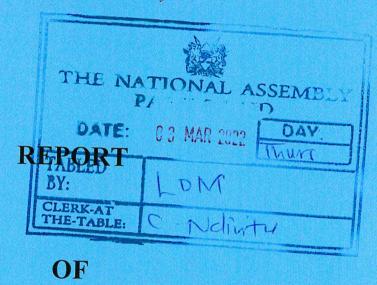




Enhancing Accountability



THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -CHERANGANY CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE, 2020





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)

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Reports and Financial Statements

For the year ended June 30, 2020

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

b. Key Management The NGCDF CHERANGANY Constituency day-to-day management is under the following key organs:

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

c. Fiduciary Management

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

| No | Designation | Name |
|----|-----------------------|------------------------|
| • | | |
| 1. | A.I.E holder | Mr. Joshua Bore. |
| 2. | Sub-County Accountant | CPA Philomena Mghendi. |
| 3. | Chairman NGCDFC | Mrs. Eunice Njeri. |
| 4. | Member NGCDFC | Mr. Wilson Too. |

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For the year ended June 30, 2020

d. Fiduciary Oversight Arrangements

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

e. NGCDF CHERANGANY Constituency Headquarters

P.O. BOX 4573~30200,

TRANZOIA EAST SUB COUNTY HQRS

KITALE ZIWA ELDORET ROAD

CHERANGANY, KENYA.

f. NGCDF CHERANGANY Constituency Contacts

National Government Constituencies Development Fund

Cherangany Constituency

District Headquarters

Kaplamai Road,

Kachibora

P.O Box 4573-30200

Kitale, Kenya

Telephone: (254) 0725289356

E-mail: cdfcherangany@ngcdf.go.ke

Website: www.ngcdfcheranganyconstituency.go.ke

g. NGCDF CHERANGANY Constituency Bankers

Co-operative Bank Kenya Limited

Kitale Branch

A/C No. 01120097045800

PO Box 4573-30200

Kitale, Kenya.

h. Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

Reports and Financial Statements For the year ended June 30, 2020 i.Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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For the year ended June 30, 2020

II FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

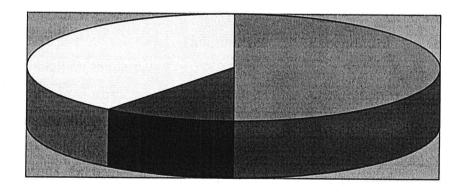
These reports and financial statements present a fair view of the state of affairs of CHERANGANY NG-CDF for the financial year ended 30th June 2020. It lays down the Receipts and Payments of all the funds that CHERANGANY NG-CDF received from the NG-CDF BOARD during the financial year. I wish to make the following remarks;

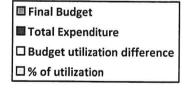
a)Budget Performance

In the financial year 2019/2020 CHERANGANY NG-CDF budget performance against actual amounts for current year based on economic classification and programmes, was to a large extent negatively affected by untimely disbursement of funds by the NG-CDF BOARD, the NG-CDFC in collaboration with other government agencies did its best disbursing received funds to the Project management committees (Pmcs) in a timely manner and is continuously monitoring the execution of the funded programmes.

The performance during the year is summarised as follows;

| | | | Budget | |
|-------------------------------------|--------------|-------------|-------------|-------------|
| | | Total | utilization | % of |
| PAYMENTS | Final Budget | Expenditure | difference | utilization |
| Compensation of Employees | 7,972,928 | 2,552,772 | 5,420,156 | 32.0% |
| Use of goods and services | 10,584,231 | 9,643,469 | 940,762 | 91.1% |
| Transfers to Other Government Units | 169,418,208 | 69,921,059 | 99,497,149 | 41.3% |
| Other grants and transfers | 69,560,199 | 25,573,535 | 43,986,663 | 36.8% |
| Acquisition of assets | 3,287,300 | 993,800 | 2,293,500 | 30.2% |
| Other Payments() | 7,700,000 | 1,700,000 | 6,000,000 | 22.1% |
| TOTAL | 268,522,866 | 110,384,635 | 158,138,230 | 40.8% |





Reports and Financial Statements

For the year ended June 30, 2020

b).in detail, NG-CDF CHERANGANY has been able to achieve the following during the financial year;

- ❖ Funded 32 Primary school projects, 34 Secondary school projects, and 2 Chiefs Offices projects. This involved among others, construction and Completion of classrooms, Laboratories, administration blocks, purchase of land, and school buses, Some of this infrastructure is already complete and in use while others are nearing completion, contributing to increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions and a more secure environment in line with the constituency 2018-2022 strategic plan. Herein attached are pictorials to depict successful projects undertaken during the year.
- ❖ The NG-CDFC CHERANGANY also allocated kes.30million for bursary to support needy students in both secondary and tertiary institutions which have resulted in students' retention in school and improved overall academic performance. The absorption of this budget was however largely affected by the outbreak of Covid 19 which resulted in the closure of all learning institutions in March 2020.

c). Emerging issues related to NG-CDF in CHERANGANY Constituency are;

- All learning institutions, security sector, water and roads almost entirely depend on NG-CDF 90% on infrastructure development.
- ❖ Increase in population is piling pressure on NG-CDF to allocate more funds to various development infrastructures.
- The Outbreak of Covid 19 has had a negative impact on household disposable income forcing some constituents to request the NG-CDF to provide food rations and basic items to fight Covid 19.
- There's a growing Need to compete with counties to justify the long existence of NG-CDF.

d)NG-CDF Implementation challenges in CHERANGANY Constituency are;

- Overdependence of the fund by the public and sub-county National government functions on all development related issues.
 - (Here public participation is employed in identification of priority projects for funding and bursary beneficiaries within the constituency).
- Funds disbursement from the board is almost always untimely leading to delays in execution of budgets thus unnecessary adjustments. NG-CDF committee continues to work with the board to facilitate timely disbursement of funds and will endeavour to disburse funds to the project management committees (PMC's) as soon as it receives.

Reports and Financial Statements

For the year ended June 30, 2020

Many projects are allocated funds- leading to projects receiving insufficient funds (NG-CDF is focusing on allocating enough funds to complete the project within at most 2 years).

Under my leadership, NG-CDF Committee CHERANGANY constituency will endeavour to fulfil its mandate in disbursement and monitoring of projects funds as per the guidelines of the NG-CDF ACT 2015.

Sign Muic

Eunice Njeri Muiruri.

Chairperson, NG-CDFC

Reports and Financial Statements

For the year ended June 30, 2020

III STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

a. 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-CHERANGANY Constituency's 2018-2022 plans are to:

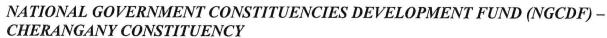
- a) Improve Education Standards.
- b) Improve Security.
- c) Conserve the environment.
- d) Increase youth, women and persons with disability participation in development objectives
- e) Nurture talent through sporting activities and art.
- f) Supplementing infrastructure development at the constituency level in matters falling within the functions of the national government in accordance with the Constitution.

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

b. Progress on attainment of Strategic development objectives

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 | | 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 among others, we increased number of bursary beneficiaries etc from 1,500 to 2000 students, in the following schools/institutions -Upec Osorongai GirlsGeta Sec schTuigoin Sec schBursary beneficiaries at all levels were as per the attached schedules |
| Security | To have a safe and secure environment for business, learning and where the residents go about their lives without fearing for their lives and property. | -Decrease in the number of insecurity related incidentsImproved security and a more secure business environment. | -Numbers of usable physical infrastructure build in the security sector Police stations. Chief's offices and county Commissioners security facilitiesIncreased deployment of more police officers. | In FY 19/20 -we increased number of physical infrastructure in the security sector from two to five. |
| Environment | To have a well Conserved and Clean environment. | Increased tree cover and sustainable waste management and disposal practices contributing to mitigation of negative effects of climate change. | Number of tree seedlings planted in both public and private land. | In FY 19/20 -we increased number of trees planted where hundreds of tree seedlings were purchased, distributed and planted in various schools and private land as per the attached schedules. |



Reports and Financial Statements

For the year ended June 30, 2020

| Sports | | Increased | Number of youth, | In FY 19/20 |
|--------|----------------------|----------------|------------------------|---------------------------|
| | | | women and persons | |
| | | | living with | |
| | | | disabilities taking up | |
| | | | | trophies, games kits and |
| | | | -Number of usable | balls were awarded to the |
| | various disabilities | talent. | | winning teams in every |
| | and previously | | infrastructure build. | ward in the constituency. |
| | marginalized | unemployment | | |
| | communities. | rate among the | | |
| | | youth. | | |

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

IV.CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY a. REPORTING

NGCDF – CHERANGANY 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.

b. Sustainability strategy and profile -

NG-CDF Committee CHERANGANY constituency strongly believes that service provision should not be at the expense of people and the planet. We have made it our mantra to increase sustainable practices in our daily activities and particularly in;

- Sourcing of office consumables and building materials for the projects we fund.
- Water use and minimisation.
- Energy consumption.
- Risk management.
- Biodiversity management.

In compliance with the United nations sustainable development goals, on basic literacy, food security, decent housing and universal healthcare.

These bold and noble efforts however continue to face broad political and macroeconomic activities that affect sustainability priorities, example,

- A continued realignment of the governance structure affecting National resource allocation,
- A skyrocketing population increase and outbreak of Covid 19 are panning out to be an enormous challenge to the attainment of these strategies.

Key achievements among others include;

• Increased enrolment in school for all children of school going age as a result of increase in the number of usable physical infrastructure built in primary, secondary, and tertiary institutions.

A fair share of failure was also witnessed in the form of inability to achieve the requisite infrastructure count and size due to limited resources.

Despite the challenges, we strongly believe that with continued engagement of all stakeholders, increased Accountability and transparency in our activities, the organisation's activities will remain sustainable to the foreseeable future.

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

As climate issues intensify, NGCDF CHERANGANY operations and people are helping to create a sustainable future, based on a policy that reduces the organisations energy related carbon emissions on the environment.

This policy is evident in among others;

The successful distribution and planting of thousands of tree seedlings in schools and public areas coupled with holding annual environmental awareness and conservation meets in the community. Reduction in energy and paper consumption in our offices, by limiting hardcopy document printouts, recycling paper, use of natural ventilation and reducing staff travel.

These efforts however have been plagued by a number of shortcomings, including among others, Lack of awareness in the community and society on the need to conserve the environment. Long droughts and erratic rainfall patterns derailing the success of the tree planting exercise. Limited resources directed to investment in renewable sources of energy.

Notable effort is particularly being dedicated to manage biodiversity and waste disposal where installation of bio digesters and incineration of waste is encouraged in all our practices

d. Employee welfare

Our hiring process is strictly guided by the provisions of the employment Act 2007 taking into account the gender ratio, with the aim of building a gender balanced organisation focused on management.

We make special provisions for Kenyans with various disabilities and previously marginalized communities.

Our practices are designed to ensure that we recruit, retain and engage a high quality and diverse workforce while increasing productivity and efficient service provision,

We endeavour to incorporate stakeholder engagements throughout the process by advertisement of vacancies in the local press and public notice boards, giving details of the vacancies in the prescribed format as per the provisions of the employment Act 2007 section 76(1).

We are continuously improving on our hiring practices to align them with new international best practices anchored on employee engagement, diversity and inclusion.

We provide our employees with continuous on the job training and capacity building and enhance access to training and skills by encouraging staff to undertake personal continuous academic and professional development.

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

e. Employee succession policy to help manage careers.

Promotions

In selecting candidates for Promotion regard is given to merit and extra ordinary ability as reflected in work performance and results, after the annual performance appraisal recommendation for promotions is only made by the NGCDFC resolution.

Health, Safety and Wellbeing

NG-CDF Committee have put in place a written statement of the general policy with respect to the safety and health at work of our employees and the organisation and arrangements for the time being in force for carrying out that policy; as per the requirements of the Occupational Safety and Health Act of 2007. More however, needs to be done to improve employee health, nutrition and well-being.

Market place practices-

The Ngcdfc Cherangany, in its mandate to support grassroots and constituency level development aimed at poverty reduction and achieving equitable distribution of resources, is providing mechanisms which entrench equitable distribution of resources in line with the provisions of the Ngcdf act 2015.

f. How the organisation ensures responsible competition practices with issues like anticorruption, responsible political involvement, fair competition and respect for competitors

NGCDFC CHERANGANY ensures responsible competition practices in line with section 37 of the Ng-cdf Act and paragraph 27 of the Ng-cdf regulations, all works and services relating to projects are procured in accordance with the provisions of the public procurement and disposal Act 2015.

g. Responsible Supply chain and supplier relations-

During project implementation the Ngcdfc promptly transfers funds to the PMC'S who are thereafter guided during tendering process to ensure that the locals benefit competitively in the supply of materials and services to the projects.

h. How the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

Payments to suppliers are made promptly on presentation of requisite supporting documentation the Ngcdf is strictly guided by the provisions of section 31 of the Ngcdf Act, and paragraph 51(2) of the PFM Regulation 2015 which requires that all expenditure commitments for goods and services are based on allocations from the approved budget.

Adherence to this provisions guarantees honouring of contracts and respecting payment practices with our suppliers.

Reports and Financial Statements

For the year ended June 30, 2020

i. Responsible marketing and advertisement

Tenders are advertised publicly and no discrimination is entertained that locks out any interested bidder.

NGCDFC CHERANGANY is working with other government agencies with the expertise to safeguard consumer rights and interests where we strive to provide high quality services to our clients and community.

j.Community Engagements-

Public Participation is employed in Project identification, implementation and monitoring. As per the provisions of the Ng-cdf act 2015.

k.Covid 19 mitigation Measures.

As a major player in the grassroots level, Ngcdfc Cherangany heeded the ministry of health call to help in halting the spread of Covid 19 where we donated hand sanitizers, face masks and hand washing stations.

I.Public transport, up skilling and safety training provided.

Sponsored training of drivers and motorcycle riders on safety and licensing, carried out sensitization activities on HIV Aids and cancer awareness, up skilling of welders, tailors and salon workers in the constituency,

Drilling of water boreholes and provision of water tanks which has increased access to clean drinking water.

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

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-CHERANGANY 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 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-CHERANGANY Constituency accepts responsibility for the NGCDF-CHERANGANY Constituency 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 NGCDF-CHERANGANY Constituency financial statements give a true and fair view of the state of NGCDF-CHERANGANY Constituency transactions during the financial year ended June 30, 2020, and of the NGCDF-CHERANGANY Constituency financial position as at that date. The Accounting Officer in charge of the NGCDF-CHERANGANY Constituency further confirms the completeness of the accounting records maintained for the NGCDF-CHERANGANY which have been relied upon in the preparation of the NGCDF-CHERANGANY Constituency financial statements as well as the adequacy of the systems of internal financial control.

Reports and Financial Statements

For the year ended June 30, 2020

The Accounting Officer in charge of the NGCDF-CHERANGANY Constituency confirms that the NGCDF-CHERANGANY Constituency has complied fully with applicable Government Regulations, 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 NGCDF-CHERANGANY 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-CHERANGANY Constituency financial statements were approved and signed by the

Accounting Officer on 3th June, 2020.

Fund Account Manager

Name: Joshua Bore.

Sub-County Accountant

JE NZCIA BAST DISTRICT

Name: CPA Philomena Mghendi

ICPAK Member Number: 12155

REPUBLIC OF KENYA

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



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

NAIROBI

HEADQUARTERS

Enhancing Accountability

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Cherangany Constituency set out on Pages 1 to 42, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statements 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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Cherangany Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012, and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

Cash and Cash Equivalents

The statement of assets and liabilities reflects bank balances amounting to Kshs.32,636,898 as at 30 June, 2020 in respect of cash held at Cooperative Bank, Kitale branch. However, review of the bank reconciliation statement for balances as at 30 June, 2020 revealed unpresented cheques totalling Kshs.1,771,597 out of which, cheques totalling to Kshs.253,723 relate to the period between July, 2018 to October, 2019 and therefore, were stale and invalid for payment. However, no explanation was provided for non-reversal of the stale cheques in the cashbooks.

Further, the statement reflects payments in the bank statement not in the cash book totaling Kshs.117,040 in respect of bank charges and commissions for the period



between July, 2019 and June, 2020, which should have been recorded in the cashbook and included in the expenditure for the year. No explanation was provided for not recording the transactions in the cashbooks contrary to Regulation 90(3) of the Public Finance Management (National Government) Regulations, 2015 which states that Accounting Officers shall ensure any discrepancies noted during bank reconciliation exercise, are investigated immediately and appropriate action taken including updating the relevant cash books.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.32,636,898 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 - Cherangany Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.268,522,866 and Kshs.142,114,267 respectively resulting to shortfall of Kshs.126,408,600 or 47% of the approved budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.268,522,866 and Kshs.110,384,635 respectively, resulting in underperformance amounting to Kshs.158,138,230 or 59% of the budget.

The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Cherangany Constituency.

2.0 Project Implementation Status

According to the Project Implementation Status (PIS) report as at 30 June, 2020 provided for audit review, the Fund planned to implement one hundred and thirty-sixty (136) Projects with a budget of Kshs.90,598,241. However, according to the report, sixty-three (63) projects costing Kshs.36,298,241 were completed, fifty-eight (58) projects costing Kshs.49,950,000 were still on-going while fifteen (15) projects with a budget allocation of Kshs.4,350,000 had not started as summarized below:

| No. | Sector | Plan | ned Projects | | Complete Projects | | On Going Projects | | Not started |
|-----|-------------|------|-------------------|-----|----------------------|-----|----------------------|-----|----------------|
| | | No. | Amount (Kshs.) | No. | Amount (Kshs.) | No. | Amount (Kshs.) | No. | Amount (Kshs.) |
| 2 | Education | 97 | 79,050,000 | 39 | 29,100,000 | 58 | 49,950,000 | | - |
| 3 | Emergency | 24 | 7,198,241 | 24 | 7,198,241 | | | | - |
| 4 | Environment | 10 | 500,000 | 0 | = | | - | 10 | 500,000 |
| 5 | Security | 4 | 2,350,000 | | - | | - | 4 | 2,350,000 |
| 6 | Sports | 1 | 1,500,000 | 0 | - | | - | 1 | 1,500,000 |
| | Total | 136 | 90,598,241 | 63 | 36,298,241 | 58 | 49,950,000 | 15 | 4,350,000 |

Non-implementation of projects as planned denies the residents of Cherangany Constituency the benefits associated with such complete projects.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Poorly Implemented Projects

Included in the transfers to other government units amount of Kshs.69,921,059 reflected in the statement of receipts and payments for the year is an amount of Kshs.3,500,000 transferred to three (3) primary schools and two (2) secondary schools. However, physical verification of the projects revealed unsatisfactory execution as summarized below:

| Project Name | Amount Disbursed Kshs. | Remarks |
|---------------------------------|------------------------------|--|
| Top Suwerwa Secondary School | 1,000,000 | The contract was labour based and works totalling to Kshs.998,000 representing 100 % of the funds allocated towards the project were paid. However, an audit verification of the project revealed that it was incomplete as the floor, plastering and painting works had not been done and it could not be confirmed as to when the project will be completed and put to use as the funds allocated had already been exhausted |
| Happy Valley Primary School | 500,000 | The works included plastering of the wall, flooring works, putting in windows and glasses, and painting on the five classrooms. Although |

| | Amount Disbursed | _ |
|-----------------------------|---------------------|---|
| Project Name | Kshs. | Remarks |
| | | the works were complete at the time of audit in March 2021, the floor had cracked an indication of poor workmanship. |
| Tumaini Primary School | 500,000 | The amount was for construction, roofing, fitting of one classroom. As at the time of inspection in March 2021, the project was incomplete. Window panes had not been fitted and walls had not been painted. The floor and wall had cracks, an indication of poor workmanship. |
| Kesogon Secondary School | 1,000,000 | The amount was for foundation works, walling, roofing and fittings of the two classrooms. As at the time of audit inspection in March 2021, the flooring works and verandah were incomplete, window panes had not been fitted and walls had cracks, an indication of poor workmanship |
| Surungai Primary School | 500,000 | The amount was for foundation works, wall erection, roofing, door and window fixing and doing finishes including painting. The classroom was complete and in use. However, it had cracks on the floor, an indication of poor workmanship |

In the circumstances, the residents of Cherangany Constituency did not get value for money in respect of the Kshs.3,500,000 incurred on the projects during the year ended 30 June, 2020.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain its services and 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.

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

Auditor-General's Responsibilities for the Audit

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability 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 cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

CPA Nancy Gathunga, CBS AUDITOR-GENERAL

Nairobi

11 February, 2022

VII.STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2019 - 2020 | 2018 - 2019 |
|---------------------------------------|--|--------------|--|
| · · · · · · · · · · · · · · · · · · · | All Shire Lie | Kshs | Kshs |
| RECEIPTS | A CONTROL OF THE PROPERTY OF T | | (1) 1000 1000 1000 1000 1000 1000 1000 1 |
| Transfers from NGCDF board | 1 | 90,000,000 | 84,784,483 |
| TOTAL RECEIPTS | | 90,000,000 | 84,784,483 |
| PAYMENTS | | | |
| | | 10 7 | - |
| Compensation of employees | 2 | 2,552,772 | 1,652,885 |
| Use of goods and services | 3 | 9,643,469 | 9,378,877 |
| Transfers to Other Government Units | 4 | 69,921,059 | 40,866,205 |
| Other grants and transfers | 5 | 25,573,535 | 26,720,040 |
| Acquisition of Assets | 6 | 993,800 | 5,712,700 |
| Other Payments | 7 | 1,700,000 | ~ |
| TOTAL PAYMENTS | | 110,384,635 | 84,330,707 |
| SURPLUS/(DEFICIT) | | (20,384,635) | 453,776 |

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

Fund Account Manager

Name: Joshua Bore.

AANS NZOIA EAST DISTRICT

STRICT ACCOUNTANT

National Sub-County Accountant

Name: CPA Philomena Mghendi.

ICPAK Member Number 12155

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

VIII.STATEMENT OF ASSETS AND LIABILITIES

| | Note | 2019-2020 | 2018-2019 |
|--------------------------------------|--|--------------|------------------------------|
| | MATERIAL PROPERTY OF THE PROPE | Kshs | Kshs |
| FINANCIAL ASSETS | | | Sections Design Constitution |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 8 | 32,636,898 | 52,114,267 |
| Total Cash and Cash Equivalents | | 32,636,898 | 52,114,267 |
| TOTAL FINANCIAL ASSETS | | 32,636,898 | 52,114,267 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable | | | |
| Deposits (Gratuity) | 9 | 907,267 | ~ |
| TOTAL FINANCIAL LIABILITES | | (907,267) | = |
| NET FINANCIAL ASSETS | | 31,729,631 | 52,114,267 |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 10 | 52,114,267 | 51,660,491 |
| Surplus/Deficit for the year | | (20,384,635) | 453,776 |
| NET FINANCIAL POSITION | | 31,729,631 | 52,114,267 |

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

Fund Account Manager

Name: Joshua Bore.

National Sub-County Accountant

Name: CPA Philomena Mghendi.

ICPAK Member Number 12155

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

IX STATEMENT OF CASHFLOW

| | | 2019 – 2020 | 2018 - 2019 |
|--|-------------------------------|--------------|-------------|
| | | Kshs | Kshs |
| Receipts for operating income | CALL STREET, CALL STREET, CO. | | |
| Transfers from NGCDF Board | 1 | 90,000,000 | 84,784,483 |
| Total receipts | ¢: | 90,000,000 | 84,784,483 |
| Payments for operating expenses | | | |
| Compensation of Employees | 2 | 2,552,772 | 1,652,885 |
| Use of goods and services | 3 | 9,643,469 | 9,378,877 |
| Transfers to Other Government Units | 4 | 69,921,059 | 40,866,205 |
| Other grants and transfers | 5 | 25,573,535 | 26,720,040 |
| Other Payments | 7 | 1,700,000 | - |
| Total payments | | 109,390,835 | 78,618,007 |
| Total Receipts Less Total Payments | | (19,390,835) | 6,166,476 |
| Adjusted for: | | | 8 |
| Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention) | 11 | 907,267 | ~ |
| Net cash flow from operating activities | | (18,483,568) | 6,166,476 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Acquisition of Assets | 6 | 993,800 | 5,712,700 |
| Net cash flows from Investing Activities | | (993,800) | (5,712,700) |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (19,477,368) | 453,776 |
| Cash and cash equivalent at BEGINNING of the rear | 10 | 52,114,267 | 51,660,491 |
| Cash and cash equivalent at END of the year | | 32,636,898 | 52,114,267 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-CHERANGANY Constituency financial statements were approved on 3th Two 2020 and signed by:

P. O. Box 3940

Fund Account Manager

National Sub-County Accountant

Name: Joshua Bore

Name: CPA Philomena Mghendi.

ICPAK Member Number 12155

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

X.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| | | | | Actual on | Budget Utilisation | |
|-------------------------------------|--|-------------|--------------|------------------|--------------------|------------------|
| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Comparable Basis | Difference | % of Utilisation |
| | 8 | q | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | The state of the s | | | | | |
| Transfers from NGCDF Board | 137,367,724 | 131,155,142 | 268,522,866 | 142,114,267 | 126,408,600 | 52.9% |
| Proceeds from Sale of Assets | | | | | | |
| Other Receipts | | | | | | |
| | 137,367,724 | 131,155,142 | 268,522,866 | 142,114,267 | 126,408,600 | 52.9% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 4,000,000 | 3,972,928 | 7,972,928 | 2,552,772 | 5,420,156 | 32.0% |
| Use of goods and services | 8,363,095 | 2,221,136 | 10,584,231 | 9,643,469 | 940,762 | 91.1% |
| Transfers to Other Government Units | 79,050,000 | 90,368,208 | 169,418,208 | 69,921,059 | 99,497,149 | 41.3% |
| Other grants and transfers | 45,154,629 | 24,405,570 | 69,560,199 | 25,573,535 | 43,986,663 | 36.8% |
| Acquisition of Assets | t | 3,287,300 | 3,287,300 | 993,800 | 2,293,500 | 30.2% |
| Other Payments | 800,000 | 000,006,9 | 7,700,000 | 1,700,000 | 6,000,000 | 22.1% |
| TOTALS | 137,367,724 | 131,155,142 | 268,522,866 | 110,384,635 | 158,138,230 | 41.1% |
| | | | | | | |

- 1. Compensation of Employees is underutilised due to non-payment of staff gratuity.
- Transfers to other government units are underutilized due to delay in disbursement of funds by Ng-cdf board to the constituency. 0,
- 3. Other grants and transfers are underutilized due to delay in disbursement of funds by Ng-cdf board to the constituency.
- 4. Acquisition of assets is underutilized due to delay in disbursement of funds by Ng-cdf board to the constituency.

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

Explanation on the changes between the original and final budget as per IPSAS 1.9.23.);

- 1. Kes 52,114,267 is the unutilized funds brought forward from FY 2018/2019(refer to cashbook/bank closing balance as at 30th June
- 2. Kes 30,000,000 is funds received from NG-CDF Board being allocation for FY 2018/2019 received this financial year.
 - 3. Kes 49,040,875.50 is funds yet to be received from NG-CDF Board being allocation for FY 2018/2019.

The NGCDF-CHERANGANY Constituency financial statements were approved on Str fnc, 2020 and signed by:

Fund Account Manager

Name: Joshua Bore

KANS NZOIA EAST DISTRICT I STRICT ACCOUNTANT F. O. Box 3940 KITALE - 30200

Sub-County Accountant

Name: CPA Philomena Mghendi.

ICPAK Member Number:

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

XI.BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme Sub-programme Original Budget Adjustments Final Budget comparable basis difference 1.0 Administration and Recurrent Ksits | | | | | | Budget |
|--|----------------------------------|-----------------|--------------|--------------|------------------|--------------|
| Criginal Budget | | | | | | utilization |
| rent Kshs Kshs <th< th=""><th>Programme/Sub-programme</th><th>Original Budget</th><th>Adjustments</th><th>Final Budget</th><th>comparable basis</th><th>difference</th></th<> | Programme/Sub-programme | Original Budget | Adjustments | Final Budget | comparable basis | difference |
| Keins Keins <th< th=""><th></th><th>2019/2020</th><th></th><th>2019/2020</th><th>30/06/2020</th><th></th></th<> | | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| 4,000,000 3,972,928 7,972,928 2,552,772 E 2,242,063.44 802,767.00 3,044,830 3,278,100 () 2,000,000 1,418,369.47 3,418,369 () () 1,800,000 1,800,000 1,500,000 1,961,000 386,000 821,031.72 2,261,930.60 12,460,172 6,319,837 7,198,241.38 5,261,930.60 12,460,172 6,319,837 7,709,640.93 7,709,640.93 7,709,640.93 | | Kshs | Kshs | Kshs | Kshs | Kshs |
| 4,000,000 3,972,928 7,972,928 2,552,772 E 2,242,063.44 802,767.00 3,044,830 3,278,100 0 2,000,000 1,418,369.47 3,418,369 3,418,369 0 1,800,000 1,800,000 1,860,000 1,961,000 1,500,000 1,500,000 1,500,000 1,961,000 1,961,000 821,031.72 821,031.72 - - 7,198,241.38 5,261,930.60 12,460,172 6,319,837 7,709,640.93 7,709,640.93 7,709,640.93 | 1.0 Administration and Recurrent | | | | | |
| 2,242,063.44 802,767.00 3,044,830 3,278,100 (2,000,000 1,418,369.47 3,418,369 3,418,369 (2,000,000 1,418,369.47 1,800,000 986,000 1,500, | 1.1 Compensation of employees | 4,000,000 | 3,972,928 | 7,972,928 | 2,552,772 | 5,420,156 |
| 2,000,000 1,418,369.47 3,418,369 3,418,369 0 3m 1,800,000 1,800,000 986,000 386,000 1,500,000 1,961,000 1,500,000 1,500,000 1,500,000 1,961,000 1,961,000 1,961,000 821,031.72 821,031.72 6,319,837 1 7,198,241.38 5,261,930.60 12,460,172 6,319,837 7,709,640.93 7,709,640.93 7,709,640.93 | 1.2 Committee allowances | 2,242,063.44 | 802,767.00 | 3,044,830 | 3,278,100 | (233,270) |
| 1,800,000 1,800,000 986,000 8821,000 1,961,000 | 1.3 Use of goods and services | 2,000,000 | 1,418,369.47 | 3,418,369 | 3,418,369 | 0 |
| 1,800,000 1,800,000 986,000 86,000 1,500,000 1,961,000 | | | | | | |
| nces 1,800,000 1,800,000 986,000 8crvices 1,500,000 1,500,000 1,500,000 1,961,000 1,500,000 1,961,000 1,961,000 1,961,000 1,961,031.72 | 2.0 Monitoring and evaluation | | | | | |
| nces 1,500,000 1,961,000 1,961,000 services 821,031.72 - - 7,198,241.38 5,261,930.60 12,460,172 6,319,837 7,709,640.93 7,709,640.93 7,709,640.93 | 2.1 Capacity building | 1,800,000 | | 1,800,000 | 986,000 | 814,000 |
| 821,031.72 - 7,198,241.38 5,261,930.60 12,460,172 6,319,837 7,709,640.93 7,709,640.93 7,709,640.93 | 2.2 Committee allowances | 1,500,000 | | 1,500,000 | 1,961,000 | (461,000) |
| 7,198,241.38 5,261,930.60 12,460,172 6,319,837 ons 7,709,640.93 6,319,637 | 2.3 Use of goods and services | 821,031.72 | | 821,031.72 | t | 821,031.72 |
| 7,198,241.38 5,261,930.60 12,460,172 6,319,837 ls 7,709,640.93 7,709,640.93 ons | 3.0 Emergency | | | | | |
| 7,709,640.93 | 3.1 Primary Schools | 7,198,241.38 | 5,261,930.60 | 12,460,172 | 6,319,837 | 6,140,335 |
| 3.3 Tertiary institutions | 3.2 Secondary schools | | 7,709,640.93 | 7,709,640.93 | | 7,709,640.93 |
| | 3.3 Tertiary institutions | | | | | |

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

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|---------------------------------|-----------------|--------------|--------------|----------------------------|-------------------------------------|
| | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| 3.4 Security projects | | 500,000.00 | 500,000 | | 500,000 |
| 4.0 Bursary and Social Security | | | | | |
| 4.1 Primary Schools | | | | | |
| | 16,000,000 | | | | |
| 4.2 Secondary Schools | | 1,253,300.00 | 17,253,300 | 9,679,000 | 7,574,300 |
| | 14,106,387.60 | | | | |
| 4.3 Tertiary Institutions | | 3,592,500.00 | 17,698,888 | 8,644,500 | 9,054.388 |
| 4.4 Universities | | | | | |
| 4.5 Social Security | 3,500,000 | 1 | 3,500,000 | 42,000 | 3.458.000 |
| 5.0 Sports | | | | | 2006006 |
| | | | | | |
| 5.1 | 1,500,000 | 888,198.47 | 2,388,198.47 | 888,198.47 | 1,500,000 |
| 6.0 Environment | | | | | |
| 6.1 | 500,000 | į | 500,000 | ŧ. | 500,000 |
| 7.0 Primary Schools Projects | | | | | |
| (List all the Projects) | | | | | |
| 7.1 BotwaSabwani Primary School | | 500,000,00 | 500,000.00 | 500,000.00 | ì |
| 7.2 AIC Kimoson Primary School | | 500,000.00 | 500,000.00 | | 500,000.00 |

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

| | | | | Actual on | Budget utilization |
|----------------------------------|-----------------|-------------|--------------|------------------|-----------------------|
| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | comparable basis | difference |
| | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| 7.3 Ngonyek Primary School | | 500,000.00 | 500,000.00 | | 500,000.00 |
| 7.4 Sinyereri Primary School | | 500,000.00 | 500,000.00 | 500,000.00 | ì |
| 7.5 Saiwa Primary School | | 500,000.00 | 500,000.00 | 500,000.00 | ł |
| 7.6 Ekegoro Primary School | | 500,000.00 | 500,000.00 | 500,000.00 | 1 |
| 7.7 Munyaka Primary School | | 500,000.00 | 500,000.00 | 500,000.00 | 1 |
| 7.8 Happy Valley Primary School | | 500,000.00 | 500,000,00 | 500,000.00 | 3 |
| 7.9 Barmalel Primary School | | 500,000.00 | 500,000,00 | 500,000.00 | ı |
| 7.10 Twiga Primary School | | 500,000.00 | 500,000.00 | 500,000.00 | 1 |
| 7.11 SinokoBahati Primary School | | 500,000.00 | 500,000,00 | 500,000.00 | ı |
| 7.12 Kapkarwa Primary School | | 500,000.00 | 500,000,00 | | 500,000.00 |

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

| | ALCOHOLD STREET, STREE | | | | |
|--|--|--------------|--------------|-------------|-----------------------|
| | | | | Actual | budget utilization |
| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | rable basis | difference |
| | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| 7.13Mito Mbili Primary School | 35 35 30 30 30 30 30 30 30 30 30 30 30 30 30 | 500,000.00 | 500,000.00 | 500,000.00 | |
| 7.14 Eronge Primary School | | 500,000.00 | 500,000.00 | 500,000.00 | 1 |
| 7.15 Chepsiro Primary School | | 500,000.00 | 500,000.00 | 500,000.00 | į |
| Cipte: | | 500,000.00 | 500,000.00 | 500,000.00 | 1 |
| 7.17 St. Michaels Moiben Primary School | | 1,100,000.00 | 1,100,000.00 | 00.000,009 | 200,000 |
| 7.18 Riwo Primary School | | 500,000.00 | 500,000.00 | 500,000.00 | ì |
| 7.19 Kapsirowa Primary School | · · | 500,000.00 | 500,000,00 | 500,000.00 | 1 |
| 7.20 Kapyemit Primary School | | 500,000.00 | 500,000,00 | 500,000.00 | 1 |
| 7.21 Kongasis Primary School | | 500,000.00 | 500,000,00 | 500,000.00 | 1 |
| 7.22 St. Christopher Primary School | | 500,000.00 | 500,000.00 | 500,000.00 | |
| | | | | | |

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

| | | | | Actual on | Budget utilization |
|-----------------------------------|-----------------|--------------|--------------|------------------|-----------------------|
| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | comparable basis | difference |
| | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| 7.23 Timaa Primary School | | 500,000.00 | 500,000.00 | 500,000.00 | 1 |
| 7.24 BotwaMilimani Primary School | | 500,000.00 | 500,000,00 | 500,000.00 | t |
| 7.28 Kapchepsir Primary School | | 500,000.00 | 500,000,000 | | 500,000.00 |
| 7.30 Nyakinywa Primary School | | 500,000.00 | 500,000,000 | 500,000.00 | ì |
| 7.11 Mukuyu primary school | | 1,000,000.00 | 1,000,000.00 | 500,000.00 | 200,000 |
| 7.13 Marura primary school | | 300,000,000 | 300,000.00 | | 300,000,000 |
| 7.14 Sitatunga primary school | | 500,000.00 | 500,000.00 | | 500,000,000 |
| 7.15 Kapchemakwer primary school | | 300,000.00 | 300,000,00 | | 300,000,000 |
| 7.16 Kiriita primary school | | 400,000.00 | 400,000.00 | | 400,000.00 |
| 7.17 Mwanga primary school | | 400,000.00 | 400,000.00 | | 400,000.00 |
| 7.21 Kapkangor primary school | | 500,000.00 | 500,000,000 | | 500,000.00 |

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|--------------------------------------|-----------------|--------------|--------------|----------------------------|-------------------------------------|
| | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| 7.22 Surungai primary school | | 500,000.00 | 500,000.00 | 500,000.00 | |
| 7.23 Kiboino primary school | | 500,000.00 | 500,000.00 | | 500,000.00 |
| 7.27 Tunenprimay school | | 500,000.00 | 500,000.00 | | 500,000,00 |
| 7.28 Velos primary school | | 500,000.00 | 500,000.00 | | 500,000,00 |
| 7.29 Ereng-Kaplamur primary school | | 1,200,000.00 | 1,200,000.00 | | 1,200,000.00 |
| 7.31 Cheptiret primary school | | 500,000.00 | 500,000.00 | | 500,000.00 |
| 7.32 Kamatony primary school | | 500,000.00 | 500,000.00 | | 500,000.00 |
| 7.33 ST.PetersTumaini primary school | | 500,000.00 | 500,000.00 | | 500,000.00 |
| 7.34 Kiptenden primary school | | 500,000.00 | 500,000.00 | | 500,000.00 |
| 7.36 Simatwet primary school | | 500,000,00 | 500,000.00 | 500,000.00 | ı |
| 7.38 Kuriot primary school | | 300,000.00 | 300,000,00 | | 300,000,000 |

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

| | | | | Actual on | Budget utilization |
|--------------------------------|-----------------|-------------|--------------|------------------|-----------------------|
| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | comparable basis | difference |
| | 2019/2020 | | 2019/2020 | 30/06/2020 | September 1 |
| 7.39 Kapsigilai primary school | | 500,000.00 | 500,000.00 | | 500,000.00 |
| 7.40 Kiptoror primary school | | 500,000.00 | 500,000,000 | | 500,000.00 |
| 7.42 Huruma Primary School | | 500,000.00 | 500,000,000 | | 500,000,000 |
| Kuriot Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Simatwet Primary School | 600,000.00 | | 600,000,00 | | 600,000,000 |
| Kongasis Primary School | 400,000.00 | | 400,000.00 | | 400,000.00 |
| Tarakwa Primary School | 400,000.00 | | 400,000.00 | | 400,000.00 |
| Kapyemit Primary School | 600,000.00 | | 600,000,00 | | 600,000.00 |
| Top Suwerwa Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Benon Primary School | 650,000.00 | | 650,000.00 | | 650,000.00 |

| Budget on utilization difference | | 650,000.00 | 600,000.00 | 500,000.00 | 500,000.00 | 500,000.00 | 300,000.00 | 500,000.00 | 650,000.00 | 700,000.00 | 3 |
|----------------------------------|------------|----------------------|---------------------------------|-------------------------|----------------------|------------------------|---------------------------|------------------------|-----------------------------------|-------------------------|---|
| sisi | 30/06/2020 | | | | | | | | | | |
| Final Budget | 2019/2020 | 650,000.00 | 600,000,000 | 500,000.00 | 500,000.00 | 500,000.00 | 300,000.00 | 500,000.00 | 650,000.00 | 700,000.00 | |
| Adjustments | | | | | , | | | | | | |
| Original Budget | 2019/2020 | 650,000.00 | 00.000,009 | 500,000.00 | 500,000.00 | 500,000.00 | 300,000,000 | 500,000.00 | 650,000.00 | 700,000.00 | |
| Programme/Sub-programme | | Loima Primary School | St.Marys Kiboswa Primary School | Kiptoror Primary School | Setek Primary School | Tuigoin Primary School | Biribiriet Primary School | Kiriita Primary School | St. Annes Visiwani Primary School | Makutano Primary School | |

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

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|---------------------------|-----------------|-------------|--------------|----------------------------|-------------------------------------|
| | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| Kamatony Primary School | 650,000.00 | | 650,000.00 | | 650,000.00 |
| Mito Mbili Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Keboye Primary School | 650,000.00 | | 650,000.00 | | 650,000.00 |
| Bokoli Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Kipkeikei Primary School | 400,000.00 | | 400,000.00 | | 400,000.00 |
| Bonde Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Cheptiret Primary School | 1,500,000.00 | | 1,500,000.00 | | 1,500,000.00 |
| Osorongai Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Cheptobot Primary School | 700,000.00 | | 700,000.00 | | 700,000,000 |
| Chepkaitit Primary school | 500,000.00 | | 500,000.00 | | 500,000.00 |

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|-------------------------------|-----------------|-------------|--------------|----------------------------|-------------------------------------|
| | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| Mwaita Primary School | 1,300,000.00 | | 1,300,000.00 | | 1,300,000.00 |
| Mwiruti primary school | 700,000.00 | | 700,000.00 | 700,000.00 | ŧ |
| Bororiet primary school | 650,000.00 | | 650,000.00 | | 650,000 |
| Botwa Milimani Primary school | 600,000,00 | | 600,000,000 | | 000,000,009 |
| Kaplamai Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Kapchepsir Primary School | 700,000,000 | | 700,000,000 | | 700,000.00 |
| Timaa Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Bata muhiu Primary School | 400,000.00 | | 400,000,000 | | 400,000.00 |
| Nyakinywa Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Karara Primary School | 500,000,00 | | 500,000.00 | | 500,000.00 |

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

| | | | | Actual on | Budget utilization |
|---------------------------|-----------------|-------------|--------------|-------------|-----------------------|
| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | rable basis | difference |
| | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| Nyasiland Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Chisare Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Kemeloi Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Chematich Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Mukuyu Primary School | 650,000.00 | | 650,000.00 | | 650,000.00 |
| Sibanga Primary School | 600,000,000 | | 600,000,000 | | 00.000,009 |
| Ngorera Primary School | 650,000.00 | | 650,000.00 | | 650,000.00 |
| Motosiet Primary School | 500,000.00 | | 500,000.00 | | 500,000,000 |
| Chepkaos Primary School | 650,000.00 | | 650,000.00 | | 650,000.00 |
| Cherangany Primary School | 500,000.00 | | 500,000,00 | | 500,000.00 |

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|------------------------------|-----------------|-------------|--------------|----------------------------|-------------------------------------|
| | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| Sinoko Primary School | 600,000.00 | | 600,000,000 | | 600,000,000 |
| Kipsingori Primary School | 650,000.00 | | 650,000.00 | | 650,000.00 |
| Sinoko Bahati Primary School | 650,000.00 | | 650,000.00 | | 650,000.00 |
| Mateket Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Barmalel Primary School | 650,000.00 | | 650,000.00 | | 650,000.00 |
| Perkerra Primary School | 650,000.00 | | 650,000.00 | | 650,000.00 |
| Kongoli Primary School | 500,000.00 | | 500,000,00 | | 500,000.00 |
| Murguiywo Primary School | 1,000,000.00 | | 1,000,000.00 | | 1,000,000.00 |
| Hututu Primary School. | 600,000,000 | | 00,000,009 | | 600,000,000 |
| Tulon Primary School | 500,000,00 | | 500,000.00 | | 500,000.00 |

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

| | | | | | Budget |
|--|-----------------|--------------|--------------|------------------|--------------|
| | | | | Actual on | utilization |
| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | comparable basis | difference |
| | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| Tunen Primary School | 500,000.00 | | 500,000.00 | | 500,000,000 |
| Wiyeta Primary School | 500,000.00 | | 500,000.00 | | 200,000,000 |
| Milima Primary School | 500,000.00 | | 500,000.00 | | 500,000,000 |
| Sitatunga Primary School | 500,000,00 | | 500,000.00 | | 500,000.00 |
| Tumaini Primary School | 500,000 | | 500,000 | 500,000.00 | . 1 |
| Kabolet Primary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| | | | | | |
| 8.0 Secondary Schools Projects (List all the Projects) | | | | 221,059 | (221,059) |
| 8.1 Karara Secondary School | | 1,000,000.00 | 1,000,000.00 | | 1,000,000.00 |
| 8.2 Chematich secondary school | | 6,500,000.00 | 6,500,000.00 | 6,500,000 | |
| 8.3 St. Christopher Girls secondary school | | 500,000.00 | 500,000.00 | | 500,000.00 |

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|---------------------------------------|-----------------|--------------|---------------|----------------------------|-------------------------------------|
| | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| 8.4 Immaculate Conception Kemeloi | | | | | |
| secondary school | | 500,000.00 | 500,000.00 | 500,000.00 | ì |
| 8.5 Kipkeikei Girls | | 3,000,000.00 | 3,000,000.00 | 3,000,000.00 | ì |
| 8.6 Kapkarwa Secondary School | | 6,000,000.00 | 6,000,000,000 | 6,000,000.00 | ł |
| 8.7 Ekegoro secondary school | | 500,000.00 | 500,000.00 | | 500,000.00 |
| 8.10 Biribiriet Secondary School | | 1,000,000.00 | 1,000,000.00 | 1,500,000 | (500,000) |
| 8.11 Amani Secondary School | | 200,000.00 | 200,000.00 | 200.000 | ł |
| 8.16 St. Mary's Secondary School | | | | | |
| Cheptobot | | 500,000.00 | 500,000.00 | | 500,000.00 |
| 8.19 St. IgnitiusKapkarwa High School | | 4,500,000.00 | 4,500,000.00 | 4,500,000.00 | 1 |
| 8.21 Kapsirowa Secondary School | | 1,000,000.00 | 1,000,000.00 | | 1,000,000.00 |
| 8.22 Tarakwa Secondary School | | 500,000.00 | 500,000.00 | | 500,000.00 |

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

| | | | | Actual on | Budget utilization |
|---|-----------|--------------|--------------|--------------|-----------------------|
| Programme/Sub-programme | Or | Adjustments | Final Budget | rable basis | difference |
| | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| 8.23 Tuigoin Secondary School | | 500,000.00 | 500,000.00 | | 500,000.00 |
| 8.24 SDA Moige Secondary School | | 1,000,000.00 | 1,000,000.00 | 500,000 | 500,000 |
| 8.26 Nyasiland Secondary school | | 1,500,000.00 | 1,500,000.00 | 1,000,000 | 500,000 |
| 8.27 Benon Secondary School | | 1,500,000.00 | 1,500,000.00 | 1,000,000 | 500,000 |
| 8.28 St.Peters Mito Mbili | | 1,068,208.00 | 1,068,208.00 | 500,000 | 568,208 |
| 8.29 Kesogon Secondary School | | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 1 |
| 8.30 Wiyeta Girls Secondary School | | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | ì |
| 8.31 Immaculate Conception KemeloiSecondary School | | 500,000.00 | 500,000.00 | | 500,000.00 |
| 8.33 Kapcheplanget Secondary School | | 6,500,000.00 | 6,500,000.00 | 6,500,000.00 | |
| 8.34 Kipsaina Secondary School | | 800,000,000 | 800,000,00 | 800,000.00 | t |

INATIONAL GUVEKIVIMEINI COINSIII UEINCIES DEVELUPIMEINI FUIND (INGCDF) – CHEKAINGAINY COINSIII UEINCY Reports and Financial Statements For the year ended June 30, 2020

| Programme/Sub-programme | Original Budget 2019/2020 | Adjustments | Final Budget 2019/2020 | Actual on comparable basis 30/06/2020 | Budget on utilization difference |
|--|------------------------------|--------------|---------------------------|---------------------------------------|----------------------------------|
| 8.35 Bishop Crowley Secondary School | | 500,000.00 | 500,000.00 | 500,000 | ŧ |
| 8.36 AIC Kimoson Secondary School | | 500,000.00 | 500,000.00 | 500,000 | ŧ |
| 8.37 Nyakinywa Secondary School | | 6,000,000.00 | 6,000,000.00 | | 6,000,000.00 |
| 8.38 Friends Bwake Girls Secondary School | | 500,000.00 | 500,000.00 | 500,000 | i |
| 8.39 Geta Secondary School | - | 3,500,000.00 | 3,500,000.00 | 3,500,000 | ŧ |
| 8.40 Kipkeikei Girls | | 4,000,000.00 | 4,000,000.00 | 4,000,000.00 | ŧ |
| 8.41 St. Josephs Cheptil Sec School | | 500,000.00 | 500,000.00 | 500,000 | į |
| 8.42 St. MarysKipsingori Sec School | | 700,000.00 | 700,000.00 | 700,000 | ł |
| 8.43 Friends Hututu Girls Sec School | | 800,000,000 | 800,000.00 | 800,000 | į |
| 8.44 St. Thomas Kongoli Sec School | | 500,000.00 | 500,000.00 | | 500,000.00 |

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

| | | | | Actual | Budget |
|--|-----------------|--------------|--------------|------------------|--|
| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | comparable basis | difference |
| The second secon | 2019/2020 | | 2019/2020 | 30/06/2020 | The state of the s |
| 8.45 Tuigoin Secondary School | | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 1 |
| 8.46 Top Suwerwa Secondary School | | 1,000,000.00 | 1,000,000.00 | 1,000,000 | 1 |
| 8.47 St. PaulsKiptoror Secondary School | | 800,000,00 | 800,000,000 | 800,000 | į |
| 8.48 Yuya Secondary School | | 500,000.00 | 500,000,00 | | 500,000.00 |
| 8.49 St. Charles Lwanga Sec School – Botwa | | 500,000.00 | 500,000.00 | 500,000 | ž. |
| 8.50 Kapsara Secondary School | | 500,000.00 | 500,000.00 | 500,000 | ł |
| 8.51 Kiptenden Secondary School | | 300,000,00 | 300,000,000 | 300,000 | 1 |
| 8.52 Sitatunga secondary School | | 300,000,00 | 300,000,00 | 300,000 | 1 |
| 8.52 St Christophers Boys High School | | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 1 |
| 8.53 Kapsigilai Secondary School | | 400,000.00 | 400,000,000 | | 400,000.00 |
| | | | | | |

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|--|-----------------|-------------|--------------|----------------------------|-------------------------------------|
| | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| Tarakwa Secondary School | 650,000.00 | | 650,000.00 | | 650,000.00 |
| AIC Tuigoin Secondary School | 3,000,000.00 | | 3,000,000.00 | | 3,000,000.00 |
| AIC Kiptenden Secondary School | 500,000.00 | | 500,000.00 | 500,000 | t |
| St. Augustine Munyaka secondary school | 600,000,000 | | 600,000,000 | 500,000 | 100,000 |
| Amani Secondary School | 1,000,000.00 | | 1,000,000.00 | | 1,000,000.00 |
| AIC Biribiriet Secondary school | 7,200,000.00 | | 7,200,000.00 | | 7,200,000.00 |
| Michai Secondary School | 650,000.00 | | 650,000.00 | 500,000 | 150,000 |
| St. Pauls Kiriita secondary school | 800,000,000 | | 800,000,000 | | 800,000,00 |
| Makutano Secondary School | 500,000.00 | | 500,000.00 | | 500,000.00 |
| St. Peters Mito Mbili Secondary School | 700,000.00 | | 700,000,00 | | 700,000,00 |

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

| Proprieta Party - Mary - American | Omit Tanal Dandard | | | Actual on | Budget utilization |
|---------------------------------------|--------------------|--------------|--------------|-----------------------------|-----------------------|
| | 2019/2020 | Adjustinents | 2019/2020 | comparable basis 30/06/2020 | difference |
| Upec Osorongai Girls Secondary School | 2,500,000.00 | | 2,500,000.00 | 2,500,000.00 | ı |
| St. Marys Cheptobot Secondary School | 650,000.00 | | 650,000.00 | | 650,000.00 |
| AIC Seum Secondary School | 650,000.00 | | 650,000.00 | | 650,000.00 |
| Friends Secondary School Bonde | 800,000,000 | | 800,000,000 | | 800,000,000 |
| St. Francis Suwerwa Boys High School | 1,500,000.00 | | 1,500,000.00 | | 1,500,000.00 |
| St Charles Lwanga Secondary School | 700,000.00 | | 700,000.00 | | 700,000.00 |
| Yuya Secondary School | 600,000,000 | | 600,000,000 | | 600,000,000 |
| Karara secondary school | 500,000.00 | | 500,000.00 | | 500,000,000 |
| Kimoson Girls secondary school | 7,200,000.00 | | 7,200,000.00 | | 7,200,000.00 |
| Ngonyek Secondary School | 1,000,000.00 | | 1,000,000.00 | | 1,000,000.00 |

| Budget utilization difference | 800,000.00 | 800,000.00 | 800,000.00 | 650,000.00 | 00.000.009 | 800,000,008 | 700,000.00 | 500,000.00 | 500,000.00 | 600,000.00 |
|---------------------------------------|--------------------------|-----------------------------|------------------------------------|----------------------------|---------------------------------------|-------------------------------------|--------------------------|-------------------------|-------------------------------|--------------------------|
| Actual on comparable basis 30/06/2020 | | | | | | | | | | |
| Final Budget 2019/2020 | 800,000.00 | 800,000.00 | 800,000.00 | 650,000.00 | 600,000,000 | 800,000.00 | 700,000.00 | 500,000.00 | 500,000.00 | 600,000,000 |
| Adjustments | | | | | | | | | | |
| Original Budget 2019/2020 | 800,000,00 | 800,000,00 | 800,000,00 | 650,000.00 | 600,000,000 | 800,000,000 | 700,000.00 | 500,000.00 | 500,000.00 | 600,000,000 |
| Programme/Sub-programme | Sibanga Secondary school | St. Teresa secondary school | Immaculate Conception Girls Mukuyu | Chepkoiyo secondary school | Friends Hututu Girls secondary school | St. Joseph Cheptil secondary school | Mateket secondary school | Noigam Secondary School | Nzoia Centre Secondary School | Ekegoro Secondary School |

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

| Criginal Budget Adjustments Final Budget | (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) | | | | | Budget |
|--|--|-----------------|-------------|--------------|------------------|-------------|
| Criginal Budget | | | | | Actual on | utilization |
| School 650,000.00 650,000.00 | Programme/Sub-programme | Original Budget | Adjustments | Final Budget | comparable basis | difference |
| Alichaels Bahati Secondary School 650,000.00 Wichaels Bahati Secondary School 650,000.00 Christopher Boys Secondary School 800,000.00 Patricks Kipsaina Secondary School 600,000.00 Tertiary institutions Projects t all the Projects) O Security Projects Z Karara Chiefs Office 500,000 S Kapsara Patrol Base 500,000 S Kapsara Patrol Base 500,000 S Kapsara Patrol Base 500,000 | | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| Michaels Bahati Secondary School 650,000.00 7 700,000.00 7 700,000.00 7 800,000.00 8 800,000.00 8 800,000.00 8 800,000.00 9 10 1 10 1 10 1 10 1 10 1 10 2 10 3 10 3 10 3 10 3 10 3 10 3 10 4 10 4 10 4 10 4 10 5 10 6 10 6 10 6 10 6 10 6 10 7 10 8 10 8 10 9 10 10 10 10 10 | St. Christopher Girls Secondary School | 650,000.00 | | 650,000.00 | | 650,000.00 |
| Tertiary institutions Projects Tertiary institutions Projects Security Projects Z Karara Chiefs Office S Kapsara Patrol Base 700,000.00 800,000.00 400,000.00 400,000.00 400,000 400,000 600,0 | St. Michaels Bahati Secondary School | 650,000.00 | | 650,000.00 | | 650,000.00 |
| Christopher Boys Secondary School 800,000.00 Patricks Kipsaina Secondary School 600,000.00 Itunga Secondary School 400,000.00 Tertiary institutions Projects t all the Projects O Security Projects Z Karara Chiefs Office S Kapsara Patrol Base S Kapsara Patrol Base S Kapsara Patrol Base | Wiyeta Girls Sec School | 700,000.00 | | 700,000.00 | | 700,000.00 |
| rtunga Secondary School 600,000.00 (400,00 | St. Christopher Boys Secondary School | 800,000.00 | | 800,000,008 | | 800,000,000 |
| tunga Secondary School 400,000.00 Tertiary institutions Projects t all the Projects) O Security Projects Z Karara Chiefs Office S Kapsara Patrol Base 300,000 | St. Patricks Kipsaina Secondary School | 000,000,009 | | 00.000,009 | | 00.000,009 |
| Tertiary institutions Projects t all the Projects) O Security Projects Z Karara Chiefs Office S Kapsara Patrol Base S Kapsara Patrol Base S Kapsara Patrol Base | Sitatunga Secondary School | 400,000.00 | | 400,000.00 | | 400,000.00 |
| Tertiary institutions Projects t all the Projects) O Security Projects Z Karara Chiefs Office S Kapsara Patrol Base S Kapsara Patrol Base | | | | | | |
| O Security Projects 2 Karara Chiefs Office 3 Kapsara Patrol Base 500,000 | Tertiary institutions tall the Projects) | | | | | |
| 300,000 | 9.1 | | | | | |
| 300,000 | 10.0 Security Projects | | | | | |
| 500,000 | 10.2 Karara Chiefs Office | | 300,000 | 300,000,000 | | 300,000.00 |
| 000 000 | 10.3 Kapsara Patrol Base | | 500,000 | 500,000.00 | | 500,000.00 |
| 200,000 | 10.4 KapkarwaChiefs Office | | 200,000 | 200,000.00 | | 200,000.00 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELORIMEINI FUIND (INUCDIT) - CALEMANIA CONSTITUENCIES DEVELORIMEINI FUIND Reports and Financial Statements For the year ended June 30, 2020

| | | | | | | | | | | | | | | | | | 00 | | | | |
|--------|----------------|-------------------------|------------|---------------------|---------------------|-----------------------------------|---------------------|-------------------------|---------------------------|------------------------|----------------------|--------------------------------|---|--------------------------------|-------------------------|--------------------------------------|--------------|-------------|--------------------------------------|----------------------------|--|
| Budget | on utilization | difference | | 300,000,000 | 300,000.00 | 300,000.00 | 200,000,000 | 00.000,000 | 300,000,000 | 300,000.00 | 300,000,000 | 300,000,000 | - | 300,000.00 | 350,000.00 | | 1,000,000.00 | 200 000 000 | 2000,001 | | 1,287,000 |
| | Actual on | comparable basis | 30/06/2020 | | | | | | | | | | | | | | | | | | ł |
| | | Final Budget | 2019/2020 | 300,000.00 | 300,000.00 | 300 000 00 | 00.000,000 | 300,000,00 | 300,000,00 | 300,000,000 | 300,000,000 | 300,000,000 | | 300,000,000 | 350,000.00 | | 1,000,000.00 | 000000 | 700,000,00 | | 1,287,000 |
| | | Adjustments | | 300,000 | 300,000 | 000 000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | | | , | | | | | | 1,287,000 |
| | | Original Budget | 2019/2020 | | | | | | | | | | | 300,000,000 | 350,000.00 | | 1,000,000.00 | | 700,000,00 | | |
| | | Programme/Sub-programme | | 10 E Milima An Camp | 10.3 Millinary Camp | 10.6 Cales Office Cachyllory Camp | 10.7 Kahuho AP Camp | 10.8 Kipsingori AP Camp | 10.9 Kipsaina Police Post | 10.10 Makutano AP Post | 10.11 MunyakaAp Post | 10.12 Biribiriet Chiefs Office | | 10.13Kapsara Ass.Chiefs Office | 10.14Geta Chiefs Office | 10 15Trans Nzoia East Sub County CID | Office | | 10.16Administration Police – Kesogon | 11.0 Acquisition of assets | 11.1 Motor Vehicles (including motorbikes) |

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

| | | | | | Budget |
|---------------------------------|-----------------|---|--------------|----------------------------|---|
| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | utilization |
| | 2019/2020 | | 2019/2020 | 30/06/2020 | |
| 11.2 Construction of CDF office | | 1,000,000 | 1,000,000 | | 10000 |
| 11.3 Purchase of furniture and | | | 226-1 | ł | 1,000,000 |
| equipment | | 1,000,300 | 1,000,300 | 000 | () () () () () () () () () () |
| 11.4 Purchase of computers | | | 200,000 | 008,688 | 6,500 |
| 11.5 Purchase of land | | | | | |
| 12.0 Others | | | | | |
| 12 1 Strateoic Plan | | | | | |
| | 1 | 3,400,000 | 3,400,000 | 1,700,000 | 1,700,000 |
| 12.2 Innovation Hub | 800,000,008 | 3,500,000 | 4,300,000 | | 4 200,000 |
| 12.2 Roads | ı | 1,800,000 | 1.800 000 | | 4,300,000 |
| | 197 967 794 | 1 1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 | | 1 | 1,800,000 |
| | 151,301,124 | 131,155,142 | 268,522,866 | 110,384,635 | 158,138,230 |
| | | | | | 1 - 1 - 1 |

Reports and Financial Statements
For the year ended June 30, 2020
XII: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-CHERANGANY 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.

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.



Reports and Financial Statements For the year ended June 30, 2020 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 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

Reports and Financial Statements

For the year ended June 30, 2020

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.

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

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.

Reports and Financial Statements
For the year ended June 30, 2020
SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

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

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.



Reports and Financial Statements

For the year ended June 30, 2020

XIII:NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description Description | 2019-2020 | 2018-2019 |
|-------------------------|------------|------------|
| | Kshs | Kshs |
| NGCDF Board | | |
| AIE NO B030232 | | 10,000,000 |
| AIE NO B030337 | | 54,784,483 |
| AIE NO B047084 | | 20,000,000 |
| AIE NO B047281 | 30,000,000 | |
| AIE NO B047388 | 4,000,000 | |
| AIE NO B047771 | 16,000,000 | |
| AIE NO B104191 | 10,000,000 | |
| AIE NO B104261 | 20,000,000 | |
| AIE NO B096547 | 10,000,000 | |
| TOTAL | 90,000,000 | 84,784,483 |

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. COMPENSATION OF EMPLOYEES

| | 2019-2020 | 2018-2019 |
|---|-----------|-----------|
| | Kshs | Kshs |
| * | | 1,421,52 |
| Basic wages of temporary employees | 1,439,565 | 5 |
| Personal allowances paid as part of salary | 125,000 | 132,000 |
| Pension and other social security contributions | | |
| (Gratuity) | 907,267 | |
| Employer Contributions Compulsory national social | | |
| security schemes | 80,940 | 99,360 |
| Total Total | 2,552,772 | 1,652,885 |

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

3. USE OF GOODS AND SERVICES

| | 2019-2020 | 2018-2019 |
|--|--------------|--------------|
| | Kshs | Kshs |
| Committee expenses | 5,239,100.00 | 5,233,860.00 |
| Utilities, supplies and services | 260,904.00 | 1,204,421.00 |
| Communication, supplies and services | 169,380.00 | ~ |
| Domestic travel and subsistence | 811,380.00 | - |
| Printing, advertising and information supplies & services | 1,080.00 | ~ |
| Training expenses | 986,000.00 | 837,000.00 |
| Hospitality supplies and services | 38,355.00 | ~ |
| Office and general supplies and services | 674,240.00 | ~ |
| Other operating expenses | 99,920.00 | 2,103,596.00 |
| Routine maintenance – vehicles and other transport equipment | 363,330.00 | |
| Routine maintenance – other assets | 999,780.00 | ~ |
| Total | 9,643,469.00 | 9,378,877.00 |

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2019-2020 | 2018-2019 | 2018-2019 |
|--|---------------|--|-----------------------|
| | | Restated | As per Certificate |
| | Kshs | Kshs | |
| Transfers to primary schools (see attached | | ACCOUNTS OF THE PROPERTY OF TH | 19,700,000 |
| list) | 15,700,000.00 | 19,700,000.00 | |
| Transfers to secondary schools (see | | | 21,168,208 |
| attached list) | 54,221,059.00 | 21,166,205.00 | |
| TOTAL | 69,921,059.00 | 40,866,205 | 40,868,208 |

Being correction of error made in posting of transfers to secondary schools of kshs. 21,168,208 instead of kshs. 21,166,205 in the financial year 2018-2019

Reports and Financial Statements
For the year ended June 30, 2020
NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. OTHER GRANTS AND OTHER PAYMENTS

| | 2019-2020 | 2018-2019 |
|---|---------------|---------------|
| | Kshs | Kshs |
| Bursary – secondary schools (see attached list) | 9,679,000.00 | 12,720,700.00 |
| Bursary – tertiary institutions (see attached list) | 8,644,500.00 | 7,433,500.00 |
| Security projects (see attached list) | ~ | 2,000,000 |
| Social Security Programmes | 42,000 | ~ |
| Sports projects (see attached list) | 888,198.47 | 1,736,000.00 |
| Environment projects (see attached list) | - | 735,840.00 |
| Emergency projects (see attached list) | 6,319,837.00 | 2,094,000.00 |
| Total | 25,573,535.47 | 26,720,040.00 |

Reports and Financial Statements

For the year ended June 30, 2020 NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 ACQUISITION OF ASSETS

| | 2019-2020 | 2018-2019 |
|--|------------|--------------|
| | Kshs | Kshs |
| Purchase of Vehicles and Other Transport Equipment | , | 5,213,000.00 |
| Purchase of Office Furniture and General Equipment | 993,800.00 | 499,700.00 |
| Total | 993,800.00 | 5,712,700.00 |

7. OTHER PAYMENTS

| | 2019-2020 | 2018-2019 |
|----------------|--------------|-----------|
| | Kshs | Kshs |
| Strategic plan | 1,700,000.00 | ~ |
| | 1,700,000.00 | - |

8 Bank Accounts (cash book bank balance)

| Name of I | Bank, Accoun | t No. & curre | ncy | 2019-2020 | 2018-2019 |
|-----------|--------------|---------------|---------|---------------|---------------|
| | | | | Kshs | Kshs |
| Со-ор | Bank | Kitale, | Account | | |
| NO.01120 | 0097045800 | | | 32,636,898.05 | 52,114,267.00 |
| Total | | | | 32,636,898.05 | 52,114,267.00 |

Reports and Financial Statements

For the year ended June 30, 2020 NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. GRATUITY DEPOSITS

| | 2019 - 2020 | 2018-2019 | | |
|------------------|-------------|-----------|--|--|
| | Kshs | Kshs | | |
| NOAH KITUR | 185,272.74 | ~ | | |
| JOSEPH WESAKANIA | 133,814.20 | ~ | | |
| EMMANUEL ROTICH | 108,357.30 | ~ | | |
| JULIUS ESINYEN | 96,437.90 | | | |
| JOYCE WANJALA | 96,437.90 | | | |
| FAITH LANGAT | 126,564.32 | | | |
| STEPHEN CHEMAI | 160,382.74 | | | |
| Total | 907,267.10 | ~ | | |

The accrued sum is payable on expiry of employment contracts every 3 years

10. BALANCES BROUGHT FORWARD

| | 2019-2020 | 2018-2019 |
|---------------|---------------|---------------|
| | Kshs | Kshs |
| Bank accounts | 52,114,266.52 | 51,660,491.00 |
| Total | 52,114,266.52 | 51,660,491.00 |

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTIONS

| Description of the error | 2019 – 2020 | 2018 – 2019 |
|---|-------------|-------------|
| | KShs | KShs |
| Deposit and Retentions as at 1st July 2019 (A) | ~ | ~ |
| Deposit and Retentions held during the year (B) | 907,267 | ~ |
| Deposit and Retentions paid during the Year (C) | - | ~ |
| Net changes in account receivables D= A+B-C | 907,267 | ~ |

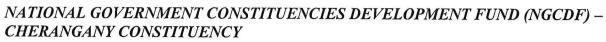
12. OTHER IMPORTANT DISCLOSURES

12.1: PENDING STAFF PAYABLES (See Annex 1)

| | 2019-2020 | 2018-2019 |
|------------------|-----------|------------|
| | Kshs | Kshs |
| NGCDFC Staff | | 413,392.20 |
| Others (specify) | | ~ |
| | | 413,392.20 |

12.2: UNUTILIZED FUND (See Annex 1)

| | 2019-2020 | 2018-2019 | |
|---|----------------|----------------|--|
| | Kshs | Kshs | |
| Compensation of employees | 5,420,156 | 3,972,927.72 | |
| Use of goods and services | 940,762.46 | 2,221,136.30 | |
| Amounts due to other Government entities (see attached list) | 99,497,149.00 | 90,368,208.00 | |
| Amounts due to other grants and other transfers (see attached list) | 43,986,663.44 | 24,405,569.93 | |
| Acquisition of assets | 2,293,500.00 | 3,287,300.00 | |
| Others (specify) Strategic Plan & Ict hubs | 6,000,000.00 | 6,900,000.00 | |
| | 158,138,230.09 | 131,155,141.95 | |



Reports and Financial Statements

For the year ended June 30, 2020
12.3: PMC account balances (See Annex 2)

| | 2019-2020 | 2018-2019 |
|--|------------|------------|
| | Kshs | Kshs |
| PMC account Balances (see attached list) | 26,881,217 | 28,960,946 |
| | | |
| | 26,881,217 | 28,960,946 |

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

ANNEXES

ANNEX 1 – UNUTILIZED FUND

| | Brief | Outstanding | Outstanding | |
|------------------------------------|-------------|-------------|--------------|----------|
| Name | Transaction | Balance | Balance | Comments |
| | Description | 2019/20 | 2018/19 | |
| | | | | |
| Compensation of employees | - | 5,420,156 | 3,972,927.72 | |
| Use of goods & services | | 940,762 | 2,221,136.30 | |
| Amounts due to other Government | | | | |
| entities | | 99,497,149 | 90,368,208 | |
| PRIMARY SCHOOL PROJECTS | | | - | |
| AIC Kimoson Primary School | | 500,000.00 | | |
| Ngonyek Primary School | | 500,000.00 | | |
| Kapkarwa Primary School | | 500,000.00 | l. | |
| St. Michaels Moiben Primary School | - | 500,000.00 | | |
| Kaplamai Primary School | | 500,000.00 | 770.7 | 1 |
| Kapchepsir Primary School | | 500,000.00 | | |
| Mukuyu primary school | | 500,000 | | |
| Marura primary school | | 300,000.00 | | |
| Sitatunga primary school | | 500,000.00 | | |
| Kapchemakwer primary school | | 300,000.00 | | |
| Kiriita primary school | | 400,000.00 | | |
| Mwanga primary school | | 400,000.00 | | |
| Kapkangor primary school | | 500,000.00 | | |



| Name | Brief | Outstanding | Outstanding | |
|---------------------------------|-------------------------|-----------------|--------------------|----------|
| Name | Transaction Description | Balance 2019/20 | Balance 2018/19 | Comments |
| Kiboino primary school | | 500,000.00 | | |
| Tunenprimay school | | 500,000.00 | | |
| Velos primary school | | 500,000.00 | | |
| Ereng-Kaplamur primary school | | 1,200,000.00 | | |
| Cheptiret primary school | | 500,000.00 | | |
| Kamatony primary school | | 500,000.00 | | |
| ST.PetersTumaini primary school | | 500,000.00 | | |
| Kiptenden primary school | | 500,000.00 | | |
| Kuriot primary school | | 300,000.00 | | |
| Kapsigilai primary school | | 500,000.00 | | |
| Kiptoror primary school | | 500,000.00 | | |
| Huruma Primary School | | 500,000.00 | | |
| Kuriot Primary School | | 500,000.00 | | |
| Simatwet Primary School | | 600,000.00 | | |
| Kongasis Primary School | | 400,000.00 | | |
| Tarakwa Primary School | | | | |

| For the year ended June 30, 2020 | Brief | Outstanding | Outstanding | |
|-----------------------------------|-------------|-------------|-------------|----------|
| Name | Transaction | Balance | Balance | Comments |
| | Description | 2019/20 | 2018/19 | |
| | | 400,000.00 | | |
| Kapyemit Primary School | | 600,000.00 | | |
| Top Suwerwa Primary School | | 500,000.00 | | |
| Benon Primary School | | 650,000.00 | | |
| Loima Primary School | | 650,000.00 | | |
| St.Marys Kiboswa Primary School | | 600,000.00 | | |
| Kiptoror Primary School | | 500,000.00 | | |
| Setek Primary School | | 500,000.00 | | |
| Tuigoin Primary School | | 500,000.00 | | |
| Biribiriet Primary School | | 300,000.00 | | 3 |
| Kiriita Primary School | | 500,000.00 | | |
| St. Annes Visiwani Primary School | | 650,000.00 | | |
| Makutano Primary School | | 700,000.00 | | |
| Baraka Primary School | | 650,000.00 | | |
| Kamatony Primary School | | 650,000.00 | | |
| Mito Mbili Primary School | | | | |

| | Brief | Outstanding | Outstanding | T |
|-------------------------------|-------------|--------------|-------------|----------|
| Name | Transaction | Balance | Balance | Comments |
| | Description | 2019/20 | 2018/19 | |
| | | 500,000.00 | | |
| Keboye Primary School | | 650,000.00 | | |
| Bokoli Primary School | | 500,000.00 | | |
| Kipkeikei Primary School | | 400,000.00 | | |
| Bonde Primary School | | 500,000.00 | | |
| Cheptiret Primary School | | 1,500,000.00 | | |
| Osorongai Primary School | | 500,000.00 | | |
| Cheptobot Primary School | | 700,000.00 | | |
| Chepkaitit Primary school | | 500,000.00 | | |
| Mwaita Primary School | | 1,300,000.00 | | |
| Bororiet primary school | | 650,000 | | |
| Botwa Milimani Primary school | | 600,000.00 | | |
| Kaplamai Primary School | | 500,000.00 | | |
| Kapchepsir Primary School | | 700,000.00 | | |
| Timaa Primary School | | 500,000.00 | | |
| Bata muhiu Primary School | | | | |

| 1 or the year ended June 30, 2020 | Brief | Outstanding | Outstanding | |
|-----------------------------------|-------------|-------------|-------------|----------|
| Name | Transaction | Balance | Balance | Comments |
| | Description | 2019/20 | 2018/19 | - |
| | | 400,000.00 | | |
| Nyakinywa Primary School | | 500,000.00 | | |
| Karara Primary School | | 500,000.00 | | , |
| Nyasiland Primary School | | 500,000.00 | | |
| Chisare Primary School | | 500,000.00 | | |
| Kemeloi Primary School | , | 500,000.00 | | |
| Chematich Primary School | | 500,000.00 | | |
| Mukuyu Primary School | | 650,000.00 | | |
| Sibanga Primary School | | 600,000.00 | | |
| Ngorera Primary School | | 650,000.00 | | |
| Motosiet Primary School | | 500,000.00 | , | |
| Chepkaos Primary School | | 650,000.00 | | |
| Cherangany Primary School | | 500,000.00 | | |
| Sinoko Primary School | , | 600,000.00 | | |
| Kipsingori Primary School | - | 650,000.00 | | |
| Sinoko Bahati Primary School | | 650,000.00 | | 1 |



| Name | Brief Transaction Description | Outstanding Balance 2019/20 | Outstanding Balance 2018/19 | Comments |
|--|-------------------------------|-----------------------------|-----------------------------|----------|
| Mateket Primary School | | 500,000.00 | | |
| Barmalel Primary School | | 650,000.00 | | |
| Perkerra Primary School | | 650,000.00 | | |
| Kongoli Primary School | | 500,000.00 | | |
| Murguiywo Primary School | | 1,000,000.00 | | |
| Hututu Primary School. | | 600,000.00 | | |
| Tulon Primary School | | 500,000.00 | | |
| Tunen Primary School | | 500,000.00 | | |
| Wiyeta Primary School | | 500,000.00 | | |
| Milima Primary School | | 500,000.00 | -2/21 | |
| Sitatunga Primary School | | 500,000.00 | | |
| Kabolet Primary School | | 500,000.00 | | |
| SECONDARY SCHOOL PROJECTS | | | | |
| Karara Secondary School | | 1,000,000.00 | | |
| St. Christopher Girls secondary school | | 500,000.00 | | |
| Ekegoro Secondary School | | 500,000.00 | | |

| | Brief | Outstanding | Outstanding | |
|--|-------------|--------------|-------------|----------|
| Name | Transaction | Balance | Balance | Comments |
| | Description | 2019/20 | 2018/19 | |
| St. Mary's Secondary School Cheptobot | | 500,000.00 | | |
| Kapsirowa Secondary School | | 1,000,000.00 | | |
| Tarakwa Secondary School | | 500,000.00 | | |
| Tuigoin Secondary School | | 500,000.00 | | |
| SDA Moige Secondary School | | 500,000.00 | | |
| Nyasiland Secondary school | | 500,000.00 | | |
| Benon Secondary School | | 500,000.00 | | |
| St.Peters Mito Mbili | | 568,208.00 | | |
| Immaculate Conception Kemeloi | | | | |
| Secondary School | | 500,000.00 | | |
| Nyakinywa Secondary School | | 6,000,000.00 | | |
| St. Thomas Kongoli Sec School | | 500,000.00 | 3 - 2 | |
| Yuya Sec School | | 500,000.00 | | |
| Kapsigilai Secondary School | | 400,000.00 | | |
| Tarakwa Secondary School | | 650,000.00 | | |
| AIC Tuigoin Secondary School | | 3,000,000.00 | | |
| St. Augustine Munyaka secondary school | | 100,000.00 | | |
| Amani Secondary School | | 1,000,000.00 | | |
| AIC Biribiriet Secondary school | | 5,978,941 | | |
| Michai Secondary School | | 150,000.00 | | |
| St. Pauls Kiriita secondary school | | | | |



| For the year ended June 30, 2020 | Brief | Outstanding | Outstanding | |
|--|-------------|--------------|-------------|----------|
| Name | Transaction | Balance | Balance | Comments |
| | Description | 2019/20 | 2018/19 | |
| | | 800,000.00 | | |
| Makutano Secondary School | | 500,000.00 | | , |
| St. Peters Mito Mbili Secondary School | | 700,000.00 | | |
| St. Marys Cheptobot Secondary School | | 650,000.00 | | |
| AIC Seum Secondary School | | 650,000.00 | | |
| Friends Secondary School Bonde | | 800,000.00 | | |
| St. Francis Suwerwa Boys High School | | 1,500,000.00 | | |
| St Charles Lwanga Secondary School | | 700,000.00 | | |
| Yuya Secondary School | | 600,000.00 | | |
| Karara secondary school | | 500,000.00 | | |
| Kimoson Girls secondary school | | 7,200,000.00 | | |
| Ngonyek Secondary School | | 1,000,000.00 | | |
| Sibanga Secondary school | | 800,000.00 | | |
| St. Teresa secondary school | | 800,000.00 | | |
| Immaculate Conception Girls Mukuyu | | 800,000.00 | | |

| For the year ended June 30, 2020 | Brief | Outstanding | Outstanding | |
|--|--|--|-------------|----------|
| Name | Transaction | Balance | Balance | Comments |
| | Description | 2019/20 | 2018/19 | |
| Chepkoiyo secondary school | | 650,000.00 | | |
| Friends Hututu Girls secondary school | | 600,000.00 | | |
| St. Joseph Cheptil secondary school | | 800,000.00 | | |
| Mateket secondary school | ř | 700,000.00 | | |
| Noigam Secondary School | | 500,000.00 | | |
| Nzoia Centre Secondary School | | 500,000.00 | | |
| Ekegoro Secondary School | | 600,000.00 | | |
| St. Christopher Girls Secondary School | | 650,000.00 | | , |
| St. Michaels Bahati Secondary School | | 650,000.00 | | |
| Wiyeta Girls Sec School | - | 700,000.00 | | |
| St. Christopher Boys Secondary School | | 800,000.00 | | |
| St. Patricks Kipsaina Secondary School | | 600,000.00 | - | |
| Sitatunga Secondary School | | 400,000.00 | | |
| Sub-Total | Programme of the state of the s | 105,858,067 | 96,562,272 | |
| Amounts due to other grants and other | | The state of the s | | |



| 1 or the year ended June 30, 2020 | Brief | Outstanding | Outstanding | T |
|------------------------------------|-------------|--------------|---|----------|
| Name | Transaction | Balance | Balance | Comments |
| | Description | 2019/20 | 2018/19 | |
| transfers | | 43,986,663 | 24,405,570 | |
| 3.0Emergency | | | | |
| 3.1 Primary Schools | | 6,140,335 | | |
| 3.2 Secondary schools | | 7,709,640.93 | | |
| 3.3 Tertiary institutions | | | | |
| 3.4 Security projects | | 500,000 | | |
| 4.0Bursary and Social Security | | | | |
| 4.1 Primary Schools | | | | |
| 4.2 Secondary Schools | | 7,574,300 | | |
| 4.3 Tertiary Institutions | | 9,054,388 | *************************************** | |
| 4.4 Universities | | | | |
| 4.5 Social Security | | 3,458,000 | | |
| 5.0 Sports | | | | |
| 5.1 | | 1,500,000.00 | | |
| 6.0 Environment | | | | |
| 6.1 | | 500,000.00 | | |
| 10.0 Security Projects | | | | |
| 10.2 Karara Chiefs Office | | 300,000.00 | | |
| 10.3 Kapsara Patrol Base | | 500,000.00 | | |
| 10.4 KapkarwaChiefs Office | | 200,000.00 | | |
| 10.5 MilimaAp Camp | | 300,000.00 | | |
| 10.6 Chiefs Office ChepsiroAp Camp | | 300,000.00 | | |
| 10.7 Kahuho AP Camp | | 300,000.00 | | |
| 10.8 Kipsingori AP Camp | | 300,000.00 | | |
| 10.9 Kipsaina Police Post | | 300,000.00 | | |
| 10.10 Makutano AP Post | | 300,000.00 | | |

| For the year ended June 30, 2020 | Brief | Outstanding | Outstanding | |
|---|-------------|--------------|-------------|---|
| Name | Transaction | Balance | Balance | Comments |
| | Description | 2019/20 | 2018/19 | |
| 10.11 MunyakaAp Post | | 300,000.00 | | |
| 10.12 Biribiriet Chiefs Office | | 300,000.00 | | |
| 10.13 Kapsara Ass.Chiefs Office | | 300,000.00 | | |
| 10.14 Geta Chiefs Office | 1 | 350,000.00 | | |
| 10.15Trans Nzoia East Sub County CID | | | | |
| Office | | 1,000,000.00 | | |
| 10.16Administration Police – Kesogon | | 700,000.00 | | |
| 12.0 Roads | | | | |
| 12.2 Roads | | 1,800,000.00 | | |
| | | | | |
| Sub-Total | | 43,986,663 | 24,405,570 | |
| Sub-Total | | | 2.26 | |
| Acquisition of assets | | 2,293,500 | 3,287,300 | |
| | | | | |
| Others (specify) strategic plan, ict hubs | | 6,000,000 | 6,900,000 | |
| | | | | |
| Sub-Total | | 8,293,500 | 10,187,300 | 12 - Andrew State of |
| Grand Total | | 158,138,230 | 131,155,142 | |



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

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical | Addition | Disposal | Historical |
|--|------------|----------|----------|------------|
| | Cost b/f | s during | s during | Cost |
| | (Kshs) | the year | the year | (Kshs) |
| | 2018/19 | (Kshs) | (Kshs) | 2019/20 |
| Land | 3,500,000 | | | 3,500,000 |
| Buildings and structures | 5,000,000 | | | 5,000,000 |
| Transport equipment | 10,713,000 | ~ | ~ | 10,713,000 |
| Office equipment, furniture and fittings | 779,900 | 993,800 | ~ | 1,773,700 |
| ICT Equipment, Software and Other ICT Assets | | | | |
| Other Machinery and Equipment | | | | |
| Heritage and cultural assets | | | | |
| Intangible assets | | | | |
| Total | 19,992,90 | 993,800 | ~ | 20,986,70 |
| | 0 | | | 0 |

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

ANNEX 2 -PMC BANK BALANCES AS AT 30TH JUNE 2020

| Velos primary school | PMC | Bank | Account number | Bank Balance 2019/20 |
|--|------------------------------------|-------------|----------------|-------------------------|
| Kemeloi primary school sidian bank 01026030005391 2,771.00 Ngorera primary school sidian bank 01026030016671 161.00 Surungai primary school sidian bank 01026030006963 557,676.00 Tulon primary school sidian bank 01026030006963 557,676.00 Cheptiret primary school sidian bank 01026030006703 1,144.00 Nyakinywa primary school sidian bank 01026030006703 1,144.00 Nyakinywa primary school sidian bank 01026030006823 14.00 Rabolet primary school sidian bank 01026030006823 14.00 Murkuywo primary school sidian bank 01026030006823 14.00 Murkuywo primary school sidian bank 01026030006823 14.00 Murkuywo primary school sidian bank 01026030006637 266.00 Chebarus Primary sidian bank 01026030006637 266.00 Botwa Milimani primary school sidian bank 01026030006667 267.00 Loima primary school sidian bank 01026030006666 587.00 | Velos primary school | sidian bank | 01026030006592 | 373.00 |
| Ngorera primary school sidian bank 01026030010671 161.00 | Bororiet Primary school | sidian bank | 01026030003739 | 9,588.00 |
| Surungai primary school sidian bank 01026030006963 557,676.00 Tulon primary school sidian bank 01026030005091 550.00 Cheptiret primary school sidian bank 01026030006703 1,897.00 Benon primary school sidian bank 01026030006703 1,144.00 Nyakinywa primary school sidian bank 01026030006823 14.00 Kabolet primary school sidian bank 01026030006823 14.00 Tarakwa primary school sidian bank 01026030007921 45.00 Murkuywo primary school sidian bank 01026030006657 266.00 Chebarus Primary sidian bank 01026030006667 266.00 Botwa Milimani primary school sidian bank 01026030006667 266.00 Chisare primary school sidian bank 01026030006667 266.00 Loima primary school sidian bank 01026030006669 267.00 Mwiruti primary school sidian bank 01026030006606 587.00 Miramety primary school sidian bank 01026030006606 587.00 | Kemeloi primary school | sidian bank | 01026030005391 | 2,771.00 |
| Tulon primary school sidian bank 01026030005091 550.00 Cheptiret primary school sidian bank 01026030008931 1,897.00 Benon primary school sidian bank 01026030006703 1,144.00 Nyakinywa primary school sidian bank 01026150026220 947.00 Kabolet primary school sidian bank 01026030006823 14.00 Tarakwa primary school sidian bank 01026030007921 45.00 Murkuywo primary school sidian bank 01026030006657 266.00 Chebarus Primary sidian bank 01026030006657 266.00 Botwa Millimani primary school sidian bank 01026030006667 266.00 Chisare primary school sidian bank 01026030006667 266.00 Simatwet primary school sidian bank 01026030006669 267.00 Mwiruti primary school sidian bank 01026030006666 587.00 Mirutiti primary school sidian bank 01026030006666 587.00 St. peter's Tumaini primary school sidian bank 01026030006002 1,607.00 <tr< td=""><td>Ngorera primary school</td><td>sidian bank</td><td>01026030010671</td><td>161.00</td></tr<> | Ngorera primary school | sidian bank | 01026030010671 | 161.00 |
| Cheptiret primary school sidian bank 01026030008931 1,897.00 | Surungai primary school | sidian bank | 01026030006963 | 557,676.00 |
| Benon primary school sidian bank 01026030006703 1,144.00 Nyakinywa primary school sidian bank 01026150026220 947.00 Kabolet primary school sidian bank 01026030006823 14.00 Tarakwa primary school sidian bank 01026030006823 14.00 Murkuywo primary school sidian bank 01026030007921 45.00 Chebarus Primary sidian bank 01026030005421 62.00 Chebarus Primary sidian bank 01026030006667 266.00 Botwa Milimani primary school sidian bank 01026030006667 266.00 Edwa Milimani primary school sidian bank 01026030006649 267.00 Loima primary school sidian bank 01026030009378 65.00 Simatwet primary school sidian bank 01026030009378 65.00 Simatwet primary school sidian bank 01026030006606 587.00 Miriti primary school sidian bank 01026030006606 587.00 AIC Kimoson primary school sidian bank 01026030006606 587.00 Kamatony primary school sidian bank 01026030006000 720,129.00 AIC Kimoson primary school sidian bank 01026030006000 339,335.00 St. peter's Tumaini primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006002 1,607.00 Sitatunga primary school sidian bank 01026030006000 367.00 Sitatunga primary school sidian bank 01026030006006 367.00 Sitatunga primary school sidian bank 01026030006006 3,536.00 Kaplamai primary school sidian bank 01026030006073 502,350.00 Kaplamai primary school sidian bank 01026030006073 26,90.00 Kiptoro primary school sidian bank 01026030001401 770.00 Marura primary school sidian bank 01026030001401 770.00 Marura primary school | Tulon primary school | sidian bank | 01026030005091 | 550.00 |
| Nyakinywa primary school sidian bank 01026150026220 947.00 Kabolet primary school sidian bank 01026030006823 14.00 Tarakwa primary school sidian bank 01026030007921 45.00 Murkuywo primary school sidian bank 01026030006657 266.00 Chebarus Primary sidian bank 01026030006657 266.00 Botwa Milimani primary school sidian bank 01026030006649 267.00 Chisare primary school sidian bank 01026030006649 267.00 Loima primary school sidian bank 010260300066049 267.00 Loima primary school sidian bank 01026030006606 587.00 Mwiruti primary school sidian bank 01026030006606 587.00 Miruti primary school sidian bank 01026030007201 57.00 Kamatony primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006006 367.00 Kup | Cheptiret primary school | sidian bank | 01026030008931 | 1,897.00 |
| Kabolet primary school sidian bank 01026030006823 14.00 Tarakwa primary school sidian bank 01026030007921 45.00 Murkuywo primary school sidian bank 01026030006421 62.00 Chebarus Primary sidian bank 01026030006657 266.00 Botwa Milimani primary school sidian bank 01026030006649 267.00 Chisare primary school sidian bank 01026030009378 65.00 Loima primary school sidian bank 01026030009378 65.00 Simatwet primary school sidian bank 01026030009378 65.00 Mwiruti primary school sidian bank 01026030006606 587.00 Mwiruti primary school sidian bank 01026030006066 587.00 Kamatony primary school sidian bank 01026030006460 339,335.00 St. peter's Tumaini primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006006 367.00 | Benon primary school | sidian bank | 01026030006703 | 1,144.00 |
| Tarakwa primary school sidian bank 01026030007921 45,00 Murkuywo primary school sidian bank 01026030005421 62.00 Chebarus Primary sidian bank 01026030006657 266.00 Botwa Milimani primary school sidian bank 01026030006649 267.00 Chisare primary school sidian bank 01026030006649 267.00 Loima primary school sidian bank 01026030009378 65.00 Simatwet primary school sidian bank 01026030006606 587.00 Mwiruti primary school sidian bank 01026030006060 587.00 AIC Kimoson primary school sidian bank 01026030007201 57.00 Kamatony primary school sidian bank 01026030006460 339,355.00 St. peter's Tumaini primary school sidian bank 01026030006092 1,607.00 Springer primary school sidian bank 01026030006092 367.00 Sitatunga primary school sidian bank 01026030006096 367.00 Kuriot primary school sidian bank 01026030006553 11,459.00 | Nyakinywa primary school | sidian bank | 01026150026220 | 947.00 |
| Murkuywo primary school sidian bank 01026030005421 62.00 Chebarus Primary sidian bank 01026030006657 266.00 Botwa Milimani primary school sidian bank 01026030010721 501,015.00 Chisare primary school sidian bank 01026030006649 267.00 Loima primary school sidian bank 01026030009378 65.00 Simatwet primary school sidian bank 01026030006606 587.00 Mwiruti primary school sidian bank 01026030007201 77.00 Kamatony primary school sidian bank 01026030006460 339,355.00 Kamatony primary school sidian bank 01026030006460 339,355.00 St. peter's Tumaini primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006096 367.00 Sitatunga primary school sidian bank 0102603000696 367.00 Kuriot primary school sidian bank 01026030006045 3,536.00 Kapsigilai Primary school sidian bank 0102603000645 38,400.00 | Kabolet primary school | sidian bank | 01026030006823 | 14.00 |
| Chebarus Primary sidian bank 01026030006657 266.00 Botwa Milimani primary school sidian bank 01026030010721 501,015.00 Chisare primary school sidian bank 01026030006649 267.00 Loima primary school sidian bank 01026030006649 267.00 Loima primary school sidian bank 01026030006606 587.00 Mwiruti primary school sidian bank 01026150027009 720,129.00 AIC Kimoson primary school sidian bank 01026030007201 57.00 Kamatony primary school sidian bank 01026030006460 339,335.00 Kamatony primary school sidian bank 01026030006002 1,607.00 St. peter's Tumaini primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006096 367.00 Sitatunga primary school sidian bank 01026030006096 367.00 Kuriot primary school sidian bank 01026030006045 3,536.00 Kapsigilai Primary school sidian bank 01026030006673 502,350.00 <td>Tarakwa primary school</td> <td>sidian bank</td> <td>01026030007921</td> <td>45.00</td> | Tarakwa primary school | sidian bank | 01026030007921 | 45.00 |
| Botwa Milimani primary school sidian bank 01026030010721 501,015.00 Chisare primary school sidian bank 01026030006649 267.00 Loima primary school sidian bank 01026030009378 65.00 Simatwet primary school sidian bank 01026030006606 587.00 Mwiruti primary school sidian bank 01026150027009 720,129.00 AIC Kimoson primary school sidian bank 01026030007201 57.00 Kamatony primary school sidian bank 01026030006460 339,335.00 St. peter's Tumaini primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006002 1,607.00 Sitatunga primary school sidian bank 01026030006002 367.00 Sitatunga primary school sidian bank 01026030006006 367.00 Kuriot primary school sidian bank 01026030006006 356.00 Kapsigilai Primary school sidian bank 01026030006045 3,536.00 Kaplamai primary school sidian bank 01026030006673 502 | Murkuywo primary school | sidian bank | 01026030005421 | 62.00 |
| Chisare primary school sidian bank 01026030006649 267.00 Loima primary school sidian bank 01026030009378 65.00 Simatwet primary school sidian bank 01026030006606 587.00 Mwiruti primary school sidian bank 01026150027009 720,129.00 AIC Kimoson primary school sidian bank 01026030007201 57.00 Kamatony primary school sidian bank 01026030006460 339,335.00 St. peter's Tumaini primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006096 367.00 Sitatunga primary school sidian bank 01026030006096 367.00 Kuriot primary school sidian bank 0102603000609553 11,459.00 Kuriot primary school sidian bank 01026030006045 3,536.00 Kapiami primary school sidian bank 01026030006045 38,400.00 Kiptendent primary school sidian bank 01026030006673 502,350.0 | Chebarus Primary | sidian bank | 01026030006657 | 266.00 |
| Loima primary school sidian bank 01026030009378 65.00 Simatwet primary school sidian bank 01026030006606 587.00 Mwiruti primary school sidian bank 01026150027009 720,129.00 AIC Kimoson primary school sidian bank 01026030007201 57.00 Kamatony primary school sidian bank 01026030006460 339,335.00 St. peter's Tumaini primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006096 367.00 Sitatunga primary school sidian bank 01026030006096 367.00 Kuriot primary school sidian bank 01026030006095 31,459.00 Kuriot primary school sidian bank 01026030006045 3,536.00 Kapsigilai Primary school sidian bank 01026030006045 38,400.00 Kiptendent primary school sidian bank 01026030006673 502,350.00 Kaplamai primary school sidian bank 01026030006071 16, | Botwa Milimani primary school | sidian bank | 01026030010721 | 501,015.00 |
| Simatwet primary school sidian bank 01026030006606 587.00 Mwiruti primary school sidian bank 01026150027009 720,129.00 AIC Kimoson primary school sidian bank 01026030007201 57.00 Kamatony primary school sidian bank 01026030006460 339,335.00 St. peter's Tumaini primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006096 367.00 Springer primary school sidian bank 01026030006096 367.00 Sitatunga primary school sidian bank 01026030006096 367.00 Kuriot primary school sidian bank 01026030006096 367.00 Kuriot primary school sidian bank 01026030006045 3,536.00 Kapsigilai Primary school sidian bank 0102603000645 38,400.00 Kiptendent primary school sidian bank 01026030006673 502,350.00 Kaplamai primary school sidian bank 01026030006673 502,350.00 Kiptoror primary school sidian bank 01026030006693 6 | | sidian bank | 01026030006649 | 267.00 |
| Mwiruti primary school sidian bank 01026150027009 720,129.00 AIC Kimoson primary school sidian bank 01026030007201 57.00 Kamatony primary school sidian bank 01026030006460 339,335.00 St. peter's Tumaini primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006096 367.00 Sitatunga primary school sidian bank 01026030006096 367.00 Sitatunga primary school sidian bank 01026030006096 367.00 Kuriot primary school sidian bank 01026030006095 31,459.00 Kuriot primary school sidian bank 01026030006045 3,536.00 Kapsigilai Primary school sidian bank 0102603000645 38,400.00 Kiptendent primary school sidian bank 01026030006673 502,350.00 Kapchepsir primary school sidian bank 01026030006071 16,400.00 Kapchepsir primary school sidian bank 01026030003720 870.00 Kiptoror primary school sidian bank 01026030005979 | | sidian bank | 01026030009378 | 65.00 |
| AIC Kimoson primary school sidian bank 01026030007201 57.00 Kamatony primary school sidian bank 01026030006460 339,335.00 St. peter's Tumaini primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030006096 367.00 Perkera primary school sidian bank 01026030006096 367.00 Sitatunga primary school sidian bank 01026030005553 11,459.00 Kuriot primary school sidian bank 01026030006045 3,536.00 Kapsigilai Primary school sidian bank 01026030005456 38,400.00 Kiptendent primary school sidian bank 01026030006673 502,350.00 Kaplamai primary school sidian bank 01026030006673 502,350.00 Kapchepsir primary school sidian bank 01026030006071 16,400.00 Kapchepsir primary school sidian bank 0102603000693 63,717.00 Tunen primary school sidian bank 01026030005979 182,312.00 Ereng Kaplemur primary school sidian bank 01026030010401< | Simatwet primary school | sidian bank | 01026030006606 | 587.00 |
| Kamatony primary school sidian bank 01026030006460 339,335.00 St. peter's Tumaini primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030008821 - Perkera primary school sidian bank 01026030006096 367.00 Sitatunga primary school sidian bank 01026030005553 11,459.00 Kuriot primary school sidian bank 0102603000645 3,536.00 Kapsigilai Primary school sidian bank 01026030005456 38,400.00 Kiptendent primary school sidian bank 01026030006673 502,350.00 Kaplamai primary school sidian bank 01026030006071 16,400.00 Kapchepsir primary school sidian bank 01026030003720 870.00 Kiptoror primary school sidian bank 01026030005979 182,312.00 Ereng Kaplemur primary school sidian bank 01026030004332 2,690.00 Kiboino primary school sidian bank 01026030011261 108.00 Kapkongor primary school sidian bank 01026150028447 | Mwiruti primary school | sidian bank | 01026150027009 | 720,129.00 |
| St. peter's Tumaini primary school sidian bank 01026030006002 1,607.00 Springer primary school sidian bank 01026030008821 - Perkera primary school sidian bank 01026030006096 367.00 Sitatunga primary school sidian bank 01026030006045 3,536.00 Kuriot primary school sidian bank 01026030006045 3,536.00 Kapsigilai Primary school sidian bank 0102603000645 38,400.00 Kiptendent primary school sidian bank 01026030006673 502,350.00 Kaplamai primary school sidian bank 01026030006071 16,400.00 Kapchepsir primary school sidian bank 01026030003720 870.00 Kiptoror primary school sidian bank 0102603000693 63,717.00 Tunen primary school sidian bank 01026030005979 182,312.00 Ereng Kaplemur primary school sidian bank 01026030010401 770.00 Marura primary school sidian bank 01026030011261 108.00 Kapkongor primary school sidian bank 01026150028447 35, | AIC Kimoson primary school | sidian bank | 01026030007201 | 57.00 |
| Springer primary school sidian bank 01026030008821 - Perkera primary school sidian bank 01026030006096 367.00 Sitatunga primary school sidian bank 01026030005553 11,459.00 Kuriot primary school sidian bank 01026030006045 3,536.00 Kapsigilai Primary school sidian bank 01026030005456 38,400.00 Kiptendent primary school sidian bank 01026030006673 502,350.00 Kaplamai primary school sidian bank 01026030006071 16,400.00 Kapchepsir primary school sidian bank 01026030003720 870.00 Kiptoror primary school sidian bank 01026030006693 63,717.00 Tunen primary school sidian bank 01026030005979 182,312.00 Ereng Kaplemur primary school sidian bank 01026030010401 770.00 Kiboino primary school sidian bank 01026030010401 770.00 Kapkongor primary school sidian bank 01026030011261 108.00 Kapchemakwer primary school sidian bank 01026150028447 35,910.0 | Kamatony primary school | sidian bank | 01026030006460 | 339,335.00 |
| Perkera primary school sidian bank 01026030006096 367.00 Sitatunga primary school sidian bank 01026030005553 11,459.00 Kuriot primary school sidian bank 01026030006045 3,536.00 Kapsigilai Primary school sidian bank 01026030005456 38,400.00 Kiptendent primary school sidian bank 01026030006673 502,350.00 Kaplamai primary school sidian bank 01026030006071 16,400.00 Kapchepsir primary school sidian bank 01026030003720 870.00 Kiptoror primary school sidian bank 0102603000693 63,717.00 Tunen primary school sidian bank 01026030005979 182,312.00 Ereng Kaplemur primary school sidian bank 0102603001432 2,690.00 Kiboino primary school sidian bank 01026030011261 108.00 Kapkongor primary school sidian bank 01026150028447 35,910.00 Kapchemakwer primary school sidian bank 01026150028617 467.00 Kiriita primary school sidian bank 01026030008671 2 | St. peter's Tumaini primary school | sidian bank | 01026030006002 | 1,607.00 |
| Sitatunga primary school sidian bank 01026030005553 11,459.00 Kuriot primary school sidian bank 01026030006045 3,536.00 Kapsigilai Primary school sidian bank 01026030006673 502,350.00 Kiptendent primary school sidian bank 01026030006673 502,350.00 Kaplamai primary school sidian bank 01026030006071 16,400.00 Kapchepsir primary school sidian bank 01026030003720 870.00 Kiptoror primary school sidian bank 01026030006693 63,717.00 Tunen primary school sidian bank 01026030005979 182,312.00 Ereng Kaplemur primary school sidian bank 01026030010401 770.00 Marura primary school sidian bank 01026030011261 108.00 Kapkongor primary school sidian bank 01026150028447 35,910.00 Kapchemakwer primary school sidian bank 01026030008671 2,055.00 | | sidian bank | 01026030008821 | ~ |
| Kuriot primary school sidian bank 01026030006045 3,536.00 Kapsigilai Primary school sidian bank 01026030005456 38,400.00 Kiptendent primary school sidian bank 01026030006673 502,350.00 Kaplamai primary school sidian bank 01026030006071 16,400.00 Kapchepsir primary school sidian bank 01026030003720 870.00 Kiptoror primary school sidian bank 01026030006693 63,717.00 Tunen primary school sidian bank 01026030005979 182,312.00 Ereng Kaplemur primary school sidian bank 01026030004332 2,690.00 Kiboino primary school sidian bank 01026030010401 770.00 Marura primary school sidian bank 01026030011261 108.00 Kapkongor primary school sidian bank 01026150028447 35,910.00 Kapchemakwer primary school sidian bank 01026150028617 467.00 Kiriita primary school sidian bank 01026030008671 2,055.00 | Perkera primary school | sidian bank | 01026030006096 | 367.00 |
| Kapsigilai Primary school sidian bank 01026030005456 38,400.00 Kiptendent primary school sidian bank 01026030006673 502,350.00 Kaplamai primary school sidian bank 01026030006071 16,400.00 Kapchepsir primary school sidian bank 01026030003720 870.00 Kiptoror primary school sidian bank 01026030006693 63,717.00 Tunen primary school sidian bank 01026030005979 182,312.00 Ereng Kaplemur primary school sidian bank 01026030004332 2,690.00 Kiboino primary school sidian bank 01026030010401 770.00 Marura primary school sidian bank 01026030011261 108.00 Kapkongor primary school sidian bank 01026150028447 35,910.00 Kapchemakwer primary school sidian bank 01026030008671 2,055.00 | | sidian bank | 01026030005553 | 11,459.00 |
| Kiptendent primary school sidian bank 01026030006673 502,350.00 Kaplamai primary school sidian bank 01026030006071 16,400.00 Kapchepsir primary school sidian bank 01026030003720 870.00 Kiptoror primary school sidian bank 01026030006693 63,717.00 Tunen primary school sidian bank 01026030005979 182,312.00 Ereng Kaplemur primary school sidian bank 01026030004332 2,690.00 Kiboino primary school sidian bank 01026030010401 770.00 Marura primary school sidian bank 01026030011261 108.00 Kapkongor primary school sidian bank 01026150028447 35,910.00 Kapchemakwer primary school sidian bank 01026150028617 467.00 Kiriita primary school sidian bank 01026030008671 2,055.00 | | sidian bank | 01026030006045 | 3,536.00 |
| Kaplamai primary school sidian bank 01026030006071 16,400.00 Kapchepsir primary school sidian bank 01026030003720 870.00 Kiptoror primary school sidian bank 01026030006693 63,717.00 Tunen primary school sidian bank 01026030005979 182,312.00 Ereng Kaplemur primary school sidian bank 01026030004332 2,690.00 Kiboino primary school sidian bank 01026030010401 770.00 Marura primary school sidian bank 01026030011261 108.00 Kapkongor primary school sidian bank 01026150028447 35,910.00 Kapchemakwer primary school sidian bank 01026030008671 467.00 Kiriita primary school sidian bank 01026030008671 2,055.00 | Kapsigilai Primary school | sidian bank | 01026030005456 | 38,400.00 |
| Kapchepsir primary school sidian bank 01026030003720 870.00 Kiptoror primary school sidian bank 01026030006693 63,717.00 Tunen primary school sidian bank 01026030005979 182,312.00 Ereng Kaplemur primary school sidian bank 01026030004332 2,690.00 Kiboino primary school sidian bank 01026030010401 770.00 Marura primary school sidian bank 01026030011261 108.00 Kapkongor primary school sidian bank 01026150028447 35,910.00 Kapchemakwer primary school sidian bank 01026030008671 467.00 Kiriita primary school sidian bank 01026030008671 2,055.00 | Kiptendent primary school | sidian bank | 01026030006673 | 502,350.00 |
| Kiptoror primary school sidian bank 01026030006693 63,717.00 Tunen primary school sidian bank 01026030005979 182,312.00 Ereng Kaplemur primary school sidian bank 01026030004332 2,690.00 Kiboino primary school sidian bank 01026030010401 770.00 Marura primary school sidian bank 01026030011261 108.00 Kapkongor primary school sidian bank 01026150028447 35,910.00 Kapchemakwer primary school sidian bank 01026150028617 467.00 Kiriita primary school sidian bank 01026030008671 2,055.00 | Kaplamai primary school | sidian bank | 01026030006071 | 16,400.00 |
| Tunen primary school sidian bank 01026030005979 182,312.00 Ereng Kaplemur primary school sidian bank 01026030004332 2,690.00 Kiboino primary school sidian bank 01026030010401 770.00 Marura primary school sidian bank 01026030011261 108.00 Kapkongor primary school sidian bank 01026150028447 35,910.00 Kapchemakwer primary school sidian bank 01026150028617 467.00 Kiriita primary school sidian bank 01026030008671 2,055.00 | Kapchepsir primary school | sidian bank | 01026030003720 | 870.00 |
| Ereng Kaplemur primary school sidian bank 01026030004332 2,690.00 Kiboino primary school sidian bank 01026030010401 770.00 Marura primary school sidian bank 01026030011261 108.00 Kapkongor primary school sidian bank 01026150028447 35,910.00 Kapchemakwer primary school sidian bank 01026150028617 467.00 Kiriita primary school sidian bank 01026030008671 2,055.00 | Kiptoror primary school | sidian bank | 01026030006693 | 63,717.00 |
| Kiboino primary school sidian bank 01026030010401 770.00 Marura primary school sidian bank 01026030011261 108.00 Kapkongor primary school sidian bank 01026150028447 35,910.00 Kapchemakwer primary school sidian bank 01026150028617 467.00 Kiriita primary school sidian bank 01026030008671 2,055.00 | Tunen primary school | sidian bank | 01026030005979 | 182,312.00 |
| Marura primary school sidian bank 01026030011261 108.00 Kapkongor primary school sidian bank 01026150028447 35,910.00 Kapchemakwer primary school sidian bank 01026150028617 467.00 Kiriita primary school sidian bank 01026030008671 2,055.00 | | sidian bank | 01026030004332 | 2,690.00 |
| Kapkongor primary schoolsidian bank0102615002844735,910.00Kapchemakwer primary schoolsidian bank01026150028617467.00Kiriita primary schoolsidian bank010260300086712,055.00 | Kiboino primary school | sidian bank | 01026030010401 | 770.00 |
| Kapchemakwer primary schoolsidian bank01026150028617467.00Kiriita primary schoolsidian bank010260300086712,055.00 | Marura primary school | sidian bank | 01026030011261 | 108.00 |
| Kiriita primary school sidian bank 01026030008671 2,055.00 | Kapkongor primary school | sidian bank | 01026150028447 | 35,910.00 |
| | | sidian bank | 01026150028617 | 467.00 |
| Mwanga primary school sidian bank 01026030006436 787.00 | Kiriita primary school | sidian bank | 01026030008671 | 2,055.00 |
| | Mwanga primary school | sidian bank | 01026030006436 | 787.00 |



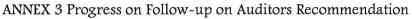
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| Bonde AP Camp | Sidian Bank | 01000000011001 | |
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| bonde Ar Camp | Sidian Bank | 01026030011281 | 30.00 |
| Kabolet Police Post | Sidian Bank | 01026030011271 | 210.00 |
| Assistant Chiefs Office Karara | Sidian Bank | 01141694356100 | ~ |
| Kipsaina Police Post | Sidian Bank | 01026030011421 | 075.00 |
| Bata Muhiu Primary School | Sidian Bank | 01026030009808 | 975.00 |
| Chematich Secondary School | Sidian Bank | 01026030007591 | 4,006.00 |
| Taito Primary School | Sidian Bank | 01026030006037 | |
| Cil | 0.1. 2.1 | | 15,963.00 |
| Sibanga Primary School Milimani Benon Chief Office | Sidian Bank | 24222222222 | ~ |
| Milimani Benon Chief Office | Sidian Bank | 01026020003894 | 21,996.00 |
| Yuya Primary School | Sidian Bank | 01026030006088 | 59.00 |
| Nyasiland Primary School | Sidian Bank | 01026030007161 | 587.00 |
| Karara Primari School | Sidian Bank | 01026030009758 | 148.00 |
| Chepkoiyo Primary School | Sidian Bank | 01026030007631 | |
| Mukuyu Primary School | Sidian Bank | 01026030009028 | 689.00 |
| Tumaini Primary School | Sidian Bank | 0102603000762 | 980.00 |
| Biribiriet Primary School | Sidian Bank | 0102603000762 | |
| | T v | 0102000000011 | 1,078.00 |
| Wiyeta Primary School | Sidian Bank | 026030006320 | ~ |
| Saiwa Primary School | Sidian Bank | 01026030007841 | 500,000.00 |
| amani Primary School | Sidian Bank | 01026030007261 | 300,000.00 |
| | 0.1. | | 698.00 |
| Kapsara Primary School | Sidian Bank | 01026030006713 | 2,173.00 |
| Makutano Primary School | Sidian Bank | 01026030002521 | |
| Mito Mbili Primary School | Sidian Bank | 0100000000000 | 1,375.00 |
| Willo Wibili Frimary School | Sidian Bank | 01026030003879 | 500,000.00 |
| Keboye Primary School | Sidian Bank | 01026030010081 | |
| Eronge Ptimary School | Sidian Bank | 01026030006793 | 1,171.00 |
| Lionge i iimary school | Sidian bank | 01026030006793 | 500,833.00 |
| Kioibarak Primary School | Sidian Bank | 0030005162 | |
| Kiptoi Primary School | Sidian Bank | 01026030010131 | 75.00 |
| • | | | 1,018.00 |
| Bonde Primary School | Sidian Bank | 01026030006495 | 60,715.00 |
| Sango Primary School | Sidian Bank | 01026030005979 | |
| St Mary Mixed Cheptobot | Sidian Bank | 01026020003994 | 1.00 |
| on a consumer of the consumeration of the first of the second of the se | | | |

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| Cheptobot Primary School | Sidian Bank | 01026030006444 | 880.00 |
| Chepsiro Primary School | Sidian Bank | 01026030008131 | |
| Setek Primary School | Sidian Bank | 01026030005863 | 500,278.00 |
| Kapyemit Primary School | Sidian Bank | 01026030005707 | 18,153.00 |
| Tuigoin Primary School | Sidian Bank | 01026030005685 | 507,565.00 |
| *** | oldian bank | 01020030003083 | 1,043.00 |
| St Michael Moiben Primary School | Sidian Bank | 01026030010591 | 504.00 |
| Kapsirowa Primary School | Sidian Bank | 01026030005502 | 500,596.00 |
| Kongasis Primary School | Sidian Bank | 01026030005413 | |
| Riwo Primary School | Sidian Bank | 01026030008041 | 504,401.00 |
| Top Suwerwa Primary School | Sidian Bank | 01026030008001 | 501,995.00 |
| Cherangany Primary School | Sidian Bank | 01026030008001 | |
| | a to the decomposition | 01020030000304 | 11,824.00 |
| Hututu Primary School | Sidian Bank | 010266030009768 | _ |
| Chepkaos Primary School | Sidian Bank | 01026030003781 | 462.00 |
| Twiga Primary School | Sidian Bank | 01026030006913 | 500,608.00 |
| Barmalel Primary School | Sidian Bank | 026030006371 | 500,068.00 |
| Sinoko Bahati Primary School | Sidian Bank | 01026030010141 | 498,255.00 |
| St Paul's High School Sinoko | Sidian Bank | 01026030007191 | 1,158.00 |
| Kipsingori Primary School | Sidian Bank | 01026030006193 | |
| Motosiet Primary School | Sidian Bank | 0102603006207 | 238.00 |
| Chisare Secondary School | Sidian Bank | 01026030006983 | 18,206.00 |
| <u>-</u> | | | 48,300.00 |
| St Peters Nyakinywa Secondary School | Sidian Bank | 01026030003917 | ~ |
| Moi High School Kaplamai | Sidian Bank | 026030003968 | 18,400.00 |
| Karara Secondary School | Sidian Bank | 01026020003674 | |
| Sibanga Secondary School | Sidian Bank | 01026030004646 | 2,978.00 |
| Christopher's Boys High School | Sidian Bank | 01026030007531 | 3,400.00 |
| Ekegoro Secondary School | Sidian Bank | 01026030010751 | 797.00 501,900.00 |
| Kesogon Mixed Secondary School | Sidian Bank | 026030005464 | 1,000,627.00 |
| St Patrick Kipsaina Secondary School | Sidian Bank | 01026030006813 | 800,466.00 |
| Wiyeta Girls Secondary School | Sidian Bank | 01026030008101 | 1,014,635.00 |
| Sinyereri Primary School | Sidian Bank | 01026030004697 | 500,000.00 |

| St Teresa's Secondary School - Sinyereri | Sidian Bank | 0102603005030 | |
|--|-------------|----------------|------------------------|
| Bishop Growley High School Project | Sidian Bank | 01026030010091 | 3,485.00 503,063.00 |
| PCEA Kapsara Secondary School | Sidian Bank | 01026030010091 | 743,403.00 |
| Friends Bwake Girls Secondary School | Sidian Bank | 01026030008571 | 508,830.00 |
| Geta secondary school | sidian bank | 01026030008611 | 308,830.00 |
| deta secondary serioor | Sidian bank | 01020030000407 | 895.00 |
| Friends secondary school bond | sidian bank | 0102603000107 | ~ |
| St Ignatius high school | sidian bank | 01026030005278 | 1,342.00 |
| Kiptenden secondary school | sidian bank | 01026030007981 | 298,255.00 |
| Aic top Suwerwa secondary school | sidian bank | 01026020004392 | 1,000,000.00 |
| Hututu friends girls secondary school | sidian bank | 01026030009258 | 800,000.00 |
| St Mary's secondary school Kipsingori | sidian bank | 01026030006241 | 700,973.00 |
| Ap trans Nzoia east housing | sidian bank | 01026150024034 | 5,076.00 |
| St Thomas secondary school- kongoli | sidian bank | 01026030005731 | ~ |
| Aic kipkeikei boys high school | coop bank | 01139694568900 | ~ |
| Seum secondary school | sidian bank | 01026030006142 | 75.00 |
| St Christopher's secondary school | sidian bank | 01026030009778 | 500,000.00 |
| Chematich secondary school | sidian bank | 01026030007591 | ~ |
| Immaculate mukuyu boys high school | sidian bank | 01026020004352 | ~ |
| Yuya secondary school | sidian bank | 01026030010651 | 273.00 |
| Chisare secondary school | sidian bank | 01026030006983 | 48,342.00 |
| Sinoko secondary school | sidian bank | 01026030009018 | 2.00 |
| Munyaka primary school | sidian bank | 01026030008071 | 500,909.00 |
| Mosombor primary school | sidian bank | 01026030006061 | 2.00 |
| Kipsingori a.p. camp | sidian bank | 01026030010361 | 1,442.00 |
| Michai chiefs office | sidian bank | 01026020004342 | |
| Beta assistant chiefs office | sidian bank | 01026020003874 | 93.00 |
| Kapkarwa assistant chiefs office | sidian bank | 01026020003914 | 493.00 |
| Total | | | 26,881,217 |



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

| Reference No. on the external audit Report | Issue / Observ | vations f | rom Audi | tor | Manageme nt comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--------------------------------------|--|--------------------------------------|--|--|-----------------------------------|--|
| 6.0 | 1.1 Varian Statements ar The financial audit were supporting scl- Item Compensation of Employees Use of Goods and Services Other Committee Expenses Committee Allowance Other Grants and Transfers Bursary Secondary Bursary - Tertiary Total | ces b nd Suppo statem at va | etween orting Sch ents subr ariance | Financial edules nitted for with the | The managem ent has taken note of the issues raised and has taken measures to correct the issue. | FAM | RESOLVED | N/A |

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| Reference No. on the external audit | Issue / Observations from Auditor | Manageme nt comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|-------------------------------------|--|---|--|-----------------------------------|--|
| | 1.2 Variances in Opening Balances The financial statements provided for audit had opening balance that are different from the previous year audited financial statements as below: Consequently, the financial statements were significantly misstated. | The NGCDFC has put in place measures to ensure | FAM | ONGOING | 2021 |
|).1 | Balance as per audited Financia varianc Expenditure Financial Stateme statements (Kshs) (Kshs) (Kshs) (Compensation of Employees 1,920,291 3 164,712 Use of Goods and Services 7,378,990 0 30 Transfer to other 1 1 1 1 1 1 1 1 1 | enhanced internal control is in place. | | | |
| | Government Units 32,626,290 20,700,0 (11,926, 290) Other Grants and Transfers 69,568,788 0 788) Acquisition of Assets 367,990 0 (367,99 0) 2. Project Management Committee (PMC) Account Balances Annexure 5 to the financial statements reflects PMC account balances of Kshs.28, 960,946 as at 30 June, 2019 but whose cashbooks and certificates of bank balances were not availed for audit review. Consequently, the accuracy of the PMC account balance of Kshs.28, 960,946 as at 30 June, 2019 could not be confirmed. | The managem ent has submitted the pmc balances. | NGCDFC /FAM | RESOLVED | |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Manageme nt comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date wayou expect issue to resolved) |
|--|--|---|--|-----------------------------------|---|
| | 3.Summary of Fixed Assets Register The summary of fixed assets register at Annexure 4 of the financial statements reflect assets valued at Kshs.19,992,900 as at 30 June 2019 as detailed below: Cost (Kshs) Land 3,500,000 Building and Structures 5,000,000 Transport Equipment 10,713,000 Office Equipment, Furniture and Fittings 779,900 Total 19,992,900 However, the title deed in respect of | The manageme nt has submitted relevant documents relating to land acquisition, office motor | | | |
| | the land on which the office block stands valued at Kshs.3,500,000 and log books in respect of two motor vehicles valued at Kshs.10,713,000 were not availed for audit verification. | vehicle office furniture, and | | | |
| | Consequently, the ownership of the land and the two motor vehicles all valued at Kshs.14, 213,000 and the total assets figure of Kshs.19, 992,900 as at 30 June, 2019 could not be confirmed. 3. Cash and Bank Balance | transport equipment. | | | |
| | The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.52, 114,267 as at 30 June, 2019 which is in respect of balance held at Cooperative Bank of Kenya, Kitale. However, audit procedures performed on the bank | The manageme nt has noted the | | | |

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| Referenc | 4 | | | | | | Focal Point | Status: | Timeframe: |
|--|--|--|--|---|--|-------------------------------------|--|---------------------------|---|
| e No. on the external audit Report | Issue / | Observatio | ons from A | Auditor | | Manageme nt comments | person to resolve the issue (Name and designation) | (Resolved / Not Resolved) | (Put a date when you expect the issue to be resolved) |
| | of June in cash Decembeen rethe chebeen reto consect to | e, 2019 sabook relabook relabor, 2018 ecorded eques we eversed in quently, it firm that ents 2,114,267 stated. eque Performed had a 15,485,84 ne, 2019 the Fund Kshs.84 mately 3 into burs.131,153 the budget Kshs. 5,625,813 11,600,013 131,236,41 6 58,023,607 | atement fishowed thating to the ating to the and early stale the cash has not be the c | nat pay he periurlier had and the but had book. Deen pook and ce D June, ed bud e year ed the ber absorption Kshs. 3,972,928 2,221,136 90,370,21 1 31,301,56 4 3,287,300 | ments od 31 ad not refore ad not existed not existed same additure enting oudget or ption mately ow: Under Absorption mately ow: Under Absorption 19% 19% 69% 54% 61% 61% 61% 61% | n and has taken corrective measures | | | |
| | | | | | | | | <u>-</u> | |

| Reference e No. on the external audit Report | Issue / (| Observa | tions fr | om Audi | tor | Manageme nt comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date will you expect issue to resolved) |
|--|---|---------|----------|---------|-----|----------------------|--|-----------------------------------|--|
| | that services and approved programs were not delivered, and therefore the budget may not have achieved the intended objectives of improving service delivery to constituents of Cherangany Constituency. 1.1 Project Implementation According to the Project Implementation Status (PIS) report provided for audit review, the management had planned to implement four hundred and ninety-seven (497) projects since the financial year 2013/2014 towards which a total of Kshs.285,088,316 6 had been disbursed as at 30 June, 2019 as shown below: Financial Status No. of Project CKshs Amount Disbursed Kshs. | | | | | | | | |
| | Complete 16 33,023,03 33,023,038 Ongoing 1 500,000 500,000 | | | | | | | | |

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| Reference No. on the external audit | Issue / Observations from Auditor | Manageme nt comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|-------------------------------------|--|----------------------|--|-----------------------------------|--|
| | (4) projects with total budget of Kshs.4,000,000 had not started as at the time of audit in June 2020. Fifty-five (55) projects relating to the year 2018/2019 budgeted for Kshs.33,400,000 had not started although they should have been completed and handed over by 31 December, 2019, while one (1) approved project with a disbursement of Kshs.500,000 was ongoing. Non completion of planned projects is likely to deny the much needed services to Cherangany Constituents. 1.3 Project Verification During the audit, seven (7) projects with total disbursement of Kshs.8,900,000 were inspected during this audit in July, 2020. The audit revealed that proper identification, monitoring and supervision was not carried out by the respective Project Management Committees as highlighted below: | | | | |

| Reference No. on the external audit Report | Is | esue / Oba | servation | s fron | ı Auditor | Manageme nt comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date wayou expect issue to resolved) |
|--|--------|---------------------------------------|--|---------------------|---|----------------------|--|-----------------------------------|---|
| | N o | Institution | Project | Amou nt (Kshs | Observations | | | | |
| | 1 | AIC Tuigoin Secondary School | Construct ion of School Laborator y | 1,300, 000 | The project is complete and in use but plastering of the floor not done, window panes and some doors are not fixed. Piping and cabling not fixed. Painting only done on the front phase. The project is also not branded. | | | | |
| | 2 | Benon Secondary School | Construct ion and completio n of Twin Laborator y | 2,200, 000 | one was complete, and in use; while one was being used as a dormitory. The lab had floor cracks; the worktop tiles were peeling off and general poor workmanship in the finishes for plumbing works and roofing, iron sheets not uniform in colour and of different sizes. The project was not branded. | | | | |
| | 3 | Top- Suwerwa Primary School | Completi on of 3 classroo ms | 1,500, 000 | The building is not | | | | |
| | 4 | Karara Secondary School | Construct ion of a twin laboratory -phase one | 1,000, 000 | The building is | | | | |

| Reference No. on the external audit Report | Issue / Observations from Auditor | | | | ı Auditor | Manageme nt comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date whe you expect the issue to the resolved) |
|--|-----------------------------------|--|---|--|--|----------------------|--|-----------------------------------|---|
| | 5 | Kaplamai Primary School | Renovatio n of five classroo m- Flooring, plaster and painting | 500,0 00 | | | | | |
| | 6 | St. Lwanga Botwa Secondary School | Construct ion of administr ation block | 1,500, | The project was initiated during the 2013/14 when the NGCDF disbursed Kshs.500,000 and another Kshs.500,000 advanced during the 2014/15 out initial budget of Kshs.4,500,000. The project was noted to have been poorly done. The building has no foundation, the walls have bends and lintel is sagging and may require additional cost for reinforcement if the building has to be completed and put to use. | | | | |
| | 7 | AIC Kimoson Primary School | Completi on of 2 classroo ms- | 900,0 | General poor workmanship noted – floor peeling off; and window panes broken. | | | | |
| | ha th no | ompletion ave take at the Cl | n of so n over nerangar obtained nese pro | me p sever ny Co d vali jects. | ip and delay in projects which n year means nstituents may ue for money | | | | |

| Reference e No. on the external audit Report | Issue / Observations from Auditor | Manageme nt comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date w. you expect issue to resolved) |
|--|---|----------------------|--|-----------------------------------|---|
| | The use of goods and services figure of Kshs.9,378,877 includes utilities, supplies and services amount of Kshs.1,204,421 as disclosed in note 5 to the financial statements and which in turn includes fuel expenses of Kshs.113,819. However, the fuel purchased was not supported with fuel register, motor vehicle work tickets, detail orders, statements from suppliers, LPOs and invoices contrary to Section 68(2) of the Public Finance Management Act, 2012 which states that in the performance of a function, an accounting officer shall ensure that the resources of the respective entity for which he or she is the accounting officer are used in a way that is effective, efficient, economical and transparent and ensure that the entity keeps financial and accounting records that comply with this Act. In the circumstances, the management breached the law. 2. Bursary The other grants and transfers figure of Kshs.26,720,040 includes bursary to secondary schools of Kshs.12,720,700 and bursary to tertiary amount of Kshs.7,433,500 as disclosed in note 7 to the financial statements. However, there was no evidence that a bursary subcommittee was constituted in accordance with NGCDF circular reference No. CDF Board | | | | |

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| Reference No. on the external tudit Report | Issue / Observations from Auditor | Manageme nt comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect th issue to b resolved) |
| ; | Circulars/VOL.1/111 dated 13 September, 2013 which requires that a sub-committee of the Constituency Development Fund Committee be formed to manage the bursary scheme and which must include two co-opted members of whom one must be area Education Officer or an officer seconded from the Ministry. Further, according to the bursary disbursement schedules provided for audit review, the amounts awarded for tertiary institutions ranged between Kshs.5,000 and Kshs.10,000 while for secondary schools ranged between Kshs.2,000 and Kshs.15,000 contrary to the amounts set by the Cherangany NGCDF Bursary Committee on 21 May, 2019 of Kshs.3,000 for day schools, Kshs.5,000 for boarding schools and Kshs.10,000 for colleges and universities. Consequently, the Management breached the law and the propriety of the bursary payments of Kshs.20,154,200 for the year ended 30 June, 2019 could not be confirmed. 3. Pending Account Payables Note 15.3 to the financial statements reflects other pending payables balance of Kshs.131,153,139 as at 30 June, 2019 and which includes amounts due to other government entities of Kshs.90,368,208 and amounts due to other grants and other payments of Kshs.31,305,569. However, as at 30 | | | | |

| Reference No. on the external audit Report | Issue / Observations from | Auditor | Manageme nt comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date will you expect issue to resolved) |
|--|---|--|----------------------|--|-----------------------------------|--|
| | June, 2019, the Fund wa an amount of Kshs.52,11 and no reason was pro disbursing the fund to the Consequently, the constituents may not ha from the projects tha implemented. | 4,267 in bank vided for not projects. Cherangany ave benefited | | | | |
| 9.2 | 2 Project Management (PMC) Account Balance Annexure 5 to the finance reflects PMC account Kshs.28,960,946 as at 30 July whose cashbooks and certical balances were not availed for Consequently, the accuracy account balance of Kshs.28 30 June, 2019 could not be consequently. | | NGCDFB/NG CDFC | ONGOING | 2021 | |
| | 3. Summary of Fixed Asset The summary of fixed ass Annexure 4 of the finance reflect assets valued at Kshs at 30 June 2019 as detailed | | NGCDFC/FA M | ONGOING | 2021 | |
| 9.3 | Asset Class Land Building and Structures Transport Equipment Office Equipment, Furniture and Fittings Total | Cost (Kshs) 3,500,000 5,000,000 10,713,000 779,900 19,992,900 | | | | |

| Reference e No. on the external audit Report | Issue / Observations from Auditor | Manageme nt comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|----------------------------|--|-----------------------------------|--|
| | However, the title deed in respect of the land on which the office block stands valued at Kshs.3,500,000 and log books in respect of two motor vehicles valued at Kshs.10,713,000 were not availed for audit verification. Consequently, the ownership of the land and the two motor vehicles all valued at Kshs.14,213,000 and the total assets figure of Kshs.19,992,900 as at 30 June, 2019 could not be confirmed | | | | |
| | The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.52,114,267 as at 30 June, 2019 which is in respect of balance held at Cooperative Bank of Kenya, Kitale. However, audit procedures performed on the bank reconciliation statement for the month of June, 2019 showed that payments in cashbook relating to the period 31 December, 2018 and earlier had not been recorded in bank and therefore the cheques were stale but had not been reversed in the cashbook. Consequently, it has not been possible to confirm that the cash and cash equivalents balance of Kshs.52,114,267 as at 30 June, 2019 is fairly stated. | | | | |

