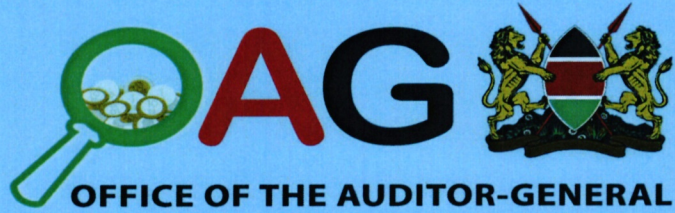


REPUBLIC OF KENYA



*Enhancing Accountability*

# REPORT

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OF

**THE AUDITOR-GENERAL**

THE NATIONAL ASSEMBLY PAPPE S I A I D	
DATE: 1 <sup>st</sup> NOV 2021	DAY: Wed AM.
TABLED BY:	Majority Whip Hon Wargwe.
CLERK-AT THE-TABLE:	M. Mudo

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

**FOR THE YEAR ENDED  
30 JUNE, 2019**





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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- CHERANGANY CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019

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

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
**REGISTRY**

27 SEP 2019

**RECEIVED**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
CHERANGANY CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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

**Reports and Financial Statements**

**For the year ended June 30, 2019**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (NG-CDF) was set up under the CDF Act, 2003 now repealed by the NGCDF Act, 2015. The National Government Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

**(b) Key Management**

The Cherangany Constituency's day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	George Okaro
2.	Sub-county Accountant	John Lelei
3.	Chairperson	Eunice Njeri
4.	Secretary	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. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NG-CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) CHERANGANY NG-CDF Headquarters**

P.O BOX 4573  
Trans Nzoia East Sub County Hqs  
Kitaleziwa Eldoret Road  
Kitale Kenya

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

**Reports and Financial Statements**

**For the year ended June 30, 2019**

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**CheranganyNG-CDF Contacts**

Telephone: (254) 720200297  
E-mail:ngcdfcherangany@ngcdf.go.ke

Website: www.go.ke

**(f) CheranganyNG-CDF Bankers**

1. Cooperative Bank  
Kitale Branch  
A/C No. 01120097045800

**(g) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

**(h) Principal Legal Adviser**

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

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

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NGCDFC)**

This report and financial statement represents the financial position of Cherangany constituency for the financial year 2018/19. It lays down the receipts and expenditures of all the funds that Cherangany NG-CDFC received from the NG-CDF BOARD.

I wish to make the following remarks;

**a). Year Performance**

In the financial year 2018/19 Cherangany CDF was able to achieve the following comparative performance in various sectors

Receipt/Expense Item	Final Budget	Expenditure	Budget Utilisation Difference	% of Utilisation
<b>PAYMENTS</b>				
Compensation of Employees	5,625,813	1,652,885	3,972,928	29.4%
Use of goods and services	11,600,013	9,378,877	2,221,136	80.9%
Transfers to Other Government Units	131,236,416	40,866,208	90,376,208	31.1%
Other grants and transfers	58,023,607	26,718,037	31,305,570	46.1%
Acquisition of Assets	9,000,000	5,712,700	3,287,300	63.5%
Other Payments			-	
<b>TOTAL</b>	<b>215,485,849</b>	<b>84,330,707</b>	<b>131,155,141</b>	<b>39.1%</b>

**b). NG-CDF Cherangany has been able to achieve the following;**

1. Changed our construction of projects from poor quality bricks to quality dressed bush stones.
2. It has completed 15 primary school projects, 6 secondary school projects, sub county administration police residence which are in use and has resulted in improved infrastructure in our institutions.
3. Funded 2,394 needy students in both secondary and tertiary institutions which has resulted in students' retention in school and improved their academic performance in the FYR2018/19.
4. Construction of eight residential houses for administration police officers to enhance security now complete and in use.

**c). Emerging issues related to CDF in Cherangany Constituency are;**

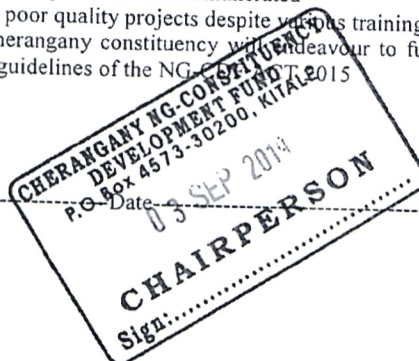
1. All learning institutions i.e secondary and primary schools depend on NG-CDF 100% on development.
2. Need to compete with counties to justify the long existence of NG-CDF

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

1. Overdependence of the fund by the public on all development related issues
  2. Funds disbursement from the board is at times untimely leading to unnecessary adjustments.
  3. NG-CDFC committees feeling that they are not well remunerated
  4. Lack of capacity by PMC's hence poor quality projects despite various training sessions by the NGCDFC.
- Through my leadership, NG-CDFC Cherangany constituency will endeavour to fulfil its mandate in disbursement and monitoring of projects funds as per the guidelines of the NG-CDFC 2015

Eunice Njeri Muiruri  
CHAIRPERSON NG-CDFC

SIGN: 



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

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**III. STATEMENT OF NG-CDF 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 NG-CDF shall prepare financial statements in respect of that NG-CDF. 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 Cherangany NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2019. 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 NG-CDF; (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 mis-statements, whether due to error or fraud; (iv) safeguarding the assets of the NG-CDF; (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 Cherangany NG-CDF accepts responsibility for the NG-CDF'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 NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2019, and of the NG-CDF's financial position as at that date. The Accounting Officer in charge of the Cherangany NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The NG-CDF's financial statements were approved and signed by the Accounting Officer on 30/07/2019 2019.

CHERANGANY NG-CDF  
CONSTITUENCY DEVELOPMENT FUND  
P.O. Box 4573-30200, KITALE  
Fund Account Manager  
*George Oka*  
THE FUND ACCOUNT MANAGER  
Sign:.....

CHERANGANY NG-CDF  
CONSTITUENCY DEVELOPMENT FUND  
P.O. Box 4573-30200, KITALE  
*Benjamin*  
CHAIRPERSON  
Sign:.....

# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
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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, 2019**

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### **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 5 to 31, which comprise the statement of assets as at 30 June, 2019, and the statements of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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, 2019, 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. Unconfirmed Cash and Bank Balance**

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.52,114,267 as at 30 June, 2019 which is in respect of a balance held at Cooperative Bank of Kenya, Kitale. However, audit procedures performed on the bank reconciliation statement for the month of June, 2019 showed that payments in cash book totalling Kshs.901,868 relating to the period 31 December, 2018 and earlier had not been recorded in bank and therefore the cheques were stale but had not been reversed in the cash book.

Consequently, it has not been possible to confirm that the cash and cash equivalents balance of Kshs.52,114,267 as at 30 June, 2019 is fairly stated.

## 2. Inaccuracies in the Financial Statements

The figures in the financial statements submitted for audit were at variance with the amounts in the supporting schedules as shown below:

Item	Financial Statements (Kshs)	Supporting Schedules (Kshs)	Variance (Kshs)
Compensation of employees	1,652,885	1,803,518	(150,633)
Other committee expenses	1,928,330	5,301,830	(3,373,500)
Committee allowance	5,233,860	1,860,330	3,373,530
Bursary - secondary	12,720,700	10,963,000	1,757,700
Bursary - tertiary	7,433,500	9,974,000	(2,540,500)

Further, the financial statements provided for audit had opening balances that were at variance with the previous year's audited financial statements amounts as shown below:

Expenditure Item	Balance as per Financial Statements 2018/2019 (Kshs)	Balance as per Audited Financial Statements 2017/2018 (Kshs)	Variances (Kshs)
Compensation of employees	1,920,291	2,085,003	164,712
Use of goods and services	7,378,990	3,666,800	(3,712,190)
Transfer to other government units	32,626,290	20,700,000	(11,926,290)
Other grants and transfers	69,568,788	2,978,000	(66,590,788)
Acquisition of assets	367,990	0	(367,990)

In the circumstance, the financial statements were significantly misstated.

## 3. Unconfirmed Project Management Committee (PMC) Account Balances

Annex 5 to the financial statements reflects PMC account balances of Kshs.28,960,946 as at 30 June, 2019. However, the cash books and certificates of bank balances were not availed for audit review.

Consequently, the accuracy of the PMC account balance of Kshs.28,960,946 as at 30 June, 2019 could not be confirmed.

#### **4. Assets Without Ownership Documents**

The summary of fixed assets register at Annex 4 to the financial statements, reflects assets valued at Kshs.19,992,900 as at 30 June, 2019. However, the title documents in respect of the land on which the office block is built valued at Kshs.3,500,000 and the log books in respect of two motor vehicles valued at Kshs.10,713,000 were not provided for audit verification.

Consequently, the ownership of the land and the two motor vehicles could not be ascertained.

#### **5. Unaccounted for Fuel**

The use of goods and services expenditure of Kshs.9,378,877, includes utilities, supplies and services amount of Kshs.1,204,421 as disclosed in Note 5 to the financial statements and which in turn includes fuel expenses of Kshs.113,819. However, the fuel purchased was not supported with fuel register, motor vehicle work tickets, detail orders, statements from suppliers, LPOs and invoices contrary to Section 68(2) of the Public Finance Management Act, 2012

In the circumstances, the accuracy of utilities, supplies and services amount of Kshs.1,204,421 could not be ascertained.

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 in the year under review.

#### **Other Matter**

##### **1. Budgetary Control and Performance**

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.215,485,849 and Kshs.136,444,974 respectively, resulting to an under-funding of Kshs.79,040,876 or 37% of the budget. Similarly, the Fund spent Kshs.84,332,711 against an approved

budget of Kshs.215,485,849 resulting to an under-expenditure of Kshs.131,153,139 or 61% of the budget.

Failure to utilize funds is an indication that approved programs and services were not delivered, therefore the budget may not have achieved the intended objectives of improving service delivery to constituents of Cherangany Constituency.

## 2. Project Implementation Status

According to the Project Implementation Status (PIS) report provided for audit review, the Management had planned to implement four hundred and ninety-seven (497) projects since the financial year 2013/2014 towards which, a total of Kshs.285,088,316 had been disbursed as at 30 June, 2019 as shown below:

Financial Year	Status	No. of Projects	Value (Kshs.)	Amount Disbursed (Kshs.)
2013/2014 to	Complete	408	239,697,070	239,697,070
	Ongoing	13	11,868,208	11,868,208
2017/2018	Not Started	4	4,000,000	-
	<b>Sub-Total</b>	<b>425</b>	<b>255,565,278</b>	<b>251,565,278</b>
2018/19	Complete	16	33,023,038	33,023,038
	Ongoing	1	500,000	500,000
	Not Started	55	33,400,000	-
	<b>Sub-Total</b>	<b>72</b>	<b>66,923,038</b>	<b>33,523,038</b>
<b>Grand Total</b>		<b>497</b>	<b>322,488,316</b>	<b>285,088,316</b>

From the above summary, thirteen (13) projects relating to 2017/18 and earlier years with disbursements amounting to Kshs.11,868,208 and which should have been completed by 30 June, 2018 were ongoing. Four (4) projects with a total budget of Kshs.4,000,000 had not started as at the time of audit in June 2020.

In addition, fifty-five (55) projects relating to the year 2018/2019, with a budget of Kshs.33,400,000 had not started although they should have been completed and handed over by 31 December, 2019, while one (1) approved project with a disbursement of Kshs.500,000 was ongoing.

Failure to complete planned projects is likely to deny the Cherangany constituents the much needed services.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## **Conclusion**

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

## **Basis for Conclusion**

### **1. Irregular Bursary Disbursements**

The other grants and transfers figure of Kshs.26,718,037 includes bursary to secondary schools of Kshs.12,720,700 and bursary to tertiary institutions amount of Kshs.7,433,500 as disclosed in Note 7 to the financial statements. However, there was no evidence that a bursary subcommittee was constituted in accordance with NGCDF circular reference No. CDF Board Circulars/VOL.1/111 dated 13 September, 2013 which requires that a sub-committee of the Constituency Development Fund Committee be formed to manage the bursary scheme and which must include two co-opted members of whom one must be area Education Officer or an officer seconded from the Ministry.

Further, according to the bursary disbursement schedules provided for audit review, the amounts awarded for tertiary institutions ranged between Kshs.5,000 and Kshs.10,000 while for secondary schools ranged between Kshs.2,000 and Kshs.15,000 contrary to the amounts set by the Cherangany NGCDF Bursary Committee on 21 May, 2019 of Kshs.3,000 for day schools, Kshs.5,000 for boarding schools and Kshs.10,000 for colleges and universities.

Consequently, the Management breached the law and the propriety of the bursary payments of Kshs.20,154,200 for the year ended 30 June, 2019 could not be confirmed.

### **2. Unwarranted Pending Account Payables**

Note 15.3 to the financial statements reflects other pending payables balance of Kshs.131,153,139 as at 30 June, 2019 and which includes amounts due to other government entities of Kshs.90,368,208 and amounts due to other grants and other payments of Kshs.31,305,569. However, as at 30 June, 2019, the Fund was still holding an amount of Kshs.52,114,267 in bank and no reason was provided for not disbursing the funds to the projects.

Consequently, the Cherangany constituents may not have benefited from the projects that were not implemented.

### **3. Inadequacies in Project Implementation**

Physical verification exercise conducted in July, 2020 at seven (7) projects with total disbursement of Kshs.8,900,000, revealed that proper identification, monitoring and supervision was not carried out by the respective Project Management Committees as highlighted in **Appendix 1**.

Due to poor workmanship and delay in completion of some projects, the Cherangany Constituents may not have not obtained value for money spent on these projects.

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

#### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

##### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Qualified Opinion section of my report, 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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to

sustainability of services and using the applicable basis of accounting, unless the Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in

the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
Nancy Gathungu  
**AUDITOR-GENERAL**

**Nairobi**

**01 October, 2021**

## Physical Appendix 1: Poorly Implemented Projects

No	Institution	Project	Amount (Kshs)	Observations
1	AIC Tuigoin Secondary School	Construction of School Laboratory	1,300,000	The project is complete and in use but plastering of the floor not done, window panes and some doors are not fixed. Piping and cabling not fixed. Painting only done on the front phase. The project is also not branded.
2	Benon Secondary School	Construction and completion of Twin Laboratory	2,200,000	one was complete, and in use; while one was being used as a dormitory. The lab had floor cracks; the worktop tiles were peeling off and general poor workmanship in the finishes for plumbing works and roofing, iron sheets not uniform in colour and of different sizes. The project was not branded.
3	Top-Suwerwa Primary School	Completion of 3 classrooms	1,500,000	The building is not branded, and general poor workmanship – floor peeling off; and a big crack on the veranda.
4	Karara Secondary School	Construction of a twin laboratory-phase one	1,000,000	The building is incomplete. Plastering, fixing of windows, doors and fittings had not been done.
5	Kaplamai Primary School	Renovation of five classroom-Flooring, plaster and painting	500,000	Renovation was completed. However, the veranda plastering had peeled off an indication of poor workmanship.
6	St. Lwanga Botwa Secondary School	Construction of administration block	1,500,000	The project was initiated during the 2013/14 when the NGCDF disbursed Kshs.500,000 and another Kshs.500,000 advanced during the 2014/15 out initial budget of Kshs.4,500,000. The project was noted to have been poorly done. The building has no foundation, the walls have bends and lintel is sagging and may require additional cost for reinforcement if the building has to be completed and put to use.
7	AIC Kimoson Primary School	Completion of 2 classrooms-	900,000	General poor workmanship noted – floor peeling off; and window panes broken.
	<b>Total</b>		<b>8,900,000</b>	

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

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018-2019 Kshs	2017 - 2018 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	84,784,483	74,353,447
Proceeds from Sale of Assets	2	-	-
Other Receipts(hiring out of projector)	3	-	-
<b>TOTAL RECEIPTS</b>		<b>84,784,483</b>	<b>74,353,447</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,652,885	1,920,291
Use of goods and services	5	9,378,877	7,378,990
Transfers to Other Government Units	6	40,866,205	32,626,290
Other grants and transfers	7	26,720,040	69,568,788
Acquisition of Assets	8	5,712,700	367,990
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>84,330,707</b>	<b>111,862,349</b>
<b>SURPLUS/DEFICIT</b>		<b>453,776</b>	<b>(37,508,902)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The CHERANGANY NG-CDF financial statements were approved on 28/09 2019 and signed by:

**DISTRICT ACCOUNTANT**  
Sub County Accountant  
*John Lelei*

Fund 4  
**CHERANGANY NG.CONSTITUENCY  
DEVELOPMENT FUND**  
P.O. Box 43  
20200, KITALE  
*George P. K...*  
**THE FUND ACCOUNT MANAGER**  
Sign:.....

**CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**V. STATEMENT OF ASSETS**

	Note	2018-2019 kshs	2017 - 2018 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	52,114,267	51,489,214
Cash Balances (cash at hand)		-	171,277
<b>Total cash and cash equivalents</b>	10B	<b>52,114,267</b>	<b>51,660,491</b>
Current receivables			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>52,114,267</b>	<b>51,660,491</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable			
Retention	12		
Gratuity			
<b>TOTAL FINANCIAL LIABILITES</b>			
<b>NET FINANCIAL ASSETS</b>		<b>52,114,267</b>	<b>51,660,491</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13		
Surplus/Deficit for the year		51,660,491	7,036,847
Prior year adjustments	14	453,776	44,623,644
<b>NET LIABILITIES</b>		<b>52,114,267</b>	<b>51,660,491</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The CHERANGANYNG-CDF financial statements were approved on 03/08/2019 and signed by:

Sub County Accountant  
**DISTRICT ACCOUNTANT**  
 TRANS NZOIA DISTRICT  
 P.O. Box 3040  
 KITALE - 30100

CHERANGANYNG CONSTITUENCY  
 DEVELOPMENT FUND  
 Box 45793-000, KITALE  
 Fund Account Manager  
**THE FUND ACCOUNT MANAGER**  
 Sign: *George Okani*

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

**Reports and Financial Statements  
For the year ended June 30, 2019**

**VI. STATEMENT OF CASHFLOW**

Receipts for operating income		2018-2019	2017 - 2018
Transfers from NG-CDF Board	1	84,784,483	74,353,447
Other Receipts	3	-	-
		<b>84,784,483</b>	<b>74,353,447</b>
Payments for operating expenses			
Compensation of Employees	4	1,652,885	2,085,003
Use of goods and services	5	9,378,877	3,666,800
Transfers to Other Government Units	6	40,868,208	20,700,000
Other grants and transfers	7	26,718,037	3,278,000
Other Payments	9	-	-
<b>Total Payments</b>		<b>78,618,007</b>	<b>29,729,803</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	-	-
<b>Net cash flow from operating activities</b>		<b>6,166,476</b>	<b>44,623,644</b>
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(5,712,700)	-
<b>Net cash flows from Investing Activities</b>		<b>(5,712,700)</b>	
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>453,776</b>	<b>44,623,644</b>
Cash and cash equivalent at <b>BEGINNING</b> of the year	13	51,660,491	7,036,847
Cash and cash equivalent at <b>END</b> of the year		51,660,491	51,660,491

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements. The CHERANGANYNG-CDF financial statements were approved on 23/07/2019 and signed by:

DISTRICT ACCOUNTANT  
Sub-County Accountant  
TRANS NZOIA EAST DISTRICT  
*Jona Lehu*  
KITALE - 30200

CHERANGANYNG CONSTITUENCY  
NATIONAL GOVERNMENT DEVELOPMENT FUND  
Box 45703, Kitale  
Fund Account Manager  
*George Mwangi*  
THE FUND ACCOUNT MANAGER  
Sign:.....

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND CHERANGANY CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	109,040,876	106,444,974	215,485,850	136,444,974	79,040,876	63.3%
Proceeds from Sale of Assets			-	-	-	
Other Receipts		-	-	-	-	
<b>TOTAL</b>	<b>109,040,876</b>	<b>106,444,974</b>	<b>215,485,850</b>	<b>136,444,974</b>	<b>79,040,876</b>	<b>63.3%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,000,000	2,625,813	5,625,813	1,652,885	3,972,928	29.4%
Use of goods and services	2,339,039	9,260,975	11,600,013	9,378,877	2,221,136	80.9%
Transfers to Other Government Units	55,200,000	76,036,416	131,236,416	40,866,205	90,370,211	31.1%
Other grants and transfers	39,501,837	18,521,770	58,023,607	26,722,043	31,301,564	46.1%
Acquisition of Assets	9,000,000	0	9,000,000	5,712,700	3,287,300	63.5%
Other Payments			-	-	-	
<b>TOTAL</b>	<b>109,040,876</b>	<b>106,444,974</b>	<b>215,485,849</b>	<b>84,332,711</b>	<b>131,153,139</b>	<b>39.1%</b>

The CHERANGANYNG-CDF financial statements were approved on 23/09/2019 and signed by



**John Lelei**  
 Sub-County Accountant  
 TRANS NZOIA EAST DISTRICT  
 P.O. Box 3940  
 KITALE - 30200

**CHERANGANYNG CONSTITUENCY DEVELOPMENT FUND**  
 George Okaro  
 Fund Account Manager  
 SEP 2019  
**THE FUND ACCOUNT MANAGER**  
 Sign:.....

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

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB PROGRAMMES**

	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	1.00		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	3,062,640.00	2,625,813.00	5,688,453.00	1,652,885.28	4,035,567.72
1.2 Committee allowances	1,662,000.00	6,168,584.65	7,830,584.65	5,233,860.00	2,596,724.65
1.3 Use of goods and services	1,817,812.35	1,868,092.58	3,685,904.93	1,204,421.00	2,481,483.93
1.4 Others(Bank Charges)				75,266.00	
<b>Sub-Total</b>	<b>6,542,452.35</b>	<b>10,662,490.23</b>	<b>17,204,942.58</b>	<b>8,166,432.28</b>	<b>9,038,510.30</b>
<b>2.0 Monitoring and evaluation</b>			-		
2.1 Capacity building	1,500,000.00	-	1,500,000.00	837,000.00	663,000.00
2.2 Committee allowances	1,250,000.00	882,918.32	2,132,918.32	1,928,330.00	204,588.32
2.3 Use of goods and services	521,226.25	341,379.00	862,605.25	-	862,605.25
<b>Sub-Total</b>	<b>3,271,226.25</b>	<b>1,224,297.32</b>	<b>4,495,523.57</b>	<b>2,765,330.00</b>	<b>1,730,193.57</b>
<b>3.0 Emergency</b>			-		-
3.1 Primary Schools	2,500,000.00	4,155,930.60	6,655,930.60	1,394,000.00	5,261,930.60
3.2 Secondary schools	2,238,998.45	2,894,000.00	5,132,998.45	200,000.00	4,932,998.45
3.3 Tertiary institutions			-	-	-
3.4 Security projects	1,000,000.00		1,000,000.00	500,000.00	500,000.00
3.5 others			-	-	-
<b>Sub-Total</b>	<b>5,738,998.45</b>	<b>7,049,930.60</b>	<b>12,788,929.05</b>	<b>2,094,000.00</b>	<b>10,694,929.05</b>
<b>4.0 Bursary and Social Security</b>			-		-
4.1 Primary Schools			-	-	-
4.2 Secondary Schools	12,000,000.00	-	12,000,000.00	10,746,700.00	1,253,300.00
4.3 Tertiary Institutions	13,000,000.00	-	13,000,000.00	9,407,500.00	3,592,500.00
4.4 Universities			-		-
4.5 Social Security	-	-	-		-
<b>Sub-Total</b>	<b>25,000,000.00</b>	<b>-</b>	<b>25,000,000.00</b>	<b>20,154,200.00</b>	<b>4,845,800.00</b>
<b>5.0 Sports</b>	<b>888,198.47</b>	<b>1,736,000.00</b>	<b>2,624,198.47</b>	<b>1,736,000.00</b>	<b>888,198.47</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - CHERANGANY CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

5.1 balb/f			-		-
			-		-
<b>Sub-Total</b>			-		-
<b>6.0 Environment</b>	-	735,840.00	735,840.00	735,840.00	-
6.1 balance b/f			-		-
<b>Sub-Total</b>	-	735,840.00		-	
<b>7.0 Primary Schools Projects</b>			-		-
7.1 BotwaSabwani Primary School	500,000.00		500,000.00		500,000.00
7.2 AIC Kimoson Primary School	500,000.00		500,000.00		500,000.00
7.3 Ngonyek Primary School	500,000.00		500,000.00		500,000.00
7.4 Sinyereri Primary School	500,000.00		500,000.00		500,000.00
7.5 Saiwa Primary School	500,000.00		500,000.00		500,000.00
7.6 Ekegoro Primary School	500,000.00		500,000.00		500,000.00
7.7 Munyaka Primary School	500,000.00		500,000.00		500,000.00
7.8 Happy Valley Primary School	500,000.00		500,000.00		500,000.00
7.9 Barmalel Primary School	500,000.00		500,000.00		500,000.00
7.10 Twiga Primary School	500,000.00		500,000.00		500,000.00
7.11 SinokoBahati Primary School	500,000.00		500,000.00		500,000.00
7.12 Kapkarwa Primary School	500,000.00		500,000.00		500,000.00
7.13Mito Mbili Primary School	500,000.00		500,000.00		500,000.00
7.14 Eronge Primary School	500,000.00		500,000.00		500,000.00
7.15 Chepsiro Primary School	500,000.00		500,000.00		500,000.00
7.16 Kiptenden Primary School	500,000.00		500,000.00		500,000.00
7.17 St. Michaels Moiben Primary School	600,000.00	500,000.00	1,100,000.00		1,100,000.00
7.18 Riwo Primary School	500,000.00		500,000.00		500,000.00
7.19 Kapsirowa Primary School	500,000.00		500,000.00		500,000.00
7.20 Kapyemit Primary School	500,000.00		500,000.00		500,000.00
7.21 Kongasis Primary School	500,000.00		500,000.00		500,000.00
7.22 St. Christopher Primary School	500,000.00		500,000.00		500,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

7.23 Timaa Primary School	500,000.00		500,000.00		500,000.00
7.24 BotwaMilimani Primary School	500,000.00	500,000.00	1,000,000.00	500,000.00	500,000.00
7.25 Bororiet Primary School		500,000.00	500,000.00	500,000.00	-
7.26 Kaplamai Primary School		1,000,000.00	1,000,000.00	500,000.00	500,000.00
7.27 AIC Kimoson Primary School		400,000.00	400,000.00	400,000.00	-
7.28 Kapchepsir Primary School		1,000,000.00	1,000,000.00	500,000.00	500,000.00
7.29 Chisare Primary School		500,000.00	500,000.00	500,000.00	-
7.30 Nyakinywa Primary School	500,000.00	500,000.00	1,000,000.00	500,000.00	500,000.00
7.9 Chebarus Primary School		400,000.00	400,000.00	400,000.00	-
7.10 Kemeloi Primary School		500,000.00	500,000.00	500,000.00	-
7.11 Mukuyu primary school	500,000.00	1,000,000.00	1,500,000.00	500,000.00	1,000,000.00
7.12 Ngorera primary school		500,000.00	500,000.00	500,000.00	-
7.13 Marura primary school		800,000.00	800,000.00	500,000.00	300,000.00
7.14 Sitatunga primary school		1,000,000.00	1,000,000.00	500,000.00	500,000.00
7.15 Kapchemakwer primary school		600,000.00	600,000.00	300,000.00	300,000.00
7.16 Kiriita primary school		800,000.00	800,000.00	400,000.00	400,000.00
7.17 Mwanga primary school		800,000.00	800,000.00	400,000.00	400,000.00
7.18 Kabolet primary school		500,000.00	500,000.00	500,000.00	-
7.19 Springer primary school		400,000.00	400,000.00	400,000.00	-
7.20 Cheptiret primary school		500,000.00	500,000.00	500,000.00	-
7.21 Kapkangor primary school		1,000,000.00	1,000,000.00	500,000.00	500,000.00
7.22 Surungai primary school	500,000.00	500,000.00	1,000,000.00	500,000.00	500,000.00
7.23 Kiboino primary school		1,000,000.00	1,000,000.00	500,000.00	500,000.00
7.24 Tulon primary school		500,000.00	500,000.00	500,000.00	-
7.25 Perkerra primary school		500,000.00	500,000.00	500,000.00	-
7.26 Murguiwo primary school		500,000.00	500,000.00	500,000.00	-
7.27 Tunenprimay school		1,000,000.00	1,000,000.00	500,000.00	500,000.00
7.28 Velos primary school	500,000.00	400,000.00	900,000.00	400,000.00	500,000.00
7.29 Ereng-Kaplamur primary school	200,000.00	2,000,000.00	2,200,000.00	1,000,000.00	1,200,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - CHERANGANY CONSTITUENCY

Annual and Financial Statements

For the year ended June 30, 2019

7.30 Mwiruti primary school		500,000.00	500,000.00	500,000.00	-
7.31 Cheptiret primary school		1,000,000.00	1,000,000.00	500,000.00	500,000.00
7.32 Kamatony primary school		1,000,000.00	1,000,000.00	500,000.00	500,000.00
7.33 ST.PetersTumaini primary school	500,000.00	500,000.00	1,000,000.00	500,000.00	500,000.00
7.34 Kiptenden primary school		1,000,000.00	1,000,000.00	500,000.00	500,000.00
7.35 Benon primary school		500,000.00	500,000.00	500,000.00	-
7.36 Simatwet primary school	500,000.00	500,000.00	1,000,000.00	500,000.00	500,000.00
7.37 Happy Valley Primary School		500,000.00	500,000.00	500,000.00	-
7.38 Kuriot primary school		800,000.00	800,000.00	500,000.00	300,000.00
7.39 Kapsigilai primary school		1,000,000.00	1,000,000.00	500,000.00	500,000.00
7.40 Kiptoror primary school		1,000,000.00	1,000,000.00	500,000.00	500,000.00
7.41 Loima primary school		500,000.00	500,000.00	500,000.00	-
7.42 Huruma Primary School		500,000.00	500,000.00	-	500,000.00
7.43 Moiben Primary School		500,000.00		-	-
7.44 retention b/f			-		-
<b>Sub-Total</b>	<b>15,300,000.00</b>	<b>29,900,000.00</b>	<b>45,200,000.00</b>	<b>19,700,000.00</b>	<b>25,500,000.00</b>
<b>8.0 Secondary Schools Projects</b>			-		-
8.1 Karara Secondary School		2,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00
8.2 Chematich secondary school	4,500,000.00	2,000,000.00	6,500,000.00		6,500,000.00
8.3 St. Christopher Girls secondary school		1,000,000.00	1,000,000.00	500,000.00	500,000.00
8.4 Immaculate Conception Kemeloi secondary school		1,000,000.00	1,000,000.00	500,000.00	500,000.00
8.5 Kipkeikei Girls		3,000,000.00	3,000,000.00		3,000,000.00
8.6 Kapkarwa Secondary School		6,500,000.00	6,500,000.00	500,000.00	6,000,000.00
8.7 Ekegoro secondary school		1,000,000.00	1,000,000.00	500,000.00	500,000.00
8.8 Milima secondary school	500,000.00		500,000.00	500,000.00	-
8.9 St. Augustine Munyaka Secondary School	500,000.00		500,000.00	500,000.00	-
8.10 Biribiriet Secondary School	1,500,000.00		1,500,000.00	500,000.00	1,000,000.00
8.11 Amani Secondary School	200,000.00	800,000.00	1,000,000.00	800,000.00	200,000.00

REGIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - CHERANGANY CONSTITUENCY

Accounts and Financial Statements

For the year ended June 30, 2019

8.12 Friends Secondary School - Michai	500,000.00		500,000.00	500,000.00	-
8.13 Mateket Secondary School		500,000.00	500,000.00	500,000.00	-
8.14 Motosiet Secondary School		500,000.00	500,000.00	500,000.00	-
8.15 Noigam Secondary School		500,000.00	500,000.00	500,000.00	-
8.16 St. Mary's Secondary School Cheptobot	500,000.00	500,000.00	1,000,000.00	500,000.00	500,000.00
8.17 UPEC Osorongai Girls		5,000,000.00	5,000,000.00	5,000,000.00	-
8.18 St. Francis Suwerwa Girls		500,000.00	500,000.00	500,000.00	-
8.19 St. IgnitiusKapkarwa High School	3,500,000.00	1,000,000.00	4,500,000.00		4,500,000.00
8.20 St. Marks Cherangany Girls		500,000.00	500,000.00	500,000.00	-
8.21 Kapsirowa Secondary School		1,000,000.00	1,000,000.00		1,000,000.00
8.22 Tarakwa Secondary School		1,000,000.00	1,000,000.00	500,000.00	500,000.00
8.23 Tuigoin Secondary School		1,000,000.00	1,000,000.00	500,000.00	500,000.00
8.24 SDA Moige Secondary School	500,000.00	1,000,000.00	1,500,000.00	500,000.00	1,000,000.00
8.25 Kapsirowa secondary School		1,000,000.00	1,000,000.00	1,000,000.00	-
8.26 Nyasiland Secondary school	1,000,000.00	1,000,000.00	2,000,000.00	500,000.00	1,500,000.00
8.27 Benon Secondary School	1,000,000.00	1,000,000.00	2,000,000.00	500,000.00	1,500,000.00
8.28 St.Peters Mito Mbili	500,000.00	1,136,416.00	1,636,416.00	568,208.00	1,068,208.00
8.29 Kesogon Secondary School	1,000,000.00		1,000,000.00		1,000,000.00
8.30 Wiyeta Girls Secondary School	1,000,000.00		1,000,000.00		1,000,000.00
8.31 Immaculate Conception KemeloiSecondary School	500,000.00		500,000.00		500,000.00
8.32 St. Lukes Taito Secondary School	500,000.00		500,000.00	500,000.00	-
8.33 Kapcheplanget Secondary School	3,500,000.00	3,000,000.00	6,500,000.00		6,500,000.00
8.34 Kipsaina Secondary School	800,000.00		800,000.00		800,000.00
8.35 Bishop Crowley Secondary School	500,000.00		500,000.00		500,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

8.36 AIC Kimoson Secondary School	500,000.00		500,000.00		500,000.00
8.37 Nyakinywa Secondary School	3,500,000.00	2,500,000.00	6,000,000.00		6,000,000.00
8.38 Friends Bwake Girls Secondary School	500,000.00		500,000.00		500,000.00
8.39 Geta Secondary School	3,500,000.00	-	3,500,000.00		3,500,000.00
8.40 Kipkeikei Girls	1,000,000.00	3,000,000.00	4,000,000.00		4,000,000.00
8.41 St. Josephs Cheptil Secondary School	500,000.00		500,000.00		500,000.00
8.42 St. MarysKipsingori Secondary School	700,000.00		700,000.00		700,000.00
8.43 Friends Hututu Girls Secondary School	800,000.00		800,000.00		800,000.00
8.44 St. Thomas Kongoli Secondary School	500,000.00		500,000.00		500,000.00
8.45 Tuigoin Secondary School	2,000,000.00		2,000,000.00		2,000,000.00
8.46 Top Suwerwa Secondary School	1,000,000.00		1,000,000.00		1,000,000.00
8.47 St. PaulsKiptoror Secondary School	800,000.00		800,000.00		800,000.00
8.48 Yuya Secondary School	500,000.00		500,000.00		500,000.00
8.49 St. Charles Lwanga Sec School - Botwa	500,000.00		500,000.00		500,000.00
8.50 Kapsara Secondary School	500,000.00		500,000.00		500,000.00
8.51 Kiptenden Secondary School	300,000.00		300,000.00		300,000.00
8.52 Sitatunga secondary School	300,000.00		300,000.00		300,000.00
8.52 St Christophers Boys High School		1,000,000.00	1,000,000.00		1,000,000.00
8.53 Kapsigilai Secondary School		400,000.00	400,000.00		400,000.00
8.54 Bonde Secondary School		500,000.00	500,000.00	500,000.00	-
8.55 Saiwa Secondary School		500,000.00	500,000.00	500,000.00	-
8.56 St Michaels Bahati Secondary School		500,000.00	500,000.00	500,000.00	-
8.57 Immaculate Conception Mukuyu Girls secondary School		300,000.00	300,000.00	300,000.00	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - CHERANGANY CONSTITUENCY

Accounts and Financial Statements

For the year ended June 30, 2019

8.58 St PaulsKiriita		1,000,000.00	1,000,000.00	1,000,000.00	-
<b>Sub-Total</b>	<b>39,900,000.00</b>	<b>44,336,416.00</b>	<b>84,236,416.00</b>	<b>21,168,208.00</b>	<b>63,068,208.00</b>
<b>9.0 Health institutions Projects</b>			-		-
<b>9.1 balances b/f</b>			-		-
<b>10.0 Security Projects</b>			-		-
10.1 Kachibora AP Headquarters	-	2,000,000.00	2,000,000.00	2,000,000.00	-
10.2 Karara Chiefs Office	300,000.00		300,000.00		300,000.00
10.3 Kapsara Patrol Base	500,000.00		500,000.00		500,000.00
10.4 KapkarwaChiefs Office	200,000.00		200,000.00		200,000.00
10.5 MilimaAp Camp	300,000.00		300,000.00		300,000.00
10.6 Chiefs Office ChepsiroAp Camp	300,000.00		300,000.00		300,000.00
10.7 Kahuho AP Camp	300,000.00		300,000.00		300,000.00
10.8 Kipsingori AP Camp	300,000.00		300,000.00		300,000.00
10.9 Kipsaina Police Post	300,000.00		300,000.00		300,000.00
10.10 Makutano AP Post	300,000.00		300,000.00		300,000.00
10.11 MunyakaAp Post	300,000.00		300,000.00		300,000.00
10.12 Biribiriet Chiefs Office	300,000.00		300,000.00		300,000.00
<b>Sub-Total</b>	<b>3,400,000.00</b>		<b>3,400,000.00</b>	<b>2,000,000.00</b>	<b>1,400,000.00</b>
<b>11.0 Acquisition of assets</b>			-		-
11.1 Motor Vehicles	6,500,000.00		6,500,000.00	5,213,000.00	1,287,000.00
11.2 Construction of CDF office	1,000,000.00		1,000,000.00		1,000,000.00
11.3 Purchase of furniture and equipment	1,500,000.00		1,500,000.00	499,700.00	1,000,300.00
11.4 Purchase of computers			-		-
<b>Sub-Total</b>	<b>9,000,000.00</b>	<b>2,000,000.00</b>	<b>11,000,000.00</b>	<b>5,712,700.00</b>	<b>5,287,300.00</b>
<b>12.0 ROADS</b>		<b>1,800,000.00</b>	<b>1,800,000.00</b>		<b>1,800,000.00</b>
<b>13.0 Others</b>			-		-
13.1 Strategic Plan	-	3,500,000.00	3,500,000.00	100,000.00	3,400,000.00
13.2 Innovation Hub	-	3,500,000.00	3,500,000.00		3,500,000.00
13.2 TIVET			-		-
<b>Sub-Total</b>	<b>-</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>100,000.00</b>	<b>-</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

GRAND TOTALS	109,040,875.52	106,444,974.15	215,485,849.67	84,332,710.28	131,153,139.39
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SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	109,040,875.50	106,444,974.15	215,485,849.65	136,444,974.15	79,040,875.50	63%
Proceeds from Sale of Assets			-			
Other Receipts			-			0
<b>TOTALS RECEIPTS</b>	109,040,875.50	106,444,974.15	215,485,849.65	136,444,974.15	79,040,875.50	63%
<b>PAYMENTS</b>						
Compensation of Employees	3,000,000.00	2,625,813.00	5,625,813.00	1,652,885.28	3,972,927.72	29%
Use of goods and services	2,339,038.60	9,260,974.70	11,600,013.30	9,378,877.00	2,221,136.30	81%
			-			
Transfers to Other Government Units	55,200,000.00	76,036,416.00	131,236,416.00	40,868,208.00	90,368,208.00	31%
Other grants and transfers	39,501,836.93	18,521,770.00	58,023,606.93	26,718,037.00	31,305,569.93	46%
Acquisition of Assets	9,000,000.00		9,000,000.00	5,712,700.00	3,287,300.00	63%
Other Payments			-			
<b>TOTALS</b>	109,040,875.53	106,444,973.70	215,485,849.23	84,330,707.28	131,155,141.95	39%

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

**Reports and Financial Statements**

**For the year ended June 30, 2019**

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**IX. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NG-CDF.

**2. Recognition of revenue and expenses**

The NG-CDF recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the NG-CDF. In addition, the NG-CDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NG-CDF.

**3. In-kind contributions**

In-kind contributions are donations that are made to the NG-CDF 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 NG-CDF includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**4. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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

**Reports and Financial Statements**

**For the year ended June 30, 2019**

SIGNIFICANT ACCOUNTING POLICIES (Continued)

**5. Pending bills**

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

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NG-CDF's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NG-CDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. 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 June 30, 2019.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
CHERANGANY CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

I. NOTES TO THE FINANCIAL STATEMENTS				
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description			2018-2019	2017 - 2018
			kshs	Kshs
Normal allocation	AIE NO- A855782			5,500,000
	AIE NO- A892707			30,948,275
	AIE NO- A806809			37,905,172
	AIE NO :B030232		10,000,000	
	AIE NO. B030337		54,784,483	
	AIE NO. B047084		20,000,000	
Conditional grants			-	0
Receipt from other Constituency			-	-
<b>TOTAL</b>			84,784,483	74,353,447
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
Description			2018 -2019	2017 - 2018
			kshs	Kshs
Receipts from the Sale of Buildings			-	-
Receipts from the Sale of Vehicles and Transport Equipment			-	-
Receipts from the Sale Plant Machinery and Equipment			-	-
Receipts from the Sale of office and general equipment			-	-
	Total		-	-
3 OTHER RECEIPTS				
Description			2018-2019	2017 - 2018
			kshs	Kshs

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
CHERANGANY CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

Interest Received		-	-
Rents		-	-
Sale of tender		-	-
Other Receipts ( Hiring out of projector)		-	-
Total		-	-

**4 COMPENSATION OF EMPLOYEES**

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Basic wages of contractual employees	1,421,525	793,423
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	132000	217262
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	99,360	32,650
gratuity	-	-
Total	1,652,885	2,085,003

**5 USE OF GOODS AND SERVICES**

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Utilities, supplies and services	1,204,421	453,600
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence		1,226,800
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	837,000	1,986,400
Hospitality supplies and services	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
CHERANGANY CONSTITUENCY**  
Reports and Financial Statements  
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Other committee expenses	1,928,330	-
Committee allowance	5,233,860	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	-	-
Bank service commission and charges	75,266	-
Strategic Plan	100,000	-
Fuel, oil & lubricants	-	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
<b>Total</b>	<b>9,378,877</b>	<b>3,666,800</b>

**6 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2018-2019	2017 - 2018
	kshs	Kshs
Transfers to primary schools	19,700,000	14,800,000
Transfers to secondary schools	21,168,208	5,900,000
Transfers to Tertiary institutions	-	-
Transfers to Health institutions	-	-
<b>TOTAL</b>	<b>40,868,208</b>	<b>20,700,000</b>

**7 OTHER GRANTS AND OTHER PAYMENTS**

Description	2018-2019	2017 - 2018
	kshs	Kshs
Bursary -Secondary	12,720,700	360,000
Bursary -Tertiary	7,433,500	74,000
Bursary-Special schools	-	-
Mocks & CAT	-	-
water	-	-
Agriculture (food security)	-	-
Electricity projects	-	-
Security	2,000,000	1,400,000
Roads	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
 CHERANGANY CONSTITUENCY  
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Sports		1,736,000	
Other capital grants and transfer(environment)		735,840	
Emergency Projects		2,094,000	1,144,000
<b>Total</b>		<b>26,718,037</b>	<b>2,978,000</b>
<b>8 ACQUISITION OF ASSETS</b>			
<b>Non Financial Assets</b>		<b>2018 - 2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings		-	-
Construction of Buildings(NG-CDFC office)		-	-
Refurbishment of Buildings		-	-
Purchase of Vehicles		5,213,000	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of office furniture and fittings		499,700	-
Purchase of computers ,printers and other IT equipments		-	-
Purchase of photocopier		-	-
Purchase of other office equipments		-	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
<b>Total</b>		<b>5,712,700</b>	<b>-</b>
<b>9 OTHER PAYMENTS</b>			
specify			-
specify			-
specify			-
<b>TOTAL</b>			<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
 CHERANGANY CONSTITUENCY  
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10A: Bank Balances (cash book balance)

Name of Bank, Account No. & currency	Account Number	2018 - 2019 Kshs	2017 - 2018 Kshs
cooperative bank-Kitale Branch	-	-	-
<b>Total</b>		<u>52,114,267</u>	<u>51,489,214</u>

10B: CASH IN HAND)

	2018 - 2019 Kshs	2017 - 2018 Kshs
Location 1	-	171,277
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>Total</b>	-	<u>171,277</u>

11: OUTSTANDING IMPRESTS

Name of Officer	Date imprest taken	Amount Taken Kshs	Amount Surrendered Kshs
		-	-
<b>12 Retention</b>		-	-

Supplier/Contractor	PV no	2018 -2019	2017 - 2018
		-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
 CHERANGANY CONSTITUENCY  
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**13 BALANCES BROUGHT FORWARD (1/7/2019)**

	2018 -2019	2017 – 2018
	kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<u>-</u>	<u>-</u>

**14. PRIOR YEAR ADJUSTMENTS**

	2018 -2019	2017 – 2018
	kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<u>-</u>	<u>-</u>

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2018 -2019	2017 – 2018
	kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>TOTAL</b>	<u>-</u>	<u>-</u>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
CHERANGANY CONSTITUENCY  
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15.2: PENDING STAFF PAYABLES (See Annex 2)	2018 -2019	2017 – 2018
	kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	413,392.20	-
Others (specify)	-	-
	<hr/>	<hr/>
	-	-
15.3: OTHER PENDING PAYABLES (See Annex 3)	2018-2019	2017 – 2018
	Kshs	Kshs
Compensation of employees	3,972,928	2,625,813
Use of goods and services	2,221,136	9,260,975
Amounts due to other Government entities (see attached list)	90,368,208	76,036,416
Amounts due to other grants and other transfers (see attached list)	31,305,569	18,521,770
Others (Wages, admin, office construction retention etc)	3,287,300	-
un allocated from sale of tender and hiring out of projector	-	-
<b>TOTAL</b>	<hr/>	<hr/>
	<b>131,153,139</b>	<b>106,444,974</b>
	<hr/>	<hr/>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND CHERANGANY CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	A	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND CHERANGANY CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

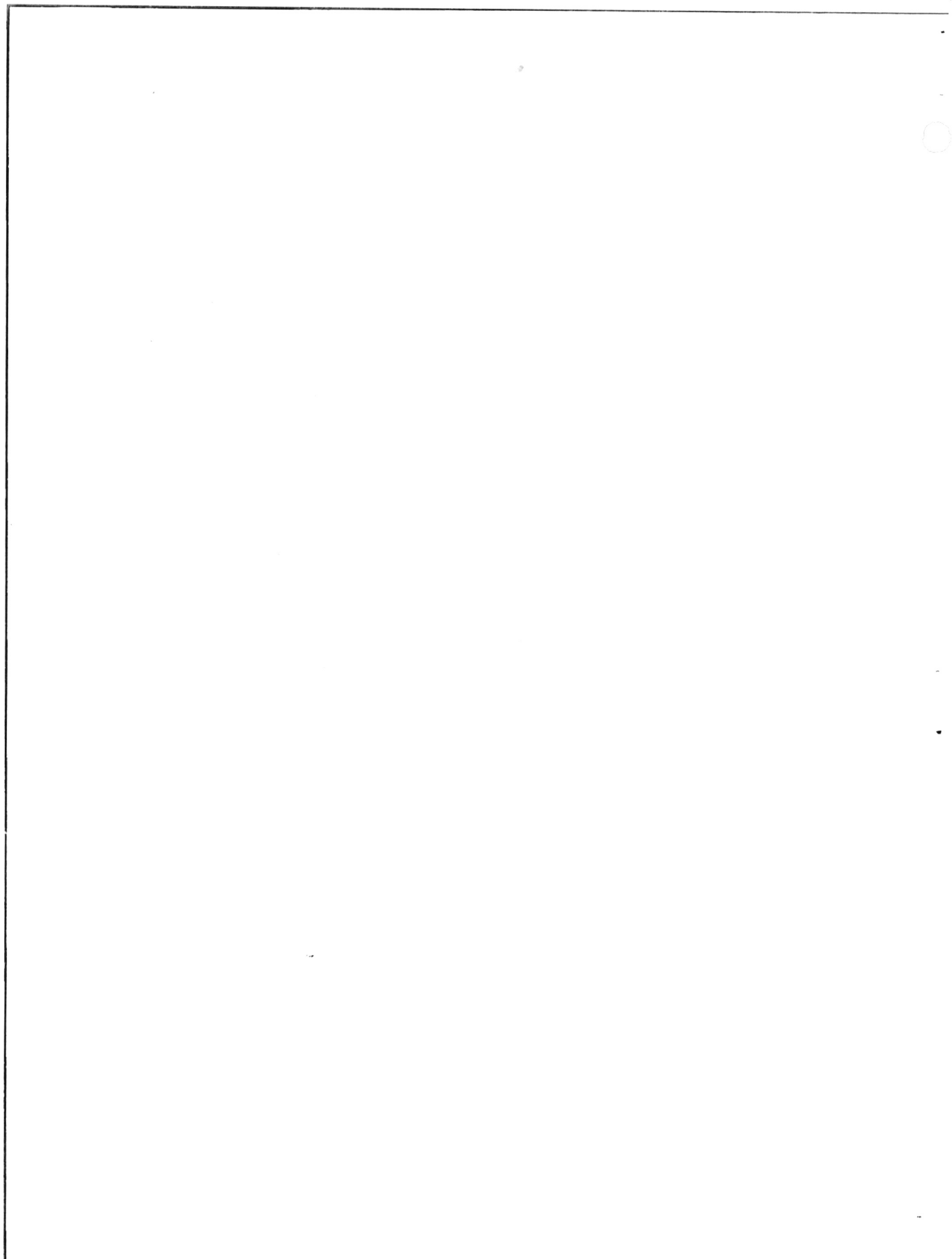
**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
<b>Senior Management</b>		A	B	C	d=a-c		
1.							
2.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
5. Noah k. Kitur		79,068.60					
6. Joseph L. Wesakania		68,302.92					
7. Emmanuel K. Rotich		30,362.64					
8. Stephen C. Koech		68,477.76					
9. Julius E. Arot		53,196					
10. Joyce N. Wanjala		53,196					
11. Faith C. Langat		30,362.64					
12. Rodrick P.Ndenga		30,362.64					
<b>Sub-Total</b>		<b>413,392.20</b>					
<b>Others (specify)</b>							
13.							
14.							
15.							
<b>Sub-Total</b>							
<b>Grand Total</b>		<b>413,392.20</b>					

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND CHERANGANY CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	COMMENTS
		a	b	c	d=a-c	
<b>Amounts due to other Government entities</b>						
1.						
2.						
3.						
	<b>Sub-Total</b>					
<b>Amounts due to other grants and other transfers</b>						
1.	Bursary secondary school	12,000,000	0	0	0	0
2.	Bursary tertiary institutions	13,000,000	0	0	0	0
3.	Environment projects	735,840	0	0	0	0
7.	Emergency projects	5,738,998	0	0	0	0
	<b>Sub-Total</b>	<b>31,474,838</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Others (specify)</b>						
4.	NG-CDF office construction retention	0	0	0	0	0
5.	(Administration, M&E, wages, NSSF, Audit fee)	0	0	0	0	0
6.	Un allocated	0	0	0	0	0
	<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND CHERANGANY CONSTITUENCY**  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost (Kshs) 2018/2019	Additions during the year (Kshs)	Disposal during the year (Kshs)	Historical Cost (Kshs) 2017/2018
Land	3,500,000			3,500,000
Buildings and structures	5,000,000			5,000,000
Transport equipment	10,713,000	5,213,000		5,500,000
Office equipment, furniture and fittings	779,900	499,700		280,200
ICT Equipment, Software and Other ICT Assets	0			403,000
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
<b>Total</b>	<b>19,992,900</b>	<b>5,712,700</b>		<b>14,683,200</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND CHERANGANY**  
**CONSTITUENCY**  
**Reports and Financial Statements**  
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**ANNEX 5 PMC BANK BALANCE AS AT 30<sup>TH</sup> JUNE 2019**

P MC	Bank	Account no	FYR 2018/2019	FYR 2017/2018
Velos primary school	Sidian Bank	01026030006592		
Bororiet primary school	Sidian Bank	01026030003739	373	
Kemeloi Primary school	Sidian Bank	01026030005391	49,098	
Ngorera Primary school	Sidian Bank	0126030010671	501,881	
Surungai Primary school	Sidian Bank	01026030006963	500,081	
Tulon primary school	Sidian Bank	0102603005091	57,676	
Cheptiret Primary school	Sidian Bank	01026030008931	32,730	
Benon Primary school	Sidian Bank	01026030006703	1,899	
Nyakinywa primary school	Sidian Bank	01026150026220	1,144	
Kabolet primary school	Sidian Bank	01026030006823	947	
Tarakwa primary school	Sidian Bank	01026030007921	14.50	
Murkuywo primary school	Sidian Bank	01026030005421	45	
Chebarus primary school	Sidian Bank	01026030006657	62	
BotwaMilimani primary school	Sidian Bank	01026030010721	398,950	
Chisare primary school	Sidian Bank	01026030006649	500,185	
Loima primary school	Sidian Bank	01026030009378	267	
Simatwet primary school	Sidian Bank	01026030006606	65	
Mwiruti Primary school	Sidian Bank	01026150027009	587	
AIC Kimoson primary school	Sidian Bank	01026030007201	239	
Kamatony Primary school	Sidian Bank	01026030006460	140,582	
St Peters Tumaini primary school	Sidian Bank	01026030006002	598,947	
Springer primary school	Sidian Bank		498,947	
Perkera primary school	Sidian Bank	01026030008821		
Sitatunga Primary school	Sidian Bank	0102603006096	182,795	
Kuriot primary school	Sidian Bank	01026030005553	497,147	
Kapsigilai primary school	Sidian Bank	01026030006045	500,199	
Kiptendent primary school	Sidian Bank	0106030005456	500,086	
Kaplamai primary school	Sidian Bank	01026030006673	500,135	
Kapchepsir primary school	Sidian Bank	01026030006071	500,000	
Kiptoror primary school	Sidian Bank	01026030003720	517,600	
Tunen primary school	Sidian Bank	01026030006693	500,000	
ErengKaplemur primary school	Sidian Bank	01026030005979	500,800	
Kiboino primary school	Sidian Bank	01026020004332	509,100	
Marura primary school	Sidian Bank	01026030010401	1,003,050	
Kapkongor primary school	Sidian Bank	01026030011261	500,755	
Kapchemakwer primary school	Sidian Bank	01026150028447	400,000	
Kiriita primary school	Sidian Bank	01026150028617	500,000	
Mwanga primary school	Sidian Bank	01026030008671	298,900	
Amani secondary school	Sidian Bank	02603006436	398,900	
Milima secondary school	Sidian Bank	01026020004202	398,800	
Saiwa secondary school	Sidian Bank	01026030008551	468	
Bonde secondary school	Sidian Bank	01026150023266	501,000	
St Michael Bahati secondary	Sidian Bank	026030006495	500,000	
			60,715	
			498,900	



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND CHERANGANY  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2019**

school					
Immaculate conception Girls mukuyu	Sidian Bank	01026030009728		118,700	
AIC Biribiriet secondary school	Sidian Bank	01026030007941		165,700	
St Augustine Munyaka secondary	Sidian Bank	01026030008661		500,047	
Friends Michai secondary school	Sidian Bank	01026150026240		49,148	
St Lukes Taito secondary school	Sidian Bank	01026030006029		498,900	
Motosiet secondary school	Sidian Bank	01026030009168		582	
St Pauls Kiriita Secondary school	Sidian Bank	01026030011181		998,900	
St Peters Girls Mito Mbili	Sidian Bank	01026030007911		567,100	
AIC Tuigoin secondary school	Sidian Bank	01026030007181		500,000	
Karara Secondary school	Sidian Bank	01026020003674		1,001,400	
AIC Nyasiland secondary school	Sidian Bank	01026020003654		500,325	
Tarakwa secondary school	Sidian Bank	01026150026960		500,000	
Benon secondary school	Sidian Bank	0126030008501		500,900	
Kapsirowa secondary school	Sidian Bank	01026030008871		1,002,200	
UPEC Osorongai girls	Sidian Bank	01026030010611		5,000,000	
St Francis Girls Suwerwa	Sidian Bank	01026030010701		499,900	
St Marys Cheptobot secondary school	Sidian Bank	01026020003994		500,600	
SDA Moige Secondary school	Sidian Bank	01026150028607		498,900	
Noigam Secondary school	Sidian Bank	01026030008881		500,000	
St Marks Girls Cherangany	Sidian Bank	01026020004142		500,000	
Mateket Secondary school	Sidian Bank	01026030007011		500,700	
Immaculate conception Kemeloi	Sidian Bank	01026030010711		501,100	
St Christopher's Girls secondary	Sidian Bank	01026020004032		501,774	
			<b>TOTAL</b>	<b>28,960,946</b>	

Prepared by:

George Okaro  
**Fund Account Manager**

