiluka Secondary School	1,200,000		1,200,000		1,200,000
Koibarak Secondary School	270,000		270,000		270,000

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Naiberi Secondary School	270,000		270,000		270,000
Rurigi Secondary School	1,200,000		1,200,000		1,200,000
St. Gregory Naiberi Sec. School	1,200,000		1,200,000		1,200,000
St. Peter's Wounifor Sec. School	800,000		800,000		800,000
Tendwo secondary school	4,972,650		4,972,650		4,972,650
Olaare Secondary School	7,200,000		7,200,000		7,200,000
St Peter's Wonifor Sec. School	7,200,000		7,200,000		7,200,000
RCEA Biwot Ngelel Tarit sec school		10,483,585	10,483,585	10,483,585	-
chepkongony coc sec school		480,000	480,000	480,000	-
Cheptigit secondary school		614,033	614,033	614,033	-
Ngatit secondary school		1,300,000	1,300,000	1,300,000	-
Kapsundei Secondary School		1,600,000	1,600,000	650,000	950,000
St Peter's Wonifor Sec. School		200,000	200,000		200,000
9.0 Tertiary institutions Projects (List all the Projects)					
9.1. Ainabkoi KMTC		13,949,079	13,949,079	13,949,079	-
12.0 Acquisition of Assets					
Purchase of furniture and Printers		366,959	366,959	191,500	175,459
	137,367,724	64,942,350	202,310,074	107,720,198	94,589,877

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

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 Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NGCDF-AINABKOI Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. 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.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity 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.

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015.

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

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

13. 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 30th June 2019.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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XI. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO. 2018/2019/1009	1		12,000,000
AIE NO. 2018/2019/023	2		11,000,000
AIE NO. 2018/2019/264	3		15,000,000
AIE NO. 2018/2019/542	1	–	6,000,000
AIE NO. 2018/2019/112	2	–	10,000,000
AIE NO. 2017/2018/806	3	–	54,784,483
AIE NO. 2018/2019: B 047242		50,748,225	
AIE NO. 2019/2020: B 047354		4,000,000	
AIE NO. 2019/2020: B 041434		20,000,000	
AIE NO. 2019/2020: B 047848		7,000,000	
AIE NO. 2019/2020: B 104231		23,000,000	
AIE NO. 2019/2020: B 104123		3,662,650	
AIE NO. 2019/2020: B 049219		14,000,000	
TOTAL		122,410,876	108,784,483

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	–	–
Receipts from the Sale of Vehicles and Transport Equipment	–	–
Receipts from sale of office and general equipment	–	–
Receipts from the Sale Plant Machinery and Equipment	–	–
Total	–	–

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	–	–
Rents	–	–
Receipts from Sale of tender documents	–	–
Other Receipts Not Classified Elsewhere	–	–
Total	–	–

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	997,906	1,603,762
Basic wages of casual labour	476,000	–
Personal allowances paid as part of salary	–	–
Pension and other social security contributions (Gratuity)	–	366,143
Employer Contributions Compulsory national social security schemes	14,400	20,000
Total	1,488,306	1,989,905

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	6,317,000	3,928,000
Utilities, supplies and services	36,500	3,697,842
Communication, supplies and services	41,600	–
Domestic travel and subsistence	173,880	–
Printing, advertising and information supplies & services	-	–
Rentals of produced assets	–	–
Training expenses	616,000	–
Hospitality supplies and services	65,835	–
Fuel, Oils and Lubricants	293,188	–
Office and general supplies and services	587,280	–
Other operating expenses- Bank Charges	25,500	162,000
Routine maintenance – vehicles and other transport equipment	293,223	–
Routine maintenance – other assets	358,718	–
		–
Total	8,619,831	7,787,842

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. **TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	21,500,000	13,680,000
Transfers to secondary schools (see attached list)	35,777,618	17,044,655
Transfers to tertiary institutions (see attached list)	13,949,079	4,780,007
Transfers to health institutions (see attached list)		
TOTAL	71,226,697	35,504,662

7. **OTHER GRANTS AND OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	15,339,712	20,451,880
Bursary – tertiary institutions (see attached list)	695,000	13,145,080
Bursary – special schools (see attached list)		
Mock & CAT (see attached list)		
Security projects (see attached list)	2,209,152	6,300,000
Sports projects (see attached list)	-	725,375
Environment projects (see attached list)	400,000	2,028,000
Emergency projects (see attached list)	7,750,000	5,000,000
Total	26,193,864	47,650,335

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	–	–
Construction of Buildings	–	–
Refurbishment of Buildings		–
Purchase of Vehicles and Other Transport Equipment	–	–
Overhaul of Vehicles and Other Transport Equipment	–	–
Purchase of Household Furniture and Institutional Equipment	–	–
Purchase of Office Furniture and General Equipment	162,000	–
Purchase of ICT Equipment, Software and Other ICT Assets	29,500	–
Purchase of Specialized Plant, Equipment and Machinery		–
Rehabilitation and Renovation of Plant, Machinery and Equip.		–
Acquisition of Land		–
Acquisition of Intangible Assets		–
		–
Total	191,500	–

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	–	3,410,491
ICT Hub	–	4,435,112
	–	7,845,603

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Coop bank account cashbook balance is nil because there are reconciling items in the cashbook ie unpresented cheques amounting to 1,725,502

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Co-operative Bank Ltd, Eldoret Branch. Ainabkoi NG-CDF</i>	–	14,194,124
<i>Equity Bank Ltd, Eldoret Branch. Ainabkoi NG-CDF</i>	28,884,802	–
Total	28,884,802	14,194,124
10B: CASH IN HAND		
Location 1	–	–
Location 2	–	–
Location 3	–	–
Other Locations (<i>specify</i>)	–	–
Total	–	–

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11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	–	–	–
<i>Name of Officer or Institution</i>	dd/mm/yy	–	–	–
<i>Name of Officer or Institution</i>	dd/mm/yy	–	–	–
<i>Name of Officer or Institution</i>	dd/mm/yy	–	–	–
<i>Name of Officer or Institution</i>	dd/mm/yy	–	–	–
<i>Name of Officer or Institution</i>	dd/mm/yy	–	–	–
Total				–

[Include an annex if the list is longer than 1 page.]

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	–	–
Supplier 2	–	–
Supplier 3	–	–
Total	–	–

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	–	–
Name 2	–	–
Name 3	–	–
Add as appropriate		
Total	–	–

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

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	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	14,194,124	5,719,523
Cash in hand	–	–
Imprest	–	–
Total	14,194,124	5,719,523

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	14,194,124	468,465	13,725,659
Cash in hand	–	–	–
Accounts Payables	–	–	–
Receivables	–	–	–
Others (<i>specify</i>)	–	–	–
	14,194,124	468,465	13,725,659

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	–	–
Imprest issued during the year (B)	–	–
Imprest surrendered during the Year (C)	–	–
Net changes in account receivables D= A+B-C	–	–

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	–	–
Deposit and Retentions held during the year (B)	–	–
Deposit and Retentions paid during the Year (C)	–	–
Net changes in account receivables D= A+B-C	–	–

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	–	–
Construction of civil works	–	–
Supply of goods	–	–
Supply of services	–	–
	–	–

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	–	–
Others (<i>specify</i>)	–	–
	–	–

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,594,932	–
Use of goods and services	5,561,535	–
Amounts due to other Government entities (see attached list)	51,262,649	–
Amounts due to other grants and other transfers (see attached list)	31,332,650	–
Acquisition of assets	175,459	–
Others (<i>specify</i>)	3,662,650	–
	94,589,875	–

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	32,360,830	23,029,593
	32,360,830	23,029,593

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)

Reports and Financial Statements

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/2020	Outstanding Balance 2018/19	Comments
Compensation of employees		2594932		
Use of goods & services		5561534		
Sub-Total		4,021,968		
Amounts due to other Government entities				
Education Primary Schools		19000000		
Education Secondary schools		32262650		
Sub-Total				
Amounts due to other grants and other transfers				
Emergency Reserves		3687231		
Bursary fund-		20414600		
security		450000		
environment		3300000		
sports		3480818		
Sub-Total				
Sub-Total				
Acquisition of assets				
Others (specify)		3662650		
Sub-Total				
Grand Total		94589877		

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land				
Buildings and structures	6,634,430	nil	nil	6,634,430
Transport equipment	6,161,095	nil	nil	6,161,095
Office equipment, furniture and fittings	1,045,573	191,500	nil	854,073
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	13,841,098	191,500	0	13,649,598

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/2020	Bank Balance 2018/19
Ainabkoi chiefs office	Cooperative Bank	1141685620400	158,237	12,547
Ainabkoi kmtc	Cooperative Bank	1141685525100	9,468,807	3,259,394
Arnesens primary school	Cooperative Bank	11399046538901	3,281	3,281
Baharini primary school	Cooperative Bank	1141685630800	2,003	902
Berur primary school	Cooperative Bank	11415988188000	38,385	38,385
Brockley primary school	Cooperative Bank	1141685445700	93,312	93,311
Chelelek Secondary school	Cooperative Bank	1141685575600	121,684	121,683
Chepngoror Secondary school	Cooperative Bank	1141685655900	3,822,473	213,472
Cheseret Secondary school	Cooperative Bank	1116686535500	29,905	204,865
Drys Girls Secondary school	Cooperative Bank	1141685936200	531,182	247,362
Drys farm primary school	Cooperative Bank	1140598818400	2,974	2,973
Eldoret border farm primary school	Cooperative Bank	1141685633300	9,954	250,897
Illula primary school	Cooperative Bank	1141686207400	53,240	53,240
Kapsoya Secondary school	Cooperative Bank	1141598952600	182,927	11,862
Katuiyo Secondary School	Cooperative Bank	1139442861600	8,547	8,547
Kewapmoi primary school	Cooperative Bank	1141685263800	6,278	212,647
Kewet primary school	Cooperative Bank	1139086901900	278,340	33,300
Kiburur primary school	Cooperative Bank	1141598818000	2,335	5,022,885
Kilula primary school	Cooperative Bank	1141685213300	16,887	13,566
Kipkabus upper primary school	Cooperative Bank	1139441385600	49,455	49,455

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
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PMC	Bank	Account number	Bank Balance 2019/2020	Bank Balance 2018/19
Koibarak primary school	Cooperative Bank	1141598778300	12,088	201,147
Koibarak Secondary school	Cooperative Bank	1141685579600	400,930	23,639
Koilel primary school	Cooperative Bank	01141685638000	29,943	29,942.50
Koilonget Primary school	Cooperative Bank	1141598820300	332	331
lelek primary school	Cooperative Bank	1141685638000	1,816	200,385
Olare primary school	Cooperative Bank	1141685481800	125,924	125,823
Plateau primary school	Cooperative Bank	1141685912700	512	512
Skyline primary school	Cooperative Bank	1141685657600	281,513	1662
Tendwo Sec school	Cooperative Bank	1139182241602	6,061	1,011,039
Tinga Secondary school	Cooperative Bank	1141686503300	998,650	998,650
Waunifor Secondary school	Cooperative Bank	1141685956000	482	482
Wounifour police station	Cooperative Bank	1141685655600	63,648	63,648
Wounifor police station	Cooperative Bank	01141685655600	4,048	4,048
Soliat secondary school	Cooperative Bank	01141442854900	401,580	0
plateu girls sec school	Cooperative Bank	01141686355300	5281	5281
Rurigi primary school	Cooperative Bank	01141880068100	2,480	2,480
Soliat primary school	Cooperative Bank	01141685495800	0.72	0.72
Kapsoya secondary school	Cooperative Bank	01141598952600	11,863	11,863
Chebaon primary school	Cooperative Bank	01141598835600	1,465	1,465
Chepkongony Asst Chiefs Office	Cooperative Bank	01141685342900	113,098	113,098
Ainabkoi Chiefs Office Project	Cooperative Bank	01141685620400	114,044	114,044
Cheptigit Chiefs Office	Cooperative	01141880464400	30,075	30,075

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2020

PMC	Bank	Account number	Bank Balance 2019/2020	Bank Balance 2018/19
	Bank			
Cheptigit secondary school	Cooperative Bank	01141685361300	53,035	53,035
Usalama primary school	Sidian Bank	10080300167	500,436	500,436
Tingwa primary school	Sidian Bank	10080300080	50,999	50,999
Saito primary school	Sidian Bank	10080300153	378,804	378,804
Rurigi Secondary school	Sidian Bank	10080300185	690,118	3,694,758
Olare Secondary school	Sidian Bank	10080300164	2,620	2,620
Ngarua primary school	Sidian Bank	10080300183	241,907	613,067
lotonyok primary school	Sidian Bank	10080300161	91,193	91,193
Kitoroch primary school	Sidian Bank	10080300188	60,007	96,027
Kipteimit primary school	Sidian Bank	10080300082	38,487	114,746
Kipkabusr Secondary school	Sidian Bank	10080300153	26,545	26,545
Kapsinende primary school	Sidian Bank	10080300174	5,583	5,583
Kabore primary school	Sidian Bank	10080300176	5,463	5,462
Illua Secondary school	Sidian Bank	10080300032	3,624,083	15,203
Chesogor Secondary school	Sidian Bank	10080300141	3,153	3,152
Cherorget primary school	Sidian Bank	10080300158	337	337
Chepngoror primary school	Sidian Bank	10080300178	1,846	1,846
Chepkurmum primary school	Sidian Bank	10080300142	214,925	14,925
Chelek primary school	Sidian Bank	100803000083	252,123	52,123
Arangai primary school	Sidian Bank	10080300185	1,232	1,232
Arab moi primary School	Sidian Bank	100803000183	4,777	4,777
Sirwo primaryschool	Sidian Bank	10080300154	1,734	600,000
Chepkongony COC SECONDARY SCHOOL	Sidian Bank	0100803008023	4,090,785	-
Aic Kaptagat Childrens Home	Sidian Bank	01008030018769	330,155	330,155
Ndanai ECD primary school	Sidian Bank	01008030015089	1,683,284	-

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2020

PMC	Bank	Account number	Bank Balance 2019/2020	Bank Balance 2018/19
Ainabkoi secondary school	Sidian Bank	01008030016762	167,228	167,228
Kimuruk primary school	Sidian Bank	01008030008961	19,573	19,573
Kapsemwo primary school	Sidian Bank	01008030015844	40,535	40,535
Chesogor comm hall/chiefs project	Sidian Bank	01008030015100	36,964	36,964
Chelugui pimary school	Sidian Bank	01008030015781	1,765	1,765
Uhuru PCEA primary school	Sidian Bank	01008030017710	19,105	19,105
Siliboi primary school	Sidian Bank	01008030016262	4,855	4,855
Lotonyok primary school	Sidian Bank	01008030016172	333	333
St peters Secondary school	Consolidated bank	101512030000021	254,632	254,631
Munyaka primary school	Consolidated bank	120375125900	750,528	600,528
Kileges primary school	Consolidated bank	10151203000007	580	580
Eldoret school for the hearing impaired	Consolidated bank	10151203000026	2,753	2,753
Chepkero primary school	Consolidated bank	1141598778300	128	315,633
Arnesens High school	Consolidated bank	10151203000037	83,178	1,699,498
Kapngetuny A.P staff houses	Consolidated bank	120375125900	132,370	132,370
Kapsoya primary school	Consolidated bank	1015120300002	1,932	1,932
Kipkoriony primary school	Consolidated bank	10151203000006	2,553	2,553
Chepnoet primary school	National bank	1024027619901	4,451	4,451
Kapsunde Primary school	National bank	1024028135901	119,357	119,357
Naiberi primary school	National bank	2428050401	105,357	105,357
AIC Kiluka Primary school	National bank	1025073540903	602	602
Kipkorgot Multipurpose hall	ABC Bank	005215001002259	724,614	0
Songich primary school	Equity Bank Ltd	0300262735239	2,987	2,987
Lamaon primary school	Equity Bank Ltd	0300279067925	(223)	(223)

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2020

PMC	Bank	Account number	Bank Balance 2019/2020	Bank Balance 2018/19
Kapsundeii Secondary School	Transnational Bank Ltd	603437001	45,015	45,015
Total			32,360,830	23,029,593

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2020

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
1.0 Compensation of Employees	Review of the payroll revealed that five members of staff were over paid by a total of Kes 582,000 over and above the wages payable as specified in their appointment letters. Under the circumstances, the validity and propriety of basic wages of contractual employees' expenditure of Kes 1,603, 762 for the year 30 June 2019 could not be confirmed				
2.1 Committee Allowances	Included in the use of goods and services figure of Kshs 7,917,640 is committee expenses amount of Kshs 3,928,000. However, the management did not avail documentary evidence to show that Secretary in consultation with officer of the board seconded to constituency actually prepared and table before a committee a schedule of meetings to be held during the year and copies of the minutes submitted to the board within thirty days.				
3.1 Environment	In environment projects of Kshs. 2,028,000 out of				

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
nt projects	which Kshs. 1,900,000 was paid to primary and secondary schools for planting trees in school compounds and levelling fields. However, the funds disbursed to the projects have not been utilized and are still held in the PMC accounts, No justification was provided for failure to implement projects.				
3.2 Emergency Fund	Kshs. 5,000,000 was approved funding of emergency projects towards construction of pit latrines. However, no documentary evidence including public health reports or reports, approved work plans and bills of quantities from other government agencies to show that the activities that were funded were indeed unforeseen and that they qualify to be funded under emergency. Further, the construction works for some of the above projects revealed that they were not complete and funds were still bank accounts.				
3.3 Security	Kshs 2,000,000 for the construction of Kipkorgot Multipurpose hall. However, no documentary evidence such as BoQs, site meeting reports and				

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
	interim completion certificates were availed to confirm the status of the project.				
4.1 Kaptagat Children Home Primary School	Kshs. 2,200,000 for purchase of 1 acre. Physical verification of the land revealed that the land is still being used by the seller and the school has not taken possession of the land. Further, transfer documents including consent of land board and the title deed for the land had not been processed and given to the school almost one year after payment.				
4.2 Kenya Medical Training college (KMTC) Ainabkoi- construction of tuition block	Kshs. 4,000,000 for construction of ultra-modern tuition block. Management did not provide signed MoU with KMTC specifying obligations and responsibilities for each party. Inspection revealed contractor was not on site and its not known when construction shall resume. Title deed for the land was not availed.				
4.3 Tendwo Secondary School	Kshs 1,450,000 for three projects. However, the school maintained one PMC bank account contrary to Section 15 (1) of the rules and regulations.				

NATIONAL GOVERNMENT ENTITY - *(indicate actual name of the entity)*
Reports and Financial Statements
For the year ended June 30, 2020

4-027-144-2	Office Administration Employ	2,430,000.00	Equity Bank- Casual	17/Dec/19	0067	0051	45,711.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Equity Bank- Sal Jan	24/Jan/20	0074	0061	45,711.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Equity Bank- Sal Feb	1/Apr/20	0091	00105	45,711.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Equity Bank- Sal Ma	1/Apr/20	0092	00109	45,711.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Equity Bank- Sal Apr	27/Apr/20	0096	00656	45,711.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Equity Bank- 2 mont	1/Apr/20	0085	0102	48,000.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Equity Bank- Casual	19/Jun/20	0124	0701	48,000.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Equity Bank- 3 mont	1/Apr/20	0084	0101	72,000.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Equity Bank- 3 mont	1/Apr/20	0086	0103	72,000.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Equity Bank- Sal Ma	18/May/20	0104	00681	78,548.50	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Equity Bank- Sal Jun	19/Jun/20	0123	0697	79,749.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Cooperative Bank of	11/Oct/19	0034	7560	106,187.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Equity Bank -Salaries	29/Oct/19	0042	0004	106,187.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Cooperative Bank of	31/Jul/19	0006	7475	129,993.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Cooperative Bank of	29/Aug/19	0013	7494	129,993.00	Employee compensation	
							1,380,923.50		
4-027-144-2	National Hospital Insurance F	70,000	National Hospital Ins	26/Nov/19	0065	0042	1,600.00	Employee compensation	
4-027-144-2	National Hospital Insurance F	70,000	Dec 19 NHIF Deduct	17/Dec/19	0067	0052	1,600.00	Employee compensation	
4-027-144-2	National Hospital Insurance F	70,000	Jan 2020 NHIF Dedu	24/Jan/20	0074	0062	1,600.00	Employee compensation	
4-027-144-2	National Hospital Insurance F	70,000	Feb 2020 NHIF Dedu	01/04/2020	0091	00105	1,600.00	Employee compensation	
4-027-144-2	National Hospital Insurance F	70,000	Mar 2020 NHIF Dedu	01/04/2020	0092	00110	1,600.00	Employee compensation	
4-027-144-2	National Hospital Insurance F	70,000	Apr 2020 NHIF Dedu	27/04/2020	0096	00657	1,600.00	Employee compensation	
4-027-144-2	National Hospital Insurance F	70,000	May 2020 NHIF Ded	18/May/20	0104	00682	2,550.00	Employee compensation	
4-027-144-2	National Hospital Insurance F	70,000	Jun 2020 NHIF Dedu	19/Jun/20	0123	00698	2,550.00	Employee compensation	
4-027-144-2	National Hospital Insurance F	70,000	National Hospital Ins	11/Oct/19	0034	7557	3,500.00	Employee compensation	
4-027-144-2	National Hospital Insurance F	70,000	National Hospital Ins	29/Oct/19	0042	0005	3,500.00	Employee compensation	
4-027-144-2	National Hospital Insurance F	70,000	National Hospital Ins	31/Jul/19	0006	7476	4,350.00	Employee compensation	
4-027-144-2	National Hospital Insurance F	70,000	National Hospital Ins	29/Aug/19	0013	7495	4,350.00	Employee compensation	
							30,400.00		
4-027-144-2	National Social Security Fund	60,000	National Social Secu	26/Nov/19	0065	0043	800.00	Employee compensation	
4-027-144-2	National Social Security Fund	60,000	Dec 19 NSSF	17/Dec/19	0067	0053	800.00	Employee compensation	
4-027-144-2	National Social Security Fund	60,000	Jan 2020 NSSF	24/Jan/20	0074	0063	800.00	Employee compensation	
4-027-144-2	National Social Security Fund	60,000	Feb 2020 NSSF	1/Apr/20	0091	00106	800.00	Employee compensation	
4-027-144-2	National Social Security Fund	60,000	Mar 2020 NSSF	1/Apr/20	0092	00111	800.00	Employee compensation	
4-027-144-2	National Social Security Fund	60,000	Apr 2020 NSSF	27/Apr/20	0096	00659	800.00	Employee compensation	
4-027-144-2	National Social Security Fund	60,000	May 2020 NSSF	19/May/20	0104	00683	1,200.00	Employee compensation	
4-027-144-2	National Social Security Fund	60,000	Jun 2020 NSSF	19/Jun/20	0123	00699	1,200.00	Employee compensation	
4-027-144-2	National Social Security Fund	60,000	National Social Secu	11/Oct/19	0034	7558	1,600.00	Employee compensation	
4-027-144-2	National Social Security Fund	60,000	National Social Secu	29/Oct/19	0042	0006	1,600.00	Employee compensation	
4-027-144-2	National Social Security Fund	60,000	National Social Secu	31/Jul/19	0006	7477	2,000.00	Employee compensation	
4-027-144-2	National Social Security Fund	60,000	National Social Secu	29/Aug/19	0013	7496	2,000.00	Employee compensation	

							14,400.00		
4-027-144-2	Office Administration Employ	2,430,000.00	Income Tax-May 20	18/May/20	0104	00685	2,293.50	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Income Tax-Jun 202	19/Jun/20	0123	0700	2,294.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Income Tax-PAYE	17/Dec/19	0067	0054	2,481.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Income Tax-PAYE	26/Nov/19	0065	044	2,481.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Income Tax-Jn 2020	24/Jan/20	0074	0064	2,481.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Income Tax-Feb 202	1/Apr/20	0091	00108	2,481.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Income Tax-Mar 20	1/Apr/20	0092	0112	2,481.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Income Tax-Apr 202	27/Apr/20	0096	00660	2,481.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Commisioner of Incc	11/Oct/19	0034	7559	9,705.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Income Tax-PAYE	29/Oct/19	0042	0007	9,706.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Commisioner of Incc	31/Jul/19	0006	7479	11,849.00	Employee compensation	
4-027-144-2	Office Administration Employ	2,430,000.00	Commisioner of Incc	29/Aug/19	0013	7497	11,849.00	Employee compensation	
							62,582.50		
4-027-144-2	Office Administration G	2,640,000	Fund Account Mana	27/Nov/19	0045	0011	6,500.00	G&S adm- utilities	
4-027-144-2	Office Administration G	2,640,000	KPLC- Office Electric	29/Oct/19	0044	0010	15,000.00	G&S adm- utilities	
4-027-144-2	Office Administration G	2,640,000	Eldowas Ltd-Office V	3/Dec/19	0066	0045	15,000.00	G&S adm- utilities	
							36,500.00		
4-027-144-2	Office Administration G	2,640,000	Official Airtime	2/Aug/19	0008	7481-82	41,600.00	G&S adm- comm	
							41,600.00		
	Office Administration		fam		0079	Cash	12,800.00	G&S adm- domestic tr	
	Office Administration		fam		0078	Cash	37,200.00	G&S adm- domestic tr	
	Office Administration		fam	19/5/20	0112	Cash	46,800.00	G&S adm- domestic tr	
4-027-144-2	Office Administration G	2,640,000	Fund Account Mana	27/Nov/19	0046	0011	21,300.00	G&S adm- domestic tr	
4-027-144-2	Office Administration G	2,640,000	Fund Account Mana	14/Jan/20	0077	Cash	55,780.00	G&S adm- domestic tr	
							173,880.00		
4-027-144-2	M & E Committee Expenses	2,205,084	NGCDFC AINABKOI	25/Jul/19	0003	7472	10,000.00	G&S m&e- capacity	
4-027-144-2	M & E Committee Expenses	2,205,084	NGCDFC AINABKOI	11/Oct/19	0039	7581-2,83-5	30,000.00	G&S m&e- capacity	
4-027-144-2	M & E Committee Expenses	2,205,084	NGCDFC AINABKOI	23/Jul/19	0002	7466-70	32,000.00	G&S m&e- capacity	
4-027-144-2	M & E Committee Expenses	2,205,084	NGCDFC AINABKOI	27/Nov/19	0053	0019-24	36,000.00	G&S m&e- capacity	
4-027-144-2	M & E Committee Expenses	2,205,084	NG CDFC AINABKOI	2/Sep/19	0016	7510-13	40,000.00	G&S m&e- capacity	
4-027-144-2	M & E Goods and Services	2,205,084	AINABKOI NG CDFC	2/Aug/19	0010	7487	34,000.00	G&S m&e- capacity	
4-027-144-2	M & E Goods and Services	2,205,084	AINABKOI NG CDFC	2/Aug/19	0010	7488	34,000.00	G&S m&e- capacity	
4-027-144-2	M & E Goods and Services	2,205,084	AINABKOI NG CDFC	2/Aug/19	0010	7486	36,000.00	G&S m&e- capacity	
4-027-144-2	M & E Goods and Services	2,205,084	AINABKOI NG CDFC	2/Aug/19	0010	7500	52,000.00	G&S m&e- capacity	
	M & E Goods and Services	2,205,084	AINABKOI NG CDFC		0072	Cash	156,000.00	G&S m&e- capacity	
	M & E Goods and Services	2,205,084	AINABKOI NG CDFC		0073	Cash	156,000.00	G&S m&e- capacity	
							616,000.00		
4-027-144-2	Office Administration G	2,640,000	V.A.T. HIGHWAY	11/Sep/19	0028	7545	210.00	G&S adm- hosp	
4-027-144-2	Office Administration G	2,640,000	Esther Cheruiyot	2/Sep/19	0026	7528	2,560.00	G&S adm- hosp	

4-027-144-2	Office Administration	G	2,640,000	Highway G. Shop	11/Sep/19	0028	7544	3,850.00	G&S adm- hosp	
4-027-144-2	Office Administration	G	2,640,000	Esther Cheruiyot	31/Jul/19	0007	7480	9,215.00	G&S adm- hosp	
	Office Administration			fam	1/4/20	0094	Cash	50,000.00	G&S adm- hosp	
								65,835.00		
	Office Administration		2,640,000	fam	19/5/20	0113	Cash	4,700.00	G&S adm- office n gen	
	Office Administration		2,640,000	fam	28/11/19	0044a	Cash	7,338.00	G&S adm- office n gen	
	Office Administration		2,640,000	fam	19/5/20	0115	Cash	9,500.00	G&S adm- office n gen	
	Office Administration		2,640,000	fam	19/5/20	0117	Cash	9,500.00	G&S adm- office n gen	
	Office Administration		2,640,000	fam	19/5/20	0118	Cash	9,500.00	G&S adm- office n gen	
	Office Administration		2,640,000	fam	19/5/20	0114	Cash	10,000.00	G&S adm- office n gen	
	Office Administration		2,640,000	fam	28/11/19	0043a	Cash	12,755.00	G&S adm- office n gen	
	Office Administration		2,640,000	fam	28/11/19	0041a	Cash	14,365.00	G&S adm- office n gen	
	Office Administration		2,640,000	fam	28/11/19	0042a	Cash	15,542.00	G&S adm- office n gen	
	Office Administration		2,640,000	fam		0069	Cash	40,000.00	G&S adm- office n gen	
4-027-144-2	Office Administration	G	2,640,000	Osalt Osha Company	2/Sep/19	0024	7524	85,440.00	G&S adm- office n gen	
4-027-144-2	Office Administration	G	2,640,000	VAT	2/Sep/19	0024	7525	4,660.00	G&S adm- office n gen	
4-027-144-2	Office Administration	G	2,640,000	Barton Agencies	11/Oct/19	0031	7550	64,303.00	G&S adm- office n gen	
4-027-144-2	Office Administration	G	2,640,000	VAT	11/Oct/19	0031	7551	3,507.00	G&S adm- office n gen	
4-027-144-2	Office Administration	G	2,640,000	Barton Agencies	11/Oct/19	0032	7552	66,066.00	G&S adm- office n gen	
4-027-144-2	Office Administration	G	2,640,000	VAT	11/Oct/19	0032	7553	3,604.00	G&S adm- office n gen	
4-027-144-2	Office Administration	G	2,640,000	Barton Agencies	22/Jun/20	0125	00702	34,397.00	G&S adm- office n gen	
4-027-144-2	Office Administration	G	2,640,000	VAT-Barton Agencies	22/Jun/20	0125	00705	603.00	G&S adm- office n gen	
								395,780.00		
4-027-144-2	Office Administration	G	2,640,000	VAT-Fuel	18/May/20	0102	00678	1,852.00	G&S adm- fuel	
4-027-144-2	Office Administration	G	2,640,000	VAT-Fuel	29/Nov/19	0041	0059	6,906.00	G&S adm- fuel	
4-027-144-2	Office Administration	G	2,640,000	Wepag Ltd- GK Fuel	18/May/20	0102	00677	98,148.00	G&S adm- fuel	
4-027-144-2	Office Administration	G	2,640,000	Wepag Ltd- GK Fuel	29/Nov/19	0041	0001	188,889.00	G&S adm- fuel	
								295,795.00		
4-027-144-2	Office Administration	G	2,640,000	Co-orp Bank Charge	30/Sep/19	0030	Cash	25,500.00	G&S adm- other	
								25,500.00		
4-027-144-2	Office Administration	G	2,640,000	VAT- Vehicle repairs	1/Apr/20	0093	00118	1,551.00	G&S adm- routine m.v	
4-027-144-2	Office Administration	G	2,640,000	RVTI	11/Oct/19	0036	7564	2,401.00	G&S adm- routine m.v	
4-027-144-2	Office Administration	G	2,640,000	VAT-Auction Auto Tech	18/May/20	0105	00687	2,703.00	G&S adm- routine m.v	
4-027-144-2	Office Administration	G	2,640,000	RVTI	11/Oct/19	0036	7563	44,022.00	G&S adm- routine m.v	
4-027-144-2	Office Administration	G	2,640,000	Trans HighWay Garage	1/Apr/20	0093	00117	88,449.00	G&S adm- routine m.v	
4-027-144-2	Office Administration	G	2,640,000	Auction Auto Tech	18/May/20	0105	00686	154,097.00	G&S adm- routine m.v	
								293,223.00		
4-027-144-2	Office Administration	G	2,640,000	VAT STARFIRM	2/Sep/19	0025	7527	18,554.00	G&S adm- routine other assets	
4-027-144-2	Office Administration	G	2,640,000	Starfirm Construction	2/Sep/19	0025	7526	340,164.00	G&S adm- routine other assets	
								358,718.00		
	M & E Committee Expenses		2,640,000	NGCDFC AINABKOI	19/06/19	0120	Cash	100,000.00	comm exp admin	

	M & E Committee Expenses	2,640,000	NGCDFC AINABKOI		0070	Cash	156,000.00	comm exp admin	
	M & E Committee Expenses	2,640,000	NGCDFC AINABKOI	19/06/19	0119	Cash	331,000.00	comm exp admin	
	M & E Committee Expenses	2,640,000	NGCDFC AINABKOI	19/06/19	0121	Cash	568,000.00	comm exp admin	
	Office Administration	2,640,000	fam	19/5/20	0116	Cash	100,000.00	comm exp admin	
	Office Administration	2,640,000	fam	30/Jun/20	0153	Cash	200,000.00	comm exp admin	
	Office Administration	2,640,000	fam	30/Jun/20	0152	Cash	201,000.00	comm exp admin	
	Office Administration	2,640,000	fam	22/Jun/20	0151	Cash	372,000.00	comm exp admin	
4-027-144-2	Office Administration G	2,640,000	Fund Account Mana	25/Dec/19	0076	Cash	52,000.00	comm exp admin	
4-027-144-2	Office Administration Commi	2,610,169	NGCDFC AINABKOI	1/Apr/20	0087	00102	52,000.00	comm exp admin	
4-027-144-2	Office Administration Commi	2,610,169	NGCDFC AINABKOI	1/Apr/20	0089	00102	52,000.00	comm exp admin	
4-027-144-2	Office Administration Commi	2,610,169	NGCDFC AINABKOI	1/Apr/20	0088	00102	57,000.00	comm exp admin	
4-027-144-2	Office Administration Commi	2,610,169	NGCDFC AINABKOI	5/Dec/20	0070	0070 & 71	156,000.00	comm exp admin	
4-027-144-2	M & E Committee Expenses	2,205,084	NGCDFC AINABKOI	23/Jul/19	0001	7454-65	233,000.00	comm exp admin	
	Office Administration		fam	19/5/20	0107	Cash	97,000.00	comm exp admin	
	Office Administration		fam	19/5/20	0108	Cash	137,000.00	comm exp admin	
4-027-144-2	M & E Committee Expenses	2,205,084	NGCDFC AINABKOI	11/Oct/19	0038	07586	156,000.00	comm exp admin	
4-027-144-2	M & E Committee Expenses	2,205,084	NGCDFC AINABKOI	29/Apr/20	0098/9	00663	294,000.00	comm exp admin	
							3,314,000.00		
4-027-144-2	M & E Committee Expenses	2,205,084	NGCDFC AINABKOI	22/Oct/19	0040	7579-97	181,000.00	comm exp m&e	
4-027-144-2	M & E Committee Expenses	2,205,084	NGCDFC AINABKOI	11/Oct/19	0037	7565-77	186,000.00	comm exp m&e	
4-027-144-2	M & E Committee Expenses	2,205,084	NGCDFC AINABKOI	2/Sep/19	0015	501-09 & 20	260,000.00	comm exp m&e	
4-027-144-2	M & E Committee Expenses	2,205,084	NGCDFC AINABKOI	29/Apr/20	0099	00663	378,000.00	comm exp m&e	
4-027-144-2	M & E Committee Expenses	2,205,084	NGCDFC AINABKOI	1/Apr/20	0090	00103	570,000.00	comm exp m&e	
	Office Administration	2,205,084	fam	19/5/20	0111	Cash	150,000.00	comm exp m&e	
	Office Administration	2,205,084	fam	19/5/20	0110	Cash	378,000.00	comm exp m&e	
	Office Administration	2,205,084	fam	19/5/20	0109	Cash	900,000.00	comm exp m&e	
							3,003,000.00		
4-027-144-2	Office Administration G	2,640,000	Fraca Servcom Enter	2/Aug/19	0011	7489	153,621.00	acquisition of asset	
4-027-144-2	Office Administration G	2,640,000	Commissioner VAT	2/Aug/19	0011	7490	8,379.00	acquisition of asset	
							162,000.00		
4-027-144-2	Office Administration G	2,640,000	Commissioner VAT	2/Aug/19	0012	7490	1,526.00	acquisition of asset	
4-027-144-2	Office Administration G	2,640,000	Aston Computer & C	2/Aug/19	0012	7490	27,974.00	acquisition of asset	
							29,500.00		
4-027-144-26	Bursary - Secondary Schools	17,844,066	Bursary - Secondary Sc	16/Apr/20	0095	00122-650	15,339,711.50	Bursary - Secondary Schools	
							15,339,711.50		
4-027-144-26	Bursary - Tertiary Institutions	17,844,066	Rift Valley Training Ins	2/Aug/19	0009	7485	32,586.00	Bursary - Tertiary Institutions	
4-027-144-26	Bursary - Tertiary Institutions	16,147,514	Bursary Tetary Institu	11/Oct/19	0035	7561	65,000.00	Bursary - Tertiary Institutions	
4-027-144-26	Bursary - Tertiary Institutions	17,844,066	Rift Valley Training Ins	2/Aug/19	0009	7483	597,414.00	Bursary - Tertiary Institutions	
							695,000.00		
4-027-144-26	Primary Schools Projects		Munyaka Pri School	27/Nov/19	0048	0014	150,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Boarder Farm Pri Scho	2/Sep/19	0020	7518	250,000.00	edu pri	

4-027-144-26	Primary Schools Projects		Kipkabus Pri School	22/Jun/20	0138	00719	300,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Chepkonyony Pri Scho	22/Jun/20	0143	00724	400,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Kapkeno Pri School	22/Jun/20	0141	00722	500,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Berur Pri School	22/Jun/20	0142	00723	500,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Kewet Pri School	27/Nov/19	0051	0017	650,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Ngatit Pri School	27/Nov/19	0052	0018	650,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Arap Moi Pri School	22/Jun/20	0139	00720	650,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Arangai Pri School	22/Jun/20	0140	00721	800,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Ndanai Pri School	27/Nov/19	0055	0028-29	1,000,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Chepkurmum Pri Scho	22/Jun/20	0147	00728	1,200,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Drys Farm Pri School	22/Jun/20	0148	00729	1,200,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Chelugui Pri School	22/Jun/20	0149	00730	1,200,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Koibarak Pri School	22/Jun/20	0150	00731	1,300,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Boarder Farm Pri Scho	22/Jun/20	0146	00727	1,500,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Lamaon Primary Scho	2/Sep/19	0018	7516	2,400,000.00	edu pri	
4-027-144-26	Primary Schools Projects		Munyaka Pri School	22/Jun/20	0145	00725	6,850,000.00	edu pri	
							21,500,000.00		
4-027-144-26	Secondary Schools Projects		Chepkongony COG Sec	27/Nov/19	0050	0016	480,000.00	edu sec	
4-027-144-26	Secondary Schools Projects		cheptigit Sec School	27/Nov/19	0049	0015	614,033.00	edu sec	
4-027-144-26	Secondary Schools Projects		Koibarak Sec School	2/Sep/19	0019	7517	650,000.00	edu sec	
4-027-144-26	Secondary Schools Projects		Kapsunde Sec School	2/Sep/19	0023	7523	650,000.00	edu sec	
4-027-144-26	Secondary Schools Projects		Ngatit Sec School	27/Nov/19	0054	0026-27	1,300,000.00	edu sec	
4-027-144-26	Secondary Schools Projects		Chepngoror Girls High	27/Apr/20	0095	00651	7,200,000.00	edu sec	
4-027-144-26	Secondary Schools Projects		Ilula Sec School	27/Apr/20	0096	00652	7,200,000.00	edu sec	
4-027-144-26	Secondary Schools Projects		Chepkongony COG Sec	27/Apr/20	0097	00653	7,200,000.00	edu sec	
4-027-144-26	Secondary Schools Projects		RCEA Ngele Tarit Sec S	27/Nov/19	0056	0030	10,483,585.00	edu sec	
							35,777,618.00		
4-043-245-26	Security Projects		Chepkongony Chief Of	27/Nov/19	0057	0031	112,996.00	security	
4-043-245-26	Security Projects		Ainabkoi Chiefs Office	27/Nov/19	0058	0032	112,996.00	security	
4-043-245-26	Security Projects		Kaptagat Chiefs Office	27/Nov/19	0047	0013	132,000.00	security	
4-043-245-26	Security Projects		Ainabkoi ACC's Office	2/Sep/19	0022	7522	1,651,160.00	security	
							2,009,152.00		
4-027-144-263	Tertiary School Prjs		AINABKOI KMTC	27/Nov/19	0060	0034	320,000.00	edu tertiary	
4-027-144-263	Tertiary School Prjs		AINABKOI KMTC	27/Nov/19	0063	00037	13,629,079.00	edu tertiary	
							13,949,079.00		
4-027-144-26	Emergency Reserve	7,198,241.38	VAT-Dallang Graphics	19/May/20	0106	00690	1,724.00	emergency	
4-027-144-26	Emergency Reserve	7,198,241.38	VAT-Nyakwei & Comp	28/Apr/20	0100	00667	3,509.00	emergency	
4-027-144-26	Emergency Reserve	7,198,241.38	VAT-Nyakwei & Comp	19/Jun/20	0122	00696	5,172.00	emergency	
4-027-144-26	Emergency Reserve	7,198,241.38	VAT-Rivetex East Africa	4/May/20	0101	00671	13,793.00	emergency	
4-027-144-26	Emergency Reserve	7,198,241.38	Dallang Graphics	19/May/20	0106	00689	98,276.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Nyakwei & Company A	28/Apr/20	0100	00666	196,491.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Rurigi Police Post	3/Sep/19	0029	7546	200,000.00	emergency	

4-027-144-26	Emergency Reserve	7,198,241.38	Nyakwei & Company A	19/Jun/20	0122	00695	294,828.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Skyline Prrimary Schod	31/Jul/19	0004	7473	300,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Rurigi Pri School	22/Jun/20	0126	00706	350,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Kapkeno Pri School	22/Jun/20	0127	00707	350,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Sirwo Pri School	22/Jun/20	0128	00708	350,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Chesogor Pri School	22/Jun/20	0129	00709	350,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Naiberi Pri School	22/Jun/20	0130	00710	350,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Koilonget Pri School	22/Jun/20	0131	00711	350,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Kongasis Pri School	22/Jun/20	0132	00712	350,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Rotuga Pri School	22/Jun/20	0133	00713	350,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Koilel Pri School	22/Jun/20	0134	00714	350,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Chepkoiel Central Pri	22/Jun/20	0135	00715	350,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Songich Pri School	22/Jun/20	0136	00716	350,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Kiluka Sec School	22/Jun/20	0137	00717	350,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,994.45	Naiberi Sec School	22/Jun/20	0144	00725	350,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Cheptigit Sec School	31/Jul/19	0005	7474	500,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Kapsoya AP Line	2/Sep/19	0027b	7530	500,000.00	emergency	
4-027-144-26	Emergency Reserve	5,738,993.45	Rivetex East Africa Ltd	4/May/20	0101	00670	786,207.00	emergency	
4-027-144-26	Security Projects	5,738,993.45	Kapsoya Police Post	2/Sep/19	0017	7514	200,000.00	security	
4-027-144-26	Primary Schools Projects	5,738,993.45	Kapsomwo Pri School	2/Sep/19	0027	7529	100,000.00	edu pri	
							7,750,000.00		
4-027-144-26	Environmental Projects		Cheplelachbei East Sec	2/Sep/19	0021	7519	100,000.00	env	
4-027-144-26	Environmental Projects		Illula Secondary	11/11/2019	0059	33	100,000.00	env	
4-027-144-26	Environmental Projects		Chesogor primary	11/11/2019	0061	35	100,000.00	env	
4-027-144-26	Environmental Projects		Naiberi Secondary	11/11/2019	0062	36	100,000.00	env	
							400,000.00		