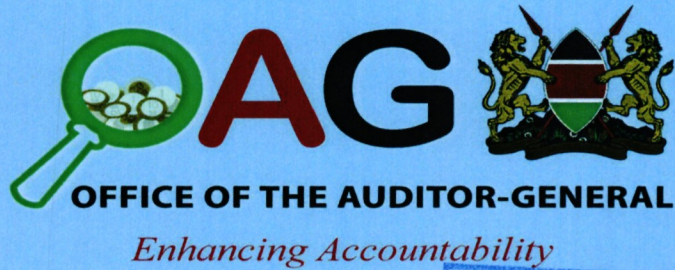


REPUBLIC OF KENYA



**REPORT**

THE NATIONAL ASSEMBLY  
PAPER LAID

DATE: 23 FEB 2022

DAY:

Wed.

PARLIAMENT  
OF KENYA  
LIBRARY

**OF**

TABLED  
BY:

The Majority Whip  
Hon. E. Wangwe, MP  
Benson Inzofu.

CLERK-AT  
THE-TABLE:

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND –  
MOIBEN CONSTITUENCY**

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



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

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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

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**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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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

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**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 MOIBEN 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 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	JEPLETTING MARY
2.	Sub-County Accountant	SARAH CHUMBA
3.	Chairman NGCDFC	KIPRONO KIBOSIA
4.	Member NGCDFC	PAULINE KWAMBAI

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -MOIBEN 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 MOIBEN Constituency Headquarters**

P.O. Box 9872-30100  
KVDA Plaza  
OLOO STREET  
ELDORET, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**MOIBEN CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**(f) NGCDF MOIBEN Constituency Contacts**

Telephone: (254) 0771-780-655/

E-mail: [cdfmoiben@ngcdf.go.ke](mailto:cdfmoiben@ngcdf.go.ke)

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

**(g) NGCDF MOIBEN Constituency Bankers**

African Banking Corporation Ltd

A/C 005224001000439

Eldoret Branch

**(h) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MOIBEN CONSTITUENCY  
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**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

The 2019/2020 financial year Moiben Constituency improved infrastructure of which most were in Education sector. Committee allocated funds to;

1. Build storeyed classes and equipped classes with furniture for six schools, this will create a conducive learning environment for learners hence improvement of performance
2. Purchase sports equipment's for schools this will nature talent at an early stage.
3. Increase access to clean water by purchasing and installing PVC water tanks in schools.
4. Supports youths through bursary to join vocational training institutions so as to acquire skills that will enable them to be self-employed.

During project monitoring and public participation forums, the management Committee noted some challenges in our institutions. Some of these challenges include;

1. Limited space for expansion.
2. Increased enrolment in secondary schools due to 100% transition
3. Lack of adequate facilities especially laboratories
4. Lack of furniture and equipment in most of the schools
5. Lack of sports equipment in most schools

During the financial year the implementation of projects was slowed down by challenges of Coronavirus pandemic, heavy rains and late disbursement of funds from the board.

**Key Achievements**

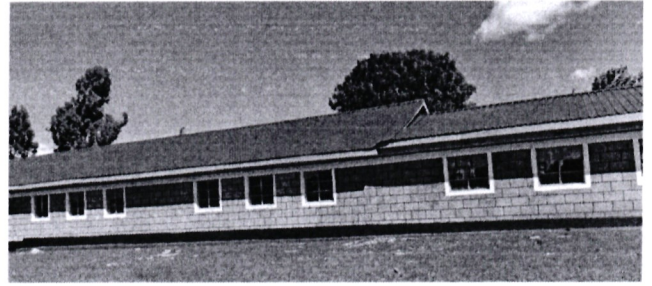
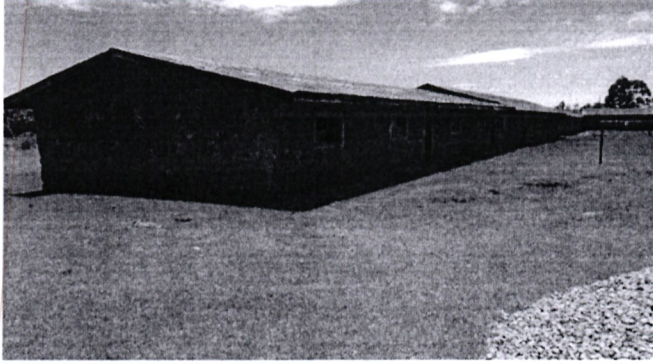
NGCDFC Moiben also has a vision to eliminate all semi-permanent structures in the public schools, build and equip modern laboratories in our secondary schools through our vision of "Beautiful infrastructure for beautiful results."

Below are photographs of some of the completed and commissioned projects in the constituency;



Tungururwet Primary School (**Before and After**))

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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Kimoning Primary School (**Before renovation (After renovation)**)



Ngomongo primary school- Constructed classrooms.

Sign *Rheme*

CHAIRMAN ,NGCDF COMMITTEE

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

**III. 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-MOIBEN Constituency is to:

- a) To promote access to clean water
- b) To promote Equity and inclusivity in education and training
- c) To promote policing an public safety in the constituency
- d) To promote environmental conservation for sustainable development
- e) To unearth youth sports and talents to keep them meaningful engaged towards socio-economic empowerment and peace.

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 promote Equity and inclusivity in education and training	Increased enrolment in primary and secondary 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	we constructed 9 classrooms, 2 dormitories, 2 laboratories and 1 admin block - Bursary – supported payment of school fees for 2430 needy students.
Security	To promote policing an public safety in the constituency	Provide conducive working environment hence better service delivery to the constituents	Number of number of usable physical infrastructure build	Constructed 2 chief's offices
Environment	To promote environmental conservation for sustainable development	Increased accessibility of clean water in schools	Number of water tanks purchase	We Purchased and installed 10,000 lit PVC tanks for 12 schools.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

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Sports	To unearth youth sports and talents to keep them meaningful engaged towards socio-economic empowerment and peace	Increased accessibility to sporting equipment's by students and youth groups	Number of schools funded Number of youth groups funded	We funded 120 schools to purchase sports equipment's.
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MOIBEN CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

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**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

NGCDF – MOIBEN 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.

NG-CDF Moiben Constituency is cognizant of the environmental factors under which the fund operates in and has taken these into account while formulating the fund's strategies and objectives. The process of developing strategic plan was guided by participatory approach in conformity with government's reform agenda and commitment to improve service delivery.

**1. Sustainability strategy and profile –**

The process of developing the strategic plan involved extensive internal and external and stakeholders' participation and consultation. The degree of engagement and the quality of contributions ensured that the plan embedded the interests of stakeholders in ensuring and generating the necessary ownership and commitment in its implementation. The plan provides a credible mechanism for the realization of the vision and promote good governance on the implementation of projects and programs at grassroots levels to enhance sustainability.

**2. Environmental performance**

NG-CDF Moibenis committed to environmental sustainability. Borrowing from the principle of sustainable development and guided by the Environmental Management and Co-ordination Act (EMCA), 1999 among other local and international legal legislations.

The Constituency undertook several activities aimed at enhancing environmental education, Awareness and Sensitization on environment sustainability; which involves making decisions and taking action that are in the interests of protecting the community, with particular emphasis on preserving the capability of the environment to support human life.

**Our Environmental Policy**

- i. Capacity building of NGCDF's, staff and PMC's so as to ensure that environmental factors are considered during planning and implementation of projects.
- ii. Creating Public awareness on importance Environment sustainability.
- iii. Comply with all relevant environmental legislation, regulations and approved codes of practice
- iv. Waste management
- v. Installation energy saving devices in public institutions

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

**Action Plan**

NG-CDF Moiben identified four areas in which we as an office have direct or indirect environmental impact, and we have initiated activities in these areas as indicated below;

<b>Focal Area</b>	<b>Activity</b>	<b>indicators</b>	<b>Action taken</b>
<b>Planting trees</b>	Planting of tree	No of trees planted, species, survival rate and location of the site	planted at
<b>Environmental education and awareness</b>	Sensitization of staff and public on Environmental sustainability relevant to the institutional mandate	Reduced cost of electricity, water and stationery	Capacity building for staff and NGCDFC was done.
<b>Climate change mitigation and adaptation</b>	Water harvesting (Water tanks and Gutters).	Rain water harvesting structures in place	Purchase and installation of 10 PVC water tanks of 10,000litres for 10 institutions

**3. Employee welfare**

The Government through employment Act, 2007, declare and define the fundamental rights of employees and provide basic conditions of employment of employees in order to enforce minimum standards of safety, health and welfare of employees. NGCDFC adopted the circular issued by the board on guidelines on recruitment of NGCDFC staff when recruiting staff. NGCDFC declare vacant positions through advertisement that was circulated widely in the constituency in form of posters in public places and through the administrative office that is the chiefs. The selection is done competitively through interviews by a selection committee with the assistance of sub county Human resource officer. Job appointment letters are issued clearly stating the terms of employment, Job group, Job description and remuneration. Employees are remunerated as per their groups as recommended by SRC. All employees are employed on a three year contract which is renewed based on performance.

NGCDFC Ensure improvement of skills through continuous capacity building on issues related to their Job description, employees are also encourage employees to build their careers by identifying professional courses which are in line with their careers which are sponsored by committee.

Health and safety of employees has been guaranteed by NGCDFC by ensuring that employees have Good working environment and conditions. NGCDFC office is spacious, clean, well ventilated, enough lighting and sanitation facilities provided. Preventative and protective measures have been put in place to minimize risk.

In recognition of the different, but equally important, roles of youth, women and men in development, NGCDFC has in place workplace policy to address gender inequality issues and respect for human dignity.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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**4. Market place practices-**

Good governance is a significant contributor to development and democracy. NG-CDF Moiben South has committed itself to improve service delivery to its constituents, proper management of the fund and combat corruption. This has been achieved by capacity building stakeholders on financial management, project management and Public procurement to promote open and transparent processes during project identification and implementation.

**a) Responsible competition practice.**

NGCDFC used open tender to source for its suppliers and contractors. The process of evaluation was done competitively with adherence with the Public procurement and Disposal Act 2015.

**b) Responsible marketing and advertisement**

NGCDFC use open tender to promote completion. Tender opening and award is done professionally and awarded to the lowest evaluated bidders.

**c) Product stewardship**

NG-CDF Moiben strives to provide quality services to its customers in professional manner. A service charter has been developed and displayed at the reception, this outline our commitment to our customers in ensuring that we provide quality services by handling them professionally and with dignity,

**5. Community Engagements-**

NG-CDF Moiben engages the community through public participation as stipulated in the NGCDF Act 2015, Sec 27(1&2) during the process of project identification and bursary identification. This participatory approach has ensured projects funded and bursary beneficiaries are need oriented. This has reduced the number of complains and increased project ownership and sustainability.

**Public Awareness**

NG-CDF Moiben conducts Public meeting in every ward. The purpose of these clinics is to create public awareness and educate the public on NGCDF operations. This has assisted the public to understand how NGCDF does its operations. This has reduced the number of complains and the public has learnt to appreciate NGCDF.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**MOIBEN CONSTITUENCY**

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**For the year ended June 30, 2020**

**V. 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.

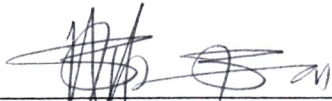
The Accounting Officer in charge of the NGCDF-MOIBEN Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. 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-MOIBEN 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 *entity'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 in charge of the NGCDF-MOIBEN Constituency further confirms the completeness of the accounting records maintained for the *entity*, 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-MOIBEN 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.

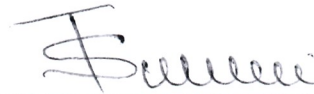
**Approval of the financial statements**

The NGCDF-MOIBEN Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2020.



**Fund Account Manager**

Name: Jepletting Mary



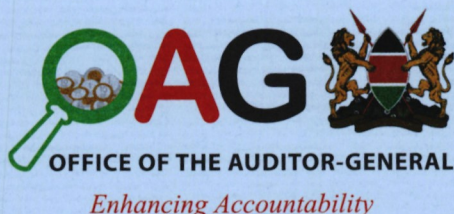
**Sub-County Accountant**

Name: Sarah Chumba

ICPAK Member Number: 11804

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - MOIBEN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020**

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### REPORT ON THE FINANCIAL STATEMENTS

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Moiben Constituency set out on pages 13 to 45, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Moiben Constituency as at 30 June, 2020, and (of) its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

#### **Basis for Qualified Opinion**

##### **1. Errors and Inaccurate Presentation and Disclosure of Financial Statements**

A review of the financial statements submitted for audit reflects the following inaccuracies:-

- i) The statement of receipts and payments reflects prior year expenditure amount of Kshs.2,225,573 on compensation of employees whereas Note 4 to the financial statements reflects an amount of Kshs.2,539,612 resulting to unexplained variance amounting to Kshs.314,039, Further the Note has a casting error totalling to Kshs.314,039,
- ii) The statement of assets and liabilities reflects prior adjustments balance of Kshs.181,784 which is not supported or explained,

- iii) The statement of assets and liabilities reflects deposits (gratuity) balance of Kshs.644,829 which varies with the computed figure and Note 12B to the financial statements amounting to Kshs.675,660 resulting to an explained/reconciled variance amounting to Kshs.30,831, Further, the prior year balance is Nil whereas Note 12B reflects a balance of Kshs.314,039. Further, the prior year balance has a casting error amounting to Kshs.30,817,
- iv) The statement of assets and liabilities reflects Net financial assets balance of Kshs.19,782,788 which differs with the net financial position amount of Kshs.21,283,945 resulting to unexplained variance amounting to Kshs.1,501,157,
- v) Note 17.3 to the financial statements reflects a balance of Kshs.76,920,286 in respect to prior year unutilized funds. However, Annex 3 reflects a balance of Kshs.77,583,826.68 in respect to the same item resulting to unexplained variance amounting to Kshs.663,540.68,
- vi) The summary statement of appropriation - recurrent and development combined reflects transfers from NGCDF Board amounting to Kshs.145,648,741. However the amount has a casting error totalling to Kshs.15,000.
- vii) Summary statement of appropriation - Recurrent and development combined reflects adjustments on transfers from CDF Board amount of Kshs.77,648,741 which varies with the amount of Kshs.77,583,827 reflected in Annex 3 to the financial statements resulting to a variance of Kshs.64,914 which has not been explained or reconciled,
- viii) The summary of appropriation - Recurrent and Development combined reflects total receipts final budget amount of Kshs.215,016,465 which varies with the final total expenditure budget balance of Kshs.214,960,459 resulting to unbalanced budget amounting to Kshs.56,006.
- ix) The summary of fixed assets register reflects total balance brought forward balance of Kshs.10,882,960 which vary with the computed balance of Kshs.18,227,981 resulting to a variance amounting to Kshs.7,345,021 which has not been explained or reconciled.
- x) Significant accounting policies states that the financial statements are prepared in Kenya shillings and all values are rounded to the nearest Kenya shillings. However, figures in the budget execution by programmes and sub programmes, unutilized funds at Annex 3 and PMC bank balances at Annex 5 to the financial statements have not been rounded to the nearest Kenya shilling.
- xi) There is no evidence on how Progress on follow up of auditor recommendations were resolved.

Under the circumstances, accuracy, completeness, presentation and disclosure of the financial statements could not be confirmed.

## **2. Unsupported Expenditure Under Security Projects**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and other payments amount of Kshs.35,550,000 which includes security projects expenditure amounting to Kshs.2,000,000. Included is an amount of Kshs.1,400,000 expenditure for purchase of furniture for Tembelio and Moiben chiefs offices. However, the furniture had not been purchased at the date of audit on 24 February, 2021. Further, the expenditure includes an amount of Kshs.300,000 for the construction 6 door pit latrine at Cheplaskei Assistant Chief's office which had not been constructed. The project returns and PMC bank statements for these projects were also not availed for audit.

Consequently, the validity and value for money for security project amounting to Kshs.1,400,000 could not be confirmed.

## **3. Unconfirmed Project Management Committee Bank Balances**

Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances totaling to Kshs.125,697,161 as at 30 June, 2020. However, cash books, closing bank balance, confirmation certificates and bank reconciliation statements were not provided for audit.

Consequently, the accuracy, completeness and existence of the Project Management Committee bank balance of Kshs.125,697,161 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 - Moiben 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 qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

### **Budgetary Control and Performance**

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.215,016,465 and Kshs.145,648,741, respectively resulting to an under-funding of Kshs.69,367,725 or 32% of the budget. Similarly, the Fund expended Kshs.126,062,700 against an approved

budget of Kshs.214,960,459 resulting to an under-expenditure of Kshs.88,897,759 or 41% of the budget.

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

## 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. Projects

##### 1.1 Non Implementation of Projects

A review of the project implementation status report for the National Government Constituencies Development Fund - Moiben Constituency reflects that an amount of Kshs.88,727,027 was budgeted towards implementation of eighty-one (81) projects during the financial year 2019/2020 out of which an amount of Kshs.19,727,027 was disbursed to thirty-one (31) Projects which are now complete but completion certificates were not provided for verification. Further, a balance of Kshs.64,800,000 was disbursed to forty (40) projects which are still ongoing at various levels of completion of between 5% and 95% while a balance of Kshs.4,200,000 were disbursed to ten (10) projects which had not started.

Delay in implementation and completion of planned projects is an indication that the residents of Moiben Constituency failed to receive the benefits accruing from the planned programs and activities for the year ended 30 June, 2020.

##### 1.2 Project Verification

During the audit, twenty-one (21) projects with a total disbursement amounting to Kshs.26,027,027 were inspected in the month of February, 2021; the following issues were noted;

- i. No handing over was done for completed projects,
- ii. Contractor not on site on some of the projects,
- iii. Pit latrine complete but the doors are not properly opening and closing, floor and wall has cracks, handing over not yet done,

- iv. No tank in place,
- v. Project has not started,
- vi. Toilets almost complete, poor quality doors,
- vii. Furniture not purchased.

Consequently, the citizens of Moiben Constituency may not have received the intended services from the incomplete projects.

## **2. Unsupported and Incomplete Projects**

As disclosed in Note 6, Note 7 and Note 8 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.80,127,027, Kshs.35,550,000 and Kshs.1,952,759 on transfers to other government entities, other grants and transfers and acquisition of assets respectively which relates to funds disbursed to various Projects Management Committees. The following issues were noted:

- i. Expenditure returns and acknowledgement letters from institutions that received the funds amounting to Kshs.80,127,027 were not provided for audit. This is contrary to Section 15(1)(d) of the National Constituency Development Fund Regulations, 2016.
- ii. As disclosed under Note 6 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.80,127,027 on transfers to other government entities which includes transfers to secondary schools amounting to Kshs.30,777,027. Included is a balance of Kshs.3,000,000 transferred to St Anne Joachim Secondary School for the construction of an administration block. However, procurement records were not provided for audit, the project has stalled and is subject to court proceedings between the school and the contractor. Available information indicate that bank accounts of the contractor have been frozen by Kenya Revenue Authority.
- iii. As disclosed under Note 6 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.80,127,027 on transfers to other government entities which includes transfers to secondary schools balance of Kshs.30,777,027. Included is an amount of Kshs.1,200,000 transferred to Eldoret GK Magereza Secondary School vide cheque number 2216 on 15 May, 2020 for completion of classroom and purchase of lockers. However, field visit to the school revealed that although the construction works were ongoing the Management had raised concern about poor workmanship and inconsistencies with the bills of quantities. However, the contractor had not made any adjustments. Further the management explained that the tender evaluation committee was not appointed by school project management committee and included some of the constituency staff members. In addition, supporting documents including joint measurement reports, interim certificates and contract agreement were not availed for verification.
- iv. As disclosed under Note 7 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.35,550,000 on other grants and transfers which includes bursary- secondary Schools and bursary-Tertiary institutions amount of Kshs.11,020,000 and Kshs.15,930,000, respectively totaling to Kshs.26,950,000.

However, the beneficiaries were identified from the ward level committees headed by village elder instead of being vetted by the constituency committee as per the requirement of CDF Board circular reference VOL1/111 dated 13 September, 2010. Further, there is no established criteria of identifying the beneficiaries,

- v. As disclosed under Note 8 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.1,952,759 on construction of building which was for payment of certificate number 5 and 6 amounting to Kshs.411,629 and Kshs.806,628, respectively for the construction of the constituency office. However, joint measurement and items of bills of quantities paid were not provided for verification. Further, it was noted that the building is complete and was handed over on 02 February, 2021 but is yet to be occupied by Moiben Constituency which is still paying rent to Kerio Valley Development Authority despite the office being complete.

Under the circumstances, the validity and value for money for expenditure amounting to Kshs.80,127,027, Kshs.35,550,000 and Kshs.1,952,759 on transfers to other government entities, other grants and transfers and acquisition of assets respectively could not be confirmed.

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**

#### **Risk Management Policy**

During the year ended 30 June, 2020, the management of National Government Constituencies Development Fund - Moiben Constituency did not have in place a risk management policy, risk management strategies and a system of risk management to enable them develop appropriate risk strategies in order to improve on effective and efficient management of public resources.

Under the circumstances, Management is not likely to respond appropriately to emerging risks that may result in loss of funds.

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

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to abolish 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 money is applied in an effective manner.

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

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 Funds 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.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

10 February, 2022

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MOIBEN CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

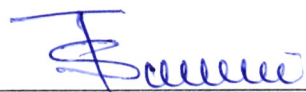
**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	123,040,876	108,784,485
Proceeds from Sale of Assets	2		-
Other Receipts	3	15,000	56,000
<b>TOTAL RECEIPTS</b>		<b>123,055,876</b>	<b>108,840,485</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,506,538	2,225,573
Use of goods and services	5	5,106,348	7,162,152
Transfers to Other Government Units	6	80,127,027	64,700,000
Other grants and transfers	7	35,550,000	34,835,000
Acquisition of Assets	8	1,952,759	6,610,519
Other Payments	9	820,028	-
<b>TOTAL PAYMENTS</b>		<b>126,062,700</b>	<b>115,533,244</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>(3,006,824)</u></b>	<b><u>(6,692,759)</u></b>

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



**Fund Account Manager**  
Name: Jephletting Mary



**National Sub-County Accountant**

Name: Sarah Chumba

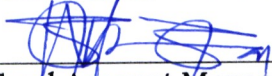
ICPAK Member Number: 11804

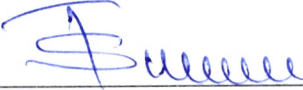
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**MOIBEN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	21,283,945	22,607,865
Cash Balances (cash at hand)	10B		
<b>Total Cash and Cash Equivalents</b>		<b>21,283,945</b>	<b>22,607,865</b>
Accounts Receivable			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>21,283,945</b>	<b>22,607,865</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable			
Retention	12A	856,328	
Deposits (Gratuity)	12B	644,829	
<b>TOTAL FINANCIAL LIABILITES</b>		<b><u>1,501,157</u></b>	
<b>NET FINANCIAL ASSETS</b>		<b>19,782,788</b>	<b>22,607,865</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	<b>13</b>	22,607,865	29,676,717
Prior year adjustments	14	181,784	(376,092)
Surplus/Defict for the year		(3,006,824)	(6,692,760)
<b>NET FINANCIAL POSITION</b>		<b><u>21,283,945</u></b>	<b><u>22,607,865</u></b>

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

  
**Fund Account Manager**  
**Name: Jepletting Mary**

  
**National Sub-County Accountant**  
**Name: Sarah Chumba**  
**ICPAK Member Number: 11804**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MOIBEN CONSTITUENCY**

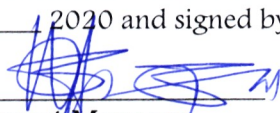
**Reports and Financial Statements**

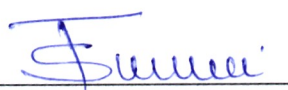
**For the year ended June 30, 2020**

**IX. STATEMENT OF CASHFLOW**

		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	123,040,876	108,784,485
Other Receipts	3	15,000	56,000
<b>Total receipts</b>		<b>123,055,876</b>	<b>108,840,485</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,506,538	2,225,573
Use of goods and services	5	5,106,348	7,162,152
Transfers to Other Government Units	6	80,127,027	64,700,000
Other grants and transfers	7	35,550,000	34,835,000
Other Payments	9	820,028	-
<b>Total payments</b>		<b>124,109,941</b>	<b>108,922,725</b>
<b>Total Receipts Less Total Payments</b>		<b>(1,054,065)</b>	<b>(82,240)</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	856,328	644,829
Prior year adjustments	14	181,748	(376,092)
		<b>1,682,905</b>	<b>(458,332)</b>
<b>Net cash flow from operating activities</b>		<b>628,840</b>	
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,952,759)	(6,610,520)
<b>Net cash flows from Investing Activities</b>		<b>(1,952,759)</b>	<b>(6,610,520)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(1,323,919)</b>	<b>(7,068,852)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>	<b>22,607,865</b>	<b>29,676,717</b>
<b>Cash and cash equivalent at END of the year</b>		<b>21,283,946</b>	<b>22,607,865</b>

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

  
Fund Account Manager  
Name: Jephletting Mary

  
National Sub-County Accountant  
Name: Sarah Chumba  
ICPAK Member Number: 11804

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

**X. 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	Remarks
	a	b	c=a+b	d	e=c-d	f=d/c %	
<b>RECEIPTS</b>							
Transfers from CDF Board	137,367,724	77,648,741	215,016,465	145,648,741	69,367,725	67.74	Balance yet to be received from Board
Proceeds from Sale of Assets	-	-	-				
Other Receipts	-	-	-	15,000	-15,000		
<b>TOTAL RECEIPTS</b>	<b>137,367,724</b>	<b>77,648,741</b>	<b>215,016,465</b>	<b>145,648,741</b>	<b>69,352,725</b>		
<b>PAYMENTS</b>							
Compensation of Employees	2,060,000	3,740,600	5,800,600	2,506,538	3,294,062	43.21	Balance yet to be received from Board
Use of goods and services	9,867,552	8,206,492	18,074,044	5,106,348	12,967,696	39.38	Balance yet to be received from Board
Transfers to Other Government Units	76,900,000	5,527,027	82,427,027	80,127,027	2,300,000	97.21	Balance yet to be received from Board
Other grants and transfers	48,540,172	51,205,269	99,745,441	35,550,000	64,195,441	35.64	Balance yet to be received from Board
Acquisition of Assets	-	6,913,347	6,913,347	1,952,759	4,960,588	28.25	Balance yet to be received from Board
Other Payments	-	2,000,000	2,000,000	820,028	1,179,972	41.00	Balance yet to be received from Board
<b>TOTAL</b>	<b>137,367,724</b>	<b>77,592,735</b>	<b>214,960,459</b>	<b>126,062,700</b>	<b>88,897,759</b>	<b>58.64</b>	

The NGCDF-MOIBEN Constituency financial statements were approved on \_\_\_\_\_ 2020 and signed by:



**Fund Account Manager**  
Name: *Jepfletting Mary*

**Sub-County Accountant**  
Name: *Sarah Chumba*  
ICPAK Member Number: *11204*

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

**BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020 Kshs		2019/2020 Kshs	30/06/2020 Kshs	
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	2,060,000.00	3,740,600.00	5,800,600.00	2,506,538.00	3,294,062.00
1.2 Committee allowances	2,000,000.00	1,439,500.00	3,439,500.00	510,000.00	2,929,500.00
1.3 Use of goods and services	3,746,519.76	3,448,018.85	7,194,538.61	2,159,393.00	5,035,145.61
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,121,032.00	1,004,300.00	2,125,332.00	261,955.00	1,863,377.00
2.2 Committee allowances	3,000,000.00	2,314,673.27	5,314,673.27	2,175,000.00	3,139,673.27
2.3 Use of goods and services	-	-	-	-	-
<b>3.0 Primary Schools Projects</b>					
<b>(List all the Projects)</b>	<b>50,300,000.00</b>	<b>850,000.00</b>	<b>51,150,000.00</b>	<b>49,350,000.00</b>	<b>1,800,000.00</b>
UOE Primary School		850,000.00		850,000.00	
Ainaptich Primary School	7,000,000.00			7,000,000.00	
Ruiyobei Primary School	6,200,000.00			6,200,000.00	
Kapchesimbol Primary School	7,000,000.00			7,000,000.00	
Charar Primary School	1,200,000.00			1,200,000.00	
Chebarus C Primary School	1,200,000.00			1,200,000.00	
Chelelmetio Primary School	1,200,000.00			1,200,000.00	
Eldoret Gk Prison Primary School	900,000.00			900,000.00	
Elgeyo Sawmil Primary School	1,200,000.00			1,200,000.00	
Endao Primary School	2,400,000.00			2,400,000.00	
Kabatu Primary School	1,200,000.00			1,200,000.00	
Maua Primary School	1,500,000.00			1,500,000.00	
Kaburget Primary School	2,400,000.00			2,400,000.00	
St Augustine Merewet	1,500,000.00			1,500,000.00	
Manyatta Primary School	1,200,000.00			1,200,000.00	
UOE Primary School	1,200,000.00			1,200,000.00	
Kimuchi Primary School	1,200,000.00			1,200,000.00	

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

Kaprobu Primary School	1,200,000.00			1,200,000.00	
Kimumu Primary School	1,200,000.00			1,200,000.00	
Seiyo Primary School	1,200,000.00			1,200,000.00	
Imaniat Primary School	300,000.00			300,000.00	
Assis Primary School	300,000.00			300,000.00	
Chemaluk Primary School	300,000.00			300,000.00	
ACK Kapkorio Primary School	300,000.00			300,000.00	
Kapchesimbol Primary School	300,000.00			300,000.00	
Chemungen Primary School	300,000.00			300,000.00	
Uswo Primary School	300,000.00			300,000.00	
Tugen Estate Primary School	300,000.00			300,000.00	
Tangasir Primary School	300,000.00			300,000.00	
Tachasis Primary School	300,000.00			300,000.00	
Sosiyo Primary School	300,000.00			300,000.00	
Sasitwa Primary School	300,000.00			300,000.00	
Ngoisa Primary School	300,000.00			300,000.00	
Muguet Primary School	300,000.00			300,000.00	
Lelaipei Primary School	300,000.00			300,000.00	
Karuna Primary School	300,000.00			300,000.00	
Kaptuktuk Primary School	300,000.00			300,000.00	
Kapsoen Primary School	300,000.00			300,000.00	
Kalyet Primary School	300,000.00			300,000.00	
Kaplolo Primary School	700,000.00			700,000.00	
Kapsubere Primary School	600,000.00			-	
Kipleketet Primary School	600,000.00			-	
St. Mary's Kimogoch Primary School	600,000.00			-	
<b>4.0 Secondary Schools Projects (List all the Projects)</b>	<b>26,600,000.00</b>	<b>4,677,027.00</b>	<b>31,277,027.00</b>	<b>30,777,027.00</b>	<b>500,000.00</b>
Mumetet Sec School		4,677,027.00		4,677,027.00	
Chemungen Sec Sch	1,300,000.00			1,300,000.00	
Seko Girls Sec School	2,000,000.00			2,000,000.00	
Koitoror Sec School	2,000,000.00			2,000,000.00	
Sosiyo Sec School	3,600,000.00			3,600,000.00	
St Ann & Joachim Sec School	3,000,000.00			3,000,000.00	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOIBEN CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

St Marys Kapsiliot Sec Sch	3,500,000.00			3,500,000.00
Cheplaskai Sec School	2,000,000.00			2,000,000.00
Eldoret Gk Magereza Sec School	1,200,000.00			1,200,000.00
Kapkei Sec School	500,000.00			500,000.00
Torochmoi Sec School	7,000,000.00			7,000,000.00
Cheburbur Secondary School	500,000.00			
<b>3.0 Emergency</b>	<b>7,198,241.38</b>	<b>6,454,124.53</b>	<b>13,652,365.91</b>	<b>4,000,000.00</b>
<b>3.1 Primary Schools</b>				<b>9,652,365.91</b>
Cheplaskai Primary School	400,000.00			400,000.00
Endao Primary School	300,000.00			300,000.00
Kapchesimol Primary School	300,000.00			300,000.00
Itet Primary School	300,000.00			300,000.00
Chepngochoch Pri Sch	300,000.00			300,000.00
Karuna Primary School	300,000.00			300,000.00
Kalyet Primary School	300,000.00			300,000.00
Mumetet Primary School	300,000.00			300,000.00
Kimoning Pri Sch	300,000.00			300,000.00
<b>3.2 Secondary schools</b>				
Chepkoiel High Sch	600,000.00			600,000.00
<b>Chelalang Sec School</b>	300,000.00			300,000.00
St Ann & Joachim Sec School	300,000.00			300,000.00
<b>3.3 Tertiary institutions</b>				
3.4 Security projects				
<b>4.0 Bursary and Social Security</b>				
4.1 Primary Schools	-			
4.2 Secondary Schools	12,000,000.00	10,834,448.00	22,834,448.00	11,020,000.00
4.3 Tertiary institutions	22,341,931.00	25,138,357.25	47,480,288.25	15,930,000.00
4.4 Universities				31,550,288.25
4.5 Social Security				
REVERSED BURSARY		247,261.00	247,261.00	247,261.00
<b>5.0 Sports</b>	<b>2,400,000.00</b>	<b>4,766,939.00</b>	<b>7,166,939.00</b>	<b>7,166,939.00</b>
Sports Activities 1	240,000.00			
Sports Activities 2	240,000.00			

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Sports Activities 3	240,000.00					
Sports Activities 4	240,000.00					
Sports Activities 5	240,000.00					
Sports Activities 6	240,000.00					
Sports Activities 7	240,000.00					
Sports Activities 8	240,000.00					
Sports Activities 9	240,000.00					
Sports Activities 10	240,000.00					
<b>6.0 Environment</b>	<b>2,600,000.00</b>	<b>2,764,139.00</b>	<b>5,364,139.00</b>	<b>2,600,000.00</b>	<b>2,764,139.00</b>	
Chepkoiilel High Sch	200,000.00			200,000.00		
Eldoret Gk Magereza Sec School	200,000.00			200,000.00		
Kapnasu Sec School	200,000.00			200,000.00		
Kalyet Sec School	200,000.00			200,000.00		
UOE Sec School	200,000.00			200,000.00		
Tuiyoluk Primary School	200,000.00			200,000.00		
Tugen Estate Sec School	200,000.00			200,000.00		
Tembelio Sec School	200,000.00			200,000.00		
Tachasis Girls Sec School	200,000.00			200,000.00		
Moiben Chiefs Office	200,000.00			200,000.00		
Kimoning Sec School	200,000.00			200,000.00		
Kapsubere Primary School	200,000.00			200,000.00		
Uswo Sec School	200,000.00			200,000.00		
<b>9.0 Tertiary institutions Projects</b> <b>(List all the Projects)</b>						
<b>10.0 Security Projects</b>	<b>2,000,000.00</b>	<b>195,000.00</b>	<b>2,195,000.00</b>	<b>2,000,000.00</b>	<b>195,000.00</b>	
Tembelio Chiefs Office	700,000.00			700,000.00		
Moiben Chiefs Office	700,000.00			700,000.00		
Cheplaskai Ass Chiefs Office	300,000.00			300,000.00		
Chepkanga Chiefs Office	300,000.00			300,000.00		

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AGRIC			155,000.00	155,000.00		155,000.00
ELECTRICITY			650,000.00	650,000.00		650,000.00
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office			5,389,480.00	5,389,480.00	1,952,759	3,436,721.00
11.3 Purchase of furniture and equipment			1,523,867.00	1,523,867.00	-	1,523,867.00
11.4 Purchase of computers						
11.5 Purchase of land						
<b>12.0 Others</b>						
12.1 Strategic Plan			2,000,000.00	2,000,000.00	820,028.00	1,179,972.00
12.2 Innovation Hub						
<b>TOTAL</b>	<b>137,367,724.14</b>	<b>77,592,734.90</b>	<b>214,960,459.04</b>	<b>126,062,700.00</b>		<b>88,897,759.04</b>
<b>adjustments</b>						
SALE OF TENDER AIA 18/19	56,000.00					56,000.00
SALE OF TENDER AIA 19/20	15,000.00					15,000.00
GRATUITY REVERSED	644,829.00					644,829.00
RETENTION REVERSED	856,328.00					856,328.00
REVERSED BURSARY CHEQS	315,000.00					315,000.00
U/C	20,000.00					20,000.00
REVERSED ADM CHEQS	918.00					918.00
UNREVERSED GRATUITY	(154,170.00)					(154,170.00)
<b>TOTAL ADJUSTED</b>						<b>90,651,664.04</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**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-MOIBEN 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.

## **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 30<sup>th</sup> June 2020, 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**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.

**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 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 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 30<sup>th</sup> June 2020.

**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.

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**XIII NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board	B042650		54,784,485
AIE NO	B005413		12,000,000
AIE NO	B047033		32,000,000
AIE NO	B030279		10,000,000
AIE NO	B041143	4,000,000	
AIE NO	B041322	18,000,000	
AIE NO	B041398	55,040,876	
AIE NO	B047981	7,000,000	
AIE NO	B049388	15,000,000	
		24,000,000	
<b>TOTAL</b>		<b>123,040,876</b>	<b>108,784,485</b>

**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	-	-
	-	-
<b>Total</b>	-	-

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

**3. OTHER RECEIPTS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	15,000	56,000
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>15,000</b>	<b>56,000</b>

**4. COMPENSATION OF EMPLOYEES**

		<b>2019-2020</b>	<b>2018-2019</b>
		<b>Kshs</b>	<b>Kshs</b>
Basic wages of temporary employees		1,240,109	1,261,123
Personal allowances paid as part of salary		600,000	440,000
Pension and other social security contributions (Gratuity)19/20	330,790		314,039
Pension and other social security contributions (Gratuity)18/19	314,039	644,829	
Employer Contributions Compulsory national social security schemes		21,600	20,000
<b>Total</b>		<b>2,506,538</b>	<b>2,539,612</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee Expenses	2,685,000	3,692,000
Rent	246,132	399,643
Utilities, supplies and services	151,788	
Communication, supplies and services	59,630	116,419
Domestic travel and subsistence	133,900	87,800
Printing, advertising and information supplies & services	114,373	52,800
Rentals of produced assets	-	-
Training expenses	261,955	870,400
Hospitality supplies and services	240,830	68,280
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	344,359	198,751
Other operating expenses	35,260	18,150
Routine maintenance – vehicles and other transport equipment	422,120	1,255,909
Routine maintenance – other assets	11,000	2,000
Fuel, oil & lubricants	400,000	400,000
<b>Total</b>	<b>5,106,348</b>	<b>7,162,152</b>

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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)	49,350,000	29,650,000
Transfers to secondary schools (see attached list)	30,777,027	33,050,000
Transfers to tertiary institutions (see attached list)	-	2,000,000
Transfers to health institutions (see attached list)	-	-
<b>TOTAL</b>	<b>80,127,027</b>	<b>64,700,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	11,020,000	9,755,000
Bursary – tertiary institutions (see attached list)	15,930,000	8,880,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	2,000,000	12,050,000
Sports projects (see attached list)	-	-
Environment projects (see attached list)	2,600,000	50,000
Emergency projects (see attached list)	4,000,000	4,100,000
<b>Total</b>	<b>35,550,000</b>	<b>34,835,000</b>

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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	1,952,759	7,345,021
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	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
<b>Total</b>	<b>1,952,759</b>	<b>7,345,021</b>

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	820,028	-
ICT Hub	-	-
	820,028	-

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

<b>Name of Bank, Account No. &amp; currency</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
<i>ABC Bank, Account No. 005224001000439</i>	21,283,945	22,607,865
<b>Total</b>	21,283,945	22,607,865
<i>[Provide cash count certificates for each]</i>		

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**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	-	-	-
<b>Total</b>		-	-	-

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

**12A. RETENTION**

	<b>2019 - 2020</b>	<b>2018-2019</b>
		<b>Kshs</b>
Winam Contractors Ltd fy 18/19	<b>734,502</b>	
Winam Contractors Ltd		234,959
Winam Contractors Ltd		216,050
Winam Contractors Ltd		156,726
Winam Contractors Ltd		126,767
Winam Contractors Ltd	41,163	
Winam Contractors Ltd	80,663	
<b>Total</b>	<b>856,328</b>	<b>734,502</b>

Retention for fy 18/19 kshs 734,502 was provided for in the payment voucher but not captured in the cash book, it has since been captured and treated in the cashbook for fy 19/20 giving a cumulative amount of kshs 856,328/-

*[Provide short appropriate explanations as necessary]*

**12B. GRATUITY DEPOSITS**

	<b>2019 - 2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Gratuity fy 18/19	314,039	
Name 1 DUNCAN KIPRONO	94,800	91,752
Name 2 FAITH CHELIMO LETTING	93,208	86,976
Name 3 BARRY KIPROTICH	77,588	74,268
Name 4. DOMINIC KANGOGO	62,100	62,100

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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Name 5. HILDA JEPKOECH KOTUT	33,925	29,760
<b>Total</b>	<b>644,829</b>	<b>314,039</b>

*[Provide short appropriate explanations as necessary]*

gratuity for fy 18/19 kshs 314,039 was provided for in the payment voucher but not captured in the cash book, it has since been captured and treated in the cashbook for fy 19/20 giving a cumulative amount of kshs 644,829/-

**13. BALANCES BROUGHT FORWARD**

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	22,607,865	29,676,717
Cash in hand		
Imprest		
<b>Total</b>	<b>22,607,865</b>	<b>29,676,717</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
	-	-	-

	2019-2020	2018-2019
	Kshs	Kshs
Bursary cheques-reversed	315,000	90,000
Bursary cheques-earlier reversed -paid	20,000	(475,000 )
cheques- Admin cheques reversed	918	8,908
Gratuity no reversed	(154,170)	
Retention reversed		
<b>Total</b>	<b>181,748</b>	<b>(376,092)</b>

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**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST**

<b>Description of the error</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	0	0
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**

<b>Description of the error</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	1,501,157	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	1,501,157	-

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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
Compensation of employees	3294062	3,426,561
Use of goods and services	12,967,696	8,206,492
Amounts due to other Government entities (see attached list)	2,300,000	850,000
Amounts due to other grants and other transfers (see attached list)	64,195,441	51,581,361
Acquisition of assets	4,960,588	4,678,845
Others ( <i>specify</i> )	1,179,972	8,177,027
	<b>88,897,759</b>	<b>76,920,286</b>

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**17.4: PMC account balances (See Annex 5)**

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	125,697,160.70	95,216,459.10
	125,697,160.70	95,216,459.10

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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	
<b>Construction of buildings</b>					
1. WINAM CONTRACTORS					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10. BRISK CONSULTANTS					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOIBEN CONSTITUENCY**  
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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	
<b>Senior Management</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Middle Management</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Unionisable Employees</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

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**ANNEX 3 – UNUTILIZED FUND**

No.	Name	Brief Transaction Description	2019/20	Outstanding Balance	2018/19	Comments
	Compensation of employees	Staff salaries and other remunerations	3,294,062.00	3,740,600.00		Await disbursement from NCGDFB
	Use of goods & services	Office operation expenses	12,967,695.88	8,206,492.00		Await disbursement from NCGDFB
	<b>Amounts due to other Government entities</b>					
	UOE PRIMARY SCHOOL	CLASSROOM CONSTRUCTION	-	850,000.00		Await disbursement
	Kapsubere Primary School		600,000.00			
	Kipleketet Primary School		600,000.00			
	St. Mary's Kimogoch Primary School		600,000.00			
	Cheburbur Secondary School		500,000.00			
	<b>Sub-Total</b>		<b>2,300,000.00</b>	<b>850,000.00</b>		
	<b>Amounts due to other grants and other transfers</b>					
	Kaptuli Cattle Dip	Construction of a cattle dip	55,000.00	55,000.00		Await fund reallocation from NCGDFB
	kapsinende cattle dip	Construction of a cattl dip	50,000.00	50,000.00		Await fund reallocation from NCGDFB
	kiriswo cattle dip	Construction of a cattl dip	50,000.00	50,000.00		Await fund reallocation from NCGDFB
	bura secondary schools	bursary to needy students	11,814,448.00	10,834,448.00		Await disbursement
	bursary tertiary institutions	bursary to needy students	31,550,288.25	25,138,357.25		Await disbursement
	bursary ter-reversed cheques	bursary to needy students	247,261.00	238,353.00		Await replacement
	emergency		9,652,369.91	6,454,124.43		Await disbursement from NCGDFB

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	Kaptuli Electricity Project	installation of electricity	650,000.00	650,000.00	Await fund reallocation from NCGDFB
	sports	sporting activities	7,166,939.00	4,766,939.00	Await disbursement from NCGDFB
	environment	planting trees	2,764,139.00	2,764,139.00	Await disbursement from NCGDFB
	MOIBEN CHIEFS OFFICE	Completion of chiefs office	195,000.00	195,000.00	Await disbursement from NCGDFB
	<b>Sub-Total</b>		<b>64,195,445.16</b>	<b>51,196,360.68</b>	
	<b>Acquisition of assets</b>				
	office Construction	office construction	3,436,721.00	5,389,480.00	Await disbursement from NCGDFB
	off equipment	purchase of equipment	1,523,867.00	23,867.00	Await disbursement from NCGDFB
	<b>Sub-Total</b>		<b>4,960,588.00</b>	<b>5,413,347.00</b>	
	<b>Others (specify)</b>				
	STRATEGIC PLAN	preparation of a strategic plan	1,179,972.00	3,500,000.00	Await disbursement from NCGDFB
	Constituency innovation Hubs project	Establishment of four constituency hubs project in partnership with the ministry of i.c.t through Telkom Kenya	-	4,677,027.00	Await disbursement from NCGDFB
	<b>Sub-Total</b>		<b>1,179,972.00</b>	<b>8,177,027.00</b>	
	<b>Grand Total</b>		<b>88,897,763.04</b>	<b>77,583,826.68</b>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOIBEN CONSTITUENCY**  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2018/19</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2019/20</b>
Land	-	-	-	-
Buildings and structures	7,345,021-	1,952,759	-	9,297,780
Transport equipment	10,155,000	-	-	10,155,000
Office equipment, furniture and fittings	95,460	-	-	95,460
ICT Equipment, Software and Other ICT Assets	632,500	-	-	632,500
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>10,882,960</b>	<b>1,952,759</b>		<b>20,180,740</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

	PROJECT NAME	BANK NAME	A/C NO.	BANK BALANCE 30.06.2020	BANK BALANCE 30.06.2019
1	CHARAR PRIMARY SCHOOL	ABC BANK	005217001000207	1,560,791.75	529,118.50
2	CHEPKOILEL A.P CAMP	ABC BANK	5215001004762	178,960.90	2,048,568.50
3	CHEPLASKEI ASSISTANT CHIEFS OFFICE	ABC BANK	005215001004775	337,550.00	699,961.50
4	ELDORET G.K MAGEREZA SEC	ABC BANK	005215001004793	1,448,471.20	
5	KAPCHESIMBOL PRIMARY SCH	ABC BANK	005217001000065	7,360,040.50	
6	KIMONING PRIMARY SCHOOL	ABC BANK	005215001004840	95,736.50	1,198,294.50
7	MEIBEKI PRIMARY SCHOOL	ABC BANK	5215001005296	437,293.00	1,055.00
8	MOIBEN TECHNICAL TRAINING INSTITUTE	ABC BANK	5215001005226	1,999,520.50	1,999,520.50
9	MUMETET PRIMARY SCHOOL	ABC BANK	005215001005373	299,520.00	
10	RUIYOBEI PRIMARY SCHOOL	ABC BANK	005215001005174	7,049,041.00	849,083.00
11	SERETYO PRIMARY SCHOOL	ABC BANK	5215001004816	79,000.50	849,961.50
12	SERGOIT PRIMARY SCHOOL	ABC BANK	5215001004817	56,742.00	499,149.00
13	ST.ANN & JOACHIM CHEKOSOM SEC SCH	ABC BANK	005215001004776	5,695,970.00	5,349,961.50
14	TACHASIS GIRLS SEC SCHOOL	ABC BANK	005215001004806	1,178,478.00	1,258,640.00
15	TACHASIS PRIMARY SCHOOL	ABC BANK	005215001004850	313,945.50	
16	UNIVERSITY OF ELDORET PRI SCHOOL	ABC BANK	005224001000987	1,244,362.00	
17	CHEMALUK PRIMARY SCHOOL	CONSOLIDATED	10151203000010	414,318.00	21,761.00
18	CHEPNGOCHOCH PRI	CONSOLIDATED	0120375114500	341,181.45	
19	ELDORET GK PRISON PRIMARY SCHOOL	CONSOLIDATED	120375091300	932,110.00	57,092.50
20	KIMUMU PRIMARY SCHOOL	CONSOLIDATED	10151203000040	1,208,439.00	8,959.00
21	KOITOROR SEC SCH	CONSOLIDATED	10151203000012	1,052,308.20	5,335,474.00
22	LIVINGSTONE SECONDARY SCHOOL	CONSOLIDATED	10151203000016	2,427,542.80	8,917,786.00
23	TOLOITA PRIMARY SCHOOL	CONSOLIDATED	10151203000003	67,541.00	833,094.00
24	TOLOITA SECONDARY SCHOOL	CONSOLIDATED	10151203000039	833,094.00	1,302,565.00
25	A.I.C CHEMUNGEN PRIMARY SCHOOL	COOPERATIVE	01141443895000	535,380.65	
26	BIDII PRIMARY SCHOOL	COOPERATIVE	1141184622800	59,901.75	1,725,543.35
27	CHEBARUS C PRIMARY SCHOOL	COOPERATIVE	1141443929601	1,316,916.25	90,321.00
28	CHEBARUS C. PRIMARY SCHOOL	COOPERATIVE	01141443929601	1,316,916.25	90,321.00
29	CHEBARUS C. PRIMARY SCHOOL	COOPERATIVE	01141443929601	1,316,916.25	90,321.00
30	CHELALANG PRIMARY SCHOOL	COOPERATIVE	1141674630800	328,580.00	299,325.00
31	CHELEMETIO PRIMARY SCHOOL	COOPERATIVE	01139182825600	1,289,839.40	98,757.00
32	CHEPKANGA CHIEFS OFFICE	COOPERATIVE	01141685690800	542,562.50	242,562.50
33	KALYET PRI SCHOOL	COOPERATIVE	01139182420100	324,347.00	
34	KAPLOGOIPRI SCHOOL	COOPERATIVE	1139046302401	279,855.65	660,673.25
35	KAPSINENDE PRIMARY	COOPERATIVE	1141182197100	99,705.75	1,885.00
36	MINDILILWO PRIMARY SCHOOL	COOPERATIVE	1139046387101	963,720.00	963,720.00
37	MOIBEN POLICE STATION	COOPERATIVE	1141810151300	329,713.00	6,008,115.00

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38	NGOISA PRIMARY SCHOOL	COOPERATIVE	1141045177900		
39	NGOMONGO PRIMARY SCHOOL	COOPERATIVE	1141674408600	214,848.30	6,195,892.00
40	SIMOTWET PRIMARY SCHOOL	COOPERATIVE	1141045832400	24,200.00	465
41	ST. MARYS KIMOGOCH PRIMARY SCHOOL	COOPERATIVE	1141761043800	925,356.90	925,356.00
42	TEMBELIO CHIEFS OFFICE	COOPERATIVE	01141810014900	753,110.00	53,110.00
43	TUNGURURWET PRIMARY SCHOOL-CDF	COOPERATIVE	1139440129001	106,160.45	75,242.00
44	KONGNYALIL PRIMARY SCHOOL	EQUITY	300262033260	1,432,665.50	2,030,562.00
45	MOIBEN CHIEFS OFFICE	EQUITY	300270691674	2,039,162.85	3,051,812.00
46	TOROCHMOI PRIMARY SCHOOL	EQUITY	300261699051	298,599.30	853,282.00
47	USWO SECONDARY SCHOOL	EQUITY	1530261683817	597,721.55	1,327,670.00
48	A.C.K KAPKORIO PRI SCH	KCB	1210985977	301,527.30	
49	CHEBURBUR PRIMARY SCHOOL	KCB	1134052685	490,873.00	500,233.00
50	ELDOROT CENTRAL SECONDARY SCHOOL	KCB	1137890991	859,787.00	860,978.00
51	KAPLOLO PRIMARY SCHOOL-CDF	KCB	1111760748	55,933.00	2,134.00
52	KAPLOLO PRIMARY SCHOOL-CDF	KCB	1111760748	55,933.00	2,134.00
53	KAPLOLO PRIMARY SCHOOL-CDF	KCB	1111760748		
54	KAPLOLO PRIMARY SCHOOL-CDF	KCB	1111760748	55,933.00	2,134.00
55	KAPLOLO PRIMARY SCHOOL-CDF	KCB	1102511196	718,093.35	
56	KAPNASUR PRIMARY SCHOOL	KCB	1168067391	133,389.00	993,825.00
57	KAPROBU PRIMARY SCHOOL	KCB	1265911509	320,000.00	
58	KAPTUKTUK AIC PRI SCH	KCB	1137021241	392,069.30	
59	SEKO GIRLS	KCB	1168444837	5,317,832.30	6,117,587.00
60	SOSIYO SEC SCH	KCB	1178735567		
61	ST. AUGUSTINE MEREWET PRI SCHOOL	KCB	1160827931	1,511,590.70	32,395.00
62	ST.MARYS GIRLS SEC SCH KAPSILIOT	KCB	1111365385	3,793,232.10	6,895.00
63	TUGEN ESTATE SEC SCHOOL	KCB	1148443762	267,646.15	35,607.00
64	UNIVERSITY OF ELDOROT HIGH SCHOOL	KCB	1167660390	1,050,507.50	1,507,422.00
65	CHEPLASKEI PRIMARY SCHOOL	NATIONAL	01024027618401	475,009.80	
66	KABATU PRIMARY SCHOOL	NATIONAL	01024073334101	1,571,623.75	
67	KALYET SECONDARY SCHOOL	NATIONAL	01021027727001	208,281.50	
68	MUGET PRIMARY SCHOOL	NATIONAL	01024028012201	365,294.15	
69	A.I.C KAPKEI SEC SCH	SIDIAN	01008030014465	550,038.50	
70	A.I.C MUMETET SEC SCHOOL	SIDIAN	1008030019207	2,635,346.00	
71	A.I.C TOROCHMOI SECONDARY SCHOOL -CDF	SIDIAN	01008030014422	7,260,024.75	169,016.00
72	AINAPTICH PRIMARY SCHOOL	SIDIAN	01008030017670	7,852,862.25	8,638.00
73	ARBABUCH PRIMARY SCHOOL	SIDIAN	1008030016292	224,927.00	224,927.00
74	ASSIS PRIMARY SCHOOL	SIDIAN	01008030008236	302,546.00	
75	CHEBURBUR SEC SCHOOL	SIDIAN	1008030015399	1,416,280.00	1,887,484.00
76	CHELALANG SECONDARY SCHOOL	SIDIAN	01008030017520	642,377.00	
77	CHEMUNGEN SEC SCH	SIDIAN	01008030008090	1,303,575.00	56,488.00
78	CHEPKOILEL CHIEFS OFFICE	SIDIAN	1008030015934	252,250.00	906,850.50
79	CHEPKOILEL HIGH SCHOOL	SIDIAN	01008030014325	800,000.00	
80	CHRIST THE KING KEMELIET SEC	SIDIAN	1008030008503	3,431,974.00	5,007,041.50

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	SCH				
81	ELDORETCHEBARUS PRIMARY SCHOOL	SIDIAN	1008030016072	317,986.00	317,986.00
82	ELGEYO SAWMILL PRIMARY SCHOOL	SIDIAN	1008030016132	1,498,504.70	1,083,241.00
83	ENDAO PRIMARY SCHOOL	SIDIAN	1008030018709	2,832,784.00	485,588.00
84	IMANIAT PRI SCHOOL	SIDIAN	01008030015267	305,662.00	
85	ITET PRY	SIDIAN	1008030015313	300,721.50	
86	KABULIOT PRIMARY SCHOOL	SIDIAN	1008030008759	71,626.00	382,090.00
87	KABURGEI PRY SCHOOL	SIDIAN	1008030016162	2,401,886.00	1,221.00
88	KAPKEI PRIMARY SCHOOL	SIDIAN	1008030018199	1,046,597.00	1,046,597.00
89	KAPSOEN PRIMARY SCHOOL	SIDIAN	1008030008031	358,344.00	870,000.00
90	KAPSUBERE PRIMARY SCHOOL	SIDIAN	1008030017460	1,059,114.00	1,638,964.00
91	KARONA PRI SCHOOL	SIDIAN	01008030017210	807,358.00	
92	KEMELIET PRIMARY SCHOOL	SIDIAN	1008030018309	41,115.00	109,115.00
93	KIMONING SECONDARY SCHOOL	SIDIAN	1008030015712	12,098.00	12,098.00
94	KIRISWO PRIMARY SCHOOL	SIDIAN	1008030008831	415,064.00	1,175,063.00
95	KOMBAEMIT PRIMARY SCHOOL	SIDIAN	1008030017810	344,772.00	1,103,160.00
96	KURYOT PRIMARY SCHOOL	SIDIAN	1008030012640	246,025.00	861,297.00
97	LELAIBEI PRIMARY SCHOOL	SIDIAN	1008030016492	421,091.00	720,107.00
98	MANYATTA PRIMARY SCHOOL	SIDIAN	1008030015283	1,218,086.00	4,514.00
99	MAUA PRIMARY SCHOOL	SIDIAN	1008030016112	1,644,827.00	
100	MOIMARULLA PRIMARY SCHOOL	SIDIAN	1008030015372	303,740.00	1,186,369.00
101	MUMETET CHIEFS OFFICE	SIDIAN	1008030017890	3,582,006.00	3,582,006.00
102	MUTEI PRY SCHOOL	SIDIAN	1008030015879	169,145.00	579,201.00
103	SASITWO PRIMARY SCHOOL	SIDIAN	1008030018949	346,493.00	361,083.00
104	SEIYO PRIMARY SCHOOL	SIDIAN	01008030015321	1,200,052.00	52
105	SEZIA PRY SCHOOL	SIDIAN	1008030000741	52,337.00	56,257.00
106	SOIN PRIMARY SCHOOL	SIDIAN	1008030015046	1,603,943.00	1,500,383.00
107	SORNGETUNYPRI SCHOOL	SIDIAN	1008030008104	83,536.00	788
108	SOSIYO PRIMARY SCHOOL	SIDIAN	1008030012233	771,840.00	1,700,596.00
109	ST. FRANCIS OF ASSISI KIMONING SEC	SIDIAN	010088030015712	12,098.00	12,098.00
110	ST. FRANCIS OF ASSISI KIMONING SEC	SIDIAN	010088030015712	12,098.00	12,098.00
111	ST. JOHN KIMUCHI PRIMARY SCHOOL	SIDIAN	1008030017470	1,326,449.00	
112	ST. JOHN PAUL II CHEPLASKEI SEC SCHOOL	SIDIAN	1008030017500	2,001,642.00	1,642.00
113	ST. JOSEPH KAPNASU SECONDARY SCHOOL	SIDIAN	1008030016382	385,512.00	1,530,000.00
114	ST. PETERS SEC SCHOOL-NGOISA	SIDIAN	1008030017160	476,544.00	47,947.00
115	TANGASIR PRIMARY SCHOOL	SIDIAN	1008030017650	305,947.00	691
116	TEMBELIO SEC SCH	SIDIAN	01008030016102	292,742.00	
117	TUGEN ESTATE PRIMARY SCHOOL	SIDIAN	1008020006200	546,415.00	
118	TUIYOLUK PRI SCH	SIDIAN	01008030017760	226,212.00	
119	USWO PRI SCHOOL	SIDIAN	01008030004958	329,855.00	
	<b>TOTAL</b>			<b>125,697,160.70</b>	<b>95,216,021.10</b>

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**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)	Timeframe: (Put a date when you expect the issue to be resolved)
Ref: 2018-2019-1-01-0143-09-07	<b>Compensation of employees-</b> accuracy and completeness of compensation of employees figure	There was an omission	Mary Jepletting (FAM)	Resolved	
	<b>Unsupported project</b> management committee balances Bank statements, certificate of bank balance and bank reconciliation not provided	Bank statements, certificate of bank balance are available	Mary Jepletting (FAM)	Resolved	
	<b>Budget absorption</b> Failure to utilize the funds as budgeted is an indication that programs were not implemented	Under budget absorption Fund had not been received from the Board	Mary Jepletting (FAM)	Resolved	
	<b>Projects implementation status</b> Failure to complete the funded projects is an indication that programs were not implemented	Implementation of projects is ongoing	Mary Jepletting (FAM)	Not resolved	30 June, 2021
	<b>Project verification</b> Non completion of the projects denied the residents of Moiben constituency benefits accruing from planned programs	Implementation of projects is ongoing and projects shall be completed	Mary Jepletting (FAM)	Not resolved	30 June, 2021

**MONTHLY EXPENDITURE RETURNS**

**AS AT 30TH JUNE 2020**

CONSTITUENCY NAME: MOIBEN				AMOUNT			
CASH BOOK BALANCE AS AT 1ST JULY 2019				(attach copy of relevant cashbook page extract)			22,607,865
<b>AMOUNT RECEIVED FROM THE NG-BOARD</b>				<b>DATE</b>	<b>AIE NO.</b>	<b>AMOUNT</b>	
NG-CDF BOARD FUNDING						4,000,000.00	
NG-CDF BOARD FUNDING						18,000,000.00	
NG-CDF BOARD FUNDING						55,040,875.50	
NG-CDF BOARD FUNDING						7,000,000.00	
NG-CDF BOARD FUNDING						15,000,000.00	
NG-CDF BOARD FUNDING						24,000,000.00	123,040,876
SALE OF TENDERS							15,000
<b>AVAILABLE FUNDS</b>							<b>145,663,741</b>

ALLOCATION			EXPENDITURE						
PROJECT CODE	SECT	ALLOCATI	PAYEE	DATE	P.V NC	CHEQUE	AMOUNT	AMOUNT	
4-027-143-2110000-100-2019/20	100	2110201	ABC BANK Salary July	31.07.19	1196	1519	116,297	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NHIF	31.07.19	1196	1520	4,000	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NSSF	31.07.19	1196	1521	3,600	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	PAYE	31.07.19	1196	1522	10,605	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	Gratuity	31.07.19	1196	1571	28,738	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	ABC BANK Salary Aug	23.08.19	1208	1537	116,297	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NHIF	23.08.19	1208	1538	4,000	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NSSF	23.08.19	1208	1539	3,600	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	PAYE	23.08.19	1208	1540	10,605	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	Gratuity	23.08.19	1208	1571	28,738	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	ABC BANK Salary Sep	26.09.19	1216	1553	116,297	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NHIF	26.09.19	1216	1554	4,000	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NSSF	26.09.19	1216	1555	3,600	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	PAYE	26.09.19	1216	1556	10,605	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	Gratuity	26.09.19	1216	1571	28,738	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	ABC BANK Salary Oct	28.10.19	1239	1586	116,297	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NHIF	28.10.19	1239	1587	4,000	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NSSF	28.10.19	1239	1588	3,600	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	PAYE	28.10.19	1239	1589	10,605	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	Gratuity	28.10.19	1239	1590	28,738	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	ABC BANK Salary Nov	30.11.19	1255	1609	267,568	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NHIF	30.11.19	1255	1610	4,000	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NSSF	30.11.19	1255	1611	3,600	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	PAYE	30.11.19	1255	1612	17,671	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	Gratuity	30.11.19	1255			Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	ABC BANK Salary Dec	19.12.19	1259	1618	126,348	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NHIF	19.12.19	1259	1619	4,000	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NSSF	19.12.19	1259	1620	3,600	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	PAYE	19.12.19	1259	1621	13,318	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	Gratuity	19.12.19	1259	1622	30,834	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	ABC BANK Salary Jan	27.1.20	1266	1629	126,348	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NHIF	27.1.20	1266	1630	4,000	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NSSF	27.1.20	1266	1631	3,600	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	PAYE	27.1.20	1266	1632	13,318	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	Gratuity	27.1.20	1266	1633	30,834	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	ABC BANK SAL Feb	28.02.20	1292	2364	126,348	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NHIF	28.02.20	1292	2365	4,000	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NSSF	28.02.20	1292	2366	3,600	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	PAYE	28.02.20	1292	2367	13,318	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	Gratuity	28.02.20	1292	2368	30,834	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	ABC BANK Salary Mar	30.03.20	1295	2392	126,348	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NHIF	30.03.20	1295	2393	4,000	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	PAYE	30.03.20	1295	2396	13,318	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	Gratuity	30.03.20	1295	2397	30,834	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NSSF	30.03.20	1295	2398	3,600	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NHIF	27.4.20	1298	2200	4,000	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NSSF	27.4.20	1298	2201	3,600	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	PAYE	27.4.20	1298	2202	13,318	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	Gratuity	27.4.20	1298	2203	30,834	Employee Comp	

4-027-143-2110000-100-2019/20	100	2110201	ABC BANK Salary April	27.4.20	1298	2399	126,348	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	ABC BANK Salary May	28.5.20	1359	2274	126,348	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NHIF	28.5.20	1359	2275	4,000	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NSSF	28.5.20	1359	2276	3,600	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	PAYE	28.5.20	1359	2277	13,318	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	Gratuity	28.5.20	1359	2278	30,834	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	ABC BANK Salary June	23.06.20	1364	2284	126,348	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NHIF	23.06.20	1364	2285	4,000	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	NSSF	23.06.20	1364	2286	3,600	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	PAYE	23.06.20	1364	2287	13,318	Employee Comp	
4-027-143-2110000-100-2019/20	100	2110201	Gratuity	23.06.20	1364	2288	30,834	Employee Comp	
			Gratuity 18-19				314,039		
							2,506,538		(2,506,538)
4-027-143-2220000-2018/19-100	100	Rent	KVDA rent	31.07.19	1195	1517	61,533	Rent	
4-027-143-2220000-2018/19-100	100	Rent	KVDA	15.10.19	1231	1585	61,533	Rent	
4-027-143-2220000-2018/19-100	100	Rent	KVDA	27.1.20	1267	1634	61,533	Rent	
4-027-143-2220000-2018/19-100	100	Rent	KVDA	12.5.20	1300	2207	61,533	Rent	
							246,132		(246,132)
4-027-143-2220000-2018/19-100	100	Rent	kvda-utilities	31.07.19	1195	1517	38,378	Utilities	
4-027-143-2220000-2018/19-100	100	Rent	kvda-utilities	15.10.19	1231	1585	38,378	Utilities	
4-027-143-2220000-2018/19-100	100	Rent	kvda-utilities	27.1.20	1267	1634	38,377	Utilities	
4-027-143-2220000-2018/19-100	100	Rent	kvda-utilities	12.5.20	1300	2207	36,655	Utilities	
							151,788		(151,788)
4-027-143-2200000-2018/19-100	100	2210200	Telkom Kenya	23.08.19	1207	1536	12,000	Communication	
4-027-143-2200000-2018/19-100	100	2210200	Postal Orporation	19.09.19	1215	1552	9,450	Communication	
4-027-143-2200000-2018/19-100	100	2210200	FAM	03.11.19	1245	Cash	460	Communication	
4-027-143-2200000-2018/19-100	100	2210200	Telkom Kenya	30.11.19	1252	1606	12,000	Communication	
4-027-143-2200000-2018/19-100	100	2210200	Telkom Kenya	21.02.20	1287	2353	12,000	Communication	
4-027-143-2200000-2018/19-100	100	2210200	Telkom Kenya	12.5.20	1360	2208	12,000	Communication	
4-027-143-2200000-2018/19-100	100	2210200	FAM	30.06.20	1369	Cash	1,720	Communication	
							59,630		(59,630)
4-027-143-2210300-2018/19-100	100	2210300	FAM	4.07.19	1192	1514	46,400	Domestic Travel	
4-027-143-2210300-2018/19-100	100	2210300	FAM	21.08.19	1203	1533	11,200	Domestic Travel	
4-027-143-2210300-2018/19-100	100	2210300	Dominic Kangogo	21.08.19	1204	1534	6,300	Domestic Travel	
4-027-143-2210300-2018/19-100	100	2210300	FAM	19.12.19	1260	1623	22,400	Domestic Travel	
4-027-143-2210300-2018/19-100	100	2210300	Dominic Kangogo	19.12.19	1261	1624	12,600	Domestic Travel	
4-027-143-2210300-2018/19-100	100	2210300	FAM	28.02.20	1290	2362	22,400	Domestic Travel	
4-027-143-2210300-2018/19-100	100	2210300	Dominic Kangogo	28.02.20	1291	2363	12,600	Domestic Travel	
							133,900		(133,900)
4-027-143-2220000-2018/19-100	100	Printing a	Casper Wanaswa	31.07.19	1194	1516	7,440	Printing and advertising	
4-027-143-2220000-2018/19-100	100	Printing a	Nation Media Group	21.08.19	1202	1531	73,093	Printing and advertising	
4-027-143-2220000-2018/19-100	100	Printing a	Casper Wanaswa	4.09.19	1209	1541	7,440	Printing and advertising	
4-027-143-2220000-2018/19-100	100	Printing a	Casper Wanaswa	26.09.19	1217	1557	7,200	Printing and advertising	
4-027-143-2220000-2018/19-100	100	Printing a	Casper Wanaswa	30.11.19	1251	1605	7,440	Printing and advertising	
4-027-143-2220000-2018/19-100	100	Printing a	Casper Wanaswa	30.11.19	1253	1607	4,080	Printing and advertising	
4-027-143-2220000-2018/19-100	100	Printing a	Casper Wanaswa	27.1.20	1268	1635	2,280	Printing and advertising	
4-027-143-2220000-2018/19-100	100	Printing a	Casper Wanaswa	28.02.20	1289	2361	5,400	Printing and advertising	
							114,373		(114,373)
4-027-143-2220000-2018/19-111	111	Training	NITA	30.11.19	1254	1608	33,455	Training	
4-027-143-2220000-2018/19-111	111	Training	NITA	21.02.20	1288	2354	500	Training	
4-027-143-2220000-2018/19-111	111	2210802	ABC Bank Comm All	28.5.20	1356	2266	228,000	Training	
							261,955		(261,955)
4-027-143-2220000-2018/19-100	100	Hospitality	FAM	08.10.19	1221	Cash	100,000	Hospitality	
4-027-143-2220000-2018/19-100	100	Hospitality	FAM	08.10.19	1225	Cash	11,620	Hospitality	
4-027-143-2220000-2018/19-100	100	Hospitality	FAM	03.11.19	1246	Cash	1,550	Hospitality	
4-027-143-2220000-2018/19-100	100	Hospitality	FAM	03.11.19	1248	Cash	16,500	Hospitality	
4-027-143-2220000-2018/19-100	100	Hospitality	FAM	19.12.19	1262	Cash	40,000	Hospitality	
4-027-143-2220000-2018/19-100	100	Hospitality	FAM	30.06.20	1365	Cash	18,000	Hospitality	
4-027-143-2220000-2018/19-100	100	Hospitality	FAM	30.06.20	1366	Cash	15,360	Hospitality	
4-027-143-2220000-2018/19-100	100	Hospitality	FAM	30.06.20	1367	Cash	18,600	Hospitality	
4-027-143-2220000-2018/19-100	100	Hospitality	FAM	30.06.20	1371	Cash	19,200	Hospitality	
							240,830		(240,830)
4-027-143-2210802-2018/19-100	111	2210802	ABC Bank Comm All	23.08.19	1206	1535	85,000	Other Comm Exp	
4-027-143-2210802-2018/19-100	111	2210802	ABC Bank Comm All	19.09.19	1211	1547	169,000	Other Comm Exp	

4-027-143-2210802-2018/19-100	111	2210802	ABC Bank Comm All	19.09.19	1213	1551	335,000	Other Comm Exp	
4-027-143-2210802-2018/19-100	111	2210802	ABC Bank Comm All	19.09.19	1214	1551	67,000	Other Comm Exp	
4-027-143-2210802-2018/19-100	111	2210802	ABC Bank Comm All	15.10.19	1229	1568	315,000	Other Comm Exp	
4-027-143-2210802-2018/19-100	111	2210802	ABC Bank Comm All	03.11.19	1249	1600	189,000	Other Comm Exp	
4-027-143-2210802-2018/19-100	111	2210802	ABC Bank Comm All	16.12.19	1257	1616	68,000	Other Comm Exp	
4-027-143-2210802-2018/19-100	111	2210802	ABC Bank Comm All	19.12.19	1258	1617	504,000	Other Comm Exp	
4-027-143-2210802-2018/19-100	111	2210802	FAM	16.1.20	1263	Cash	13,000	Other Comm Exp	
4-027-143-2210802-2018/19-100	111	2210802	ABC Bank Comm All	6.2.20	1281	1654	200,000	Other Comm Exp	
4-027-143-2210802-2018/19-100	111	2210802	ABC Bank Comm All	6.2.20	1282	1655	126,000	Other Comm Exp	
4-027-143-2210802-2018/19-100	111	2210802	ABC Bank Comm All	21.02.20	1285	2301	104,000	Other Comm Exp	
							2,175,000		(2,175,000)
4-027-143-2210809-2018/19-100	100	2210809	ABC Bank Comm All	4.07.19	1193	1513	99,000	Committee Exp	
4-027-143-2210809-2018/19-100	100	2210809	ABC Bank Comm All	23.08.19	1205	1535	52,000	Committee Exp	
4-027-143-2210809-2018/19-100	100	2210809	ABC Bank Comm All	15.10.19	1230	1568	52,000	Committee Exp	
4-027-143-2210809-2018/19-100	100	2210809	ABC Bank Comm All	16.12.19	1256	1616	52,000	Committee Exp	
4-027-143-2210809-2018/19-100	100	2210809	ABC Bank Comm All	16.1.20	1264	1625	52,000	Committee Exp	
4-027-143-2210809-2018/19-100	100	2210809	ABC Bank Comm All	28.1.20	1280	1651	44,000	Committee Exp	
4-027-143-2210809-2018/19-100	100	2210809	ABC Bank Comm All	28.5.20	1355	2267	104,000	Committee Exp	
4-027-143-2210809-2018/19-100	100	2210809	ABC Bank Comm All	28.5.20	1357	2273	55,000	Committee Exp	
							510,000		(510,000)
4-027-143-2220000-2018/19-100	100	Office And	Gloshine Enterprise	31.07.19	1201	1529	77,900	Office And General	
4-027-143-2220000-2018/19-100	100	Office And	KRA	31.07.19	1201	1530	4,249	Office And General	
4-027-143-2220000-2018/19-100	100	Office And	Gloshine Enterprise	26.09.19	1218	1558	85,525	Office And General	
4-027-143-2220000-2018/19-100	100	Office And	KRA	26.09.19	1218	1559	4,665	Office And General	
4-027-143-2220000-2018/19-100	100	Office And	FAM	08.10.19	1222	Cash	920	Office And General	
4-027-143-2220000-2018/19-100	100	Office And	FAM	08.10.19	1224	Cash	3,960	Office And General	
4-027-143-2220000-2018/19-100	100	Office And	FAM	03.11.19	1247	Cash	1,260	Office And General	
4-027-143-2220000-2018/19-100	100	Office And	Savek Enterprises Ltd	28.02.20	1293	2379	78,169	Office And General	
4-027-143-2220000-2018/19-100	100	Office And	KRA	28.02.20	1293	2380	1,371	Office And General	
4-027-143-2220000-2018/19-100	100	Office And	Savek Enterprises Ltd	07.06.20	1362	2279	68,664	Office And General	
4-027-143-2220000-2018/19-100	100	Office And	KRA	07.06.20	1362	2280	1,226	Office And General	
4-027-143-2220000-2018/19-100	100	Office And	FAM	30.06.20	1368	Cash	11,650	Office And General	
4-027-143-2220000-2018/19-100	100	Office And	FAM	30.06.20	1370	Cash	4,800	Office And General	
							344,359		(344,359)
4-027-143-2220000-2018/19-100	100	Fuel	Saniak Investment	31.07.19	1200	1527	188,889	Fuel	
4-027-143-2220000-2018/19-100	100	Fuel	KRA	31.07.19	1200	1528	11,111	Fuel	
4-027-143-2220000-2018/19-100	100	Fuel	Saniak Investment Ltd	21.02.20	1286	2351	98,276	Fuel	
4-027-143-2220000-2018/19-100	100	Fuel	KRA	21.02.20	1286	2352	1,724	Fuel	
4-027-143-2220000-2018/19-100	100	Fuel	Saniak Investment	27.4.20	1299	2205	98,246	Fuel	
4-027-143-2220000-2018/19-100	100	Fuel	KRA	27.4.20	1299	2206	1,754	Fuel	
4-027-143-2220000-2018/19-100	100	Routine m	Saniak Investment Ltd	07.10.19	1220	1564	100,000	Routine maintenance m.v	
							500,000		(500,000)
4-027-143-2220000-2018/19-108	100	Other Ope	Bank Charges	30.06.20	1372	Cash	35,260	Other Operating Expenses	
							35,260		(35,260)
4-027-143-2220000-2018/19-100	100	Routine m	Toyota Kenya	31.07.19	1199	1525	33,770	Routine maintenance m.v	
4-027-143-2220000-2018/19-100	100	Routine m	KRA	31.07.19	1199	1526	1,842	Routine maintenance m.v	
4-027-143-2220000-2018/19-100	100	Routine m	Toyota	26.09.19	1219	1560	35,187	Routine maintenance m.v	
4-027-143-2220000-2018/19-100	100	Routine m	KRA	26.09.19	1219	1561	1,919	Routine maintenance m.v	
4-027-143-2220000-2018/19-100	100	Routine m	FAM	08.10.19	1223	Cash	400	Routine maintenance m.v	
4-027-143-2220000-2018/19-100	100	Routine m	Toyota Kenya	30.11.19	1250	1603	57,302	Routine maintenance m.v	
4-027-143-2220000-2018/19-100	100	Routine m	KRA	30.11.19	1250	1604	3,126	Routine maintenance m.v	
4-027-143-2220000-2018/19-100	100	Routine m	Toyota Kenya	16.1.20	1265	1627	76,775	Routine maintenance m.v	
4-027-143-2220000-2018/19-100	100	Routine m	KRA	16.1.20	1265	1628	1,567	Routine maintenance m.v	
4-027-143-2220000-2018/19-100	100	Routine m	Toyota Kenya	10.3.20	1294	2385	68,300	Routine maintenance m.v	
4-027-143-2220000-2018/19-100	100	Routine m	KRA	10.3.20	1294	2386	1,198	Routine maintenance m.v	
4-027-143-2220000-2018/19-100	100	Routine m	Toyota Kenya Ltd	28.5.20	1358	2269	40,019	Routine maintenance m.v	
4-027-143-2220000-2018/19-100	100	Routine m	KRA	28.5.20	1358	2270	715	Routine maintenance m.v	
							322,120		(322,120)
4-027-143-2220000-2018/19-100	100	Routine m	FAM	09.10.19	1227	Cash	11,000	Routine maintenance other assets	
							11,000		(11,000)
4-027-143-2630204-104-2019/20	104	2630204	UOE Primary School	31.07.19	1198	1524	850,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Ainaptich Primary School	27.1.20	1272	1641	7,000,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Ruiyobei Primary School	27.1.20	1277	1647	6,200,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Kapchesimbol Primary S	27.1.20	1278	1648	7,000,000	Edu Pri	

4-027-143-2630204-104-2019/20	104	2630204	Charar Primary School	15.5.20	1301	2209	1,200,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Chebarus C Primary Sch	15.5.20	1302	2210	1,200,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Chelelmetio Primary Sch	15.5.20	1303	2211	1,200,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Eldoret Gk Primar	15.5.20	1309	2217	900,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Elgeyo Sawmil Primary S	15.5.20	1310	2218	1,200,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Endao Primary School	15.5.20	1311	2219	2,400,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Kabatu Primary School	15.5.20	1312	2220	1,200,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Maua Primary School	15.5.20	1313	2222	1,500,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Kaburget Primary School	15.5.20	1314	2223	2,400,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	St Augustine Merewet	15.5.20	1315	2224	1,500,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Manyatta Primary Scho	15.5.20	1316	2225	1,200,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	UOE Primary School	15.5.20	1317	2226	1,200,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Kimuchi Primary School	15.5.20	1318	2228	1,200,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Kaprobu Primary School	15.5.20	1319	2229	1,200,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Kimumu Primary School	15.5.20	1320	2230	1,200,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Seiyo Primary School	15.5.20	1321	2231	1,200,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Imaniat Primary School	15.5.20	1323	2233	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Assis Primary School	15.5.20	1326	2236	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Chemaluk Primary Scho	15.5.20	1327	2237	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	ACK Kapkorio Primary Sc	15.5.20	1328	2238	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Kapchesimbor Primary S	15.5.20	1329	2239	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Chemungen Primary Sch	15.5.20	1330	2241	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Uswa Primary School	15.5.20	1331	2242	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Tugen Estate Primary Sc	15.5.20	1332	2243	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Tangasir Primary School	15.5.20	1333	2244	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Tachasis Primary School	15.5.20	1334	2245	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Sosiyo Primary School	15.5.20	1335	2246	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Sasitwa Primary School	15.5.20	1336	2247	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Ngoisa Primary School	15.5.20	1337	2248	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Muget Primary School	15.5.20	1338	2249	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Lelaipei Primary School	15.5.20	1339	2250	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Karuna Primary School	15.5.20	1340	2251	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Kaptuktuk Primary Scho	15.5.20	1341	2252	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Kapsoen Primary School	15.5.20	1342	2253	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Kalyet Primary School	15.5.20	1343	2254	300,000	Edu Pri	
4-027-143-2630204-104-2019/20	104	2630204	Kaplolo Primary School	27.1.20	1269b	1638	700,000	Edu Pri	
							49,350,000		(49,350,000)
4-027-143-2630205-104-2019/20	104	2630205	Chemungen Sec Sch	15.5.20	1304	2212	1,300,000	Edu Sec	
4-027-143-2630205-104-2019/20	104	2630205	Mumetet Sec School	31.07.19	1197	1523	4,677,027	Edu Sec	
4-027-143-2630205-104-2019/20	104	2630205	Seko Girls Sec School	27.1.20	1273	1642	2,000,000	Edu Sec	
4-027-143-2630205-104-2019/20	104	2630205	Koitoror Sec School	27.1.20	1274	1643	2,000,000	Edu Sec	
4-027-143-2630205-104-2019/20	104	2630205	Sosiyo Sec School	27.1.20	1275	1645	3,600,000	Edu Sec	
4-027-143-2630205-104-2019/20	104	2630205	St Ann & Joachim Sec Sc	27.1.20	1276	1646	3,000,000	Edu Sec	
4-027-143-2630205-104-2019/20	104	2630205	St Marys Kapsiliot Sec Sc	27.1.20	1279	1649	3,500,000	Edu Sec	
4-027-143-2630205-104-2019/20	104	2630205	Cheplaskei Sec School	15.5.20	1306	2214	2,000,000	Edu Sec	
4-027-143-2630205-104-2019/20	104	2630205	Eldoret Gk Magereza Sec	15.5.20	1308	2216	1,200,000	Edu Sec	
4-027-143-2630205-104-2019/20	104	2630205	Kapkei Sec School	15.5.20	1322	2232	500,000	Edu Sec	
4-027-143-2630205-104-2019/20	104	2630205	Torochmoi Sec School	27.1.20	1269a	1637	7,000,000	Edu Sec	
							30,777,027		(30,777,027)
4-027-143-2640101-2018/19-103	103	2640101	Various Payees Sec	21.02.20	1283	001656-	11,020,000	Bursary Sec	
4-027-143-2640102-2018/19-103	103	2640102	Various Payees Ter	21.02.20	1284	002007-	15,930,000	Bursary Ter	
							26,950,000		(26,950,000)
4-027-143-2640507-2019/20-108	108	2640507	Tembelio Chiefs Office	27.1.20	1270	1639	700,000	Security	
4-027-143-2640507-2019/20-108	108	2640507	Moiben Chiefs Office	27.1.20	1271	1640	700,000	Security	
4-027-143-2640507-2019/20-108	108	2640507	Cheplaskei Ass Chiefs Of	15.5.20	1324	2234	300,000	Security	
4-027-143-2640507-2019/20-108	108	2640507	Chepkanga Chiefs Office	15.5.20	1325	2235	300,000	Security	
							2,000,000		(2,000,000)
4-027-143-2640510-110-2019/20	110	2640510	Chepkoiel High Sch	15.5.20	1305	2213	200,000	Environment	
4-027-143-2630205-104-2019/20	110	2640510	Eldoret Gk Magereza Sec	15.5.20	1307	2215	200,000	Environment	
4-027-143-2640510-110-2019/20	110	2640510	Kapnasu Sec School	15.5.20	1344	2255	200,000	Environment	
4-027-143-2640510-110-2019/20	110	2640510	Kalyet Sec School	15.5.20	1345	2256	200,000	Environment	
4-027-143-2640510-110-2019/20	110	2640510	UOE Sec School	15.5.20	1346	2257	200,000	Environment	
4-027-143-2640510-110-2019/20	110	2640510	Tuiyoluk Primary School	15.5.20	1347	2258	200,000	Environment	
4-027-143-2640510-110-2019/20	110	2640510	Tugen Estate Sec School	15.5.20	1348	2259	200,000	Environment	
4-027-143-2640510-110-2019/20	110	2640510	Tembelio Sec School	15.5.20	1349	2260	200,000	Environment	

