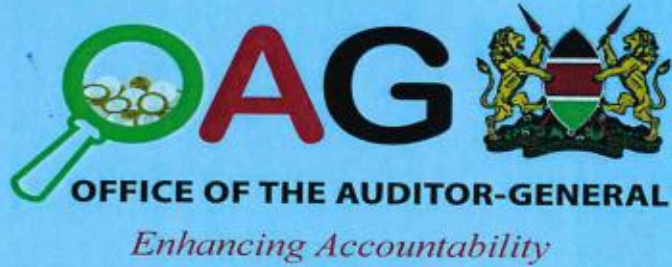


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



MOIBEN CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

***Moiben Constituency National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	2
II. NG-CDFC CHAIRMAN'S REPORT	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES	7
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	8
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	11
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- MOIBEN CONSTITUENCY</i>	12
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	13
VIII. STATEMENT OF ASSETS AND LIABILITIES	14
IX. STATEMENT OF CASHFLOW	15
X. SUMMARY STATEMENT OF APPROPRIATION	15
XI. BUDGET EXECUTION BY SECTORS AND PROJECTS	17
XII. SIGNIFICANT ACCOUNTING POLICIES	23
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	26

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

*MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

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.

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Jepletting Mary
2.	Sub-County Accountant	Sarah Chumba
3.	Chairman NGCDFC	Kiprono Kibosia
4.	Member NGCDFC	Pauline Kwambai

(d) Fiduciary Oversight Arrangements

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

P.O. Box 9872-30100
Adjacent to Ainaptich Police Station
Eldoret–Iten Road
Eldoret , KENYA

(f) MOIBEN Constituency NGCDF Contacts

Telephone: (254) 0793 624 806
E-mail: cdfmoiben@ngcdf.go.ke
Website: ngcdf.go.ke

(g) MOIBEN Constituency NGCDF Bankers

African Banking Corporation Ltd
Eldoret Branch
P.o Box 46452-00100
Nairobi

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



Mr. Kiprono Kibosia

During the just ended Financial Year 2020/21, Moiben constituency was allocated ksh 137,088,879. The NGCDFB disbursed kshs 92,000,000 together with kshs 69,367,724 balance for the Financial Year 2019/20 giving a total of ksh 161,367,724 available for dispensation. Out of the receipt the committee disbursed kshs 155,689,324 to the various activities and sectors in the constituency as shown in the table below;

From above the constituency is yet to receive kshs 45,088,879/- only.

The 2020-2021 Financial Year continued to suffer the effects of Covid-19 pandemic. The slow-down from the last quarter of Financial Year 2019-2020 continued into the new Financial Year. The Moiben NGCDFC took the necessary precautionary measures to protect its staff and our stakeholders from Covid-19. We managed to remain safe.

We also intervened in our schools by; funding the purchase of water tanks for some of our schools to improve provision of water for the washing of hands and face masks for children in our schools too.

In the course of the Financial Year we were able to move from the previous rented offices at KVDA Plaza to aesthetically impressive and spacious new office at Ainaptich. This move attracted congratulatory messages from the residents. We hope to use this new conducive atmosphere to improve services further.

For many years our children have not had a chance to use appropriate sports equipment in the field events. NGCDFCs funded the purchase of shot-put, discus and two javelins for 99% of our schools. This will give opportunities for our children to get hands on experience with appropriate sports equipment.

For the first time, NGCDFCs members funded the purchase of buses for two of our schools. We had earlier focused more efforts into the provision of infrastructure to improve academic performance. Despite the challenging atmosphere arising out of Covid-19 and the subsequent economy, we are proud for what we have achieved.

***MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

I wish to thank the people of Moiben for the support and Hon MP, Silas K. Tiren for his clear vision on how he wants the people of Moiben Constituency served, the Committee for their single minded purpose to improve Moiben and staff for the selfless, efficient and quality service to our clients.

I look forward to further improvement of Moiben Constituency.



Kiprono Kibosia

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of *MOIBEN Constituency 2018-2022* plan are to:

- To promote access to quality education and training
- To promote equality and inclusivity in education and training
- To promote policing and public safety in the constituency
- To unearth youth sports and talents to keep them meaningful
- To promote environmental conservation for sustainable development
- To access to ICT services towards citizens participation in digital learning e-business and access to e-government services in the current digital economy
- To enhance institutional effectiveness for excellent service delivery

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 Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure build in primary, secondary, and tertiary institutions Number of bursary's beneficiaries at all levels	In FINANCIAL YEAR 20/21 -we increased number of classrooms, dormitories, laboratories etc from 15 to 20 in schools/institutions - 3000no. Bursary beneficiaries at all levels were supported
Security	To promote policing and public safety in the constituency	Provide conducive working environment hence better service delivery to the constituents	Number of usable physical infrastructure build	Constructed 2 chief's offices
Environment	To promote environmental conservation for	Increased accessibility of clean water in schools	Number of water tanks purchase	We Purchased and installed 10,000 lit PVC tanks for 10 schools.

	sustainable development			
Emergency	To meet the unforeseen circumstances in the constituency	Emerging issues which are of emergency nature are resolved with ease	Issues addressed	Face masks procured for all pupils to help mitigate the Covid 19 challenge Construction of pit latrines which fell/sunk

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

To ensure sustainability of MOIBEN NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** MOIBEN NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels Financial Year 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

MOIBEN Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

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

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

- NG-CDF has always supported institutions in provisions tree seedlings. To ensure sustainability, students are encouraged to carry out environmental conservation activities e.g planting trees and ensuring that they are well watered and maintained. The schools are also encouraged to establish and inculcate the culture of tree nurseries in schools, this will help the students gain knowledge and practise the same at home thus societal change.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

We invest in providing the best working environment for our employees. MOIBEN constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate our employees for the exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. MOIBEN constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

MOIBEN NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund gets value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption

- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

5. Community Engagements-

MOIBEN NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

MOIBEN NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

MOIBEN Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-MOIBEN Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-MOIBEN Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- MOIBEN Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- MOIBEN Constituency financial statements were approved and signed by the Accounting Officer on _____ 2021.



Chairman NGCDF Committee
Name: Kiprono Kibosia



Fund Account Manager
Name: Jepletting Mary

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MOIBEN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Moiben Constituency set out on pages 13 to 46,

which comprise the statement of assets and liabilities as at 30 June, 2021, and statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Constituencies Development Fund - Moiben Constituency as at 30 June, 2021, 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

The following balances reflected in the financial statements were not supported with sufficient appropriate records:

1. Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers totalling Kshs.55,953,970 which include bursaries to secondary schools and tertiary institutions totalling Kshs.15,255,000 and Kshs.18,454,000 respectively, all totalling Kshs.33,709,000, as disclosed in Note 7 to the financial statements.

However, records on the selection criteria applied to award the bursaries, and the processes followed by the Bursary Sub-Committee in this regard, were not provided for audit. Further, evidence of acknowledgement of the bursaries by the beneficiaries' institutions was not provided for audit review.

In the absence of records on the selection criteria, award process and receipt of the bursaries by the reported beneficiaries, the occurrence, measurement validity and propriety of the bursaries totalling Kshs.33,709,000 reflected in the financial statements as having been disbursed to various institutions in the year under review could not be confirmed.

2. Project Management Committee Bank Balances

Note 17.4 to the financial statements reflects Project Management Committee (PMC) bank balances totalling Kshs.150,756,755.00, as further disclosed in Annex 5 to the financial statements. However, the respective cash books, bank reconciliation statements, certificates of bank balance and bank statements were not provided for audit review.

In the circumstances, the existence, accuracy, and completeness of the Project Management Committee bank balance totalling Kshs.150,756,755.00 could not be confirmed.

In the absence of records on the selection criteria and award process, conformity of the awards to the NGCDF Board Circular Reference VOL1/111 of 13 September, 2010 could not be confirmed. The Circular requires the Constituency Development Fund to form a Sub-Committee to manage the bursary scheme whose members should include an Education Officer or an Officer seconded from Ministry of Education. Similarly, in the absence of evidence of receipt of the bursaries by the reported beneficiaries, the occurrence and propriety of the bursary disbursements could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Moiben Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects budgeted receipts and actual receipts totalling Kshs.227,740,548 and Kshs.182,700,668, resulting to a revenue shortfall of Kshs.45,039,880 or 20% of the budget. Similarly, the Fund spent Kshs.155,689,324 against the approved budget totalling Kshs.227,740,548, resulting to under-expenditure of Kshs.72,051,224 or 32% of the budget.

The underfunding and underperformance constrained the implementation of planned activities and may have impacted negatively on service delivery to the residents of Moiben Constituency.

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(s) described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unsatisfactory Implementation of School Projects

Seven (7) school projects budgeted to be implemented by the Fund at an aggregate cost of Kshs.47,900,000 were verified during the audit. However, several unsatisfactory issues were noted in regard to implementation of the projects. These included delay in launch or completion of the projects and lack of records on certification of the respective works, as further explained in the Appendix to this report.

Delay in completion of the budgeted projects denied the residents of Moiben Constituency benefits expected from the projects. In addition, in the absence of works certificates, the quality of the works executed could not be confirmed to have met the specifications of the respective projects.

2. Variation of Contract for Construction of Constituency Office

Examination of expenditure records indicated that the Fund spent Kshs.2,667,422.00 on construction of buildings, in the year under review. The Committee had in 2019 entered into a contract valued at Kshs.8,863,200 for construction of the Funds office in the Constituency. However, the National Government Constituency Development Fund (NGCDF) Committee thereafter approved the variation of the contract by Kshs.972,984 from Kshs.8,863,200 to Kshs.9,836,384 on 14 October, 2019. However, contrary to Section 139(4)(d) of the Procurement and Disposal Act, 2015, the variation was not executed within the contract period. In addition, the record, if any, of the reasons given by the Project Management Committee for the variation was not provided for audit.

In the circumstances, the regularity of the variation could not be confirmed.

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.

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

Responsibilities of Management and those Charged with Governance

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards

(Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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 Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 September, 2022

Appendix

Unsatisfactory Implementation of Projects

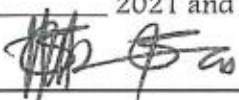
Payee	Grant Amount (Kshs.)	Audit Observations
St Marys Kimogoch Primary School	7,500,000.00	A sum of Kshs.6,500,000.00 was to be incurred on construction of four (4) classrooms to completion and Kshs.1,000,000.00 to purchase lockers and chairs. However, physical verification revealed that construction was incomplete and the lockers had not been purchased.
Ngomongo Primary School	6,500,000.00	A sum of Kshs.1,500,000.00 was to be spent on construction of one-story building of four (4) classrooms, Kshs.4,000,000.00 on construction of two(2) classrooms on the ground floor and Kshs.1,000,000.00 on purchase of 200 lockers. Bills of Quantities and payment certificates for all the classrooms were not provided for audit. Goods Received Notes and Issue Notes for 200 lockers were not provided for audit.
Kapnasu Secondary School	9,200,000.00	Kshs.2,000,000.00 was to be incurred on a 40-student capacity laboratory and Kshs.7,000,000.00 on a 51-seater school bus. However, audit verification indicated that, the laboratory was incomplete, contractor was not on site. The 51-seater school bus had not been purchased.
Tembelio Secondary School	7,200,000.00	The expenditure was not supported by Project Management Committee (PMC) contract agreement and bank statement. Further audit verification indicated that the 51-seater school bus was not purchased.
Tugen Estate Secondary School	7,000,000.00	Kshs.6,000,000.00 was to be incurred on a 40-student capacity laboratory, Kshs.500,000.00 on assorted laboratory equipments and Kshs.500,000.00 on purchase of 100 stools and two tables. Expenditure on the laboratory was not supported by PMC payment certificates bank statements. Audit verification indicated that the laboratory was incomplete and the contractor was not on site. Goods received notes and issue notes on assorted laboratory equipment's and 100 stools and 2two tables were not provided for audit verification.
AIC Chebisaas Boys Secondary School	7,000,000.00	Kshs.7,000,000.00 was to be spent on construction of a twin 80-student capacity laboratory. However, the expenditure was not supported by PMC payment certificates and bank statements. Audit indicated confirmed that project was not completed.
Chelalang' Secondary School	3,500,000.00	Kshs.3,500,000.00 was incurred on completion of a 40 student capacity science laboratory. However, the expenditure was not supported by PMC payment certificates and bank statements. Audit verification indicated that the project was incomplete and the contractor was not on site.
Total	47,900,000.00	

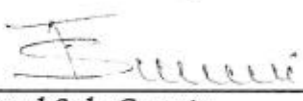
MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

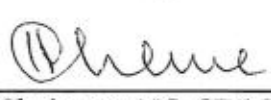
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,367,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	49,000	15,000
TOTAL RECEIPTS		161,416,724	123,055,876
PAYMENTS			
Compensation of employees	4	2,301,154	2,506,538
Use of goods and services	5	9,069,236	5,106,347
Transfers to Other Government Units	6	82,900,000	80,127,027
Other grants and transfers	7	55,953,970	35,550,000
Acquisition of Assets	8	4,234,922	1,952,759
Other Payments	9	1,230,042	820,028
TOTAL PAYMENTS		155,689,324	126,062,699
SURPLUS/DEFICIT		5,727,400	(3,006,823)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MOIBEN Constituency financial statements were approved on 2021 and signed by:


Fund Account Manager
Name: Jepletting Mary

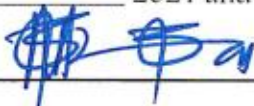

National Sub-County
Accountant
Name: Chumba Sarah
ICPAK M/No: 11804



Chairman NG-CDF Committee
Name: Kiprono Kibosia

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	26,850,532	21,283,945
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		26,850,532	21,283,945
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		26,850,532	21,283,945
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	689,421	856,328
Gratuity	12B	494,669	644,829
TOTAL FINANCIAL LIABILITIES		1,184,090	1,501,157
NET FINANCIAL SSETS		25,666,442	19,782,788
REPRESENTED BY			
Fund balance b/fwd 1st July...		19,782,788	22,607,865
Prior year adjustments	14	156,254	181,748
Surplus/Deficit for the year		5,727,400	(3,006,823)
NET FINANCIAL POSITION		25,666,442	19,782,790

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MOIBEN Constituency financial statements were approved on _____ 2021 and signed by:


Fund Account Manager
Name: Jepletting Mary


National Sub-County
Accountant
Name: Chumba Sarah
ICPAK M/No: 11804

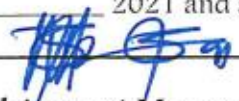

Chairman NG-CDF Committee
Name: Kiprono Kibosia

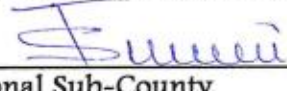
MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Receipts from operating activities			
Transfers from NGCDF Board	1	161,367,724	123,040,876
Other Receipts	3	49,000	15,000
		161,416,724	123,055,876
Payments for operating activities			
Compensation of Employees	4	2,301,154	2,506,538
Use of goods and services	5	9,069,236	5,106,347
Transfers to Other Government Units	6	82,900,000	80,127,027
Other grants and transfers	7	55,953,970	35,550,000
Other Payments	9	1,230,042	820,028
		151,454,402	124,109,940
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	(317,067)	1,501,158
Prior year Adjustments	14	156,254	181,748
Net Adjustments		(160,813)	1,682,906
Net cash flow from operating activities		9,801,508	628,842
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(4,234,922)	(1,952,759)
Net cash flows from Investing Activities		(4,234,922)	(1,952,759)
NET INCREASE IN CASH AND CASH EQUIVALENT		5,566,587	(1,323,917)
Cash and cash equivalent at BEGINNING of the year	10	21,283,945	22,607,865
Cash and cash equivalent at END of the year		26,850,532	21,283,945

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MOIBEN Constituency financial statements were approved on 2021 and signed by:


Fund Account Manager
Name: Jepletting Mary


National Sub-County
Accountant
Name: Chumba Sarah
ICPAK M/No:11804


Chairman NG-CDF Committee
Name: Kiprono Kibosia

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation	
	a		b	c=a+b	d	e=c-d	f=d/c %	
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements					
Transfers from NG-CDF Board	137,088,879	21,283,945	69,367,724	227,740,548	182,651,669	45,088,879	80.2%	Funds yet to be disbursed by the Board
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%	
Other Receipts	-	-	-	-	49,000	-49,000	100.0%	
TOTAL RECEIPTS	137,088,879	21,283,945	69,367,724	227,789,548	182,700,668	45,088,879	80.2%	
PAYMENTS								
Compensation of Employees	711,787	1,724,721	2,060,000	4,496,508	2,301,154	2,195,354	51.2%	Funds yet to be disbursed by the Board
Use of goods and services	6,112,666	3,121,063	9,867,551	19,101,280	9,069,236	10,032,044	47.5%	Funds yet to be disbursed by the Board
Transfers to Other Government Units	82,100,000	-6,600,000	8,900,000	84,400,000	82,900,000	1,500,000	98.2%	
Other grants and transfers	48,164,426	15,970,273	48,540,173	112,674,872	55,953,970	56,720,902	49.7%	Funds yet to be disbursed by the Board
Acquisition of Assets	-	5,816,916	-	5,816,916	4,234,922	1,581,994	72.8%	Funds yet to be disbursed by the Board
Other Payments	-	1,250,972	-	1,250,972	1,230,042	20,930	98.3%	
TOTAL	137,088,879	21,283,945	69,367,724	227,740,548	155,689,324	72,051,224	68.4%	

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects*

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	72,051,224
Less undisbursed funds receivable from the Board as at 30th June 2021	45,039,879
	27,011,345
Add Accounts payable	(317,067)
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	156,254
Cash and Cash Equivalents at the end of the Financial Year 2020/21	26,850,532

The NGCDF-MOIBEN Constituency financial statements were approved on _____ 2021 and signed by:



Fund Account Manager
Name: Jepletting Mary



National Sub-County
 Accountant
Name: Chumba Sarah
 ICPAK M/No: 11804



Chairman NG-CDF Committee
Name: Kiprono Kibosia

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(c = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration And Recurrent						
1.1 Compensation Of Employees	711,787	1,724,721	2,060,000	4,496,508	2,301,154	2,195,354
1.2 Committee Allowances	2,000,000	929,500	2,000,000	4,929,500	1,341,000	3,588,500
1.3 Use Of Goods And Services	-	1,309,544	3,746,520	5,056,064	2,784,276	2,271,788
Total	2,711,787	3,963,765	7,806,520	14,482,072	6,426,430	8,055,642
2.0 Monitoring And Evaluation						
2.1 Capacity Building	1,112,666	742,345	1,121,031	2,976,042	1,499,960	1,476,082
2.2 Committee Allowances	3,000,000	139,673	3,000,000	6,139,673	3,444,000	2,695,673
2.3 Use Of Goods And Services	-		-	-		-
Total	4,112,666	882,018	4,121,031	9,115,715	4,943,960	4,171,755
3.0 Emergency						
3.1 Primary Schools						
Koitoror Pri School					300,000	
Chepkosom Pri School					300,000	
Mosop Pri School					300,000	
Seiyo Pri School					300,000	
Ilet Pri School					300,000	
Sasiwa Pri School					500,000	
Moiben Upper Pri School					600,000	
Kemeliet Pri School					500,000	
Ainaptich Primary School					500,000	

***MOLDEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

Meibeki Pri School							900,000	
Simotwet Pri School							800,000	
Sosiot Pri School							500,000	
3.2 Secondary Schools								
St Joseph Kapnasu Sec School							300,000	
Sosiot Sec School							300,000	
Chelalang Sec School							300,000	
St Ann & Joachim Chepkoiom Sec Sch							300,000	
St Ann & Joachim Chepkoiom Sec Sch							200,000	
Aic Chebisaas Boys Sec School							2,500,000	
3.3 Tertiary Institutions								
Rivartex E.A							2,240,000	
3.4 Security Projects								
D.C.C Moiben							200,000	
3.5 Unutilized						7,192,207		
Total						7,192,207	2,454,124	16,844,572
4.0 Bursary And Social Security								4,704,572
4.1 Secondary Schools						12,000,000	376,709	15,255,000
4.2 Tertiary Institutions						22,272,219	9,208,357	19,140,000
Unapplied Eft- Reversed Cheques								686,000
4.3 Social Security								
4.4 Special Needs								
Total						34,272,219	9,585,066	78,199,216
5.0 Sports						-	4,766,939	33,709,000
Sports Activities 1						240,000	240,000	240,000
Sports Activities 2						240,000	240,000	240,000
Sports Activities 3						240,000	240,000	240,000
Sports Activities 4						240,000	240,000	240,000
Sports Activities 5						240,000	240,000	240,000
Sports Activities 6						240,000	240,000	240,000
Sports Activities 7						240,000	240,000	240,000
Sports Activities 8						240,000	240,000	240,000
Sports Activities 9						240,000	240,000	240,000

National Government and C

[illegible]

MOBILE Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Sorng'etuny Pri School		100,000		100,000	100,000	
Moiben Upper Pri School		100,000		100,000	100,000	
Koitror Sec School		100,000		100,000	100,000	
Moiben Upper Pri School		135,000		135,000	135,000	
Maua Pri School		135,000		135,000	135,000	
Lelaibei Pri School		135,000		135,000	135,000	
Total	2,000,000	164,139	2,600,000	4,764,139	2,984,974	1,779,165
7.0 Primary Schools Projects						
Kipleketet Primary School	700,000			700,000	700,000	
Kapkei Primary School	300,000			300,000	300,000	
Tuiyoluk Primary School	600,000			600,000	600,000	
Kimoning Primary School	1,000,000			1,000,000	1,000,000	
Kaptuktuk Primary School	300,000			300,000	300,000	
Chemungen Primary School	500,000			500,000	500,000	
Sciyo Primary School	300,000			300,000	300,000	
Chelelmetio Primary School	300,000			300,000	300,000	
Chepkosom Primary School	500,000			500,000	500,000	
Chelalang Primary School	500,000			500,000	500,000	
Kaplogoi Primary School	500,000			500,000	500,000	
Meibeki Primary School	500,000			500,000	500,000	
Sasitwa Primary School	500,000			500,000	500,000	
Kapnasu Primary School	1,000,000			1,000,000	1,000,000	
Tilatil Primary School	1,000,000			1,000,000	1,000,000	
Kabuliot Primary School	1,000,000			1,000,000	1,000,000	
Eldoret Central Primary School	1,000,000			1,000,000	1,000,000	
Chepkolilel North Primary School	800,000			800,000	800,000	
Lelit Primary School	300,000			300,000	300,000	
Sergoit Primary School	2,000,000			2,000,000	2,000,000	
Chamarmar Primary School	1,200,000			1,200,000	1,200,000	
Kaprobu Primary School	300,000			300,000	300,000	
Kimogoch Primary School	7,500,000			7,500,000	7,500,000	
Mumetet Primary School	800,000			800,000	800,000	
Itet Primary School	900,000			900,000	900,000	
Kapsubere Primary School	800,000			800,000	800,000	

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Chebarus C Primary School	300,000			300,000	300,000	
Tangururwet Primary School	1,200,000			1,200,000	1,200,000	
Moiben Upper Primary School	2,000,000			2,000,000	2,000,000	
Chemweno Chebor	1,200,000			1,200,000	1,200,000	
Asis Primary School	800,000			800,000	800,000	
Imaniat Primary School	800,000			800,000	800,000	
Ngomongo Primary School	6,500,000			6,500,000	6,500,000	
Elgeyo Saw Mill	300,000			300,000	300,000	
Kaplolo Primary	1,000,000			1,000,000	1,000,000	
Uswo Primary	800,000			800,000	800,000	
Kong'nyalil Primary	1,000,000			1,000,000	1,000,000	
Cheplassei Primary	1,000,000			1,000,000	1,000,000	
Kapsubere Primary School			600,000	600,000	600,000	
Kipleketet Primary School			600,000	600,000	600,000	
St. Mary's Kimogoch Primary School			600,000	600,000	600,000	
Total	42,000,000	-	1,800,000	43,800,000	43,800,000	-
8.0 Secondary Schools Projects						
Tembelio Sec School	7,200,000			7,200,000	7,200,000	-
Kapkei Sec School	1,000,000			1,000,000	1,000,000	-
Kapnasu Sec School	9,200,000			9,200,000	9,200,000	-
Chebisaas Boys Sec School	7,000,000			7,000,000	7,000,000	-
Mumetet Sec School	600,000			600,000	600,000	-
Seko Girls High School	1,000,000			1,000,000		1,000,000
Arbabuch Sec School	1,200,000			1,200,000	1,200,000	-
Chelalang Sec Sch	3,500,000			3,500,000	3,500,000	-
Tugen Estate Sec School	7,000,000			7,000,000	7,000,000	-
Tololita Sec Shool	1,200,000			1,200,000	1,200,000	-
Uswo Sec School	1,200,000			1,200,000	1,200,000	-
Cheburbur Secondary School			500,000	500,000		500,000
St. Ann & Joachim Chepkosom Secondary School		(3,000,000)	3,000,000	-		
Sosiyo Secondary School		(3,600,000)	3,600,000	-		
Total	40,100,000	(6,600,000)	7,100,000	40,600,000	39,100,000	1,500,000
9.0 Tertiary Institutions Projects						
Total	-	-	-	-	-	-

*MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

10.0 Security Projects									
Karuna Chiefs Office	3,500,000					3,500,000		3,500,000	
Moiben Sub County D.C.C Office	200,000					200,000		200,000	
Kaplolo Assistant Chiefs	1,000,000					1,000,000		1,000,000	
Chepkanga Chiefs Office		(300,000)			300,000	-		-	
Cheplasket Assistant Chiefs Office		(300,000)			300,000	-		-	
Moiben Chiefs Office		195,000			195,000				195,000
Moiben Chiefs Office		(700,000)			700,000	-		-	
Tembelio Chiefs Office		(700,000)			700,000	-		-	
Total	4,700,000	(1,805,000)			2,000,000	4,895,000		4,700,000	195,000
11.0 Acquisition Of Assets									
11.1 Motor Vehicles	-	-			-	-		-	-
11.2 Construction Of CDF Office	-	4,293,049			-	4,293,049		2,667,422	1,625,627
11.3 Purchase Of Furniture And Equipment	-	1,523,867			-	1,523,867		892,500	631,367
11.4 Purchase Of Computers	-	-			-	-		-	-
Total	-	5,816,916			-	5,816,916		3,559,922	2,256,994
12.0 Other Payments									
S.P		1,179,972			-	1,179,972		1,230,042	(50,070)
Electricity Kaptuli		650,000				650,000		-	650,000
Kiriswo Dip		50,000				50,000		-	50,000
Kapsinende Dip		50,000				50,000		-	50,000
Kaptuli Dip		55,000				55,000		-	55,000
Total	-	1,984,972			-	1,984,972		1,230,042	754,930
13.0 Unallocated Fund									
Unapproved Projects									
AIA		71,000				71,000			71,000
PMC Savings									
Total	-	71,000			-	71,000		-	71,000
Total	137,088,879	21,283,939			69,367,723	227,740,541		155,689,324	72,051,218

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

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 (gratuity and retentions).

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

In-kind contributions are donations that are made to the constituency 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 constituency 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 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 (gratuity 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. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are 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 financial 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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is 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 30 June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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 2021.

14. Errors

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

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

15. Related Party Transactions

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
NGCDF Board			
AIE NO	B041143		4,000,000
	B041322		18,000,000
	B041398		55,040,876
	B047981		7,000,000
	B049388		15,000,000
	B104413		24,000,000
	B124751	5,000,000	
	B124824	69,367,724	
	B119577	10,000,000	
	B119969	13,000,000	
	B128210	6,900,000	
	B129172	7,000,000	
	B132266	6,000,000	
	B138934	12,000,000	
	B126227	8,000,000	
	B105022	11,100,000	
	B140665	13,000,000	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		161,367,724	123,040,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	49000	15,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	49000	15000

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,354,348	1,240,109
Personal allowances paid as part of salary		
House allowance	321,000	-
Transport allowance	236,000	600,000
Leave allowance	-	-
Gratuity-contractual employees	368,566	644,829
Employer Contributions Compulsory national social security schemes	21,240	21,600
TOTAL	2,301,154	2,506,538

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services		151,788
Electricity	42,152	-
Water & sewerage charges	32,022	-
Office rent	296,287	246,132
Communication, supplies and services	88,755	59,630
Domestic travel and subsistence	67,640	133,900
Printing, advertising and information supplies & services	71,820	114,373
Rentals of produced assets		-
Training expenses	1,499,960	261,955
Hospitality supplies and services	151,439	240,830
Other committee expenses	3,444,000	2,175,000
Committee allowance	1,341,000	510,000
Insurance costs		-
Specialized materials and services		-
Office and general supplies and services	387,996	344,359
Fuel , oil & lubricants	400,000	400,000
Other operating expenses		-
Bank service commission and charges	52,300	35,260
Other Operating Expenses		-
Security operations		-
Routine maintenance - vehicles and other transport equipment	1,140,265	422,120
Routine maintenance- other assets	53,600	11,000
TOTAL	9,069,236	5,106,347

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	43,800,000	49,350,000
Transfers to Secondary Schools	39,100,000	30,777,027
Transfers to Tertiary Institutions	-	-
TOTAL	82,900,000	80,127,027

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	15,255,000	11,020,000
Bursary -Tertiary (see attached list)	18,454,000	15,930,000
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NIIIF)		
Security Projects (see attached list)	4,700,000	2,000,000
Sports Projects (see attached list)	2,400,000	-
Environment Projects (see attached list)	3,004,970	2,600,000
Emergency Projects (see attached list)	12,140,000	4,000,000
TOTAL	55,953,970	35,550,000

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets	2020 - 2021	2019 - 2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	2,667,422	1,952,759
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and General Equipment	1,567,500	-
Purchase of computers ,printers and other IT equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	4,234,922	1,952,759

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	1,230,042	820,028
ICT Hub		
	1,230,042	820,028

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
Closing cash book bank balance		Kshs (30/6/2021)	Kshs (30/6/2020)
ABC Bank, Account No. 005224001000439		26,850,532	21,283,945
		-	-
		-	-
TOTAL		26,850,532	21,283,945
10B: CASH IN HAND)			
		2020 - 2021	2019 - 2020
		Kshs (30/6/2021)	Kshs (30/6/2020)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify financial Year)		-	-
TOTAL		-	-
			[Provide cash count certificates for each]

11: OUTSTANDING IMPRESTS

Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2020)
	Date imprest taken	Kshs	Kshs	Kshs
			-	-
TOTAL		-	-	-

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

12A. RETENTION

		2020-2021	2019-2020
		KShs	KShs
Retention as at 1st July (A)		856,328	856,328
Retention held during the year (B)		279,749	-
Retention paid during the Year (C)		446,656	-
Closing Retention as at 30th June D= A+B-C		689,421	856,328

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	644,829	-
Gratuity earned during the year (B)	368,566	644,829
Gratuity paid during the Year (C)	518,726	-
Closing Gratuity as at 30 th June D= A+B-C	494,669	644,829

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

		2020- 2021	2019- 2020
		Kshs (1/7/2020)	Kshs (1/7/2019)
Opening cash book bank balance			
Bank accounts		21,283,945	22,607,865
Cash in hand			
Imprest			
TOTAL		21,283,945	22,607,865

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FINANCIAL YEAR 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FINANCIAL YEAR 2019/2020
Description of the error	Kshs	Kshs	Kshs
BURSARY CHEQUES REVERSED		181,748	
GRATUITY REVERSED FINANCIAL YEAR 19/20	154,170	-	-
CHEQ REPLACED	918	-	-
C/B O/C	1,166	-	-
Total	156,254	181,748	-

** The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020- 2021	2019- 2020
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in accounts receivables (D=A+B-C)	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

		2020- 2021	2019- 2020
		Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)	644,829	-	
	856,328	1,501,157	
Deposits and Retention held during the year (B)	368,566	-	-
	279,749	648,315	644,829
Deposits and Retention paid during the year ©	518,726	-	856,329
	446,656	965,382	
Closing accounts payable at 30th June (D=A+B-C)	494,669	-	
	689,421	1,184,090	1,501,158
		(317,067)	644,829

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

		2020- 2021	2019- 2020
		Kshs	Kshs
Construction of buildings		689,421	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
TOTAL		689,421	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

		2020- 2021	2019- 2020
		Kshs	Kshs
NGCDF Staff		494,669	-
Others (specify)		-	-
TOTAL		494,669	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020- 2021	2019- 2020
	Kshs	Kshs
Compensation of employees	2,195,354	3,294,062
Use of goods and services	10,032,043	12,967,696
Amounts due to other Government entities (see attached list)	1,500,000	2,300,000
Amounts due to other grants and other transfers (see attached list)	56,740,892	64,195,445
Acquisition of assets	1,561,998	4,960,588
Others (<i>speciFinancial Year</i>)	20,930	1,179,972
TOTAL	72,051,217	88,897,763

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	150756755	125697161
TOTAL	150756755	125697161

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

RETENTION

ITEM	PAYEE	DATE	P.V NO.	FINANCIAL YEAR	AMOUNT	ACC
3110202	Winam Contractors-Retention	4.09.19	1210	Financial Year 18-19	41,163	Acquisition Of Assets
3110202	Winam Contractors-Retention	19.09.19	1212	Financial Year 18-19	80,663	Acquisition Of Assets
	RETENTION HELD DURING THE YEAR				121,826	
3110202	Winam Contractors-Retention	7.12.18	1056	Financial Year 19-20	234,959	Acquisition Of Assets
3110202	Winam Contractors-Retention	21.1.19	1076	Financial Year 19-20	216,050	Acquisition Of Assets
3110202	Winam Contractors-Retention	27.3.19	1088	Financial Year 19-20	156,726	Acquisition Of Assets
3110202	Winam Contractors-Retention	4.6.19	1167	Financial Year 19-20	126,767	Acquisition Of Assets
					734,502	
	Closing balance for the year ended Financial Year 19-20.				856,328	
3110202	RETENTION KIPGAA	25.01.21	1565	Financial Year 20-21	82,970	Acquisition Of Assets
3110202	Retention Winan R		1569	Financial Year 20-21	36,984	Acquisition Of Assets
3110202	RETENTION NORTH R	30.06.21	1616	Financial Year 20-21	19,996	Acquisition Of Assets
3110202	RETENTION NORTH R	30.06.21	1617	Financial Year 20-21	139,798	Acquisition Of Assets
	RETENTION HELD DURING THE YEAR				279,749	
3110202	WINAN CONTRACTORS	02.02.21	1468	Financial Year 20-21	446,656	Acquisition Of Assets
	RETENTION PAID DURING THE YEAR				446,656	
	Closing balance for the year ended Financial Year 20-21.				689,421	

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance	Comments
			30th June 2021	
NG-CDFC Staff				
1. DUNCAN KIPRONO	CLERK OF WORKS	2018	215,240	
2. FAITH LETTING	ACCOUNTS ASSISTANT	2015	223,306	
3. BARRY KIMUTAI	CLERICAL OFFICER	2014	-	
4. WILSON BIWOTT	DRIVER	2020	448	
5. HILDA KOTUT	OFFICE ASSISTANT	2018	55,675	
Sub-Total				
Grand Total			494,669	

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	2020/21	2019/21	Comments
Compensation of employees	Staff salaries and other remunerations	2,195,354	3,294,062	Await disbursement from NCGDFB
Use of goods & services	Office operation expenses	10,032,043	12,967,696	Await disbursement from NCGDFB
Amounts due to other Government entities				
Kapsubere Primary School			600,000	
Kipleketet Primary School			600,000	
St. Mary's Kimogoch Primary School			600,000	
Cheburbur Secondary School		500,000	500,000	
SEKO GIRLS Secondary School		1,000,000		
Sub-Total		1,500,000	2,300,000	
Amounts due to other grants and other transfers				
Kaptuli Cattle Dip	Construction of a cattle dip	55,000	55,000	Await fund reallocation from NCGDFB
kapsinende cattle dip	Construction of a cattl dip	50,000	50,000	Await fund reallocation from NCGDFB
kiriswo cattle dip	Construction of a cattl dip	50,000	50,000	Await fund reallocation from NCGDFB
bura secondary schools	bursary to needy students	9,121,709	11,814,448	Await disbursement
bursary tertiary institutions	bursary to needy students	34,682,507	31,550,288	Await disbursement
bursary ter-reversed cheques	bursary to needy students	686,000	247,261	Await replacement

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

emergency			4,704,572	9,652,370	Await disbursement from NCGDFB
Kaptuli Electricity Project	installation of electricity		650,000	650,000	Await fund reallocation from NCGDFB
sports	sporting activities		4,766,939	7,166,939	Await disbursement from NCGDFB
environment	planting trees		1,779,165	2,764,139	Await disbursement from NCGDFB
MOIBEN CHIEFS OFFICE	Completion of chiefs office		195,000	195,000	Await disbursement from NCGDFB
Sub-Total			56,740,892	64,195,445	
Acquisition of assets					
office Construction	office construction		1,605,631	3,436,721	Await disbursement from NCGDFB
off equipment	purchase of equipment		(43,633)	1,523,867	Await disbursement from NCGDFB
Sub-Total			1,561,998	4,960,588	
Others (speciFinancial Year)					
STRATEGIC PLAN	preparation of a strategic plan		(50,070)	1,179,972	Await disbursement from NCGDFB
Constituency innovation Hubs project	Establishment of four constituency hubs project in partnership with the ministry of i.c.t through Telkom Kenya			-	Await disbursement from NCGDFB
AIA			71,000		
Sub-Total			20,930	1,179,972	
Grand Total			72,051,217	88,897,763	

*MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	-	-	-	-
Buildings and structures	9,297,780	2,667,422	-	11,965,202
Transport equipment	10,155,000	-	-	10,155,000
Office equipment, furniture and fittings	95,460	1,567,500	-	1,662,960
ICT Equipment, Software and Other ICT Assets	632,500	-	-	632,500
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
	20,180,740	4,234,922		24,415,662

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PROJECT NAME	BANK NAME	A/C NO.	DATE WHEN ACCOUNT WAS OPENED	BAL AS AT 30.06.21	BAL AS AT 30.06.20
CHARAR PRIMARY SCHOOL	ABC BANK	005217001000207	08.03.2017	477,240	1,560,792
CHEPKOILEL AP CAMP	ABC BANK	005215001004762	28.03.2018	178,961	178,961
CHEPLASKEI ASSISTANT CHIEFS OFFICE	ABC BANK	005215001004775	17.04.2018	302,678	337,550
ELDORET G.K MAGEREZA SEC	ABC BANK	005215001004793	27.04.2018	207,727	1,448,471
KAMOKONO PRI SCH	ABC BANK	005215001005869	04.03.2021	219,479	-
KAPCHESIMBOL PRIMARY SCH	ABC BANK	005217001000065	27.11.2015	4,719,334	7,360,041
KIMONING PRIMARY SCHOOL	ABC BANK	005215001004840	05.06.2018	1,100,811	95,737
MEIBEKI PRIMARY SCHOOL	ABC BANK	005215001005296	08.08.2019	1,597,102	437,293
MOIBEN SECURITY LIGHTING	ABC BANK	005215001004994	03.10.2018	2,999,958	2,999,958
MOIBEN TECHNICAL TRAINING INSTITUTE	ABC BANK	005215001005226	31.05.2019	149,205	1,999,521
MOIBEN UPPER PRI SCH	ABC BANK	005215001005836	05.02.2021	2,314,197	-
MUMETET PRIMARY SCHOOL	ABC BANK	005215001005373	07.11.2019	825,337	22,026
RUTYOBEL PRIMARY SCHOOL	ABC BANK	005215001005174	15.04.2019	3,123,827	7,049,041
SERETYO PRIMARY SCHOOL	ABC BANK	005215001004816	17.05.2018	146,932	79,001
SERGOIT PRIMARY SCHOOL	ABC BANK	005215001004817	17.05.2018	2,051,845	56,742
ST.ANN & JOACHIM CHEKOSOM SEC SCH	ABC BANK	005215001004776	17.04.2018	3,089,955	5,695,970
ST.TERESA OF JESUS ARBABUCH SEC SCH	ABC BANK	005215001005910	08.04.2021	1,199,958	-
TACHASIS GIRLS SEC SCHOOL	ABC BANK	005215001004806	08.05.2018	255,631	1,178,478
TACHASIS PRIMARY SCHOOL	ABC BANK	005215001004850	13.06.2018	333,946	313,946
UNIVERSITY OF ELDORET PRI SCHOOL	ABC BANK	005224001000987	08.08.2019	452,979	1,244,362
CHEMALUK PRIMARY SCHOOL	CONSOLIDATED	101512030000010	04.04.2012	414,319	414,318
CHEPNGOCHOCH PRI SCHOOL	CONSOLIDATED	0120375114500	25.07.2012	96,518	341,180
ELDORET GK PRISON PRIMARY SCHOOL	CONSOLIDATED	0120375091300	07.03.2012	98,374	932,110
KAPLOLO ASSISTANT CHIEFS OFFICE	CONSOLIDATED	101512030000056	19.07.2021	-	-
KARUNA CHIEFS OFFICE	CONSOLIDATED	101512030000057	12.08.2021	-	-
KIMUMU PRIMARY SCHOOL	CONSOLIDATED	101512030000040	04.03.2015	156,989	1,208,439

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

KIPLEKETI FRI SCH	CONSOLIDATED	101512030000055	12.07.2021	1,318,250	-
KOITOROR PRIMARY SCHOOL	CONSOLIDATED	101512030000031	05.06.2012	586,109	266,109
KOITOROR SEC SCH	CONSOLIDATED	101512030000012	05.06.2012	558,906	1,052,308
LIVINGSTONE SEC SCHOOL	CONSOLIDATED	101512030000016	30.06.2012	1,069,058	2,427,543
TLATIL PRIMARY SCHOOL	CONSOLIDATED	101512030000052	09.04.2021	1,018,250	-
TOLOITA PRIMARY SCHOOL	CONSOLIDATED	101512030000003	27.06.2019	-	-
TOLOITA SECONDARY SCHOOL	CONSOLIDATED	101512030000039	03.03.2015	1,294,054	833,094
CHEMUNGEN PRIMARY SCHOOL	COOPERATIVE	01141443895000	14.10.2015	792,151	535,381
CHEBARUS C. PRIMARY SCHOOL	COOPERATIVE	01141443929601	02.07.2014	1,176,611	1,316,916
A.L.C CHEBISAAS BOYS HIGH SCH	COOPERATIVE	01141046690500	16.05.2015	0	0
CHELALANG PRIMARY SCHOOL	COOPERATIVE	01141674630800	21.03.2017	550,260	328,580
CHELEMETIO PRIMARY SCHOOL	COOPERATIVE	01139182825600	24.04.2012	1,078,093	1,289,839
CHEMWENO CHEBOR PRIMARY	COOPERATIVE	01139045901200	02.09.2003	1,242,797	65,205
CHEPKANGA CHIEFS OFFICE	COOPERATIVE	01141685690800	31.03.2016	542,563	542,563
CHEPKOILEL NORTH PRI SCHOOL	COOPERATIVE	01141046982200	04.08.2016	901,660	81,460
CHEPKOSOM FRY SCHOOL	COOPERATIVE	01139045983801	28.04.2009	821,820	1,820
KAIYET PRI SCHOOL	COOPERATIVE	01139182420100	27.03.2009	42,333	324,347
KAFLOGOI PRI SCHOOL	COOPERATIVE	01139046302401	17.04.2012	558,247	279,856
KAPSINENDE PRIMARY	COOPERATIVE	01141182197100	19.03.2015	119,706	99,706
KIMUMU SEC SCH	COOPERATIVE	01139086973601	01.04.2008	-	-
MINDILLIWO PRIMARY SCHOOL	COOPERATIVE	01139046387101	21.03.2012	334,080	963,720
MOIBEN POLICE STATION	COOPERATIVE	01141810151300	26.06.2018	656,627	3,297,131
NGOISA PRIMARY SCHOOL	COOPERATIVE	01141045177900	31.05.2017	65,028	23,393
NGOMONGO PRIMARY SCHOOL	COOPERATIVE	01141674408600	23.12.2016	6,934,848	214,848
SIMOTWET PRIMARY SCHOOL	COOPERATIVE	01141045832400	22.06.2017	844,080	24,200
SOSLOT PRIMARY SCHOOL	COOPERATIVE	01141440937100	22.07.2015	520,550	198,900
ST. MARVS KIMOGGOCH PRIMARY SCHOOL	COOPERATIVE	01141761043800	28.06.2017	8,214,229	925,357
TEMBELLO CHIEFS OFFICE	COOPERATIVE	01141810014900	19.07.2018	753,210	753,110
TUNGURUKWET PRIMARY SCHOOL-CDF	COOPERATIVE	01139440129001	24.07.2012	1,286,175	106,160

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

KONGNYALIL PRIMARY SCHOOL	EQUITY	0300262033260	31.01.2014	1,125,167	1,447,786
MOIBEN CHIEFS OFFICE	EQUITY	0300270691674	21.11.2016	2,039,163	2,039,163
TORCHMOI PRIMARY SCHOOL	EQUITY	0300261699051	15.11.2013	50,279	298,599
USWO MIXED DAY SECONDARY SCHOOL	EQUITY	1530261683817	12.11.2013	1,471,025	597,722
A.C.K KAFKORIO PRI SCH	KCB	1210985977	09.06.2017	321,527	301,527
CHEBURBUR PRIMARY	KCB	1134052685	23.04.2012	490,873	490,873
DEPUTY COUNTY COMMISSIONER MOIBEN	KCB	1198310316	26.08.2016	164,422	398,482
ELDOROT CENTRAL SECONDARY SCHOOL	KCB	1137890991	15.11.2015	76,836	859,787
EMSILIES FRY	KCB	1166966933	26.01.2015	1,725	66,925
KAPLOLO CHIEFS OFFICE	KCB	1176086308	02.11.2015	21,992	210,553
KAPLOLO PRIMARY SCHOOL-CDF	KCB	1111760748	27.04.2009	1,265,707	55,933
KAPNASUR PRIMARY SCHOOL	KCB	1168067391	03.03.2015	1,153,263	133,389
KAPROBU PRIMARY SCHOOL	KCB	1265911509	11.10.2019	1,268,177	320,000
KAPSILOT SEC SCHOOL	KCB	1111365385	21.03.2009	1,043,709	3,793,232
KAPTUKTUK AIC PRI SCH	KCB	1137021241	10.10.2012	430,439	392,069
LELIT PRIMARY SCHOOL	KCB	1286790867	23.06.2021	318,975	-
MUMETET CHIEFS OFFICE	KCB	1273495950	05.05.2020	3,500,000	3,500,000
SEKO GIRLS SEC SCHOOL	KCB	1168444837	18.03.2015	1,727,419	5,317,832
SOSIYO SEC SCH	KCB	1178735567	12.02.2016	1,864,676	3,742,794
ST. AUGUSTINE MEREWET PRI SCHOOL	KCB	1160827931	30.09.2014	488,626	1,511,591
TUGEN ESTATE SEC SCHOOL	KCB	1148443762	08.01.2014	7,062,933	267,646
UNIVERSITY OF ELDOROT HIGH SCHOOL	KCB	1167660390	18.02.2015	271,757	1,050,508
CHEMARMAR PRIMARY SCHOOL	NATIONAL	01024027595301	20.04.2015	284,265	1,043,848
KARATU PRIMARY SCHOOL	NATIONAL	0102407334101	27.04.2011	357,064	1,571,624
KAIYET SECONDARY SCHOOL	NATIONAL	01021027727001	11.05.2011	13,932	208,282
KAFKOROS PRIMARY SCHOOL	NATIONAL	01024027742501	09.03.2017	45,643	45,643
MUGET PRIMARY SCHOOL	NATIONAL	01024028012201	24.07.2012	99,289	123,378
A.I.C TOROCHMOI SECONDARY SCHOOL -CDF	SIDIAN	01008030014422	06.06.2010	5,839,089	7,240,025
AIC KAFKEI SEC SCH	SIDIAN	01008030014465	06.06.2010	1,021,649	988,429

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

AINAFTICH PRIMARY SCHOOL	SIDIAN	01008030017670	06.06.2012	3,803,341	7,852,912
ARRABUCH PRIMARY SCHOOL	SIDIAN	01008030016292	06.06.2010	244,928	224,928
ASSIS PRIMARY SCHOOL	SIDIAN	01008030008236	27.03.2009	853,086	302,547
BIDII PRIMARY SCHOOL-CDF	SIDIAN	01008030014376	15.06.2010	74,972	54,972
CHEBU'EUR SEC SCHOOL	SIDIAN	01008030015399	28.04.2011	481,592	1,416,280
CHELALANG SECONDARY SCHOOL	SIDIAN	01008030017520	04.10.2012	4,292,130	642,377
CHEMUNGEN SEC SCH	SIDIAN	01008030008090	23.03.2009	1,059,070	1,303,576
CHEPKOILEL CHIEFS OFFICE	SIDIAN	01008030015934	20.07.2011	252,250	252,251
CHEPKOILEL HIGH SCHOOL	SIDIAN	01008030014325	05.06.2010	96,366	800,000
CHEPLASKEI PRIMARY SCHOOL	SIDIAN	01008030019399	15.04.2021	1,219,125	.
CHRIST THE KING KEMELLET SEC SCH	SIDIAN	01008030008503	06.04.2009	250,266	3,431,975
ELDOROT CENTRAL PRIMARY SCHOOL	SIDIAN	01008030018249	29.11.2013	1,071,537	71,538
ELDOROT CHEBARUS PRIMARY SCHOOL	SIDIAN	01008030016072	22.08.2011	141,423	317,987
ELGEYO SAWMILL PRIMARY SCHOOL	SIDIAN	01008030016132	27.09.2011	595,997	1,498,505
ENDAO PRIMARY SCHOOL	SIDIAN	01008030018709	12.09.2014	1,495,122	2,832,784
IMANIAT PRI SCHOOL	SIDIAN	01008030015267	08.04.2011	1,125,662	305,662
ITET FRY SCHOOL	SIDIAN	01008030015313	18.04.2011	968,642	300,722
KABULIOT PRIMARY SCHOOL	SIDIAN	01008030008759	08.04.2009	1,091,626	71,627
KABURGEI FRY SCHOOL	SIDIAN	01008030016162	04.10.2011	652,738	2,401,887
KAPKEI PRIMARY SCHOOL	SIDIAN	01008030018199	14.11.2013	331,795	1,046,598
KAPNASU SECONDARY SCHOOL	SIDIAN	01008030016382	17.11.2011	9,537,420	385,512
KAPSOEN PRIMARY SCHOOL	SIDIAN	01008030008031	19.03.2009	378,344	358,345
KAPSUREBE PRIMARY SCHOOL	SIDIAN	01008030017460	01.10.2012	2,298,891	1,059,114
KARONA PRI SCHOOL	SIDIAN	01008030017210	21.08.2012	300,631	807,359
KEMELLET PRIMARY SCHOOL	SIDIAN	01008030018309	10.01.2014	561,115	41,115
KIMORE FRY	SIDIAN	01008030016142	03.10.2011	85,403	65,404
KIMUCHI PRIMARY SCHOOL	SIDIAN	01008030017470	02.10.2012	633,585	1,326,449
KIRISWO PRIMARY SCHOOL	SIDIAN	01008030008831	14.04.2009	235,624	415,065
KOMBAEMIT PRIMARY SCHOOL	SIDIAN	01008030017810	31.10.2012	203,076	344,772

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

KURYOT PRIMARY SCHOOL	SIDIAN	01008030012640	04.11.2009	134,120	246,026
LELAIBEI PRIMARY SCHOOL	SIDIAN	01008030016492	03.02.2012	576,091	421,092
MANYATTA PRIMARY SCHOOL	SIDIAN	01008030015283	08.04.2011	451,747	1,218,087
MAUA PRIMARY SCHOOL	SIDIAN	01008030016112	12.09.2011	927,983	1,644,828
MOI MARULLA PRIMARY SCHOOL	SIDIAN	01008030015372	21.04.2011	334,054	303,741
MOSOP FRY	SIDIAN	01008030008244	27.03.2009	3,283,181	3,233,281
MUMETET SEC SCHOOL	SIDIAN	01008030019207	25.06.2019	704,276	2,635,347
MUTEI FRY SCHOOL	SIDIAN	01008030015879	07.07.2011	189,145	169,145
RANYMOI FRY	SIDIAN	01008030015275	08.04.2011	254,959	134,960
SASITWO PRIMARY SCHOOL	SIDIAN	01008030018949	27.03.2015	1,106,610	346,493
SEIYO PRIMARY SCHOOL	SIDIAN	01008030015321	18.03.2011	748,141	1,200,053
SESIA FRY SCHOOL	SIDIAN	010080300000741	10.10.2014	28,935	8,936
SOIN PRIMARY SCHOOL	SIDIAN	01008030015046	24.01.2011	804,856	1,603,944
SORNETUNY PRI SCHOOL	SIDIAN	01008030008104	23.03.2009	160,498	83,537
SOSIOT SEC SCHOOL	SIDIAN	01008030012128	22.10.2009	674,164	196,598
SOSIYO PRIMARY SCHOOL	SIDIAN	01008030012233	26.10.2009	347,948	771,840
ST. ANTHONY MOIBEN SEC SCHOOL	SIDIAN	01008030008619	06.04.2009	1,036,794	1,016,795
ST. FRANCIS OF ASSISI KIMONING SEC	SIDIAN	01008030015712	06.06.2011	245,973	12,099
ST. PETERS NGOISA SEC SCH	SIDIAN	01008030017160	18.07.2012	196,544	476,545
ST. JOHN PAUL II CHIEFLASKI SEC SCHOOL	SIDIAN	01008030017500	03.10.2012	1,302,207	2,001,642
TANGASIR PRIMARY SCHOOL	SIDIAN	01008030017650	10.10.2012	63,552	305,947
TEMBELIO SEC SCH	SIDIAN	01008030016102	09.09.2011	7,328,742	292,743
TUGEN ESTATE PRIMARY SCHOOL	SIDIAN	01008030006200	22.12.2016	94,487	546,415
TUVOLOK PRI SCH	SIDIAN	01008030017760	24.10.2012	663,527	226,213
USWO PRI SCHOOL	SIDIAN	01008030004958	30.10.2008	1,149,855	329,855
TOTAL				150,756,755	125,697,161

MOIBEN Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

XIV. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2019/20—1-01-0143-09-12	Presentation of financial statements-to reconcile gratuity and retention in the books	The financial statement was revised taking into consideration the issues raised	resolved	
	Completion and purchase of lockers for ELD G.K sec school	The lockers have since been supplied by the contractor	resolved	
	Construction of buildings- to reconcile retention in the books	The financial statement was revised taking into consideration the issues raised	resolved	

ANNUAL EXPENDITURE RETURNS							
CO.	TUENCY NAME; MOIBEN			FINANCIAL YEAR;20202021			
C	1.07.2020		(attach copy of				21,283,945.00
O	1.07.2020						
A			Date	AIE NO.	AMOUNT		
			13.01.21	B124751	5,000,000.00		
			04.03.21	B124824	69,367,724.10		
			10.03.21	B119577	10,000,000.00		
			19.03.21	B119969	13,000,000.00		
			24.03.21	B128210	6,900,000.00		
			26.03.21	B129172	7,000,000.00		
			06.04.21	B132266	6,000,000.00		
			27.04.21	B138934	12,000,000.00		
			17.05.21	B126227	8,000,000.00		
			21.05.21	B105022	11,100,000.00		
			18.06.21	B140665	13,000,000.00		161,367,724.10
							49,000.00
							182,700,669.10
AVAILABLE FUNDS							
PS	PAYEE	DATE	CB V/NO.	P.V NO.	CHEQUE NO.	AMOUNT	ACC
44	ABC BANK -SALARY DEC	17.12.20	0061	1440	002801	127,076.00	adm- employee comp
44	ABC BANK -SALARY JAN	25.01.21	0081	1566	002848	127,076.00	adm- employee comp
44	ABC BANK -SALARY APRIL	27.04.21	0198	1582	0003133	127,076.00	adm- employee comp
44	ABC BANK -SALARY AUG	31.08.20	0011	1390	002415	127,076.00	adm- employee comp
44	ABC BANK -SALARY FEB	23.02.21	0103	1573	0002890	127,076.00	adm- employee comp
44	ABC BANK -SALARY JULY	28.07.20	0005	1377	002401	103,687.00	adm- employee comp
44	ABC BANK -SALARY JUNE	30.06.21	0231	1615	0003394	309,401.00	adm- employee comp
44	ABC BANK -SALARY MARCH	31.03.21	0114	1484	0002922	127,076.00	adm- employee comp
44	ABC BANK -SALARY MAY	20.05.21	0205	1589	0003145	127,076.00	adm- employee comp
44	ABC BANK -SALARY OCT	30.10.20	0023	1395	002555	127,076.00	adm- employee comp
44	ABC BANK -SALARY OCT	30.11.20	0043	1416	002755	127,076.00	adm- employee comp
44	ABC BANK -SALARY SEP	05.10.20	0015	1387	002424	127,076.00	adm- employee comp
44	NHIF	28.07.20	0005	1377	002402	3,250.00	adm- employee comp
44	NHIF	31.08.20	0011	1390	002416	4,000.00	adm- employee comp
44	NHIF	05.10.20	0015	1387	002425	4,000.00	adm- employee comp
44	NHIF	30.10.20	0023	1395	002556	4,000.00	adm- employee comp
44	NHIF	30.11.20	0043	1416	002756	4,000.00	adm- employee comp
44	NHIF	17.12.20	0061	1440	002802	4,000.00	adm- employee comp
44	NHIF	25.01.21	0081	1566	002849	4,000.00	adm- employee comp
44	NHIF	23.02.21	0103	1573	0002891	4,000.00	adm- employee comp
44	NHIF	31.03.21	0114	1484	0002923	4,000.00	adm- employee comp
44	NHIF	27.04.21	0198	1582	0003134	4,000.00	adm- employee comp
44	NHIF	20.05.21	0205	1589	0003146	4,000.00	adm- employee comp
44	NHIF	30.06.21	0231	1615	0003395	4,150.00	adm- employee comp
44	PAYE	28.07.20	0005	1377	002404	11,397.00	adm- employee comp
44	PAYE	31.08.20	0011	1390	002418	13,590.00	adm- employee comp
44	PAYE	05.10.20	0015	1387	002427	13,590.00	adm- employee comp
44	PAYE	30.10.20	0023	1395	002558	13,590.00	adm- employee comp
44	PAYE	30.11.20	0043	1416	002758	13,590.00	adm- employee comp
44	PAYE	17.12.20	0061	1440	002804	13,590.00	adm- employee comp
44	PAYE	25.01.21	0081	1566	002851	13,590.00	adm- employee comp
44	PAYE	23.02.21	0103	1573	0002893	13,590.00	adm- employee comp
44	PAYE	31.03.21	0114	1484	0002925	13,590.00	adm- employee comp

4A	PAYE	27.04.21	0198	1582	0003136	13,590.00	adm- employee comp	
4A	PAYE	20.05.21	0205	1589	0003148	13,590.00	adm- employee comp	
4A	PAYE	30.06.21	0231	1615	0003397	11,563.00	adm- employee comp	
4A	NSSF	28.07.20	0005	1377	002403	1,440.00	adm- employee comp	
4A	NSSF	31.08.20	0011	1390	002417	1,800.00	adm- employee comp	
4A	NSSF	05.10.20	0015	1387	002426	1,800.00	adm- employee comp	
4A	NSSF	30.10.20	0023	1395	002557	1,800.00	adm- employee comp	
4A	NSSF	30.11.20	0043	1416	002757	1,800.00	adm- employee comp	
4A	NSSF	17.12.20	0061	1440	002803	1,800.00	adm- employee comp	
4A	NSSF	25.01.21	0081	1566	002850	1,800.00	adm- employee comp	
4A	NSSF	23.02.21	0103	1573	0002892	1,800.00	adm- employee comp	
4A	NSSF	31.03.21	0114	1484	0002924	1,800.00	adm- employee comp	
4A	NSSF	27.04.21	0198	1582	0003135	1,800.00	adm- employee comp	
4A	NSSF	20.05.21	0205	1589	0003147	1,800.00	adm- employee comp	
4A	NSSF	30.06.21	0231	1615	0003396	1,800.00	adm- employee comp	
								1,911,348.00
4A	NSSF-Employer contribution	28.07.20	0005	1377	002403	1,440.00	adm- employee comp	
4A	NSSF-Employer contribution	31.08.20	0011	1390	002417	1,800.00	adm- employee comp	
4A	NSSF-Employer contribution	05.10.20	0015	1387	002426	1,800.00	adm- employee comp	
4A	NSSF-Employer contribution	30.10.20	0023	1395	002557	1,800.00	adm- employee comp	
4A	NSSF-Employer contribution	30.11.20	0043	1416	002757	1,800.00	adm- employee comp	
4A	NSSF-Employer contribution	17.12.20	0061	1440	002803	1,800.00	adm- employee comp	
4A	NSSF-Employer contribution	25.01.21	0081	1566	002850	1,800.00	adm- employee comp	
4A	NSSF-Employer contribution	23.02.21	0103	1573	0002892	1,800.00	adm- employee comp	
4A	NSSF-Employer contribution	31.03.21	0114	1484	0002924	1,800.00	adm- employee comp	
4A	NSSF-Employer contribution	27.04.21	0198	1582	0003135	1,800.00	adm- employee comp	
4A	NSSF-Employer contribution	20.05.21	0205	1589	0003147	1,800.00	adm- employee comp	
4A	NSSF-Employer contribution	30.06.21	0231	1615	0003396	1,800.00	adm- employee comp	
								21,240.00
- I	GRATUITY	28.07.20	0005	1377		25,659.00	adm- employee comp	
- I	GRATUITY	31.08.20	0011	1390		30,834.00	adm- employee comp	
- I	GRATUITY	05.10.20	0015	1387		30,834.00	adm- employee comp	
- I	GRATUITY	30.10.20	0023	1395		30,834.00	adm- employee comp	
- I	GRATUITY	27.04.21	0198	1582		30,834.00	adm- employee comp	
- I	GRATUITY	30.11.20	0043	1416		30,834.00	adm- employee comp	
- I	GRATUITY	17.12.20	0061	1440		30,834.00	adm- employee comp	
- I	GRATUITY	25.01.21	0081	1566		30,834.00	adm- employee comp	
- I	GRATUITY	23.02.21	0103	1573		30,834.00	adm- employee comp	
- I	GRATUITY	31.03.21	0114	1484		30,834.00	adm- employee comp	
- I	GRATUITY	20.05.21	0205	1589		30,834.00	adm- employee comp	
- I	GRATUITY	30.06.21	0231	1615		34,567.00	adm- employee comp	
								368,566.00
	ABC BANK -gratuity paid SALARY DEC		0061	1440	002801	386,377.00	adm- employee comp	
4A	PAYE on gratuity	17.12.20	0061	1440	002804	132,349.00	adm- employee comp	
								518,726.00
- I	KPLC LTD	16.11.20	0031	1403	0002562	42,152.00	utilities	42,152.00
- I	ELDOWAS	17.02.21	0099	1571	0002876	32,022.00	utilities	32,022.00
- I	KVDA PREMISES	28.07.20	0006	1378	002406	96,403.20	rent	
- I	KRA- KVDA	28.07.20	0006	1385	002407	1,785.20	rent	

-	KVDA	16.11.20	0038	1410	002564	1,723.00	rent	
-	KVDA PREMISES	16.11.20	0038	1410	002563	96,465.00	rent	
-	KVDA PREMISES	25.01.21	0084	1457	002857	99,910.80	rent	
								296,287.20
-	TELKOM KENYA	16.07.20	0001	1373	002291	12,000.00	adm-comm	
-	TELKOM KENYA	26.10.20	0022	1394	002554	12,000.00	adm-comm	
-	FAM	16.11.20	0032	1404	CASH	5,000.00	adm-comm	
-	TELKOM KENYA	25.01.21	0082	1567	002852	12,000.00	adm-comm	
-	SAFARICOM	02.02.21	0097	1570	0002868	25,000.00	adm-comm	
-	TELKOM KENYA	27.04.21	0197	1563	0003130	12,000.00	adm-comm	
-	POSTAL CORPORATION	31.08.20	0010	1389	002414	9,450.00	adm-comm	
-	FAM	16.11.20	0036	1408	CASH	850.00	adm-comm	
-	FAM	28.01.21	0087	1461	CASH	455.00	adm-comm	
								88,755.00
-	FAM	17.12.20	0066	1419	CASH	440.00	travel	
-	MARY JEPLETTEING	17.03.21	0109	1474	0002911	28,000.00	travel	
-	WILSON BIWOTT	17.03.21	0110	1475	0002912	12,600.00	travel	
-	MARY JEPLETTEING	20.04.21	0192	1578	0003120	14,000.00	travel	
-	WILSON BIWOTT	20.04.21	0193	1579	0003121	6,300.00	travel	
-	WILSON BIWOTT	20.05.21	0203	1587	0003143	6,300.00	travel	
						67,640.00		67,640.00
-	KRA- NATION	16.07.20	0002	1374	002293	1,260.00	adm-Printing adv	
-	NATION MEDIA GROUP	16.07.20	0002	1374	002292	70,560.00	adm-Printing adv	
						71,820.00		71,820.00
41	ABC BANK- COMMITTEE							
-	ALLOWANCES	17.12.20	0062	1438	002805	312,000.00	training	
-	FAM	28.01.21	0091	1466	CASH	30,000.00	training	
-	MARY JEPLETTEING	27.04.21	0195	1580	0003128	31,500.00	training	
41	ABC BANK- COMMITTEE							
-	ALLOWANCES	17.06.21	0226	1610	0003343	48,000.00	training	
41	ABC BANK- COMMITTEE							
-	ALLOWANCES	22.06.21	0228	1612	0003381	407,000.00	training	
41	ABC BANK- COMMITTEE							
-	ALLOWANCES	22.06.21	0229	1613	0003383	221,960.00	training	
-	HIGHLANDS INTER CONS	28.06.21	0230	1614	0003389	441,750.00	training	
-	KRA HIGHLANDS	28.06.21	0230	1614	0003390	7,750.00	training	
						1,499,960.00		1,499,960.00
-	FAM	30.10.20	0024	1396	CASH	3,400.00	hosp	
-	FAM	16.11.20	0034	1406	CASH	3,960.00	hosp	
-	FAM	16.11.20	0035	1407	CASH	15,690.00	hosp	
-	FAM		0067	1420	CASH	1,250.00	hosp	
-	FAM	02.02.21	0093	1460	CASH	8,167.00	hosp	
-	FAM	02.02.21	0095	1464	CASH	3,880.00	hosp	
-	FAM	02.02.21	0096	1465	CASH	39,800.00	hosp	
-	FAM	13.05.21	0201	1585	CASH	7,107.00	hosp	

-	FAM	31.05.21	0206	1590	CASH	8,832.00	hosp	
-	FAM	31.05.21	0208	1592	CASH	40,683.00	hosp	
-	FAM	31.05.21	0210	1594	CASH	8,670.00	hosp	
-	FAM	30.06.21	0239	1623	CASH	10,000.00	hosp	
								151,439.00
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	15.08.20	0009	1388	002412	228,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	09.10.20	0016	1388	002428	402,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	16.11.20	0028	1400	002561	7,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	16.11.20	0029	1401	002561	7,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	16.11.20	0030	1402	002561	7,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	16.11.20	0039	1415	002565	21,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	09.12.20	0058	1435	002794	42,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	17.12.20	0060	1437	002796	335,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	25.01.21	0083	1467	002853	128,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	25.01.21	0085	1470	002859	134,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	18.02.21	0100	147a	0002879	200,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	18.02.21	0101	1471b	0002887	200,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	23.02.21	0104	1574	0002894	100,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	17.03.21	0107	1479	0002908	330,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	31.03.21	0118	1459	0002929	28,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	27.04.21	0196	1581	0003129	200,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	13.05.21	0199	1583	0003139	387,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	20.05.21	0202	1586	0003140	200,000.00	802	
4	ANDREW TARUS	20.05.21	0204	1588	0003144	10,000.00	802	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	17.06.21	0215	1599	0003159	478,000.00	802	
								3,444,000.00
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	16.07.20	0004	1376	002299	124,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	28.07.20	0007	1386	002409	47,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	10.08.20	0008	1387	002411	120,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	03.09.20	0012	1391	002419	60,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	03.09.20	0013	1392	002420	47,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	09.10.20	0017	1389	002430	72,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	09.10.20	0018	1390	002431	47,000.00	809	

4	ABC BANK- COMMITTEE							
-	ALLOWANCES	16.11.20	0040a	1411	002567	27,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	16.11.20	0042	1414	002700	52,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	30.11.20	0045	1418	002764	52,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	14.12.20	0059	1436	0002795	42,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	20.01.21	0077	1453	002830	52,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	17.03.21	0105	1477	0002906	47,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	17.03.21	0106	1478	0002907	62,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	17.03.21	0111	1476	0002913	21,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	31.03.21	0115	1480	0002926	47,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	31.03.21	0116	1457	0002927	22,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	31.03.21	0117	1458	0002928	30,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	20.04.21	0190	1560	0003118	55,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	20.04.21	0191	1577	0003119	47,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	17.06.21	0214	1598	0003158	120,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES	17.06.21	0216	1600	0003160	52,000.00	809	
4	ABC BANK- COMMITTEE							
-	ALLOWANCES		0235	1619	0003414	96,000.00	809	
								1,341,000.00
-	SAVEK ENTERPRISE LTD	09.10.20	0019	1391	002432	83,185.00	general	
-	KRA -SAVEK	09.10.20	0019	1391	002433	1,485.00	general	
-	FAM	30.10.20	0025	1397	CASH	7,150.00	general	
-	FAM	16.11.20	0033	1405	CASH	400.00	general	
-	FAM	16.11.20	0037	1409	CASH	1,950.00	general	
-	FAM	17.12.20	0064	1421	CASH	4,600.00	general	
-	FAM	17.12.20	0065	1422	CASH	3,710.00	general	
-	FAM	28.01.21	0088	1459	CASH	1,395.00	general	
-	FAM	28.01.21	0089	1462	CASH	1,360.00	general	
-	FAM	28.01.21	0090	1458	CASH	8,730.00	general	
-	FAM	02.02.21	0094	1463	CASH	4,350.00	general	
-	KRA -SAVEK	17.03.21	0108	1576	0002910	1,295.00	general	
-	SAVEK ENTERPRISE LTD	17.03.21	0108	1576	0002909	73,815.00	general	
-	KRA -SONCA	31.03.21	0112	1482	0002919	2,069.00	general	
-	Sonca ventures	31.03.21	0112	1482	0002918	117,931.00	general	
-	FAM	31.05.21	0207	1591	CASH	11,868.00	general	
-	FAM	31.05.21	0209	1593	CASH	17,050.00	general	
-	FAM	31.05.21	0211	1595	CASH	18,500.00	general	
-	FAM	30.06.21	0238	1622	CASH	27,153.00	general	
								387,996.00
-	KRA -SANIAK	09.10.20	0021	1393	002437	1,754.00	fuel	

-	SANIAK INVESTMENT	09.10.20	0021	1393	002436	98,246.00	fuel	
-	SANIAK INVESTMENT	17.12.20	0063	1439	002807&8	100,000.00	fuel	
-	KRA -SANIAK	31.03.21	0113	1483	0002921	1,724.00	fuel	
-	SANIAK INVESTMENT	31.03.21	0113	1483	0002920	98,276.00	fuel	
-	KRA - SANTANA	17.06.21	0212	1596	0003152	1,724.00	fuel	
-	SANTANA ENTERPRISE	17.06.21	0212	1596	0003151	98,276.00	fuel	
								400,000.00
-	BANK CHARGES	30.06.21	0236	1620	CASH	52,300.00	others	
								52,300.00
-	KRA -TOYOTA	11.09.20	0014	1393	002421	605.00	repairs m.v	
-	TOYOTA KENYA	07.09.20	0014	1393	002422	33,896.00	repairs m.v	
-	KRA -TOYOTA	30.11.20	0044	1417	002763	1,098.00	repairs m.v	
-	TOYOTA KENYA	30.11.20	0044	1417	002762	61,493.00	repairs m.v	
-	ERI SUPPLIERS	25.01.21	0086	1568	002862	330,474.00	repairs m.v	
-	KRA ERI	25.01.21	0086	1568	002863	18,026.00	repairs m.v	
-	KRA -TOYOTA	23.02.21	0102	1572	0002889	5,024.00	repairs m.v	
-	TOYOTA KENYA	23.02.21	0102	1572	0002888	286,349.00	repairs m.v	
-	KRA TOYOTA	20.04.21	0194	1562	0003123	219.00	repairs m.v	
-	TOYOTA KENYA	20.04.21	0194	1562	0003122	12,480.00	repairs m.v	
-	KRA -TOYOTA	17.06.21	0213	1597	0003154	6,735.00	repairs m.v	
-	TOYOTA KENYA	17.06.21	0213	1597	0003153	383,866.00	repairs m.v	
								1,140,265.00
-	FAM	30.10.20	0026	1398	CASH	3,000.00	repairs others	
-	FAM	30.10.20	0027	1399	CASH	8,600.00	repairs others	
-	MARY JEPLETTEING	13.05.21	0200	1584	CASH	24,500.00	repairs others	
-	FAM	30.06.21	0237	1621	CASH	17,500.00	repairs others	
								53,600.00
-	NGOMONGO PRI SCHOOL	20.01.21	0076	1450	002829	6,500,000.00	edu- pri	
-	KIPLEKETET PRIMARY SCHOOL	31.03.21	0119	1485	0002930	700,000.00	edu- pri	
-	KAPKEI PRIMARY SCHOOL	31.03.21	0120	1486	0002931	300,000.00	edu- pri	
-	TUIYOLUK PRI SCHOOL	31.03.21	0121	1487	0002932	600,000.00	edu- pri	
-	KIMONING PRI SCHOOL	31.03.21	0122	1488	0002933	1,000,000.00	edu- pri	
-	KAPTUKTUK PRI SCHOOL	31.03.21	0123	1489	0002934	300,000.00	edu- pri	
-	CHEMUNGEN PRI SCHOOL	31.03.21	0124	1490	0002935	500,000.00	edu- pri	
-	SEIYO PRI SCHOOL	31.03.21	0125	1491	0002936	300,000.00	edu- pri	
-	CHELELMETIO PRI SCHOOL	31.03.21	0126	1492	0002937	300,000.00	edu- pri	
-	CHEPKOSOM PRI SCHOOL	31.03.21	0127	1493	0002938	500,000.00	edu- pri	
-	CHELALANG PRI SCHOOL	31.03.21	0128	1494	0002939	500,000.00	edu- pri	
-	KAPLOGOI PRI SCHOOL	31.03.21	0129	1495	0002940	500,000.00	edu- pri	
-	MEIBEKI PRI SCHOOL	31.03.21	0130	1496	0002941	500,000.00	edu- pri	
-	SASITWA PRI SCHOOL	31.03.21	0131	1497	0002942	500,000.00	edu- pri	
-	KAPNASU PRI SCHOOL	31.03.21	0132	1498	0002943	1,000,000.00	edu- pri	

[illegible]

4E	VARIOUS PAYEES-SEC SCH							
-	UBURSARY	16.11.20	0041	1413	002701-51	1,665,000.00	bursary sec	
4E	VARIOUS PAYEES-SEC SCH				0003161-			
-	UBURSARY	17.06.21	0217	1601	3190	13,590,000.00	bursary sec	
								15,255,000.00
4E	VARIOUS PAYEES- TERTIARY							
-	UNSTITUTIONS	16.11.20	0040	1412	002569-99	1,365,000.00	bursary ter	
4E	VARIOUS PAYEES- TERTIARY				0003301-			
-	UNSTITUTIONS	17.06.21	0218	1602	3334	17,775,000.00	bursary ter	
	REVERSED CHEQUES					(686,000.00)		
								18,454,000.00
-s	KARUNA CHIEFS OFFICE	17.06.21	0223	1607	0003339	3,500,000.00	security	
-s								
06	KAPLOLO ASS CHIEFS OFFICE	17.06.21	0224	1608	0003341	1,000,000.00	security	
-s	MOIBEN DCC	17.06.21	0225	1609	0003342	200,000.00	security	
								4,700,000.00
4S	SPORTS ACTIVITY 1	31.03.21	0176	1543	0002987-2998	240,000.00	sports	
4S	SPORTS ACTIVITY 2	31.03.21	0177	1544	0002999-3010	240,000.00	sports	
4S	SPORTS ACTIVITY 3	31.03.21	0178	1545	0003011-3020	240,000.00	sports	
4S	SPORTS ACTIVITY 4	31.03.21	0179	1546	0003024-3035	240,000.00	sports	
4S	SPORTS ACTIVITY 5	31.03.21	0180	1547	0003036-3047	240,000.00	sports	
4S	SPORTS ACTIVITY 6	31.03.21	0181	1548	0003048-3059	240,000.00	sports	
4S	SPORTS ACTIVITY 7	31.03.21	0182	1549	0003060-3071	240,000.00	sports	
4S	SPORTS ACTIVITY 8	31.03.21	0183	1550	0003072-3083	240,000.00	sports	
4S	SPORTS ACTIVITY 9	31.03.21	0184	1551	0003084-3095	240,000.00	sports	
4S	SPORTS ACTIVITY 10	31.03.21	0185	1552	0003096-3107	240,000.00	sports	
								2,400,000.00
4	SOSIYO PRI SCHOOL	20.01.21	0068	1445	002817	200,000.00	env	
4	MINDILILWO PRIMARY SCHOOL	20.01.21	0069	1443	002819	200,000.00	env	
4	SOSIOT SEC SCHOOL	20.01.21	0070	1447	002822	200,000.00	env	
4	NGOMONGO PRI SCHOOL	20.01.21	0071	1441	002823	200,000.00	env	
4	MOI MARULLA PRI SCHOOL	20.01.21	0072	1446	002824	200,000.00	env	
4	KAMUKONO PRI SCHOOL	20.01.21	0073	1444	002825	200,000.00	env	
4	KIMONING SEC SCHOOL	20.01.21	0074	1449	002826	200,000.00	env	
4	ST ANN & JOACHIM CHEPKOSOM SEC SCH	20.01.21	0075	1442	002827	200,000.00	env	
4	CHEPLASKEI PRI SCHOOL	20.01.21	0079	1448	002832	200,000.00	env	
4	RANYMOI PRI SCHOOL	31.03.21	0157	1524	0002968	100,000.00	env	
4	SERETYO PRI SCHOOL	31.03.21	0158	1525	0002969	100,000.00	env	

	IWA PRI SCHOOL	31.03.21	0159	1526	0002970	100,000.00	env	
	SORNG'ETUNY PRI SCHOOL	31.03.21	0160	1527	0002971	100,000.00	env	
	MOIBEN UPPER PRI SCHOOL	31.03.21	0161	1528	0002972	100,000.00	env	
	KOITOROR SEC SCHOOL	31.03.21	0162	1529	0002973	100,000.00	env	
	MOIBEN UPPER PRI SCHOOL	31.03.21	0163	1530	0002974	135,000.00	env	
	MAUA PRI SCHOOL	31.03.21	0164	1531	0002975	135,000.00	env	
	LLELAIBEI PRI SCHOOL	31.03.21	0165	1532	0002976	135,000.00	env	
	KRA 2% NORTH R	30.06.21	0232	1616	0003400	3,448.00	env	
	KRA 3%NORTH R	30.06.21	0232	1616	0003401	5,172.00	env	
	NORTHRIFT CONCRETE	30.06.21	0232	1616	0003399	171,353.60	env	
	RETENTION NORTH R	30.06.21	0232	1616		19,996.40	env	
								3,004,970.00
	ST JOSEPH KAPNASU SEC SCHOOL	03.12.20	0046	1423	002777	300,000.00	emergency	
	KOITOROR PRI SCHOOL	03.12.20	0047	1424	002778	300,000.00	emergency	
	CHEPKOSOM PRI SCHOOL	03.12.20	0048	1427	002781	300,000.00	emergency	
	MOSOP PRI SCHOOL	03.12.20	0049	1428	002782	300,000.00	emergency	
	SEIYO PRI SCHOOL	03.12.20	0050	1430	002784	300,000.00	emergency	
	BITET PRI SCHOOL	03.12.20	0051	1431	002785	300,000.00	emergency	
	SOSIOT SEC SCHOOL	03.12.20	0052	1432	002786	300,000.00	emergency	
	CHELALANG SEC SCHOOL	03.12.20	0053	1433	002787	300,000.00	emergency	
	ST ANN & JOACHIM CHEPKOISOM SEC SCH	03.12.20	0054	1434	002788	300,000.00	emergency	
	SASITWA PRI SCHOOL	03.12.20	0055	1425	002789	500,000.00	emergency	
	MOIBEN UPPER PRI SCHOOL	03.12.20	0056	1426	002790	600,000.00	emergency	
	KEMELIET PRI SCHOOL	03.12.20	0057	1429	002791	500,000.00	emergency	
	KRA RIVATEX	03.03.21	0105a	1575	0002900	38,621.00	emergency	
	RIVARTEX E.A	03.03.21	0105a	1575	0002901	2,201,379.00	emergency	
	AINAPTICH PRIMARY SCHOOL	31.03.21	0166	1533	0002977	500,000.00	emergency	
	MEIBEKI PRI SCHOOL	31.03.21	0167	1534	0002978	900,000.00	emergency	
	SIMOTWET PRI SCHOOL	31.03.21	0168	1535	0002979	800,000.00	emergency	
	SOSIOT PRI SCHOOL	31.03.21	0169	1536	0002980	500,000.00	emergency	
	ST ANN & JOACHIM CHEPKOISOM SEC SCH	31.03.21	0170	1537	0002981	200,000.00	emergency	
	DCC MOIBEN	20.04.21	0189	1556	0003117	200,000.00	emergency	
	AIC CHEBISAAS BOYS SEC SCHOOL	22.06.21	0227	1611	0003380	2,500,000.00	emergency	
								12,140,000.00

- c	KIPGAA ELECTRICAL	25.01.21	0080	1565	002834	682,356.00	office	
- c	KRA KIPGAA	25.01.21	0080	1565	002835	42,916.00	office	
- c	KRA KIPGAA	25.01.21	0080	1565	002837	21,458.00	office	
- c	KRA -WINAM	02.02.21	0092	1569	0002865	6,377.00	office	
- c	KRA -WINAM	02.02.21	0092	1569	0002867	9,565.00	office	
- c	WINAN CONTRACTORS	23.02.21	0092	1569	0002895	304,162.80	office	
- c	WINAN CONTRACTORS	02.02.21	0092	1569	0002866	12,753.53	office	
- c	KRA 2% NORTH R	30.06.21	0233	1617	0003403	24,103.00	office	
- c	KRA 3%NORTH R	30.06.21	0233	1617	0003404	36,155.00	office	
- c	NORTHRIFT CONCRETE	30.06.21	0233	1617	0003402	1,197,924.00	office	
- c	NORTHRIFT CONCRETE	30.06.21	0234	1618	0003405	69,899.00	office	
						2,407,669.33		
- c	RETENTION KIPGAA	25.01.21	0080	1565		82,970.00	office	
- c	Retention winan r		0092	1569		36,984.20	office	
- c	RETENTION NORTH R	30.06.21	0233	1617		139,798.00	office	
						259,752.20		2,667,421.53
- c	WINAN CONTRACTORS	02.02.21	0098	1468	0002869	446,656.05	office	
								446,656.05
- c	GK PRISONS	20.01.21	0078	1564	002831	675,000.00	office fur	
- c	GK PRISONS	20.01.21	0078	1564	002831-3	892,500.00	office fur	
								1,567,500.00
- s	BRISK resource investment	16.07.20	0003	1375	002294	604,231.00	strategic plan	
- s	KRA - BRISK	16.07.20	0003	1375	002295	10,790.00	strategic plan	
- s	BRISK resource investment	09.10.20	0020	1392	002434	604,231.00	strategic plan	
- s	KRA - BRISK	09.10.20	0020	1392	002435	10,790.00	strategic plan	
								1,230,042.00
	TOTAL EXPENDITURE							156,135,979.78
	ADJUSTMENTS	GRATUITY						(368,566.00)
		RETENTION						(279,748.60)
		RETENTION						(446,656.05)
		retention						(19,996.40)
		GRATUITY REVERSED FY 19/20						154,170.00
		GRATUITY NOT REVERSED FY 20/21						(30,834.00)
		CHEQ REPLACED						918.00
		C/B O/C						1,168.00
	ACTUAL EXP							
								26,850,532.00