

REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	23 FEB 2023
THURSDAY	
TABLED BY:	Leader of Majority Party (Lom)
NAME OF THE TABLER:	Joyce Kemerelle

REPORT
OF

THE AUDITOR-GENERAL

ON

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

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



CHERANGANY 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)

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

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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

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Core Values

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

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 CHERANGANY 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	Mr. Joshua Kipsang Bore.
2.	Sub-County Accountant	CPA. Philomena Mghendi.
3.	Chairman NGCDFC	Mrs. Eunice Njeri Muiruri.
4.	Member NGCDFC	Mr. Wilson Too.

(d) Fiduciary Oversight Arrangements

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

P.O. BOX 4573-30200,
TRANZOIA EAST SUB COUNTY HQRS
KITALE ZIWA ELDORET ROAD
CHERANGANY, KENYA.

CHERANGANY Constituency NGCDF Contacts

National Government Constituencies Development Fund

Cherangany Constituency

District Headquarters

Kaplamai Road, Kachibora

P.O Box 4573-30200

Kitale, Kenya

Telephone: (254) 0725289356

E-mail: cdFCherangany@ngcdf.go.ke

Website: www.ngcdfCherangany.go.ke

(f) CHERANGANY Constituency NGCDF Bankers

Co-operative Bank Kenya Limited

Kitale Branch

A/C No. 01120097045800

P O Box 4573-30200

Kitale, Kenya.

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) 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



Mrs. Eunice Njeri Muiruri.

On behalf of Cherangany NG-CDF Committee and staff, I am profoundly glad in presenting the FY 2020/2021 annual report and financial statements for the fund.

Cherangany NG-CDF committee continued to discharge its core mandate in prudent, transparent and accountable management of the fund, considering projects proposal as proposed by the

residents of Cherangany constituency and ensure that all approved projects meet the requirements of sec 24 of the Act, Capacity building of the project management committees (Pmcs), monitoring and evaluation of the funded projects. As per the provisions of the NGCDF Act 2015(as amended in 2016), this was achieved mainly through timely disbursement of received funds to the project management committees (Pmc), projects monitoring and regular ngcdf committee meetings.

Cherangany NG-CDF committee registered exemplary performance in the year under review as demonstrated by implementation of projects, programmes and activities in the sectors of Education, security, sports and environment which fall within the mandate of the Fund established by the NGCDF ACT 2015(as amended in 2016).

The fund augmented the national government's infrastructure development in education sector through construction, renovation and equipping of schools.

In detail, NG-CDF CHERANGANY has been able to achieve the following during the financial year;

A total of 87classrooms, 4dormitories, 2laboratories, 3administration blocks 3 teacher houses, 2dining halls and 21toilet blocks were constructed and or renovated through the allocation to the fund.

The fund's contribution towards education infrastructure across the constituency supported the 100% government transition policy. Cherangany Y NG-CDF committee also funded the construction of 13 security facilities amounting to ksh.4, 600,000 in the year which have enhanced security in the constituency.

In addition the fund supported retention of students in secondary and tertiary institutions through issuance of bursary. A total of ksh.29, 372,220 was awarded as bursary to needy students in the constituency. Cherangany NG-CDF committee has developed bursary award criteria to ensure only the needy students are awarded bursary.

A). Budget Performance

In the financial year 2020/2021 Cherangany NG-CDF budget performance against actual amounts for current year based on economic classification and programmes, was derailed by untimely and unpredictable disbursement of funds to the constituency by the NG-CDF BOARD, However Cherangany NG-CDF Committee and specifically the fund account manager successfully managed to facilitate approval of FY 2018/2019 and 2019/2020 funds which was pending approval from the board and the budgeted projects have been implemented in the current year.

In the financial year ended June 30th, 2021, Cherangany NG-CDF had a cumulative approved budget of Kshs 296,181,877 out of which Kshs 248,645,498 was received from the NG-CDF Board while a balance of Kshs 47,488,879 is yet to be received Kshs.8, 400,000 is Funds Pending Approval.

NG-CDF CHERANGANY disbursed the received funds as follows;

Kes 71,200,000 was disbursed to various schools and other government agencies for implementation of the approved projects during the financial year,

Kes 13,060,294 was used in payment of NG-CDF committee allowances, monitoring, evaluation, use of goods and services and other administration expenses,

Kes 5,100,000 was used to fund emergency occurrences in the constituency,

Kes 25,220,000 was issued as bursaries to needy students in the constituency,

Kes 2,000,000 was disbursed to Cherangany NG-CDFC sports project to fund sporting activities,

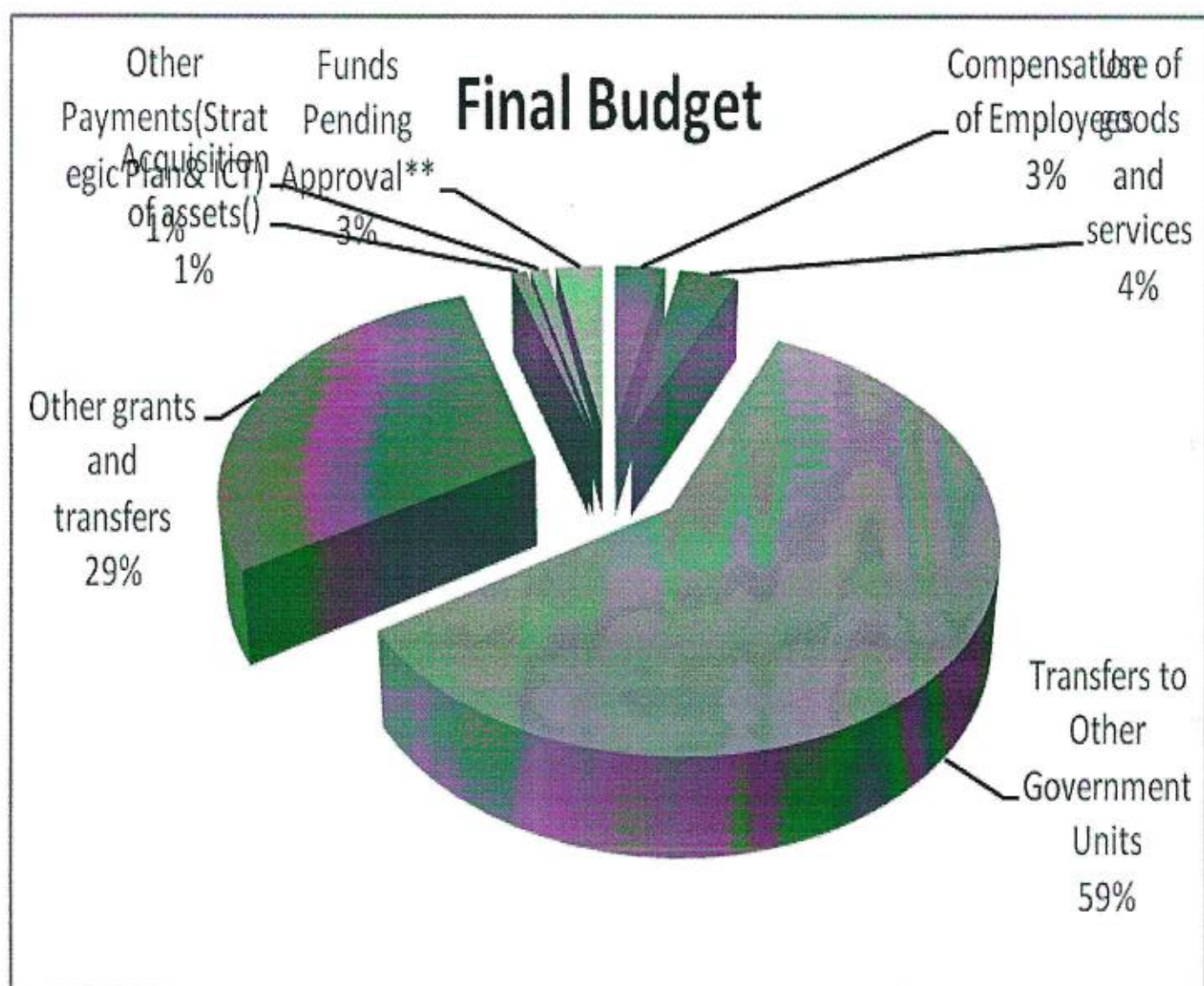
Kes 4,600,000 was used to fund security projects in the constituency during the financial year,

Kes 3,301,218 was used in payment of NG-CDFC staff salaries and gratuity.

The performance during the year is summarised as follows;

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PAYMENTS	Final Budget	Total Expenditure	Budget utilization difference	% of utilization
Compensation of Employees	9,029,823	3,301,217	5,728,606	36.6%
Use of goods and services	10,822,062	13,060,294	(2,238,232)	120.7%
Transfers to Other Government Units	175,397,149	71,200,000	104,197,149	40.6%
Other grants and transfers	86,639,344	36,920,000	49,719,344	42.6%
Acquisition of assets()	2,693,500	-	2,693,500	0.0%
Other Payments(Strategic Plan& ICT)	3,200,000	1,700,000	1,500,000	53.1%
Funds Pending Approval**	8,400,000	-	8,400,000	0.0%
TOTAL	296,181,877	126,181,511	170,000,366	42.6%



Herein attached are pictorials to depict successful projects undertaken during the year.



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

- ❖ Education, Security, Sports, Environment, Water and Roads sectors almost entirely depend on NG-CDF on infrastructure development.
- ❖ Prioritization of projects to fund is becoming more difficult due to the numerous high impacts and deserving projects being proposed by the residents.
- ❖ Increase in population is piling pressure on NG-CDF to allocate more funds to various development infrastructures to cater for the residents.
- ❖ There's a growing Need to compete with the county government in infrastructure development to justify the long existence of NG-CDF.

C). NG-CDF Implementation challenges in Cherangany Constituency are;

- ❖ Overdependence of the fund by the public and National government functions on all development related needs.
(To overcome this, Cherangany NG-CDF Committee employs public participation at the ward level in identification of priority projects for funding and bursary beneficiaries within the constituency).
- ❖ Funds disbursement from the board is untimely and unpredictable leading to delays in execution of budgets occasioning unnecessary budgetary adjustments and delays in the implementation of approved projects.
(Cherangany NG-CDF committee continues to work with the board to facilitate timely disbursement of funds and will endeavour to disburse funds to the project management committees (PMC's) as soon as it receives).
- ❖ Many projects are allocated funds- leading to projects receiving insufficient funds
(To overcome this challenge, Cherangany NG-CDF is focusing on allocating enough funds to complete the project within at most 2 years).

Moving forward Cherangany NG-CDF Committee remain steadfast in delivering on our mandate of transforming lives (maendeleo Kwa wote) thus creating a better society for all.

***CHERANGANY Constituency
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Signature

Mrs. Eunice Njeri Muiruri,
Chairperson 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 Cherangany *Constituency 2018-2022* plan are to:

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

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	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	<p>In FY 20/21 -among others, we increased number of classrooms, dormitories, laboratories, school buses etc from 344 to 442 in the following schools/institutions</p> <ul style="list-style-type: none"> -Cheptiret Primary school -Kapchepsir primary school. -St Teresa's Sinyereri Sec School. - Bursary beneficiaries at all levels were approximately 12,000 across all

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				levels of Education
Security	To have a safe and secure environment for business, learning and where the residents go about their lives without fearing for their lives and property.	-Decrease in the number of insecurity related incidents. -Improved security and a more secure business environment	-Numbers of usable physical infrastructure build in Police stations. Chief's offices, DCI and county Commissioners security facilities. -	In FY 20/21 We built (13) police stations in Kapsara, Chepsiro, Kahuho, and ACC Cherangany. Among others.
Environment	To have a well Conserved and Conducive environment, this ensures a safe and habitable planet for the current and future generations.	Increased tree cover and sustainable waste management and disposal practices contributing to mitigation of negative effects of climate change.	Number of tree seedlings planted in public land. -sustainable environmental management activities.	In FY 20/21 -we increased number of trees planted where hundreds of tree seedlings were purchased, distributed and planted in various schools as per the attached code list.
Sports	To Nurture sporting talent, This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.	Increased engagement and persons earning a decent living from exploiting their sporting talent. -reduced unemployment rate among the youth.	Number of youth, women and persons living with disabilities taking up sporting activities. -Number of usable physical sporting infrastructure build.	In FY 20/21 -we organised the constituency sports tournament where trophies, games kits and balls were awarded to the winning teams in every ward in the constituency.
Emergency	To be able to urgently address Unforeseen occurrences in the constituency.	Immediate restoration of daily activities at minimum disruption of daily life occasioned by unforeseen Occurrences.	Numbers of usable physical infrastructure build and other emergency related activities addressed.	In FY 20/21 -we constructed Pit latrine blocks in various schools When the schools were facing immediate closure by the county department of health.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Cherangany 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 Cherangany NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Cherangany 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 Cherangany 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 Cherangany 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 FY 2020/2021 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

Environmental performance

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

This policy is evident in among others;

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

These efforts however continue to face a number of shortcomings, including among others,

- Lack of awareness in the community and society on the need to conserve the environment. To address this,
 - a) NG-CDF supported students carry out environmental conservation activities example planting trees once in an academic calendar.
 - b) NG-CDF sponsored sporting activities/ tournament bringing communities together and sensitizing them on environmental conservation matters.
 - c) NG-CDF staff have at least one day in a financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.
- Long droughts and erratic rainfall patterns derailing the success of the tree planting exercise.
- Limited resources directed to investment in renewable sources of energy.

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

2. Employee welfare

We invest in providing the best working environment for our employees. Cherangany 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 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. Cherangany NGCDF invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues. Cherangany NGCF also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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.

3. Market place practices-

Cherangany 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 get 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

4. Community Engagements-

Cherangany 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 sports and 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.

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

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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- Cherangany Constituency is responsible for the preparation and presentation of the NGCDF Cherangany financial statements, which give a true and fair view of the state of affairs of the NGCDF Cherangany 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 NGCDF Cherangany; (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 NGCDF Cherangany; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NGCDF- Cherangany Constituency accepts responsibility for the NGCDF Cherangany'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 NGCDF Cherangany's financial statements give a true and fair view of the state of NGCDF Cherangany's transactions during the financial year ended June 30, 2021, and of the NGCDF Cherangany financial position as at that date. The Accounting Officer charge of the NGCDF- Cherangany Constituency further confirms the completeness of the accounting records maintained for the NGCDF Cherangany which have been relied upon in the preparation of the NGCDF Cherangany financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- Cherangany Constituency financial statements were approved and signed by the Accounting Officer on 30th June, 2021.

Chairman NGCDF Committee
Name: Mrs. Eunice Muiruri.


Fund Account Manager
Name: Mr. Joshua Kipsang Bore.

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 - CHERANGANY 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 National Government Constituencies Development Fund - Cherangany Constituency set out on pages 16 to 74, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the 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 National Government Constituencies Development Fund - Cherangany 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

1. Inaccuracies in Compensation of Employees

Statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employees amount of Kshs.2,662,732 which includes an amount of Kshs.2,257,338 as basic staff salaries. However, review of the payroll provided for audit reflected an amount of Kshs.1,589,549 resulting to an unreconciled variance of Kshs. 667,789. Further, house allowance amount of Kshs.181,000 is included in the basic staff salaries amount instead of being disclosed separately under the component as required by the prescribed reporting template for 2021 financial year.

In the circumstances, the accuracy of the compensation of employees of Kshs.2,662,732 could not be ascertained.

2. Unsupported Project Management Committee Account Balances

Disclosure Note 17.4 to the financial statements and as detailed in Annex 5 reflects a PMC account balances of Kshs.24,641,730 held in one hundred and eighty-seven (187) accounts in a commercial bank. However, supporting documents including certificates of bank balances, cash books and bank reconciliation statements were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC account balances of Kshs.24,641,730 could not be confirmed.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Stalled Construction of a Dining Hall

The statement of receipts and payments and as disclosed in Note 6 reflects transfers to other Government units of Kshs.71,200,000 which includes Kshs.27,550,000 in respect to transfers to secondary schools which further includes an amount of Kshs.1,000,000 disbursed to St. Paul's Kiriita Secondary School for construction of a dining hall. However, physical inspection carried out in May, 2022 revealed that the project had stalled and the contractor had abandoned the site when the project was at 20% completion stage.

In the circumstances, the value for money of Kshs.1,000,000 could not be confirmed.

2. Failure to Insure Assets and Maintain Assets Register

Annex 4 to the financial statements reflect summary of fixed asset register with historical cost balance of Kshs.20,986,700. However, during the year under review, the assets were not insured. This is contrary to Section 36(3) of the National Government Constituencies Development Fund Act, 2015, which requires all assets to be insured in the name of the Board.

Further, the Fund did not maintain assets register showing details relating to: date of purchase, cost, supplier, accumulated depreciation, unique identification number and location.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that Internal Controls, Risk Management and Governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


07 September, 2022


CHERANGANY 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	216,008,600	90,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	47,500	-
TOTAL RECEIPTS		216,056,100	90,000,000
PAYMENTS			
Compensation of employees	4	3,301,217	1,645,505
Use of goods and services	5	13,060,294	9,643,469
Transfers to Other Government Units	6	71,200,000	69,921,059
Other grants and transfers	7	36,920,000	25,573,535
Acquisition of Assets	8	-	993,800
Other Payments	9	1,700,000	1,700,000
TOTAL PAYMENTS		126,181,511	109,477,368
SURPLUS/(DEFICIT)		89,874,089	(19,477,368)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Cherangany Constituency financial statements were approved on 30th June 2021 and signed by:


Fund Account Manager
Name: Mr. Joshua Kipsang Bore.


National Sub-County
Accountant
Name: CPA Philomena Mghendi
ICPAK M/No: 12155



Chairman NG-CDF Committee
Name: Mrs. Eunice Muiruri.


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


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	122,511,487	32,636,898
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		122,511,487	32,636,898
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		122,511,487	32,636,898
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	907,267
TOTAL FINANCIAL LIABILITIES		-	907,267
NET FINANCIAL ASSETS		122,511,487	31,729,631
REPRESENTED BY			
Fund balance b/fwd	13	32,636,898	52,114,267
Prior year adjustments	14	-	-
Surplus/Deficit for the year		89,874,589	(19,477,368)
NET FINANCIAL POSITION		122,511,487	32,636,898

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Cherangany Constituency financial statements were approved on 30th June 2021 and signed by:


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National Sub-County Accountant
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CHERANGANY Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	216,008,600	90,000,000
Other Receipts	3	47,500	-
Total receipts		216,056,100	90,000,000.00
Payments for operating activities			
Compensation of Employees	4	3,301,217	1,645,505
Use of goods and services	5	13,060,294	9,643,469
Transfers to Other Government Units	6	71,200,000	69,921,059
Other grants and transfers	7	36,920,000	25,573,535
Other Payments	9	1,700,000	1,700,000
Total payments		126,181,511	108,483,568
Total Receipts Less Total Payments		89,874,589	(18,483,568)
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		89,874,589	(18,483,568)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9		993,800
Net cash flows from Investing Activities		-	(993,800)
NET INCREASE IN CASH AND CASH EQUIVALENT		89,874,589	(19,477,368)
Cash and cash equivalent at BEGINNING of the year	10	32,636,898	52,114,267
Cash and cash equivalent at END of the year		122,511,487	32,636,898

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Cherangany Constituency financial statements were approved on 30th 2021 and signed by:


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

IX. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021			2020/2021	30/06/2021		
	Kshs	Kshs		Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	32,636,898	126,408,600	296,134,377	248,645,498	47,488,879	84%
Proceeds from Sale of Assets							
Other Receipts	47,500			47,500	47,500	-	100%
TOTALS	137,136,379	32,636,898	126,408,600	296,181,877	248,692,998	47,488,879	84%
PAYMENTS							
Compensation of Employees	2,702,400	-	6,327,423	9,029,823	3,301,217	5,728,606	36.6%
Use of goods and services	9,281,299	600,000	940,762	10,822,062	13,060,294	(2,238,232)	120.7%
Transfers to Other Government Units	72,400,000	3,500,000	99,497,149	175,397,149	71,200,000	104,197,149	40.6%
Other grants and transfers	44,252,680	23,743,398	18,643,265	86,639,344	36,920,000	49,719,344	42.6%
Acquisition of Assets	400,000	2,293,500	-	2,693,500	-	2,693,500	0.0%
Other Payments(ICT HUB)	700,000	2,500,000	-	3,200,000	1,700,000	1,500,000	53.1%
Funds pending approval**	7,400,000		1,000,000	8,400,000	-	8,400,000	0.0%
TOTALS	137,136,379	32,636,898	126,408,600	296,181,877	126,181,511	170,000,366	42.6%

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


- i. Compensation of Employees is underutilized due to non payment of Accumulated staff gratuity as at the end of the financial year.
- ii. Transfers to other government units are underutilized due to delay in Approval and disbursement of funds by the NG-CDF Board.
- iii. Other grants and transfers are underutilized due to delay in Approval and disbursement of funds by the NG-CDF Board.
- iv. Acquisition of Assets is underutilised due to delay in disbursement of funds by the NG-CDF Board.
- v. Other Payments is underutilised due to delay in disbursement of funds by the NG-CDF Board.


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


- ❖ Kes 32,636,898. Is the unutilized funds brought forward from FY 2019/2020(refer to cashbook/bank closing balance as at 30th June 2020
- ❖ Kes 77,367,724. Is the unutilized fund for FY 2019/2020 which was disbursed to the constituency by the NGCDF BOARD in FY 2020/2021
- ❖ Kes 49,040,876. Is the unutilized fund for FY 2018/2019 which was disbursed to the constituency by the NGCDF BOARD in FY 2020/2021, and reallocations within the budget?

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	170,000,366
Less undisbursed funds receivable from the Board as at 30 th June 2021	(47,488,879)
	122,511,487
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/2021	122,511,487

The NGCDF-Cherangany Constituency financial statements were approved on 30th June 2021 and signed by:


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Name: Mr. Joshua Kipsang Bore.


National Sub-County Accountant
Name: CPA Philomena Mghendi
ICPAK M/No: 12155


Chairman NG-CDF Committee
Name: Mrs. Eunice Muiruri.

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

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,702,400	-	6,327,423	9,029,823	3,301,217	5,728,606
1.2 Committee allowances	2,151,133	-	-	2,151,133	2,484,945	(333,812)
1.3 Use of goods and services	2,970,000		600,000	3,570,000	3,533,949	36,051
2.0 Monitoring and evaluation						
2.1 Capacity building	1,397,400	-		1,397,400	1,848,800	(451,400)
2.2 Committee allowances	1,520,300	-	940,762	2,461,062	3,418,000	(956,938)
2.3 Use of goods and services	1,242,466	-	-	1,242,466	1,774,600	(532,134)
3.0 Emergency	7,192,207	878,404	3,644,998	11,715,610	5,100,000	6,615,610
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	12,234,720	-	6,321,000	18,555,720	10,770,000	7,785,720
4.3 Tertiary Institutions	17,137,500	4,978,494	5,481,888	27,597,882	14,450,000	13,147,882
4.4 Universities	-	-	-	-	-	-
4.5 Social Security(NHIF)	-	3,480,000	-	3,480,000	-	3,480,000
5.0 Sports						
Constituency sports	2,000,000	-	1,500,000	3,500,000	2,000,000	1,500,000
6.0 Environment						
St, Michael Bahati Secondary School	115,884	-	-	115,884	-	115,884

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

Programme/Sub-programme	Original Budget	Adjustments Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
2020/2021						
Situnga Primary School	115,884	-	-	115,884	-	115,884
Kemoloi primary School	115,884	-	-	115,884	-	115,884
Mukuyu primary School	115,884	-	-	115,884	-	115,884
Kaplamai primary School	115,884	-	-	115,884	-	115,884
Nyakinwa primary School	115,884	-	-	115,884	-	115,884
Kongoli Primary School	115,884	-	-	115,884	-	115,884
Murguiyo primary School	115,884	-	-	115,884	-	115,884
Visiwani primary School	115,884	-	-	115,884	-	115,884
Springer primary School	115,884	-	-	115,884	-	115,884
osorongai primary School	115,884	-	-	115,884	-	115,884
Koiarak primary School	115,884	-	-	115,884	-	115,884
Mito mbili primary School	115,884	-	-	115,884	-	115,884
Tuigoin primary School	115,884	-	-	115,884	-	115,884
Riwo primary School	115,884	-	-	115,884	-	115,884
FY 2019/2020 ALLOCATION		-	500,000	500,000	-	500,000
7.0 Primary Schools Projects (List all the Projects)						
Makutano Primary School	500,000	-	-	500,000	500,000	-
Mwanga Primary school	650,000			650,000	-	650,000
Happy Valley primary school	650,000			650,000	650,000	-
Springer Primary School	650,000			650,000	650,000	-
St Ann Visiwani Primary school	1,300,000			1,300,000	1,300,000	-
Amami Primary School	650,000			650,000	650,000	-
Baraka Primary school	500,000			500,000	500,000	-

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Munyaka Primary School	700,000			700,000	-	700,000
Ekegoro Primary school	500,000			500,000	500,000	-
Kipsaina Primary School	500,000			500,000	500,000	-
Bahati Primary school	600,000			600,000	600,000	-
Saiwa Primary School	700,000			700,000	700,000	-
Kesogon Primary school	1,000,000			1,000,000	1,000,000	-
Sitatunga Primary School	500,000			500,000	500,000	-
Milima Primary School	600,000			600,000	600,000	-
Mwiruti Primary School	650,000			650,000		650,000
Osorongai primary school	500,000			500,000	500,000	-
Kipkeiki primary school	400,000			400,000	400,000	-
Seum Primary school	700,000			700,000	700,000	-
Sitamani Primary school	800,000			800,000	800,000	-
Cheptiret Primary school	500,000			500,000		500,000
Sango primary school	650,000			650,000		650,000
Koibarak Primary school	700,000			700,000	700,000	-
Ereng- Kaplemur Primary School	650,000			650,000		650,000
Cheptobot Primary School	400,000			400,000	400,000	-
Leltangat Primary school	600,000			600,000		600,000
Kiptoi Primary school	650,000			650,000	650,000	-
Tarakwa Primary school	600,000			600,000		600,000
Kuriet Primary School	500,000			500,000	500,000	-
Chepsiro Primary school	500,000			500,000		500,000
Setek Primary School	650,000			650,000		650,000
St. Marys Kibuswa primary school	500,000			500,000		500,000

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
Kongais Primary School	800,000			800,000	800,000	-
Riwo Primary School	600,000			600,000	600,000	-
Top Suwerwa Primary school	500,000			500,000	500,000	-
Murkuiyo Primary School	400,000			400,000		400,000
Sosiot Primary school	700,000			700,000	700,000	-
Velos Primary school	650,000	-	-	650,000		650,000
Surungai Primary School	650,000	-	-	650,000		650,000
Kiboino primary school	650,000	-	-	650,000	650,000	-
Twiga Primary School	500,000	-	-	500,000		500,000
Noigam Primary school	500,000	-	-	500,000		500,000
Sinoko Bahati Primary	650,000	-	-	650,000	650,000	-
Mateket Primary school	500,000	-	-	500,000	500,000	-
Mosombor Primary School	650,000	-	-	650,000		650,000
Bata Muhu Primary School	400,000	-	-	400,000	400,000	-
Kimosen Primary school	650,000	-	-	650,000		650,000
Kaplamai primary School	350,000	-	-	350,000	350,000	-
Botwa Primary School	500,000	-	-	500,000		500,000
Karara Primary School	500,000	-	-	500,000	500,000	-
Botwa Milimani Primary school	650,000	-	-	650,000	650,000	-
Chepkoiyo primary school	600,000	-	-	600,000	600,000	-
Taito Primary school	600,000	-	-	600,000		600,000
Marura primary school	500,000	-	-	500,000	500,000	-
St Pauls Ngorera Primary school	650,000	-	-	650,000		650,000
Sibanga Primary School	700,000	-	-	700,000		700,000
Chebarus Primary school	700,000	-	-	700,000	700,000	-

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mukuyu Primary school	1,300,000	-	-	1,300,000	1,300,000	-
Sinyereri Primary School	600,000	-	-	600,000		600,000
Kongasis Primary School	500,000	-	-	500,000		500,000
Kapkarwa Primary School		500,000	-	500,000	500,000	-
Aic Kimoson Primary School		500,000	-	500,000	500,000	-
Velos Primary School		500,000		500,000	500,000	-
Kongasis Primary School	-	500,000		500,000	500,000	-
Kapchepsir Primary School	-	1,200,000		1,200,000	1,200,000	-
Ereng - Kaplemur Primary School		200,000		200,000	200,000	-
Ngonyek Primary School		500,000		500,000	500,000	-
Kuriet Primary School			500,000	500,000	500,000	-
Simatwet Primary School			600,000	600,000		600,000
Kongasis Primary School			400,000	400,000	400,000	-
Tarakwa Primary School			400,000	400,000	400,000	-
Kapyemit Primary School			600,000	600,000		600,000
Top Suwerwa Primary school			500,000	500,000	500,000	-
Benon Primary School			650,000	650,000	650,000	-
Loima Primary School			650,000	650,000		650,000
St.Marys Kiboswa Primary School			600,000	600,000	600,000	-
Kiptoror Primary School			500,000	500,000	500,000	-
Setek Primary School			500,000	500,000		500,000
Tuigoin Primary School			500,000	500,000	500,000	-
Biribiriet Primary School			300,000	300,000	300,000	-
Kirrita Primary School			500,000	500,000		500,000
St Anne Visiwani Primary School			650,000	650,000	650,000	-

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

Programme/Sub-programme	Original Budget	Adjustments Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
Makutano Primary School			700,000	700,000		700,000
Baraka Primary School			650,000	650,000	650,000	-
Kamatony Primary School			650,000	650,000		650,000
Mito Mbili Primary School			500,000	500,000	500,000	-
Keboye Primary School			650,000	650,000		650,000
Bokoli Primary School			500,000	500,000	500,000	-
Kipkeikei primary school			400,000	400,000	400,000	-
Bonde primary school			500,000	500,000		500,000
Chepliret Primary School			1,500,000	1,500,000	1,500,000	-
Osorongai Primary School			500,000	500,000		500,000
Cheptobot Primary School			700,000	700,000	700,000	-
Chepkaitit Primary School			500,000	500,000		500,000
Mwaita Primary School			1,300,000	1,300,000		1,300,000
Mwiruti Primary School		-	700,000	700,000	550,000	150,000
Bororiet Primary School			650,000	650,000		650,000
Botwa Milimani Primary School			600,000	600,000		600,000
Kaplanai primary School		-	500,000	500,000	500,000	-
Kapehepsir Primary School		-	700,000	700,000	700,000	-
Tima Primary School			500,000	500,000		500,000
BataMuhii Primary School			400,000	400,000		400,000
Nyakinywa Primary School			500,000	500,000		500,000
Karara Primary School		-	500,000	500,000	500,000	-
Nyasiland Primary School			500,000	500,000		500,000
Chisare Primary School		-	500,000	500,000	500,000	-
Kemeloi Primary School		-	500,000	500,000	500,000	-

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Chematich Primary School			500,000	500,000		500,000
Chepkao Primary School			650,000	650,000		650,000
Cherangany Primary School			500,000	500,000		500,000
Sinoko Primary School		-	600,000	600,000	600,000	-
Kipsingori Primary School		-	650,000	650,000	650,000	-
Sinoko Bahati Primary School			650,000	650,000		650,000
Hututu Primary School			600,000	600,000		600,000
Wiyeta Primary School			500,000	500,000		500,000
Sitatunga Primary School			500,000	500,000		500,000
Mukuyu Primary school		-	650,000	650,000	650,000	-
Sibanga Primary school			600,000	600,000		600,000
Ngorera Primary School		-	650,000	650,000	650,000	-
Motosiet Primary School	-	-	500,000	500,000	500,000	-
Mateket Primary school	-	-	500,000	500,000	500,000	-
Barmalei Primary school			650,000	650,000		650,000
Parkera Primary school			650,000	650,000		650,000
Kongoli Primary school			500,000	500,000		500,000
Murguiywo Primary School	-	-	1,000,000	1,000,000	1,000,000	-
Tunen Primary School			500,000	500,000		500,000
Tulon Primary School			500,000	500,000		500,000
Milima Primary School			500,000	500,000		500,000
Tumaini Primary School			500,000	500,000		500,000
Kabolet Primary School	-	-	500,000	500,000		500,000
8.0 Secondary Schools Projects						

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

Programme/Sub-programme	Original Budget	Adjustments Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
(List all the Projects)	2020/2021					
Tulon Girls secondary school	1,300,000	-	-	1,300,000	-	1,300,000
Chepkasos Secondary School	650,000	-	-	650,000	-	650,000
St Paul Kirita Secondary school	2,000,000	-	-	2,000,000	2,000,000	-
Makutano Secondary School	800,000	-	-	800,000	-	800,000
Kapsara Secondary School	1,000,000	-	-	1,000,000	1,000,000	-
St Augustine Munyaka Secondary school	-	-	-	-	-	-
St Augustine Munyaka Secondary school	600,000	-	-	600,000	600,000	-
Wiyeta Girls Secondary school	1,000,000	-	-	1,000,000	-	1,000,000
Situnga Secondary School	500,000	-	-	500,000	-	500,000
St Christopher Boys school	700,000	-	-	700,000	700,000	-
Friends Michai Secondary school	650,000	-	-	650,000	-	650,000
St Francis Boys Suwerwa secondary school	1,000,000			1,000,000	1,000,000	-
Osorongai Boys Secondary school	500,000			500,000	-	500,000
Nyasaland Secondary school	1,300,000			1,300,000	1,300,000	-
St Paul Kapchepir Secondary school	800,000			800,000	800,000	-
AIC Kiplenden Secondary School	500,000			500,000		500,000
AIC Tuigoin Secondary School	2,800,000			2,800,000	2,800,000	-
St Benedict's Kapsigilai secondary school	500,000			500,000	500,000	-
AIC Chepsiro Secondary school	650,000			650,000	650,000	-
Benon Secondary School	7,200,000			7,200,000	-	7,200,000
Kapsirowa Secondary School	500,000			500,000	-	500,000
AIC Top Suwerwa Secondary school	650,000			650,000	650,000	-

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Friends Hututu Girls secondary school	700,000			700,000	-	700,000
Nzoia Centre Secondary School	350,000			350,000	-	350,000
SDA Moige secondary school	650,000			650,000	650,000	-
St Thomas Kongoli secondary school	800,000			800,000	-	800,000
Motosiet Secondary School	650,000			650,000	-	650,000
Mateket Secondary School	600,000			600,000	-	600,000
St Joseph Cheptil Secondary school	1,300,000			1,300,000	-	1,300,000
Karara secondary school	800,000	-	-	800,000	-	800,000
St Charles Lwanga Botwa secondary school	700,000	-	-	700,000	700,000	-
Chisare Secondary School	700,000	-	-	700,000	700,000	-
Yuya Secondary School	500,000	-	-	500,000	500,000	-
Immaculate Conception Mukuyu Girls Sec School	700,000	-	-	700,000	700,000	-
Immaculate Conception Kemeloi secondary school	800,000	-	-	800,000	-	800,000
St Lukes secondary school- Taito	650,000	-	-	650,000	-	650,000
St Mary's Cheptobot Sec School		500,000	-	500,000	500,000	-
St Teresa's Sinyereri Sec School		3,500,000	-	3,500,000	3,500,000	-
Tarakwa Secondary School		650,000	-	650,000	650,000	-
AIC Tuigoin Secondary School		3,000,000	-	3,000,000	3,000,000	-
ST Augustine Munyaka Sec School		600,000		600,000	600,000	-
St Paul Kiriita Secondary school		800,000		800,000	800,000	-
St Mary's Cheptopot Sec School		650,000		650,000	650,000	-
St Michael's Bahati Sec School		650,000		650,000	650,000	-
Immaculate Conception Girls Mukuyu		800,000		800,000	800,000	-
Chepkoyio Secondary School		650,000		650,000	650,000	-

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

Programme/Sub-programme	Original Budget	Adjustments Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
St Thomas Kongoli secondary school		500,000		500,000	500,000	-
AIC Kiptenden secondary school			500,000	500,000		500,000
Amani Secondary School			1,000,000	1,000,000		1,000,000
Michai Secondary School			650,000	650,000		650,000
Makutano Secondary School			500,000	500,000		500,000
St Peters Mito mbili Secondary School			700,000	700,000		700,000
AIC Secum Secondary School			650,000	650,000		650,000
Friends Bonde Secondary School			800,000	800,000		800,000
St Francis Boys Suwerwa High school			1,500,000	1,500,000		1,500,000
St Charles Lwanga Sec school			700,000	700,000		700,000
Yuya Secondary School			600,000	600,000		600,000
Karara secondary school			500,000	500,000		500,000
Ngonyek Secondary School			1,000,000	1,000,000		1,000,000
Sibanga Secondary School			800,000	800,000		800,000
St Teresa Secondary School			800,000	800,000		800,000
Friends Hututu Girls sec school			600,000	600,000		600,000
St Joseph Chepiti Secondary school			800,000	800,000		800,000
Mateket Secondary School			700,000	700,000		700,000
Noigam Secondary School			500,000	500,000		500,000
Nzoia Centre Sec School			500,000	500,000		500,000
Ekegoro Sec School			600,000	600,000		600,000
St Christophers Girls Sec School			650,000	650,000		650,000
Wiyeta Girls Sec School			700,000	700,000		700,000
St. Christopher Boys Sec School			800,000	800,000		800,000
St Patricks Kipsaina Sec School			600,000	600,000		600,000

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sitatunga Secondary School			400,000	400,000		400,000
-	-	-	-	-	-	-
Prior Years transfers to other Govt Units.			32,447,149	32,447,149		32,447,149
9.0 Tertiary institutions Projects (List all the Projects)						
Cherangany Kenya Medical College	-	-	-	-	-	-
10.0 Security Projects						
Kipsaina Police Post		300,000		300,000	300,000	-
Kapkarwa Chiefs Office		200,000		200,000	200,000	-
Kipsingori AP Camp		300,000		300,000	300,000	-
Kahuho AP Camp		300,000		300,000	300,000	-
Chepsiro AP Camp		300,000		300,000	300,000	-
Kapsara Patrol Base		500,000.00		500,000	500,000	-
Milimani AP Camp		300,000		300,000	-	300,000
Biribiriet Assistant Chiefs Office		300,000		300,000	300,000	-
Makutano AP Camp		300,000		300,000	300,000	-
Karara Chiefs Office		300,000		300,000	300,000	-
Munyaka AP Camp		300,000		300,000	300,000	-
Kapsara Assistant Chiefs Office			300,000	300,000		300,000
Geta Chiefs Office			350,000	350,000		350,000
Trans Nzoia East Sub County CID Office			1,000,000	1,000,000		1,000,000
Administration Police-Kesogon			700,000	700,000		700,000
Kachubora AP Headquarters		2,000,000	-	2,000,000		2,000,000
Chiefs Office Motosiet	300,000			300,000		300,000

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
Assistant Chiefs Office Kimoson	300,000			300,000		300,000
Assistant Chiefs Office Kibuswa Sub-Location	200,000			200,000		200,000
Assistant Chiefs Office Top Suwerwa	500,000			500,000		500,000
Michai Chiefs Office	200,000			200,000		200,000
Kapsara Patrol Base	450,000			450,000		450,000
Kahutho Administration Police Camp	500,000	-	-	500,000		500,000
Assistant County Commissioner Office Cherangany	400,000	-	-	400,000	400,000	-
Administration Police Trans Nzoia East Housing	800,000	-	-	800,000	800,000	-
Assistant County Commissioner Office Chebarus	300,000	-	-	300,000	300,000	-
Deputy County Commissioners-Transzoia East Office	-	-	-	-	-	-
Prior Years Other Grants and transfers			7,851,880	7,851,880		7,851,880
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-		1,287,000	1,287,000	-	1,287,000
11.2 Construction of CDF office	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-		1,006,500	1,006,500	-	1,006,500
11.4 Purchase of computers	400,000	-	-	400,000	-	400,000
11.5 Purchase of land	-	-	-	-	-	-
12.0 Others						
12.1 Strategic Plan	-	1,700,000	-	1,700,000	1,700,000	-
12.2 Innovation Hub	700,000	-	800,000	1,500,000	-	1,500,000

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Funds pending approval**	7,400,000	-	1,000,000	8,400,000	-	8,400,000
Total	137,136,379	32,636,898	126,408,600	296,181,877	126,181,511	170,000,366

XI. 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- Cherangany Constituency. The financial statements encompass the reporting Entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

Transfers from the NG-CDF BOARD 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 PMC's

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.

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

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

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 equivalent

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 NGCDF Cherangany 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 NGCDF Cherangany 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 NGCDF Cherangany, or vice versa.

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO B047281			30,000,000
AIE NO B047388			4,000,000
AIE NO B047771			16,000,000
AIE NO B104191			10,000,000
AIE NO B104261			20,000,000
AIE NO B096547			10,000,000
AIE NO B047281	1	8,000,000	
AIE NO B047388	2	43,840,876	
AIE NO B047771	3	3,000,000	
AIE NO B104191	4	8,500,000	
AIE NO B104261	5	4,200,000	
AIE NO B096547	6	12,000,000	
AIE NO B128058	7	6,900,000	
AIE NO B128368	8	10,000,000	
AIE NO B132113	9	6,000,000	
	10	12,000,000	
AIE NO B126366	11	11,000,000	
AIE NO B126076	12	8,000,000	
AIE NO B105169	13	69,367,724	
AIE NO B140512	14	13,000,000	
AIE NO B124779	15	200,000	
TOTAL		216,008,600	90,000,000

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
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CHERANGANY Constituency

National Government Constituencies Development Fund (NGCDF)

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

	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	-	-

CHERANGANY 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	47,500	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	47,500	-

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,076,338	1,564,565
Personal allowances paid as part of salary		
House Allowance	181,000	
Transport Allowance		
Leave allowance		
Gratuity to contractual employees	638,485	80,940
Employer Contributions Compulsory national social security schemes	405,395	-
Total	3,301,217	1,645,505

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	5,902,945	5,239,100
Utilities, supplies and services	1,920,060	260,904
Communication, supplies and services	165,000	169,380
Domestic travel and subsistence	1,460,300	811,380
Printing, advertising and information supplies & services	-	1,080
Rentals of produced assets	-	-
Training expenses	1,881,800	986,000
Hospitality supplies and services	6,000	38,355
Insurance costs	-	-
Specialized materials and services		
Office and general supplies and services	615,450	674,240
Other operating expenses	255,500	99,920
Routine maintenance – vehicles and other transport equipment	255,050	363,330
Routine maintenance – other assets	598,189	999,780
Total	13,060,294	9,643,469

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	43,650,000	15,700,000
Transfers to secondary schools (see attached list)	27,550,000	54,221,059
Transfers to tertiary institutions (see attached list)	-	-
TOTAL	71,200,000	69,921,059

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	10,770,000	9,679,000
Bursary – tertiary institutions (see attached list)	14,450,000	8,644,500
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)		42,000
Security projects (see attached list)	4,600,000	-
Sports projects (see attached list)	2,000,000	888,198
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	5,100,000	6,319,837
Total	36,920,000	25,573,535

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	993,800
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	-	993,800

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	1,700,000	1,700,000
ICT Hub	-	-
	1,700,000	1,700,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
CO-OPERATIVE BANK KITALE;01141599096300	122,511,487	32,636,898
Total	122,511,487	32,636,898
10B: CASH IN HAND		
Location 1	-	-
Total	-	-
[Certificate of Bank balance attached]		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Total		-	-	-

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	907,267	-
Gratuity held during the year (B)	-	907,267
Gratuity paid during the Year (C)	(638,485)	-
Closing Gratuity as at 30 th June D= A+B-C	268,782	907,267

[Closing Gratuity as at 30th June 2021 is Gratuity held for staff whose contracts are yet to expire and accruals during the year.]

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13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	32,636,898	52,114,267
Cash in hand	-	-
Imprest	-	-
Total	32,636,898	52,114,267

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	128,800
Others (<i>specify</i>)	-	-
	-	128,800

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	5,728,606	6,327,423
Use of goods and services	(2,238,232)	940,762
Amounts due to other Government entities (see attached list)	104,197,149	99,497,149
Amounts due to other grants and other transfers (see attached list)	49,719,344	43,986,663
Acquisition of assets	2,693,500	2,293,500
Others (<i>ICT Hubs</i>)	1,500,000	6,000,000
Funds pending approval	8,400,000	-
	170,000,366	159,045,498

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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)	24,641,730	29,914,238
	24,641,730	29,914,238

CHERANGANY Constituency

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDPC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees				
Use of goods & services		5,728,606	6,327,423	Awaiting Funding from the NGCDF Board
Amounts due to other Government entities		(2,238,232)	1,540,762	
Kapkarwa Primary School			500,000	Project now complete and in use
Aic Kimoson Primary School			500,000	Project now complete and in use
Velos Primary School			500,000	Project now complete and in use
Kongasis Primary School			500,000	Project now complete and in use
Kapchepsir Primary School			1,200,000	Project now complete and in use
Ereng- Kaplemur Primary School			200,000	Project now complete and in use
Ngonyek Primary School			500,000	Project now complete and in use
Kuriot Primary School			500,000	Project now complete and in use
Mwanga Primary school		650,000		
Munyaka Primary School		700,000		
Mwiruti Primary School		650,000		
Cheptiret Primary school		500,000		
Sango primary school		650,000		
Ereng- Kaplemur Primary School		650,000		
Leltangat Primary school		600,000		
Tarakwa Primary school		600,000		
Chepsiro Primary school		500,000		
Setek Primary School		650,000		
St. Marys Kibuswa primary school		500,000		
Murkuiywo Primary School		400,000		
Velos Primary school		650,000		
Surungai Primary School		650,000		
Twiga Primary School		500,000		
Noigam Primary school		500,000		
Mosombor Primary School		650,000		
Kimoson Primary school		650,000		
Botwa Primary School		500,000		
Taito Primary School		600,000		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
St Pauls Ngoreera Primary school		650,000		
Sibanga Primary School		700,000		
Sinyereri Primary School		600,000		
Kongasis Primary School		500,000		
Simatwet Primary School		600,000	600,000	Awaiting Funding from the NGCDF Board
Kongasis Primary School			400,000	Project now complete and in use
Tarakwa Primary School			400,000	Project now complete and in use
Kapyemiti Primary School		600,000	600,000	Awaiting Funding from the NGCDF Board
Top Suwerwa Primary school			500,000	Project now complete and in use
Benon Primary School			650,000	Project now complete and in use
Loima Primary School		650,000	650,000	Awaiting Funding from the NGCDF Board
St.Marys Kiboswa Primary School			600,000	Project now complete and in use
Kiptoror Primary School			500,000	Project now complete and in use
Setek Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
Tuigoin Primary School			500,000	Project now complete and in use
Biribriet Primary School			300,000	Project now complete and in use
Kiritia Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
St Anne Visiwani Primary School			650,000	Project now complete and in use
Makutano Primary School		700,000	700,000	Awaiting Funding from the NGCDF Board
Baraka Primary School			650,000	Project now complete and in use
Kamatony Primary School		650,000	650,000	Awaiting Funding from the NGCDF Board
Mito Mbili Primary School			500,000	Project now complete and in use
Keboye Primary School		650,000	650,000	Awaiting Funding from the NGCDF Board
Bokoli Primary School			500,000	Project now complete and in use
Kipkeikei primary school			400,000	Project now complete and in use
Bonde primary school		500,000	500,000	Awaiting Funding from the NGCDF Board
Cheptiret Primary School			1,500,000	Project now complete and in use
Osorongai Primary School		500,000	500,000	Awaiting Funding from the

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Cheptobot Primary School			700,000	NGCDF Board Project now complete and in use
Chepkaitit Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
Mwaita Primary School		1,300,000	1,300,000	Awaiting Funding from the NGCDF Board
Mwiruti Primary School		150,000	700,000	Awaiting Funding from the NGCDF Board
Bororiet Primary School		650,000	650,000	Awaiting Funding from the NGCDF Board
Botwa Milimani Primary School		600,000	600,000	Awaiting Funding from the NGCDF Board
Kaplamai primary School			500,000	Project now complete and in use
Kapchepsir Primary School			700,000	Project now complete and in use
Timaa Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
BataMuhiu Primary School		400,000	400,000	Awaiting Funding from the NGCDF Board
Nyakinywa Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
Karara Primary School			500,000	Project now complete and in use
Nyasiland Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
Chisare Primary School			500,000	Project now complete and in use
Kemeloi Primary School			500,000	Project now complete and in use
Chematich Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
Chepkasos Primary School		650,000	650,000	Awaiting Funding from the NGCDF Board
Cherangany Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
Sinoko Primary School			600,000	Project now complete and in use
Kipsingori Primary School			650,000	Project now complete and in use
Sinoko Bahati Primary School		650,000	650,000	Awaiting Funding from the NGCDF Board
Hututu Primary School		600,000	600,000	Awaiting Funding from the NGCDF Board

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Wiyeta Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
Sitatunga Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
Mukuyu Primary school			650,000	Project now complete and in use
Sibanga Primary school		600,000	600,000	Awaiting Funding from the NGCDF Board
Ngorera Primary School			650,000	Project now complete and in use
Motoset Primary School			500,000	Project now complete and in use
Mateket Primary school			500,000	Project now complete and in use
Barnalei Primary school		650,000	650,000	Awaiting Funding from the NGCDF Board
Parkera Primary school		650,000	650,000	Awaiting Funding from the NGCDF Board
Kongoi Primary school		500,000	500,000	Awaiting Funding from the NGCDF Board
Murguiyo Primary School			1,000,000	Project now complete and in use
Tunen Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
Tulon Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
Milima Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
Tumaini Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
Kabolet Primary School		500,000	500,000	Awaiting Funding from the NGCDF Board
Tulon Girls secondary school		1,300,000		Awaiting Funding from the NGCDF Board
Chepkas Secondary School		650,000		Awaiting Funding from the NGCDF Board
Makutano Secondary School		800,000		Awaiting Funding from the NGCDF Board
Wiyeta Girls, Secondary school		1,000,000		Awaiting Funding from the NGCDF Board
Sitatunga Secondary School		500,000		Awaiting Funding from the NGCDF Board
Friends Michai Secondary school				Awaiting Funding from the

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Osorongai Boys Secondary school		650,000		NGCDF Board
AIC Kiptenden Secondary School		500,000		Awaiting Funding from the NGCDF Board
Benon Secondary School		500,000		Awaiting Funding from the NGCDF Board
Kapsirowa Secondary School		7,200,000		Awaiting Funding from the NGCDF Board
Friends Hututu Girls secondary school		500,000		Awaiting Funding from the NGCDF Board
Nzoia Centre Secondary School		700,000		Awaiting Funding from the NGCDF Board
St Thomas Kongoli secondary school		350,000		Awaiting Funding from the NGCDF Board
Motosiet Secondary School		800,000		Awaiting Funding from the NGCDF Board
Mateket Secondary School		650,000		Awaiting Funding from the NGCDF Board
St Joseph Cheptil Secondary school		600,000		Awaiting Funding from the NGCDF Board
Karara secondary school		1,300,000		Awaiting Funding from the NGCDF Board
Immaculate Conception Kemeloi secondary school		800,000		Awaiting Funding from the NGCDF Board
St Lukes secondary school- Taito		800,000		Awaiting Funding from the NGCDF Board
St Mary's Cheptobot Sec School		650,000		Project now complete and in use
St Teresa's Sinyereri Sec School		500,000		Project now complete and in use
Tarakwa Secondary School		3,500,000		Project now complete and in use
AIC Tuigoin Secondary School		650,000		Project now complete and in use
ST Augustine Munyaka Sec School		3,000,000		Project now complete and in use
St Paul Kiriita Secondary school		600,000		Project now complete and in use
St Mary's Cheptopot Sec School		800,000		Project now complete and in use
St Michael's Bahati Sec School		650,000		Project now complete and in use
Immaculate Conception Girls Mukuyu		650,000		Project now complete and in use
		800,000		Project now complete and in use

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Chepkoyio Secondary School			650,000	Project now complete and in use
St Thomas Kongoli secondary school			500,000	Project now complete and in use
AIC Kiptenden secondary school		500,000.00	500,000	Awaiting Funding from the NGCDF Board
Amani Secondary School		1,000,000.00	1,000,000	Awaiting Funding from the NGCDF Board
Michai Secondary School		650,000.00	650,000	Awaiting Funding from the NGCDF Board
Makutano Secondary School		500,000.00	500,000	Awaiting Funding from the NGCDF Board
St Peters Mito mbili Secondary School		700,000.00	700,000	Awaiting Funding from the NGCDF Board
AIC Secum Secondary School		650,000.00	650,000	Awaiting Funding from the NGCDF Board
Friends Bonde Secondary School		800,000.00	800,000	Awaiting Funding from the NGCDF Board
St Francis Boys Suwerwa High school		1,500,000.00	1,500,000	Awaiting Funding from the NGCDF Board
St Charles Lwanga Sec school		700,000.00	700,000	Awaiting Funding from the NGCDF Board
Yuya Secondary School		600,000.00	600,000	Awaiting Funding from the NGCDF Board
Karara secondary school		500,000.00	500,000	Awaiting Funding from the NGCDF Board
Ngonyek Secondary School		1,000,000.00	1,000,000	Awaiting Funding from the NGCDF Board
Sibanga Secondary School		800,000.00	800,000	Awaiting Funding from the NGCDF Board
St Teresa Secondary School		800,000.00	800,000	Awaiting Funding from the NGCDF Board
Friends Hututu Girls sec school		600,000.00	600,000	Awaiting Funding from the NGCDF Board
St Joseph Cheptil Secondary school		800,000.00	800,000	Awaiting Funding from the NGCDF Board
Mateket Secondary School		700,000.00	700,000	Awaiting Funding from the NGCDF Board
Noigam Secondary School		500,000.00	500,000	Awaiting Funding from the NGCDF Board

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Nzoia Centre Sec School		500,000.00	500,000	Awaiting Funding from the NGCDF Board
Ekegoro Sec School		600,000.00	600,000	Awaiting Funding from the NGCDF Board
St Christophers Girls Sec School		650,000.00	650,000	Awaiting Funding from the NGCDF Board
Wiyeta Girls Sec School		700,000.00	700,000	Awaiting Funding from the NGCDF Board
St. Christopher Boys Sec School		800,000.00	800,000	Awaiting Funding from the NGCDF Board
St Patricks Kipsaina Sec School		600,000.00	600,000	Awaiting Funding from the NGCDF Board
Sitatunga Secondary School		400,000.00	400,000	Awaiting Funding from the NGCDF Board
Prior Years trans to other Govt Units		32,447,149.00	32,447,149	
Sub-Total		104,197,149	110,865,334	
Amounts due to other grants and other transfers				
Bursary Secondary School		7,785,720	6,321,000	Awaiting Funding from the NGCDF Board
Bursary Tertiary Institutions		13,147,882	10,460,382	Awaiting Funding from the NGCDF Board
Social Security(NHIF)		3,480,000	3,480,000	Needy Constituents identification on-going.
Constituency Sports Project		1,500,000	1,500,000	Project on-going
Constituency Environment Project		2,238,253	500,000	Project on-going
Security Projects				
Kipsaina Police Post			300,000	Project now complete and in use
Kapkarwa Chiefs Office			200,000	Project now complete and in use
Kipsingori AP Camp			300,000	Project now complete and in use
Kahuho AP Camp			300,000	Project now complete and in use
Chepsiro AP Camp			300,000	Project now complete and in use
Kapsara Patrol Base			500,000	Project now complete and in use
Biribriet Assistant Chiefs Office			300,000	Project now complete and in use
Makutano AP Camp			300,000	Project now complete and in use
Karara Chiefs Office			300,000	Project now complete and in use
Munyaka AP Camp			300,000	Project now complete and in use

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Milimani AP Camp		300,000	300,000	Awaiting Funding from the NGCDF Board
Kapsara Assistant Chiefs Office		300,000	300,000	Awaiting Funding from the NGCDF Board
Geta Chiefs Office		350,000	350,000	Awaiting Funding from the NGCDF Board
Trans Nzoia East Sub County CID Office		1,000,000	1,000,000	Awaiting Funding from the NGCDF Board
Administration Police-Kesogon		700,000	700,000	Awaiting Funding from the NGCDF Board
Kachibora AP Headquarters		2,000,000	2,000,000	Awaiting Funding from the NGCDF Board
Chiefs Office Motosiet		300,000		Awaiting Funding from the NGCDF Board
Assistant Chiefs Office Kimoson		300,000		Awaiting Funding from the NGCDF Board
Assistant Chiefs Office Kibuswa Sub- Location		200,000		Awaiting Funding from the NGCDF Board
Assistant Chiefs Office Top Suwerwa		500,000		Awaiting Funding from the NGCDF Board
Michai Chiefs Office		200,000		Awaiting Funding from the NGCDF Board
Kapsara Patrol Base		450,000		Awaiting Funding from the NGCDF Board
Katuho Administration Police Camp		500,000		Awaiting Funding from the NGCDF Board
Emergency		6,615,610	4,523,403	Project on-going
Prior Years Other Grants and transfers		7,851,880	7,851,880	
Sub-Total		49,719,345	42,386,664	
Acquisition of assets				
Motor Vehicles (including motorbikes)		1,287,000	1,287,000	Savings
Purchase of furniture and equipment		1,006,500	1,006,500	Project on-going
Purchase of computers		400,000	-	Project on-going
Others (specify)				
Strategic Plan		-	1,700,000	Project now complete and in use

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Innovation Hub		1,500,000	800,000	Project on-going
	Sub-Total	4,193,500	4,793,500	
Funds pending approval		8,400,000	1,000,000	
	Grand Total	170,000,366	159,045,498	

CHERANGANY Constituency
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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	3,500,000	-	-	3,500,000
Buildings and structures	5,000,000			5,000,000
Transport equipment	10,713,000	-	-	10,713,000
Office equipment, furniture and fittings	1,773,700	-		1,773,700
ICT Equipment, Software and Other ICT Assets		-		-
Other Machinery and Equipment				-
Heritage and cultural assets				-
Intangible assets				-
Total	20,986,700	-	-	20,986,700

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Velos primary school	Sidian Bank	01026030006592	40,100	370.00
Bororiet primary school	Sidian Bank	01026030003739	3	9,500
Kemeloi Primary school	Sidian Bank	01026030005391	2,700	2,700
Ngorera Primary school	Sidian Bank	0126030010671	740	160
Surungai Primary school	Sidian Bank	01026030006963	226	557,676
Tulon primary school	Sidian Bank	0102603005091	550.01	550.01
Cheptiret Primary school	Sidian Bank	01026030008931	1,501,897	1,897
Benon Primary school	Sidian Bank	01026030006703	184.51	1,144.51
Nyakinywa primary school	Sidian Bank	01026150026220	967	947
Kabolet primary school	Sidian Bank	01026030006823	14.50	14.50
Tarakwa primary school	Sidian Bank	01026030007921	23,107	45
Murkuywo primary school	Sidian Bank	01026030005421	382.02	62.02
Chebarus primary school	Sidian Bank	01026030006657	926	266
Botwa Milimani primary school	Sidian Bank	01026030010721	651,785	15
Chisare primary school	Sidian Bank	01026030006649	107	267
Loima primary school	Sidian Bank	01026030009378	65	65
Simatwet primary school	Sidian Bank	01026030006606	3,157	587
Mwiruti Primary school	Sidian Bank	01026150027009	899	720,129
AIC Kimoson primary school	Sidian Bank	01026030007201	2,792	57
Kamatony Primary school	Sidian Bank	01026030006460	60,547	339,337
St Peters Tumaini primary school	Sidian Bank	01026030006002	1,607	1,607
Springer primary school	Sidian Bank	01026030008821	194,200	0

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Perkera primary school	Sidian Bank	0102603006096	367	367
Sitatunga Primary school	Sidian Bank	01026030005553	29	113,400
Kuriot primary school	Sidian Bank	01026030006045	6,100	3,500
Kapsigilai primary school	Sidian Bank	0106030005456	1,280	38,460
Kiptendent primary school	Sidian Bank	01026030006673	973	502,350
Kaplamai primary school	Sidian Bank	01026030006071	3,180	16,400
Kapchepsir primary school	Sidian Bank	01026030003720	268	870
Kiptoror primary school	Sidian Bank	01026030006693	1,657	63,717
Tunen primary school	Sidian Bank	01026030005979	1	1
Ereng Kaplemur primary school	Sidian Bank	01026020004332	4,810	2,690
Kiboino primary school	Sidian Bank	01026030010401	258,545	770
Marura primary school	Sidian Bank	01026030011261	868	108
Kapkongor primary school	Sidian Bank	01026150028447	170	35,910
Kapchemakwer primary school	Sidian Bank	01026150028617	467	467
Kiriita primary school	Sidian Bank	01026030008671	1,995	2,055
Mwanga primary school	Sidian Bank	02603006436	727	787
Amani secondary school	Sidian Bank	01026020004202	70,348	408
Milima secondary school	Sidian Bank	01026030008551	4,041	4,041
Saiwa secondary school	Sidian Bank	01026150023266	1,420	1,420
Bonde secondary school	Sidian Bank	026030006495	730	60,715
St Michael Bahati secondary school	Sidian Bank	01026150024044	650,000	7
Immaculate conception Girls mukuyu	Sidian Bank	01026030009728	81	147
AIC Biribiriet secondary school	Sidian Bank	01026030007941	47,764	1,500,780

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
St Augustine Munyaka secondary	Sidian Bank	01026030008661	1,547	729,807
Friends Michai secondary school	Sidian Bank	01026150026240	1,978	502,408
St Lukes Taito secondary school	Sidian Bank	01026030006029	2,117	544,787
Motosiet secondary school	Sidian Bank	01026030009168	522	582
St Pauls Kiriita Secondary school	Sidian Bank	01026030011181	2,311,127	33,047
St Peters Girls Mito Mbili	Sidian Bank	01026030007911	248	608
AIC Tuigoin secondary school	Sidian Bank	01026030007181	802,290	2,132,540
Karara Secondary school	Sidian Bank	01026020003674	2,978	2,978
AIC Nyasiland secondary school	Sidian Bank	01026020003654	2,095	1,001,395
Tarakwa secondary school	Sidian Bank	01026150026960	1,003	1,553
Benon secondary school	Sidian Bank	0126030008501	1,150	1,062,924
Kapsirowa secondary school	Sidian Bank	01026030008871	2,423	2,423
Cherangany youth Talent	Sidian Bank	01026150025822	1,290	530
UPEC Osorongai girls	Sidian Bank	01026030010611	3,375	3,375
St Francis Girls Suwerwa	Sidian Bank	01026030010701	2,251	2,251
St Marys Cheptobot secondary school	Sidian Bank	01026020003994	2,163	608
SDA Moige Secondary school	Sidian Bank	01026150028607	854,280	501,037
Noigam Secondary school	Sidian Bank	01026020004012	690	810
St Marks Girls Cherangany	Sidian Bank	01026020004142	670	90,850
Mateket Secondary school	Sidian Bank	01026030007011	3,301.25	3,301.25
Immaculate conception Kemeloi	Sidian Bank	01026030010711	65.51	500,935.51
St Christopher's Girls secondary	Sidian Bank	01026020004032	7,574	7,574
Kahuho AP Camp	Sidian Bank	01026030011581	15	0

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Bonde AP Camp	Sidian Bank	01026030011281	30	30
Kabolet Police Post		01026030011271	210	210
Kipsaina Police Post	Sidian Bank	01026030011421	1,735	1,735
Assistant county Commissioner Cherangany	Sidian Bank	01026030011741	343	0
Bata Muhiu Primary School	Sidian Bank	01026030009808	4,856.75	4,006.75
Botwa Sabwani Primary School	Sidian Bank	01026030011161	19,225.03	501,110.03
Timaa Primary School	Sidian Bank	01026030008341	47.50	500,227.54
Taito Primary School	Sidian Bank	01026030006037	15,963.45	15,963.45
Sibanga Primary School	Sidian Bank	01026030009708	845.81	845.81
Milimani Benon Chief Office	Sidian Bank	01026020003894	21,996.50	21,996.50
Yuya Primary School	Sidian Bank	01026030006088	59.76	59.76
Nyasiland Primary School	Sidian Bank	01026030007161	587.01	587.01
Karara Primary School	Sidian Bank	01026030009758	47,218.77	148.77
Chepkoiyo Primary School	Sidian Bank	01026030007631	239.76	689.76
Mukuyu Primary School	Sidian Bank	01026030009028	1,500,810	980
Tumaini Primary School	Sidian Bank	0102603000762	795.52	500,155.52
Biribiriet Primary School	Sidian Bank	01026030006614	1,113.50	1,078.50
Wiyeta Primary School	Sidian Bank	026030006320	1,475.01	0.01
Saiwa Primary School	Sidian Bank	01026030007841	55.01	500,000.01
Amani Primary School	Sidian Bank	01026030007261	650,698	698
Kapsara Primary School	Sidian Bank	01026030006713	2,173.92	2,173.92
Makutano Primary School	Sidian Bank	01026030002521	363,255.77	1,375.77
Mito Mbili Primary School	Sidian Bank	01026030003879	95,556.03	500,000.03

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Keboye Primary School	Sidian Bank	01026030010081	1,171.51	1,171.51
Eronge Primary School	Sidian Bank	01026030006793	1,073.50	500,833.50
Koibarak Primary School	Sidian Bank	0030005162	700,075.53	75.53
Kiptoi Primary School	Sidian Bank	01026030010131	651,018.75	1,018.75
Bonde Primary School	Sidian Bank	01026030006495	730	60,715.00
Sango Primary School	Sidian Bank	01026030005979	1.74	1.74
ST Marys Mixed Cheptobot	Sidian Bank	01026020003994	2,163.50	608.50
Cheptobot Primary School	Sidian Bank	01026030006444	401760.01	880.01
Chepsiro Primary School	Sidian Bank	01026030008131	2,318.76	500,278.76
Setek Primary School	Sidian Bank	01026030005863	18,153.78	18,153.78
Kapyemit Primary School	Sidian Bank	01026030005707	0	507,565.50
Tuigoin Primary School	Sidian Bank	01026030005685	499,898.50	1,043
ST Michael Moiben Primary	Sidian Bank	01026030010591	444.50	504.50
Kapsirowa Primary School	Sidian Bank	01026030005502	296.50	500,596.50
Kongasis Primary School	Sidian Bank	01026030005413	503,921.01	504,401.01
Riwo Primary School	Sidian Bank	01026030008041	600,190.00	501,995.00
Top Suwerwa Primary	Sidian Bank	01026030008001	709,650.02	0.02
Cherangany Primary School	Sidian Bank	01026030006584	11,824	11,824
Hututu Primary School	Sidian Bank	010266030009768	15	15
Chepkas Primary School	Sidian Bank	01026030003781	462.50	462.50
Twiga Primary School	Sidian Bank	01026030006913	398.50	500,608.50
Barmalel Primary School	Sidian Bank	026030006371	693.77	500,068.77
Sinoko Bahati Primary	Sidian Bank	01026030010141	-3,490	498,255

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
ST Paul's High School Sinoko	Sidian Bank	01026030007191	1,158.50	1,158.50
Kipsingori Primary School	Sidian Bank	01026030006193	298.13	238.13
Motosiet Primary School	Sidian Bank	0102603006207	18,181.25	18,206.25
Chisare Secondary School	Sidian Bank	01026030006983	748,342	48,342
Moi High School Kaplamai	Sidian Bank	026030003968	314,418	18,418
Karara Secondary School	Sidian Bank	01026020003674	3,078	2,978
Sibanga Secondary School	Sidian Bank	01026030004646	3,447	3,447
Christopher's Boys High School	Sidian Bank	01026030007531	700,797.50	797.50
Ekegoro Secondary School	Sidian Bank	01026030010751	501,924.02	501,924.02
Kesogon Mixed Secondary	Sidian Bank	026030005464	1,507	1,000,627
ST Patrick Kipsaina Centre High School	Sidian Bank	01026030006813	226	800,466
Wiyeta Girls Secondary School	Sidian Bank	01026030008101	14,395.75	1,014,635.75
Sinyerereri Primary School	Sidian Bank	01026030004697	1,265.61	500,005.61
ST Teresa's Secondary School-Sinyerereri	Sidian Bank	0102603005030	2,885	3,485
Bishop Crowley High School – Baraka	Sidian Bank	01026030010091	3023.02	503,063.02
PCEA Kapsara Secondary	Sidian Bank	01026030008571	1,038,809.50	743,403.50
Friends Bwake Girls Secondary School	Sidian Bank	01026030008611	17,026.03	508,830.03
Geta Secondary School	Sidian Bank	01026030006487	895.02	895.02
Friends Secondary School Bonde	Sidian Bank	010260300107	7,543	52,783
ST Ignatius Kapkarwa High School	Sidian Bank	01026030005278	1,342	1,342
Kiptenden Secondary School	Sidian Bank	01026030007981	23,664	298,255
AIC Top Suwerwa Mixed Secondary School	Sidian Bank	01026020004392	1,700	1,000,000
Hututu Friends Girls Secondary School	Sidian Bank	01026030009258	1,765	800,000

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
ST Mary's Secondary School-Kipsingori	Sidian Bank	01026030006241	156,784	700,973
AP Trans Nzoia East Housing	Sidian Bank	01026150024034	7,356	5,076
A I C Kipkeikei Boys High School	Sidian Bank	01026030011751	255	0
Seum Secondary School	Sidian Bank	01026030006142	75.73	75.53
ST Christopher's Primary School	Sidian Bank	01026030009778	880	500,000
Yuya Secondary School	Sidian Bank	01026030010651	115,393	273
Chisare Secondary School	Sidian Bank	01026030006983	748,342	48,342
Munyaka Primary School	Sidian Bank	01026030008071	669	500,909
Mosombor Primary Cchool	Sidian Bank	01026030006061	2	2
Kipsingori A.P. Camp	Sidian Bank	01026030010361	301,442	1,442
Geta Assistant Chief Office	Sidian Bank	01026020003874	93	93
Kapkarwa Assistant Chief Office	Sidian Bank	01026020003914	87,283	493
St Marys Kibuswa Primary School.	Sidian Bank	01026030008441	670	0
Chepkoiyo Secondary School	Sidian Bank	01026030010691	2,674	1,034
St Joseph's Mixed Secondary School-Cheptil	Sidian Bank	01026030008111	19,800	503,720
Happy Valley Primary School	Sidian Bank	01026030006933	1,675	500,855
Chepsiro AP Camp	Sidian Bank	01026030011701	735	0
Kapsara Patrol base	Sidian Bank	01026030011341	55	355
Assistant Chief's Office Biribiriet	Sidian Bank	01026030011791	1,615	0
Chepsiro secondary	Sidian Bank	01026030010121	648,975	0.02
Nzoia Center Secondary school	Sidian Bank	01026030008141	8,172	8,172
St Christophers Boys Secondary	Sidian Bank	01026030007531	700,797	797
St Charles Lwanga Secondary school	Sidian Bank	01026030007151	601	500,000

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
St Francis Boys Suwerwa	Sidian Bank	01026030006863	423,175	0
Makutano secondary school	Sidian Bank	01026030003844	214,286	14,286
Milima Primary school	Sidian Bank	01026030007212	1,247	427
Bahati Primary school	Sidian Bank	01026030007271	223.01	0.01
Kipsaina Centre Primary school	Sidian Bank	01026030010341	1,683	803
Sosiot Primary school	Sidian Bank	01026030007251	197,612	87
Kiboino primary school	Sidian Bank	01026030010401	258,545	770
Chebarus primary school	Sidian Bank	01026030006657	926	266
AIC Kimoson primary school	Sidian Bank	01026030007201	2,792	57
Botwa Milimani primary school	Sidian Bank	01026030010721	651,785	501,015
St Ann Visiwani primary school	Sidian Bank	01026030011291	840	830
Springer primary school	Sidian Bank	01026030008821	194,220	305
Kipkeikei primary school	Sidian Bank	01026030011681	400,270	0
Kuriot primary school	Sidian Bank	01026030006045	6,121	3,536
Kesogon Primary school	Sidian Bank	01026150024474	938	58
Murkuywo primary school	Sidian Bank	01026030005421	382	62
Assistant County Commissioner Chebarus	Sidian Bank	01026030011781	355	0
Leltangat Primary school	Sidian Bank	01026030008201	204,985	4,985
Cheptobot Ap Camp	Sidian Bank	01026150020901	4	4
Osorongai Primary school	Sidian Bank	01026030002384	2,868	13
Kapkarwa Primary school	Sidian Bank	01026030005359	500,000	0
Deputy County Commissioners Trans- Nzoia East	Sidian Bank	01026030011971	2	0
Kachibora Police Station	Sidian Bank	01026030011891	200,000	0

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Cherangany Technical and Vocational College	Sidian Bank	01026030011991	299,125	0
Leltang'at No 4 Footbridge			0.01	0.01
Mwaita Primary school	Sidian Bank	01026030011331	12,525	12,525
Ngonyek Primary school	Sidian Bank	01026030006973	473,855.02	0
Kesogon ICT Primary school	Sidian Bank	01026150024474	938.75	58.75
Total			24,641,730	29,914,238

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor 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)
1.	Variances in Opening Balances.	a) Management notes that the opening balance for the financial year 2019-2020 is the cashbook closing balance for the financial year 2018-2019 and it's correctly disclosed in the financial statements. Kindly refer to cashbook balance audited financial statements for	Resolved	30.06.2020
	The verification of financial statements for the year under review revealed that, the opening balances varied with the closing balance for the year 2019 as indicated below.			
	Variances in opening balances			
	ITEM	Balance as per 2020 financial statements Kshs.		
	Transfers to other Government units(cash flow and note 6)	40,866,205		
	Other grants and transfers (Cash flow	26,720,040		

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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)
	and note 7). No explanation was given on how the audited balances were reviewed. In the circumstances, it was not possible to ascertain accuracy of the comparative figures reflected in the financial statements.	the financial year 2018-2019.		
2	Cash and Cash Equivalent The statement of assets and liabilities indicates bank balance of Kshs.32, 727,802 as at 30 June 2020 being the cash book balance. However, review procedure performed on the bank reconciliation statement for the month of June 2020 revealed unrepresented cheques totalling to Kshs.1,771,597 out of which cheques totalling to Kshs.253,723 relate to the	The ngcdf Cherangany welcomes the audit observation and agrees that cheques totalling to Kshs.253, 723 were stale as at the close of the financial year, however the ngcdf	Resolved	30.06.2020

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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)
	period between July 2018 to October 2019 and they were stale and not payable. No reason was however provided for non-reversal of the stale cheques in the cashbook as at 30 June 2020. Further, the statement reflects payments in the bank statement and not posted in the cash book totaling Kshs.117, 040. Subsequently section 5.9.2.1 of the Government Financial Regulations and Procedures requiring that bank reconciliation be prepared to reconcile the banks balances and the cash book balances was not followed.	vide ng-cdfc meeting minute dated 31 st March 2021 resolved to investigate the circumstances which lead to the stale cheques and the accounting officer to receive back the said cheques in the cashbook and re-issue the same to the		

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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)
	In the circumstances, it was not possible to ascertain accuracy and completeness of the cash and cash equivalents reflected in the financial statements as at 30 June 2020.	respective payees.		
	Budget Performance During the year under review, the fund had an approved budget of Kshs.268,522,866 for both recurrent and development. During the same period, the fund recorded total expenditure of Kshs.109,386,464 representing 41% of the budget to result to under expenditure of Kshs.159,136,402 representing 59 % of the budgeted amount as shown below:	Ngcdf Cherangany appreciates the audit observation and agrees that there was and continues to be a delay in disbursement of funds to the constituency by the ngcdf board for the financial year 2018/2019 and 2019/2020 resulting in the budget under absorption noted. However the ngcdf Cherangany has continued to escalate the issue to the ngcdf board to disburse	ongoing	30.06.2022

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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)
	Item	Budget Amount	Actual Expenditure	Under Absorption	% Of Absorption	Under Absorption
	Compensation of Employees	7,972,928		timely manner to facilities	6,327,423	79.4
	Use of goods and services	10,584,231		implementation of budget	1,031,666	9.7
	Transfers to Other Government Units	169,418,208		programmes. The ngcdf board has committed to	99,497,149	58.7
	Other grants and transfers	69,560,199		properly release all	3,986,663	63.2
	Acquisition of Assets	3,287,300		funds approved for	2,293,500	69.8
	Other Payments	7,700,000		the said financial years to the constituency before	6,000,000	77.9
	Total Payments	268,522,866		109,386,464	159,136,402	59.3
	Non-utilization of all the funds budgeted for this financial year.					
	Ng-cdfc correspondence letters with the ngcdf board are herewith attached for audit verification.					
	projects/programmes were not delivered to the residents of Cherangany Constituency and therefore the budget did not meet the intended objectives of improving the service delivery to the residents of Cherangany of					

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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)
	the Management may have over budgeted on its activities.			