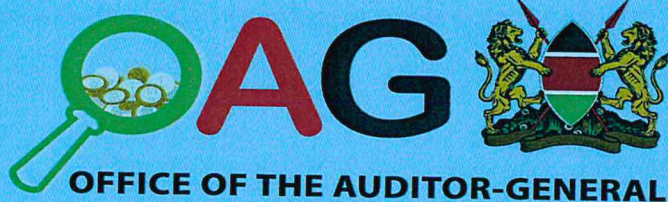



REPUBLIC OF KENYA



Enhancing Accountability



REPORT

| | |
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|  THE NATIONAL ASSEMBLY PAPERS LAID | |
| DATE: 23 NOV 2021 | DAY: |
| TABLED BY: | L.O.M |
| CLERK-AT THE-TABLE: | Aetnode Chebet |

OF

THE AUDITOR-GENERAL

ON

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

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



Revised Template 30th June 2020



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

REPORTS AND FINANCIAL STATEMENTS

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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

Total receipts Vs Expenditure

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

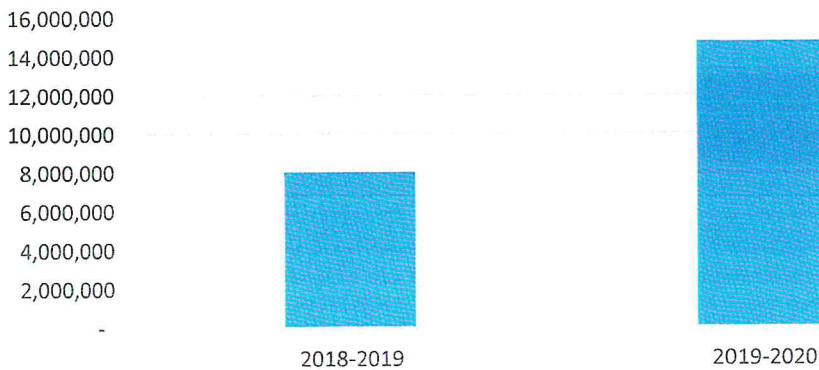
Graphical representation of receipts and Expenditures



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

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

SURPLUS AND DEFICIT COMPARED



Sign

CHAIRMAN NG-CDF COMMITTEE

I. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

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

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

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

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

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

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For the year ended June 30, 2020

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

II. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

2. Environmental performance

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

3. Employee welfare

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

4. Market place practices-

a) Responsible competition practice.

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

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

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

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

c) Product stewardship-

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

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

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

AINABKOI CONSTITUENCY

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For the year ended June 30, 2020

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

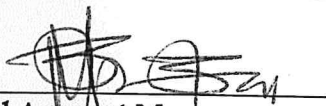
The Accounting Officer in charge of the NGCDF-AINABKOI Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

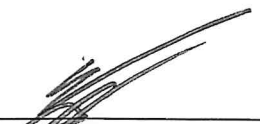
The Accounting Officer in charge of the NGCDF-AINABKOI Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible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

Approval of the financial statements

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



Fund Account Manager
Name: Jepletting Mary



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

REPUBLIC OF KENYA

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NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ainabkoi Constituency set out on pages 13 to 44, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly the financial position of the National Government Constituencies Development Fund - Ainabkoi Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in Comparative Balances

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

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

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

The variances were not reconciled.

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

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

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

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

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

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

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

3. Unsupported Committee Allowances

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

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

4. Transfers to Other Government Units

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

4.1 Unsupported Transfer to Primary Schools

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

4.2 Unsupported Transfer to Kenya Medical Training College

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

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

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

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

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

5. Inaccuracies in the Bank Balance

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

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

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

6. Unsupported Committee Bank Balances

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

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

7. Unsupported Summary of Fixed Assets Register

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

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

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

Development Fund - Ainabkoi Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

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

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

2. Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Management of Staff Contracts

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

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

2. Irregular Issue of Bursaries

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

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

3. Delay in Project Implementation

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

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

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

4. Unsatisfactory Projects Implementation

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

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

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

High Personnel Turnover

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

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

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

Responsibilities of Management and those Charged with Governance

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

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

09 November, 2021

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

Appendix I: Unsatisfactory Project Implementation

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF RECEIPTS AND PAYMENTS

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

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



Fund Account Manager
Name: Jepletting Mary



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

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

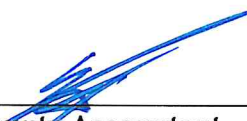
VI. STATEMENT OF ASSETS AND LIABILITIES

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

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



Fund Account Manager
Name: Jepletting Mary




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

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

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

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


 Fund Account Manager
 Name: Jepletting Mary


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

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

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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

Below we provide the comments on our budget utilization

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

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

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

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



**Fund Account Manager
Name: Jepletting Mary**



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

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

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

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

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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

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

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

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

2. PROCEEDS FROM SALE OF ASSETS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. **TRANSFER TO OTHER GOVERNMENT ENTITIES**

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

7. **OTHER GRANTS AND OTHER PAYMENTS**

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

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

8. ACQUISITION OF ASSETS

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

9. OTHER PAYMENTS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

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

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

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

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST*

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

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

17.3: UNUTILIZED FUND (See Annex 3)

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

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

17.4: PMC account balances (See Annex 5)

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

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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

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

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

Reports and Financial Statements

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

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

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

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

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

Reports and Financial Statements

For the year ended June 30, 2020

| PMC | Bank | Account number | Bank Balance 2019/2020 | Bank Balance 2018/19 |
|---|-------------------|---------------------|---------------------------|-------------------------|
| Ainabkoi secondary school | Sidian Bank | 01008030016762 | 167,228 | 167,228 |
| Kimuruk primary school | Sidian Bank | 01008030008961 | 19,573 | 19,573 |
| Kapsemwo primary school | Sidian Bank | 01008030015844 | 40,535 | 40,535 |
| Chesogor comm hall/chiefs project | Sidian Bank | 01008030015100 | 36,964 | 36,964 |
| Chelugui primary school | Sidian Bank | 01008030015781 | 1,765 | 1,765 |
| Uhuru PCEA primary school | Sidian Bank | 01008030017710 | 19,105 | 19,105 |
| Siliboi primary school | Sidian Bank | 01008030016262 | 4,855 | 4,855 |
| Lotonyok primary school | Sidian Bank | 01008030016172 | 333 | 333 |
| St peters Secondary school | Consolidated bank | 10151203000002 1 | 254,632 | 254,631 |
| Munyaka primary school | Consolidated bank | 120375125900 | 750,528 | 600,528 |
| Kileges primary school | Consolidated bank | 10151203000007 | 580 | 580 |
| Eldoret school for the hearing impaired | Consolidated bank | 10151203000026 | 2,753 | 2,753 |
| Chepkero primary school | Consolidated bank | 1141598778300 | 128 | 315,633 |
| Arnesens High school | Consolidated bank | 10151203000037 | 83,178 | 1,699,498 |
| Kapngetuny A.P staff houses | Consolidated bank | 120375125900 | 132,370 | 132,370 |
| Kapsoya primary school | Consolidated bank | 1015120300002 | 1,932 | 1,932 |
| Kipkoriony primary school | Consolidated bank | 10151203000006 | 2,553 | 2,553 |
| Chepnoet primary school | National bank | 1024027619901 | 4,451 | 4,451 |
| Kapsundei Primary school | National bank | 1024028135901 | 119,357 | 119,357 |
| Naiberi primary school | National bank | 2428050401 | 105,357 | 105,357 |
| AIC Kiluka Primary school | National bank | 1025073540903 | 602 | 602 |
| Kipkorgot Multipurpose hall | ABC Bank | 005215001002259 | 724,614 | 0 |
| Songich primary school | Equity Bank Ltd | 0300262735239 | 2,987 | 2,987 |
| Lamaon primary school | Equity Bank Ltd | 0300279067925 | (223) | (223) |

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

NATIONAL GOVERNMENT - CONSTITUENCIES DEVELOPMENT FUND

2019_2020 ANNUAL EXPENDITURE RETURNS

CONSTITUENCY NAME: AINABKOI

| CASH BOOK BALANCE AS AT 1ST JULY 2019 | | (Attach copy of relevant cashbook page extract) | | AMOUNT |
|---------------------------------------|--------|---|---------------|----------------|
| AMOUNT RECEIVED FROM THE NG-BOARD | DATE | AIE NO. | AMOUNT | AMOUNT |
| NG-CDF BOARD FUNDING | ##### | | 50,748,225.50 | |
| NG-CDF BOARD FUNDING | 13.11. | B 047350 | 4,000,000.00 | |
| NG-CDF BOARD FUNDING | 19.11. | B 041434 | 20,000,000.00 | |
| NG-CDF BOARD FUNDING | 18.12. | B 047848 | 7,000,000.00 | |
| NG-CDF BOARD FUNDING | 25.02. | B 0404231 | 23,000,000.00 | |
| NG-CDF BOARD FUNDING | | | 3,662,650.00 | |
| NG-CDF BOARD FUNDING | 20.03. | B 049219 | 14,000,000.00 | 122,410,875.50 |

AVAILABLE FUNDS

| ALLOCATION | EXPENDITURE |
|------------|-------------|
|------------|-------------|

| PROJECT CODE | SECTOR/PROJECT TITLE | ALLOCATION | PAYEE | DATE | P.V NO. | CHEQUE NO. | AMOUNT | AMOUNT |
|--------------|------------------------------|--------------|---------------------|-----------|---------|------------|-----------|-----------------------|
| PROJECT CODE | SECTOR/PROJECT TITLE | ALLOCATION | PAYEE | DATE | P.V NO. | CHEQUE NO. | AMOUNT | AMOUNT |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Co-orp Bank- Casual | 11/Oct/19 | 0033 | 7554 | 10,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Co-orp Bank- Casual | 11/Oct/19 | 0033 | 7555 | 10,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 29/Oct/19 | 0043 | 0008 | 10,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 29/Oct/19 | 0043 | 0009 | 10,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 26/Nov/19 | 0064 | 0039 | 10,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 26/Nov/19 | 0064 | 0040 | 10,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 17/Dec/19 | 0068 | 0055 | 10,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 17/Dec/19 | 0068 | 0056 | 10,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 17/Dec/19 | 0068 | 0057 | 10,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 24/Jan/20 | 0075 | 0065 | 10,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 24/Jan/20 | 0075 | 0066 | 10,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 24/Jan/20 | 0075 | 0067 | 10,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Co-orp Bank- Casual | 29/Aug/19 | 0014 | 7498 | 20,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 27/Apr/20 | 0097 | 00661 | 24,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 27/Apr/20 | 0098 | 00662 | 24,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 19/May/20 | 0103 | 00679 | 24,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 19/May/20 | 0103 | 00680 | 24,000.00 | Employee compensation |
| 4-027-144-2 | Office Administration Employ | 2,430,000.00 | Equity Bank- Casual | 26/Nov/19 | 0065 | 0041 | 45,711.00 | Employee compensation |

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

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

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

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

