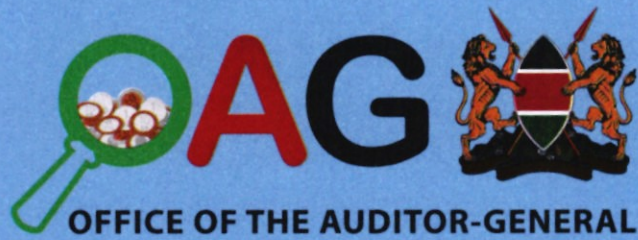


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

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BY:

Deputy Majority
Whip
Anastacia Thumbi

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

CHERANGANY CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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I. Acronyms and Glossary of Terms

1. NGCDF-National Government Constituency Development Fund
2. PFM-Public Finance Management
3. IPSAS-International Public Sector Accounting Standards.
4. PMC-Project Management Committee
5. FY-Financial Year
6. NGCDFC- National Government Constituency Development Fund Committee
7. ARMC-Audit and Risk Management Committee
8. NASC-National Assembly Select Committee
9. NA-National Assembly
10. PSASB-Public Sector Accounting Standards Board
11. PAC-Public Accounts Committee
12. CFC-Consolidated Funds Committee
13. CS-Cabinet Secretary
14. PS-Permanent Secretary
15. NSCA-National Sub-County Accountant
16. FAM-Fund Account Manager
17. A.I.E – Authority to Incur Expenditure
18. D.C.I - Directorate of Criminal Investigation
19. A.I.A – Appropriation-In-Aid
20. I.C.T – Information and communication Technology
21. C.O.C – Constituency Oversight Committee
22. A.P – Administration Police
23. NGCDFB - National Government Constituencies Development Fund Board

II. 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 2022. 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

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)

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Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Mr. Joshua Bore
2.	Sub-County Accountant	CPA Robert Kibet
3.	Chairman NGCDFC	Mr. Jackson Murage Kimotho
4.	Member NGCDFC	Mrs. Agnes Bulalo

(c) 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.

(d) Cherangany Constituency NGCDF Headquarters

P.O. BOX 4573-30200,
Trans-Nzoia East Sub County HQRS
Kitale Ziwa Eldoret Road
Cherangany, KENYA

(e) Cherangany Constituency NGCDF Contacts

Telephone: (254) 725289356
E-mail: cdfcheranganyconstituency@ngcdf.go.ke
Website: www.cdfcheranganyconstituency.go.ke

(f) Cherangany Constituency NGCDF Bankers

Cooperative 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

III. NG-CDFC Chairman's Report



Mr. Jackson Murage Kimotho

On behalf of Cherangany NG-CDF Committee and staff, I am profoundly glad in presenting the FY 2022/2023 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 proposals as proposed by the residents of Cherangany constituency and ensure that all approved projects meet the requirements of sec 24 of the NG-CDF Act 2015, Capacity building of the project management committees (Pmc`s), 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 63classrooms, 4dormitories, 2laboratories, 3administration blocks 3 teacher houses, 2dining halls,3 School buses and 32toilet 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 NG-CDF committee also allocated funds for the construction of 6 security facilities amounting to Ksh.6, 350,000 in the year which have enhanced security in the constituency.

In addition, the fund supported retention of students in secondary and tertiary institutions through allocation of bursary. A total of Kes.39, 000,000 was allocated as bursary to needy students in the constituency. NG-CDF Cherangany committee has developed bursary award criteria to ensure only the needy students are awarded bursary.

A). Budget Performance

In the financial year 2022/2023 NG-CDF Cherangany budget performance against actual amounts for current year based on economic classification and programmes, was very impressive due to timely disbursement of funds to the constituency by the NG-CDF BOARD,

In the financial year ended June 30th, 2023, NG-CDF Cherangany had a cumulative approved budget of Kshs **222,016,783** and 68% of the budget was disbursed to the constituency by the NGCDF Board within the financial year.

NG-CDF Cherangany disbursed the received funds as follows:

Kes 25,062,000 was disbursed to various schools and other government agencies for implementation of the approved projects,

Kshs 43,391,100 was issued as bursaries to needy students in the constituency,

Kshs 5,447,200 was used in payment of NG-CDF committee allowances, monitoring, evaluation,

Kshs 15,910,174 was used in payment of use of goods and services and other administration expenses,

Kshs 2,867,162 was used in payment of NG-CDFC staff salaries and gratuity,

Kshs 1,600,000 was spent on security projects in the constituency during the financial year,

Kshs 7,931,000 was used to fund emergency occurrences in the constituency,

Kshs 2,950,000 was used to fund Sports activities in the constituency,

The performance during the year is summarised as follows;

***Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
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PAYMENTS	Final Budget	Total Expenditure	Budget utilization difference	% c
Compensation of Employees	5,029,868	2,867,162	2,162,706	
Committee expenses	2,430,765	3,877,600	(1,446,835)	
Use of goods and services	15,925,155	15,910,174	14,981	
Transfers to Other Government Units	107,998,000	25,062,000	82,936,000	
Other grants and transfers	80,934,706	55,872,100	25,062,606	
Acquisition of assets	5,232,462	-	5,232,462	
Oversight Committee Expenses	1,588,328	1,569,600	18,728	
Other Payments (ICT Hub)	2,700,000	-	2,700,000	
Funds Pending Approval	177,500		177,500	
TOTAL	222,016,783	105,158,636	116,858,147	

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 on the fund by the public and National government functions on all development related needs.

(To overcome this, NG-CDF Cherangany 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.

(NG-CDF Cherangany 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 (thinly spread projects)- leading to projects receiving insufficient funds

(To overcome this challenge, NG-CDF Cherangany is focusing on allocating enough funds to complete the project within at most 2 years).

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



.....
**Mr Jackson Murage Kimotho
CHAIRMAN NGCDF COMMITTEE**

***Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

IV. Statement of Performance Against Predetermined Objectives for FY2022/23

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 2022-2027** plan are to:

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:

s	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary’s beneficiaries at all levels	In FY 22/23 -we increased number of classrooms in Primary Schools by 63classrooms, secondary schools by 29 classrooms, 2dormitories, 3laboratories and Pit Latrines by an extra 32 in the various schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To have a safe and secure environment for business, learning and where the residents go about their lives without fearing for their lives and property.	-Decrease in the number of insecurity related 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 22/23 We built four chiefs offices,2 police offices and blocks,3 staff houses in various security installations/locations in the constituency.

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 22/23 - we increased number of trees planted where hundreds of tree seedlings were purchased, distributed and planted in various schools approximately 5,000 in number
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 22/23 -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 22/23 -we constructed Pit latrine blocks and re-roofing of classrooms in various schools When the schools were facing immediate closure by the county department of health.

V. Statement of Governance

Functions and appointment 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.

Appointment

Regulation 5(1) makes reference to procedure of member selection, the members of a Constituency Committee provided for under section 43(2) (b), (c) and (d) of the CDF Act shall be selected by a selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee. Regulation 5(2) refers to occurrence of a vacancy, a vacancy shall occur in Constituency Committee upon—

- a) Commencement of a new parliamentary term;
- b) Dissolution of a Constituency Committee;
- c) Removal of a member of a Constituency committee; or
- d) The occurrence of a vacancy in a Constituency Committee.

Regulation 5 (3) refers to constitution of a selection panel, upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

Regulation 5(4) refers to members constituting selection panel, the selection panel referred to in paragraph (1) shall consist of—

- a) One person nominated by the national government official in charge of the sub-county or a Designated representative, who shall be the chairperson of the selection panel;
- b) The Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- c) Two persons, one of either gender, nominated by the Constituency office.

Regulation 5(5) refers to invitation of applicants for appointment to be members of the committee, the officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

Regulation 5(6) the selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act

Regulation 5(7), the officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

Regulation 5(8) the Board shall co-opt the person referred to in section 43(2)(g) of the Act to ensure equitable representation in the membership of a Constituency Committee.

Regulation 5(9) refers to notification on nomination, the Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

Regulation 5(10) the Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2, (b), (c), (d) and (e) of the Act to the National Assembly for approval.

Regulation 5(11) refers to appointment and resignation, the Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Kenya Gazette.

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43(2), (b), (c) or (d) shall be a mandatory signatory to the Constituency accounts.

Removal of a member of NGCDF Committee

Regulation 10 (1) refers to removal of a member, the members of a Constituency Committee may remove a member in accordance with section 43 (13) and (14) of the Act upon receipt of a complaint against a member.

A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of.

The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting.

If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice.

A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5).

The member against whom the complaint is raised may be required to respond to the complaint in writing.

The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member.

The member against whom a complaint is made may call witnesses.

If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.

Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing.

If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision.

The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents.

The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively.

A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard.

A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee.

At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

The functions of a Constituency Committee shall be to –

- a) Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
- b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- e) In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- j) Ensure that all projects receive adequate funding and are completed within three years;
- k) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- l) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- n) Ensure that project reports are prepared and submitted to the Board;
- o) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;

- p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- q) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- r) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- s) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- t) Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain-
- u) A list of all the new projects commenced during the financial year and their completion status; and A list of all projects approved, funded and commenced during previous financial years, and their completion status;
- v) Enter into performance contracting with the Board on an annual basis;
- w) In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- x) Receive returns from project management committees in accordance with regulation 15;
- y) Maintain a database of project management committees and reports from the respective committees;
- z) ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;
- aa) Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
- bb) Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
- cc) Ensure that the committee does not enter into commitments for which funding has not been allocated;
- dd) Ensure projects are labelled in accordance with the guidelines issued by the Board; and
- ee) Perform any other function assigned to it by the Board.

VI. Environmental and 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 has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of depressed economic performance that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as a development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- .

3. Employee welfare

We invest in providing the best working environment for our employees. 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 of 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 constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of

movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

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 interest

5. 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.

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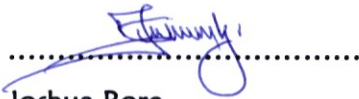
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.



Joshua Bore

Fund Account Manager.

II. 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 entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Cherangany Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's 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 constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Cherangany Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

***Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

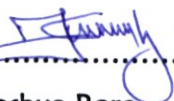
Further the Accounting Officer confirms that the constituency 's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Cherangany Constituency financial statements were approved and signed by the Accounting Officer on 30th June 2023.



.....
Name: Jackson Murage Kimotho
Chairman – NGCDF Committee



.....
Name: Joshua Bore
Fund Account Manager

REPUBLIC OF KENYA

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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, 2023

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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and 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 1 to 58, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the

statement of receipts and payments, statement of cash flows, summary statement of appropriation and budget execution by sectors and projects 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 of 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, 2023 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 (Amended 2022).

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The financial statements presented for audit had the following inaccuracies;

- (i) The statement of assets and liabilities reflects bank balance of Kshs.45,756,619 while the cash book reflects a balance of Kshs.45,626,619 resulting to an unexplained variance of Kshs.130,000;
- (ii) The statement of assets and liabilities reflects fund balance brought forward of Kshs.62,785,255 while the prior year audited financial statements reflects fund balance carried forward balance of Kshs.63,054,037 resulting to an unexplained variance of Kshs.268,782;
- (iii) The summary statement of appropriation reflects transfers to other Government entities opening balances of Kshs.28,950,000 while prior year audited financial statements reflected budget utilization difference of Kshs.27,950,000 resulting to an unexplained variance of Kshs.1,000,000;
- (iv) The summary statement of appropriation reflects other grants and transfers opening balance of Kshs.21,948,516 while the prior year audited financial statements reflects budget utilization difference of Kshs.22,948,516 resulting to an unexplained variance of Kshs.1,000,000;
- (v) The statement of assets and liabilities and Note 14(b) to the financial statements reflects comparative gratuity balance of Kshs.268,782 while the prior year audited financial statements reflects a Nil balance.

In the circumstances, the accuracy and completeness of the above balances reported in financial statements could not be confirmed.

2. Unsupported Project Management Committee Balances

Note 18.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) accounts balance of Kshs.11,012,931. However, the cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC account balance of Kshs.11,012,931 could not be confirmed.

3. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.55,872,100 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.22,443,100, Kshs.19,138,000 and Kshs.1,810,000 disbursed to secondary schools, tertiary institutions and special schools respectively. However, no acknowledgement letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary the disbursements totalling Kshs.43,391,100 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Cherangany Constituency Management in accordance with ISSAI 130 on the 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.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual receipts on comparable basis of Kshs.222,016,783 and Kshs.151,184,037 respectively, resulting into under-funding of Kshs.70,832,746 or 32% of the budget. However, the Fund spent Kshs.105,158,636 against actual receipts of Kshs.151,184,037 resulting to an under-utilization of Kshs.46,025,401 or 30% of receipts.

The under-funding and under-utilization affected the planned activities and may have negatively impacted service delivery to the public.

My opinion is not modified in respect of this matter.

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

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not indicated the efforts made to resolve the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters described in the Basis for Conclusion, 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. Unapproved Expenditure

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.25,062,000 which includes Kshs.16,162,000 being transfers to secondary schools as disclosed in Note 7 to the financial statements. The amount further includes Kshs.1,900,000 spent on projects which were not approved by the Board. This was contrary to Section 6(2) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) that provides that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

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

2. Irregular Contract Award for Construction of Classrooms

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.25,062,000 which includes Kshs.8,100,000 being transfers to primary schools as disclosed in Note 7 to the financial statements. Out of the amount,

Kshs.1,400,000 was transferred to Tugumo Primary School for construction of two classrooms to completion whose notification of award was issued on 27 October, 2022. However, the contract agreement and a professional opinion were not provided for audit.

In the circumstances, the regularity of the procurement process could not be confirmed.

3. Failure to Implementation Approved Projects

Review of the Project Implementation Status reports revealed that twenty-eight (28) projects costing Kshs.64,298,000 were complete and in use while fifty (50) projects allocated Kshs.27,100,000 were ongoing. Further, review of cash book and vote book revealed that an allocation of Kshs.13,091,778 for fifty-one (51) projects was still held in the Fund's account as at 12 March, 2024.

In addition, the report indicates that two (2) projects allocated Kshs.2,303,790 were incomplete and the contractor was not on site while three (3) projects allocated Kshs.2,094,488 were complete and not in use.

In the circumstances, value for money on undisbursed funds to the project management committees, incomplete projects and those completed and not in use could not be confirmed.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 the 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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 comply 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 Fund's 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease 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 to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 June, 2024

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

IX. Statement of Receipts and Payments for the Year Ended 30th June 2023


	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	88,000,000	184,777,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	130,000	-
Total Receipts		88,130,000	184,777,758
Payments			
Compensation Of Employees	4	2,867,162	3,190,320
Committee expenses	5	3,877,600	5,332,206
Use Of Goods and Services	6	15,910,174	12,408,667
Transfers To Other Government Units	7	25,062,000	146,049,200
Other Grants and Transfers	8	55,872,100	74,963,778
Acquisition Of Assets	9	-	1,491,038
Oversight Committee Expenses	10	1,569,600	-
Other Payments	11	-	800,000
Total Payments		105,158,636	244,235,208
Surplus/(Deficit)		(17,028,636)	(59,457,450)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 30th June, 2023 and signed by:


 Fund Account Manager

Name: Joshua Kipsang Bore


 National Sub-County
 Accountant

Name: CPA Robert Kibet

ICPAK M/No:


 Chairman NG-CDF Committee

Name: Jackson Murage
 Kimotho

***Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
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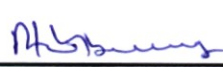
X. Statement of Assets and Liabilities as at 30th June, 2023

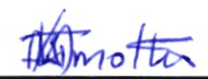
	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	45,756,619	63,054,037
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		45,756,619	63,054,037
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		45,756,619	63,054,037
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	268,782
Total Financial Liabilities		45,756,619	268,782
Net Financial Assets		45,756,619	62,785,255
Represented By			
Fund Balance B/Fwd	15	62,785,255	122,511,487
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		(17,028,636)	(59,457,450)
Net Financial Position		45,756,619	63,054,037

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 30th June 2023 and signed by:


 Fund Account Manager
 Name: Joshua Kipsang Bore


 National Sub-County
 Accountant
 Name: CPA Robert Kibet
 ICPAK M/No: 220117


 Chairman NG-CDF Committee
 Name: Jackson Murage
 Kimotho


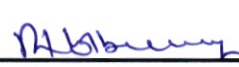
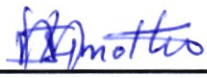
*Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XI. Statement of Cash Flows for The Year Ended 30th June 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	88,000,000	184,777,758
Other Receipts	3	130,000	-
Total Receipts		88,130,000	184,777,758
Payments			
Compensation Of Employees	4	2,867,162	3,190,320
Committee Expenses	5	3,877,600	5,332,206
Use Of Goods and Services	6	15,910,174	12,408,667
Transfers To Other Government Units	7	25,062,000	146,049,200
Other Grants and Transfers	8	55,872,100	74,963,778
Oversight Committee Expenses	10	1,569,600	-
Other Payments	11	-	800,000
Total Payments		105,158,636	242,744,170
Total Receipts Less Total Payments		(17,028,636)	(57,966,412)
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	(268,782)	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		(17,297,418)	(57,966,412)
Cash flow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(1,491,038)
Net Cash Flows from Investing Activities		-	(1,491,038)
Net Increase In Cash And Cash Equivalent		(17,297,418)	(59,457,450)
Cash & Cash Equivalent At Start Of The Year	12	63,054,037	122,511,487
Cash & Cash Equivalent At End Of The Year	12	45,756,619	63,054,037

***Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.
The Constituency financial statements were approved by NG CDFC on 30th June, 2023 and signed by:

 _____	 _____	 _____
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Joshua Kipsang Bore	Name: CPA Robert Kibet ICPAK M/No: <u>20117</u>	Name: Jackson Murage Kimotho

XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
Receipts	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	158,832,746	63,054,037		221,886,783	151,054,037	70,832,746	68%
Proceeds From Sale of Assets				-	-	-	-
Other Receipts		130,000		130,000	130,000	-	100%
Totals	158,832,746	63,184,037	-	222,016,783	151,184,037	70,832,746	68%
Payments							
Compensation Of Employees	3,971,824	1,058,044		5,029,868	2,867,162	2,162,706	57%
Committee Expenses	2,430,765			2,430,765	3,877,600	(1,446,835)	160%
Use Of Goods and Services	9,277,639	6,647,516		15,925,155	15,910,174	14,981	100%
Transfers To Other Government Units	79,048,000	28,950,000		107,998,000	25,062,000	82,936,000	23%
Other Grants and Transfers	58,986,190	21,948,516		80,934,706	55,872,100	25,062,606	69%
Acquisition of Assets	1,530,000	3,702,462		5,232,462	-	5,232,462	0%
Oversight Committee Expenses	1,588,328			1,588,328	1,569,600	18,728	99%
Other Payments	2,000,000	700,000		2,700,000	-	2,700,000	0%
Funds Pending Approval**		177,500		177,500		177,500	0%
Totals	158,832,746	63,184,037	-	222,016,783	105,158,636	116,858,147	47%

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

Explanatory Notes.

- Compensation of Employees is underutilized due to over budgeting for the same over the years.
- Transfers to Other Government Units is underutilized due to funds being received at the end of the financial year.
- Other Grants and Transfers is under-utilized due to funds being received at the end of the financial year.
- Acquisition of assets is underutilized due to Ongoing procurement procedures at the end of the financial year.
- Other Payments is underutilized due to funds being received at the end of the financial year.

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

- Kes 63,184,037. Are the unutilized funds brought forward from FY 2021/2022(refer to cashbook/bank closing balance as at 30th June 2022).

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	116,858,147
Less undisbursed funds receivable from the Board as at 30 th June 2023	70,832,746
	46,025,401
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	46,025,401

The Constituency financial statements were approved by NG CDFC on 30th June 2023 and signed by:


Fund Account Manager

Name: Joshua Kipsang Bore


National Sub-County Accountant

Name: CPA Robert Kibet
ICPAK M/No: 20117


Chairman NG-CDF Committee

Name: Jackson Murage Kimotho

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XIII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,971,824	1,058,044		5,029,868	2,867,162	2,162,706
1.2 Committee allowances	1,710,765	1,082,814		2,793,578	2,793,578	-
1.3 Use of goods and services	5,082,657	951,854		6,034,510	6,034,510	-
Sub-total	10,765,246	3,092,711	-	13,857,957	11,695,250	2,162,706
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,820,000	847,400		2,667,400	2,667,400	-
2.2 Committee allowances	720,000	2,016,797		2,736,797	1,084,022	1,652,775
2.3 Use of goods and services	2,374,982	1,748,651		4,123,634	7,208,264	(3,084,630)
Sub-total	4,914,982	4,612,848	-	9,527,831	10,959,686	(1,431,855)
3.0 Emergency						
3.1 Primary Schools						
Makutano Primary school		250,000		250,000	250,000	-
Chematich Primary school		250,000		250,000	250,000	-
Loima Primary school		250,000		250,000	250,000	-
Kapyemit Primary school		450,000		450,000	450,000	-
Cherangany Primary school		250,000		250,000	250,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Bata Muhiu Primary school		250,000		250,000	250,000	-
Setek Primary school		450,000		450,000	450,000	-
Kapsirowa Primary school		250,000		250,000	250,000	-
Kamatony Primary school		500,000		500,000	500,000	-
Noigam Primary School		400,000		400,000	400,000	-
Chisare Primary School		500,000		500,000	500,000	-
Super Nest Company		980,294		980,294	980,294	-
commissioner taxes		50,706		50,706	50,706	-
Eronge Primary School		250,000		250,000	250,000	-
3.2 Secondary schools						
Friends Bwake Girls school		800,000		800,000	800,000	-
Benon Secondary school		800,000		800,000	800,000	-
Tarakwa Secondary school		250,000		250,000	250,000	-
St. Teresa Sinyereri Secondary School		400,000		400,000	400,000	-
3.4 Security projects						
Kesogon Police Station		200,000		200,000	200,000	-
Assistant County Commissioner	245,015	154,985		400,000	400,000	-
3.5 Unutilised	7,391,175			7,391,175		7,391,175
Sub-total	7,636,190	7,685,985	-	15,322,175	7,931,000	7,391,175
4.0 Bursary and Social Security						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.1 Primary Schools						
4.2 Secondary Schools	21,000,000	1,520,000		22,520,000	22,443,100	76,900
4.3 Tertiary Institutions	17,000,000	2,150,000		19,150,000	19,138,000	12,000
4.4 Special Schools	1,000,000	810,000		1,810,000	1,810,000	-
4.5 Social Security	-	-		-	-	-
Sub-total	39,000,000	4,480,000	-	43,479,999	43,391,100	88,899
5.0 Sports						
Constituency Sports Tournament	2,650,000	1,500,000		4,150,000	2,950,000	1,200,000
Regional Sports Tournament	350,000			350,000		350,000
Sub-total	3,000,000	1,500,000	-	4,500,000	2,950,000	1,550,000
6.0 Environment						
Sinoko Bahati Primary School	100,000			100,000		100,000
Hututu Primary School	100,000			100,000		100,000
Chepsiro Primary School	100,000			100,000		100,000
Setek Primary School	100,000			100,000		100,000
Kapsibilai Primary School	100,000			100,000		100,000
St. Andrews Osorongai Secondary School	100,000			100,000		100,000
Cherangany NG-CDF Office	100,000			100,000		100,000
St. Francis Siwerwa Girls Secondary School	100,000			100,000		100,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Leltangat Primary School	100,000			100,000		100,000
Kapkarwa Primary School	100,000			100,000		100,000
Mwiruti Primary School	100,000			100,000		100,000
Bishop Crowley Secondary School	100,000			100,000		100,000
Friends Bwake Boys Secondary School	100,000			100,000		100,000
Kapkongor Primary School	100,000			100,000		100,000
Kabolet Primary School	100,000			100,000		100,000
Saiwa Primary School	100,000			100,000		100,000
St. Teresas Sinyereri Secondary School	100,000			100,000		100,000
Kirita Primary School	100,000			100,000		100,000
St. Christopher Girls Secondary School	100,000			100,000		100,000
Wiyeta Primary School	100,000			100,000		100,000
Mukuyu Primary School	100,000			100,000		100,000
Kemeloi Primary School	100,000			100,000		100,000
Chepkoiyo Secondary School	100,000			100,000		100,000
Sibanga Secondary School	100,000			100,000		100,000
Chematic Secondary School	100,000			100,000		100,000
Kapchepsir Primary School	100,000			100,000		100,000
Kipsingori Primary School	100,000			100,000		100,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kapsara Secondary School	100,000			100,000		100,000
Kapsara Primary School	100,000			100,000		100,000
Bata Muhiu Primary School	100,000			100,000		100,000
Mwaita Primary School		182,785		182,785		182,785
Ereng-Kaplemur Primary School		182,785		182,785		182,785
Kamatony Primary School		182,785		182,785		182,785
Tulon Primary School		182,785		182,785		182,785
Sinoko Bahati Primary School		182,785		182,785		182,785
St Mary`s Kibuswa Primary School		182,785		182,785		182,785
Kiptoror Primary School		182,785		182,785		182,785
Mwanga Primary School		182,785		182,785		182,785
Baraka Primary School		182,785		182,785		182,785
Nyasaland Primary School		182,785		182,785		182,785
Bororiet Primary School		182,785		182,785		182,785
Chematich Primary School		182,785		182,785		182,785
Chepkoiyo Primary School		182,785		182,785		182,785
Milima Primary School		182,785		182,785		182,785
Ekegoro Primary School		182,785		182,785		182,785
PRIOR YEARS ALLOCATION		2,240,753		2,240,753		2,240,753
Sub-total	3,000,000	4,982,531	-	7,982,531	-	7,982,531

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.0 Primary Schools Projects (List all the Projects)						
Sibanga Primary School	1,400,000			1,400,000		1,400,000
Chebarus Primary School	1,250,000			1,250,000		1,250,000
Tumaini Primary School	1,500,000			1,500,000		1,500,000
Wiyeta Primary School	1,050,000			1,050,000		1,050,000
Nyakinywa Primary School	700,000			700,000		700,000
Bata Muhiu Primary School	1,200,000			1,200,000		1,200,000
Timaa Primary School	1,250,000			1,250,000		1,250,000
Kapchepir Primary School	1,050,000			1,050,000		1,050,000
Botwa Sabwani Primary School	1,200,000			1,200,000		1,200,000
Riwo Primary School	1,250,000			1,250,000		1,250,000
Kongasis Primary School	2,500,000			2,500,000		2,500,000
Setek Primary School	1,250,000			1,250,000		1,250,000
Sinoko Primary School	1,400,000			1,400,000		1,400,000
Nzoia Center Primary School	1,400,000			1,400,000		1,400,000
Sitamani Primary School	500,000			500,000		500,000
Cheptetwo Primary School	1,250,000			1,250,000		1,250,000
Sango Primary School	1,200,000			1,200,000		1,200,000
Mwiruti Primary School	1,250,000			1,250,000		1,250,000
St. Anne Visiwani Primary School	1,200,000			1,200,000		1,200,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Proposed Kahuo Primary School	1,200,000			1,200,000		1,200,000
Springer Primary School	1,250,000			1,250,000		1,250,000
Baraka Primary School	1,250,000			1,250,000		1,250,000
Huruma Primary School		1,200,000		1,200,000	1,200,000	-
Kapchepsir Primary School		1,400,000		1,400,000	1,400,000	-
Kapsara Primary School		400,000		400,000	400,000	-
Tugumo primary school		1,400,000		1,400,000	1,400,000	-
Seum Primary School		500,000		500,000	500,000	-
Setek Primary school		700,000		700,000	700,000	-
St Mary`s Kibuswa Primary school		500,000		500,000	-	500,000
Mwiruti Primary School		650,000		650,000	-	650,000
Tarakwa Primary school		600,000		600,000	600,000	-
Setek Primary School		650,000		650,000	650,000	-
Murkuiywo Primary School		400,000		400,000	400,000	-
Kongasis Primary School		500,000		500,000	500,000	-
Mwiruti Primary School		150,000		150,000	150,000	-
Kabolet Primary School		500,000		500,000	-	500,000
Sub-total	27,500,000	9,550,000	-	37,050,000	7,900,000	29,150,000
8.0 Secondary Schools Projects (List all the Projects)						
Motosiet Secondary School	1,300,000			1,300,000		1,300,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Top Suwerwa Secondary School	1,500,000			1,500,000	1,500,000	-
St Pauls Secondary School-Sinoko	9,762,000			9,762,000		9,762,000
Friends Secondary School-Bonde	1,200,000			1,200,000		1,200,000
Sitatunga Secondary School	9,762,000			9,762,000		9,762,000
Chepkoiyo Secondary School	1,200,000			1,200,000		1,200,000
Yuya Secondary School	9,762,000			9,762,000		9,762,000
Friends Bwake Girls Secondary School	5,762,000			5,762,000	5,762,000	-
St Pauls Kiriita Secondary School	1,500,000			1,500,000		1,500,000
Chisare Secondary School	800,000			800,000		800,000
Geta Secondary School	2,050,000			2,050,000		2,050,000
Immaculate Conception Girls Secondary School Mukuyu	1,000,000			1,000,000		1,000,000
St. Thomas Kongoli Secondary School	1,200,000			1,200,000		1,200,000
Immaculate Conception Secondary School Kemeloi	900,000			900,000		900,000
Friends Hututu Girls Secondary School	600,000			600,000		600,000
AIC Ngonyek Secondary School	1,000,000			1,000,000		1,000,000
Sibanga Secondary School	1,000,000			1,000,000		1,000,000
Ereng Kaplemur Secondary School	1,250,000			1,250,000		1,250,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kapsara Secondary School		800,000.00		800,000	800,000	-
AIC Top Suwerwa Secondary school		1,500,000.00		1,500,000		1,500,000
Motosiet Secondary School		1,100,000.00		1,100,000	1,100,000	-
Tulon Girls secondary school		1,300,000.00		1,300,000	1,300,000	-
Chepkaos Secondary School		650,000.00		650,000	650,000	-
Wiyeta Girls. Secondary school		1,000,000.00		1,000,000	1,000,000	-
AIC Kiptenden Secondary School		500,000.00		500,000		500,000
Friends Hututu Girls secondary school		700,000.00		700,000	700,000	-
St Thomas Kongoli secondary school		800,000.00		800,000	800,000	-
Mateket Secondary School		600,000.00		600,000	600,000	-
Karara secondary school		800,000.00		800,000	800,000	-
Michai Secondary School		650,000.00		650,000	650,000	-
St Pauls Ngorera Primary School		200,000.00		200,000	200,000	-
Trans-Nzoia East Sub-county TSC Office		800,000.00		800,000	800,000	-
Yuya Secondary School		500,000.00		500,000	500,000	-
Sub-total	51,548,000	11,900,000	-	63,448,000	17,162,000	46,286,000
9.0 Tertiary institutions Projects (List all the Projects)						
Cherangany Kenya Medical		7,500,000		7,500,000		7,500,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Training College						
Sub-total	-	7,500,000	-	7,500,000	-	7,500,000
10.0 Security Projects						
Nyakinywa Police Post	500,000			500,000		500,000
Trans Nzoia East Deputy County Commissioner's Office	1,000,000			1,000,000		1,000,000
Trans Nzoia East Directorate of Criminal Investigation Office	750,000			750,000		750,000
Kipsaina Police Post	1,500,000			1,500,000		1,500,000
Benon Chief's Office	1,500,000			1,500,000		1,500,000
Sitatunga Chiefs Office	1,100,000			1,100,000		1,100,000
Kahuho Administration Police Camp		700,000		700,000	700,000	-
Critical infrastructure protection unit		700,000		700,000		700,000
Milimani AP Camp		300,000		300,000		300,000
Kachibora AP Headquarters		300,000		300,000		300,000
Asst Chiefs Office Kibuswa Sub-Loc		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	-
DCC Office		400,000		400,000		400,000
Sub-total	6,350,000	3,300,000	-	9,650,000	1,600,000	8,050,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
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	1,530,000			1,530,000		1,530,000
11.3 Purchase of furniture and equipment		1,506,500		1,506,500		1,506,500
11.4 Purchase of computers		908,962		908,962		908,962
11.5 Purchase of land						
Sub-total	1,530,000	3,702,462	-	5,232,462	-	5,232,462
12.0 Oversight Committee Expenses (itemize)						
General Office Supplies: papers, pencils, forms, small office equipment.	263,000			263,000	263,000	-
Telephone, Telex, Facsimile and Mobile Phone Service	125,328			125,328	106,600	18,728
Constituency Oversight Committee expenses	1,200,000			1,200,000	1,200,000	-
Sub-total	1,588,328	-	-	1,588,328	1,569,600	18,728
13.0 Others						
13.1 Strategic Plan	2,000,000			2,000,000		2,000,000
13.2 Innovation Hub		700,000		700,000		700,000
13.2						
Sub-total	2,000,000	700,000	-	2,700,000	-	2,700,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Unapproved projects				-		-
AIA		177,500		177,500		177,500
PMC savings				-		
Sub-total	-	177,500	-	177,500	-	177,500
Total	158,832,746	63,184,037	-	222,016,783	105,158,636	116,858,146

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

IV. 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 entity for all the years presented.

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

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.

Significant Accounting Policies continued

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.

Significant Accounting Policies continued

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.

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2022 for the period 1st July 2022 to 30th June 2023 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.

Significant Accounting Policies Continued

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 2023.

14. Errors

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

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

15. Related Party Transactions

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

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XV. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
B140859		34,000,000
B105376		34,000,000
B105592		10,000,000
B105744		24,000,000
B132468		5,000,000
B128783		12,000,000
B154384		12,000,000
B154279		20,000,000
B140793		20,088,879
B155931		12,688,879
B888970		1,000,000
B185033	7,000,000	
B185371	7,000,000	
B185577	14,000,000	
B185862	5,000,000	
B206314	12,000,000	
B205703	12,000,000	
B207782	15,000,000	
B205543	16,000,000	
TOTAL	88,000,000	184,777,758

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2. Proceeds from Sale of Assets

	2022-2023	2021-2022
	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	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	130,000	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	130,000	-

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,074,368	2,410,291
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	717,190	694,709
Employer Contributions Compulsory national social security schemes	75,604	85,320
Total	2,867,162	3,190,320

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	3,306,000	5,332,206
Other committee expenses	571,600	-
Total	3,877,600	5,332,206

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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	1,622,880	3,692,088
Communication, supplies and services	39,450	180,000
Domestic travel and subsistence	2,033,600	1,302,700
Printing, advertising and information supplies & services	100,000	157,853
Rentals of produced assets	-	
Training expenses	4,337,800	3,270,000
Hospitality supplies and services	1,075,915	420,600
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	2,551,100	1,335,394
Fuel , oil & lubricants	-	
Other operating expenses	3,090,600	1,478,500
Bank Charges	-	
Security operations	-	
Routine maintenance - vehicles and other transport equipment	840,654	571,532
Routine maintenance- other assets	218,175	
Total	15,910,174	12,408,667

Notes to The Financial Statements (Continued)

7. Transfer to Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	8,100,000	67,500,000
Transfers To Secondary Schools (See Attached List)	16,162,000	78,549,200
Transfers To Tertiary Institutions (See Attached List)	800,000	
Total	25,062,000	146,049,200

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	22,443,100	37,983,000
Bursary – tertiary institutions (see attached list)	19,138,000	20,759,000
Bursary – special schools (see attached list)	1,810,000	
Mock & CAT (see attached list)	-	
Social Security programmes (NHIF)	-	
Security projects (see attached list)	1,600,000	5,100,000
Sports projects (see attached list)	2,950,000	2,741,778
Environment projects (see attached list)	-	
Emergency projects (see attached list)	7,931,000	7,580,000
Roads projects (see attached list)	-	800,000
Total	55,872,100	74,963,778

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Notes to the Financial Statements (Continued)

9. Acquisition of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	1,491,038
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	1,491,038

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	431,000	-
Other COC Expenses	1,138,600	-
Total	1,569,600	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	800,000
Total	-	800,000

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
Name Of Bank, Account No. (Main account)	45,756,619	63,054,037
Name of Bank, account No. (Deposits account)	-	-
Total	45,756,619	63,054,037
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (Specify)	-	-
Total	-	-
[Provide Cash Count Certificates for Each]		

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Total		-	-	-

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

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Notes to the Financial Statement Continued
14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	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	-	-

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	268,782	268,782
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	268,782	-
Closing Gratuity as at 30 th June D= A+B-C	-	268,782

15. Fund Balance B/F

	(1 st July 2022-1)	(1 st July 2021-2)
	Kshs	Kshs
Bank accounts	62,785,255	122,511,487
Cash in hand	-	-
Imprest	-	-
Total	62,785,255	122,511,487

Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	-	-	-

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

16. Changes in Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	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	-	-
Net changes in accounts Receivables D - A	-	-

17. Changes in Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	268,782	268,782
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	268,782	-
closing account payables D= A+B-C	-	268,782
Net changes in accounts payables D-A	(268,782)	-

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Notes to the Financial Statements (Continued)

18. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others (specify)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	2,162,706	1,058,044
Committee expense	(1,446,835)	-
Use of goods and services	14,981	6,647,516
Amounts due to other Government entities (see attached list)	82,936,000	27,950,000
Amounts due to other grants and other transfers (see attached list)	25,062,606	22,948,516
Acquisition of assets	5,232,462	3,702,462
Oversight Committee Expenses	18,728	-
Other Payments (specify)	2,700,000	700,000
Funds pending approval	177,500	47,500
Total	116,858,147	63,054,037

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18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	11,012,931	45,721,359
Total	11,012,931	45,721,359

XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation of employees	Payment of 7 staff Basic salaries	2,162,706	1,058,044	
Use of goods & services	Purchase of General Office Supplies (papers, pencils, forms, small office equipment)	(1,431,854)	6,647,516	
Sub-Total		730,851	7,705,559	
Amounts due to other Government entities				
Primary Schools				
Huruma Primary School			1,200,000	
Kapchepsir Primary School			1,400,000	
Kapsara Primary School			400,000	
Tugumo primary school			1,400,000	
Seum Primary School			500,000	
Setek Primary school			700,000	
St Mary`s Kibuswa Primary school		500,000	500,000	
Mwiruti Primary School		650,000	650,000	
Tarakwa Primary school			600,000	
Setek Primary School			650,000	
Murkuiywo Primary School			400,000	
Kongasis Primary School			500,000	
Mwiruti Primary School			150,000	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Kabolet Primary School		500,000	500,000	
Sibanga Primary School		1,400,000		
Chebarus Primary School		1,250,000		
Tumaini Primary School		1,500,000		
Wiyeta Primary School		1,050,000		
Nyakinywa Primary School		700,000		
Bata Muhiu Primary School		1,200,000		
Timaa Primary School		1,250,000		
Kapchepir Primary School		1,050,000		
Botwa Sabwani Primary School		1,200,000		
Riwo Primary School		1,250,000		
Kongasis Primary School		2,500,000		
Setek Primary School		1,250,000		
Sinoko Primary School		1,400,000		
Nzoia Center Primary School		1,400,000		
Sitamani Primary School		500,000		
Cheptetwo Primary School		1,250,000		
Sango Primary School		1,200,000		
Mwiruti Primary School		1,250,000		
St. Anne Visiwani Primary School		1,200,000		
Proposed Kahuo Primary School		1,200,000		
Springer Primary School		1,250,000		
Baraka Primary School		1,250,000		
Secondary Schools				
Kapsara Secondary School			800,000	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
AIC Top Suwerwa Secondary school		1,500,000	1,500,000	
Motosiet Secondary School			1,100,000	
Tulon Girls secondary school			1,300,000	
Chepkas Secondary School			650,000	
Wiyeta Girls. Secondary school			1,000,000	
AIC Kiptenden Secondary School		500,000	500,000	
Friends Hututu Girls secondary school			700,000	
St Thomas Kongoli secondary school			800,000	
Mateket Secondary School			600,000	
Karara secondary school			800,000	
Michai Secondary School			650,000	
Yuya Secondary School			500,000	
Motosiet Secondary School		1,300,000		
St Pauls Secondary School-Sinoko		9,762,000		
Friends Secondary School-Bonde		1,200,000		
Sitatunga Secondary School		9,762,000		
Chepkoiyo Secondary School		1,200,000		
Yuya Secondary School		9,762,000		
St Pauls Kiriita Secondary School		1,500,000		
Chisare Secondary School		800,000		
Geta Secondary School		2,050,000		
Immaculate Conception Girls Secondary School Mukuyu		1,000,000		
St. Thomas Kongoli Secondary School		1,200,000		
Immaculate Conception Secondary School Kemeloi		900,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Friends Hututu Girls Secondary School		600,000		
AIC Ngonyek Secondary School		1,000,000		
Sibanga Secondary School		1,000,000		
Ereng Kaplemur Secondary School		1,250,000		
Tertiary Institutions				
Cherangany Kenya Medical Training College		7,500,000	7,500,000	
Sub-Total		82,936,000	27,950,000	
Amounts due to other grants and other transfers				
Environment				
Mwaita Primary School		182,785	182,785	
Ereng-Kaplemur Primary School		182,785	182,785	
Kamatony Primary School		182,785	182,785	
Tulon Primary School		182,785	182,785	
Sinoko Bahati Primary School		182,785	182,785	
St Mary`s Kibuswa Primary School		182,785	182,785	
Kiptoror Primary School		182,785	182,785	
Mwanga Primary School		182,785	182,785	
Baraka Primary School		182,785	182,785	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Nyasaland Primary School		182,785	182,785	
Bororiet Primary School		182,785	182,785	
Chematich Primary School		182,785	182,785	
Chepkoiyo Primary School		182,785	182,785	
Milima Primary School		182,785	182,785	
Ekegoro Primary School		182,785	182,785	
PRIOR YEARS Unutilized Allocations		2,240,753	2,240,753	
Sinoko Bahati Primary School		100,000		
Hututu Primary School		100,000		
Chepsiro Primary School		100,000		
Setek Primary School		100,000		
Kapsibilai Primary School		100,000		
St. Andrews Osorongai Secondary School		100,000		
Cherangany NG-CDF Office		100,000		
St. Francis Siwerwa Girls Secondary School		100,000		
Leltangat Primary School		100,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Kapkarwa Primary School		100,000		
Mwiruti Primary School		100,000		
Bishop Crowley Secondary School		100,000		
Friends Bwake Boys Secondary School		100,000		
Kapkongor Primary School		100,000		
Kabolet Primary School		100,000		
Saiwa Primary School		100,000		
St. Teresas Sinyereri Secondary School		100,000		
Kirita Primary School		100,000		
St. Christopher Girls Secondary School		100,000		
Wiyeta Primary School		100,000		
Mukuyu Primary School		100,000		
Kemeloi Primary School		100,000		
Chepkoiyo Secondary School		100,000		
Sibanga Secondary School		100,000		
Chematic Secondary School		100,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Kapchepsir Primary School		100,000		
Kipsingori Primary School		100,000		
Kapsara Secondary School		100,000		
Kapsara Primary School		100,000		
Bata Muhiu Primary School		100,000		
3.0 Emergency				
3.5 Unutilised	To cater for any unforeseen occurrences in the constituency during the financial year	7,391,175	7,685,985	
Bursary and Social Security				
4.1 Secondary Schools	Payment of bursary to needy students	76,900		
4.2 Tertiary Institutions	Payment of bursary to needy students	12,000	1,000,000	
4.4 Bursary Social Security(NHIF)	Payment of bursary to needy special students		3,480,000	
Security				
Kahuho Administration Police Camp			700,000	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Critical infrastructure protection unit		700,000	700,000	
Milimani AP Camp		300,000	300,000	
Kachibora AP Headquarters		300,000	1,300,000	
Asst Chiefs Office Kibuswa Sub- Loc			200,000	
Assistant Chiefs Office Top Suwerwa			500,000	
Michai Chiefs Office			200,000	
DCC Office		400,000	400,000	
Nyakinywa Police Post		500,000		
Trans Nzoia East Deputy County Commissioner's Office		1,000,000		
Trans Nzoia East Directorate of Criminal Investigation Office		750,000		
Kipsaina Police Post		1,500,000		
Benon Chief's Office		1,500,000		
Sitatunga Chiefs Office		1,100,000		
Constituency Sports Tournament				
Constituency Sports Tournament	Carry out Constituency Football Sports tournament and the winning teams/schools to be awarded with trophies, balls, goal nets and games kits.	1,200,000	1,500,000	
Regional Sports Tournament	Facilitate regional sports tournament in	350,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
	partnership with other Constituencies within the Region.			
Sub-Total		25,062,606	22,948,516	
Acquisition of assets				
NG-CDF Office		1,530,000		
11.1 Motor Vehicles (including motorbikes)		1,287,000	1,287,000	
11.3 Purchase of furniture and equipment		1,506,500	1,506,500	
11.4 Purchase of computers		908,962	908,962	
Oversight Committee Expenses(itemize)				
Accommodation Allowance	Payment of Accommodation Allowance			
Committee allowances	Payment of Daily sitting Allowance	18,728		
Others (specify)				
NG-CDF Strategic Plan	To facilitate in preparation, Facts collection designing, type setting and printing of Cherangany Constituency Strategic plan for the period	2,000,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
	between 2023-2027			
ICT Hubs		700,000	700,000	
Sub-Total		7,951,190	4,402,462	
Funds pending approval(AIA)		177,500	47,500	
Grand Total		116,858,147	63,054,037	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
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	3,264,738	-	-	3,264,738
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	22,477,738	-	-	22,477,738

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Annex 5 –PMC Bank Balances as at 30th June 2023

PMC	Account No.	Bank	Date opened	Bank Balance 2021-2022	Bank Balance 2022-2023
Velos primary school	1026030006592	Sidian Bank	12.07.2011	754,028	260,443.01
Bororiet primary school	1026030003739	Sidian Bank	19.10.2009	512,323	8,417.47
Kemelo Primary school	1026030005391	Sidian Bank	05.03.2010	2,700	2,766.53
Ngorera Primary school	126030010671	Sidian Bank	25.03.2015	32,000	32,036.52
Surungai Primary school	1026030006963	Sidian Bank	14.09.2011	7,700	2,306
Tulon primary school	102603005091	Sidian Bank	04.01.2010	400	1,300,430.01
Cheptiret Primary school	1026030008931	Sidian Bank	27.12.2012	101,600	101,657.01
Benon Primary school	1026030006703	Sidian Bank	22.07.2011	100	184.51
Nyakinywa primary school	1026150026220	Sidian Bank	25.07.2012	770,500	26,017
Kabolet primary school	1026030006823	Sidian Bank	02.08.2011	700,000	53,294.50
Tarakwa primary school	1026030007921	Sidian Bank	01.12.2011	11,000	2,137.03
Murkuywo primary school	1026030005421	Sidian Bank	08.03.2010	300	1,642.02
Chebarus primary school	1026030006657	Sidian Bank	14.07.2011	57,800	686.01
Botwa Milimani primary school	1026030010721	Sidian Bank	08.04.2012	32,300	18,800.01
Chisare primary school	1026030006649	Sidian Bank	13.07.2011	100	500,107.02
Loima primary school	1026030009378	Sidian Bank	07.12.2012	5,400	5,095.02
Simatwet primary school	1026030006606	Sidian Bank	13.07.2011	318,100	2,917.02
Mwiruti Primary school	1026150027009	Sidian Bank	05.02.2019	800	150,899.50
AIC Kimoson primary school	1026030007201	Sidian Bank	04.10.2011	2,600	2,692.02
Kamatony Primary school	1026030006460	Sidian Bank	14.03.2011	33,700	33,478
St Peters Tumaini primary school	1026030006002	Sidian Bank	06.12.2010	507,100	21,337.01
Springer primary school	1026030008821	Sidian Bank	17.09.2012	900	945
Perkera primary school	102603006096	Sidian Bank	21.12.2010	708,000	41,012
Sitatunga Primary school	1026030005553	Sidian Bank	20.04.2010	1,124,000	75,899
Kuriot primary school	1026030006045	Sidian Bank	08.12.2010	6,100	6,121.52

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PMC	Account No.	Bank	Date opened	Bank Balance 2021-2022	Bank Balance 2022-2023
Kapsigilai primary school	106030005456	Sidian Bank	09.03.2010	1,000	1,281.51
Kiptendent primary school	1026030006673	Sidian Bank	21.07.2011	900	973
Kaplamai primary school	1026030006071	Sidian Bank	20.12.2010	288,000	3,060
Kapchepsir primary school	1026030003720	Sidian Bank	16.10.2009	268	8,033.03
Kiptoror primary school	1026030006693	Sidian Bank	22.07.2011	1,657	1,657.85
Tunen primary school	1026030005979	Sidian Bank	02.10.2010	49,557	2,023.74
Ereng Kaplemur primary school	1026020004332	Sidian Bank	20.02.2017	45,045	6,035
Kiboino primary school	1026030010401	Sidian Bank	08.10.2014	31.5	66,225.50
Marura primary school	1026030011261	Sidian Bank	21.06.2019	15,788	15,788
Kapkongor primary school	1026150028447	Sidian Bank	03.05.2019	1,400,170	6,899
Kapchemakwer primary school	1026150028617	Sidian Bank	21.05.2019	467	467
Kiriita primary school	1026030008671	Sidian Bank	22.08.2012	502,096	25,476
Mwanga primary school	2603006436	Sidian Bank	10.02.2011	1,107	1,107
Amani secondary school	1026020004202	Sidian Bank	14.07.2015	850,513	588
Milima secondary school	1026030008551	Sidian Bank	02.08.2012	4,041	4,041.53
Saiwa secondary school	1026150023266	Sidian Bank	27.06.2018	1,420	1,420
Bonde secondary school	26030006495	Sidian Bank	20.04.2011	817	817
St Michael Bahati secondary school	1026150024044	Sidian Bank	02.08.2018	650,007	8,461
Immaculate conception Girls mukuyu	1026030009728	Sidian Bank	27.09.2013	403,880	1,540
AIC Biribiriet secondary school	1026030007941	Sidian Bank	16.12.2011	1,644	1,644.04
St Augustine Munyaka secondary	1026030008661	Sidian Bank	21.08.2012	600,347	18,347.50
Friends Michai secondary school	1026150026240	Sidian Bank	29.11.2018	1,898	651,898
St Lukes Taito secondary school	1026030006029	Sidian Bank	07.12.2010	612,025	1,755.03
Motosiet secondary school	1026030009168	Sidian Bank	07.11.2012	282	2,042.03
St Pauls Kiriita Secondary school	1026030011181	Sidian Bank	21.09.2010	3,836,900	1,183,682
St Peters Girls Mito Mbili	1026030007911	Sidian Bank	01.12.2011	948	948.01
AIC Tuigoin secondary school	1026030007181	Sidian Bank	04.10.2011	602,238	8,003.02
Karara Secondary school	1026020003674	Sidian Bank	04.07.2016	3,078	478

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PMC	Account No.	Bank	Date opened	Bank Balance 2021-2022	Bank Balance 2022-2023
AIC Nyasiland secondary school	1026020003654	Sidian Bank	14.06.2016	23,975	23,975
Tarakwa secondary school	1026150026960	Sidian Bank	01.02.2019	1,003	323
Benon secondary school	126030008501	Sidian Bank	01.08.2012	1,158	127,288.50
Kapsirowa secondary school	1026030008871	Sidian Bank	20.09.2012	2,003	2,003.50
Cherangany Youth Talent	1026150025822	Sidian Bank	02.11.2018	930	930.45
UPEC Osorongai girls	1026030010611	Sidian Bank	05.03.2015	3,375	3,375
St Francis Girls Suwerwa	1026030010701	Sidian Bank	26.03.2015	2,251	2,251
St Marys Cheptobot secondary school	1026020003994	Sidian Bank	09.11.2016	2,163	2,163
SDA Moige Secondary school	1026150028607	Sidian Bank	20.05.2019	16,582	16,582
Noigam Secondary school	1026030008881	Sidian Bank	21.09.2012	570	570
St Marks Girls Cherangany	1026020004142	Sidian Bank	05.12.2016	670	670
Mateket Secondary school	1026030007011	Sidian Bank	22.09.2011	33,381	631,231
Immaculate conception Kemeloi	1026030010711	Sidian Bank	31.03.2015	800,500	39,320.51
St Christopher's Girls secondary	1026020004032	Sidian Bank	18.11.2016	709,385	9,265
Kahuho AP Camp	1026030011581	Sidian Bank	24.08.2012	10,197	22,737
Bonde AP Camp	1026030011281	Sidian Bank	09.07.2019	30	30
Kabolet Police Post	1026030011271		21.06.2019	210	210
Assistant Chiefs Office Karara	1141694356100	Coop Bank		0	
Kipsaina Police Post	1026030011421	Sidian Bank	09.03.2020	1,735	1,735
Assistant County Commissioner Cherangany	1026030011741	Sidian Bank	09.04.2021	343	343
Bata Muhiu Primary School	1026030009808	Sidian Bank	16.10.2013	4,556.75	4,536.75
Botwa Sabwani Primary School	1026030011161	Sidian Bank	16.02.2016	19,225	13,373
Timaa Primary School	1026030008341	Sidian Bank	28.06.2012	1,014,376	61,947
Chematich Secondary School	1026030007591	Sidian Bank	02.11.2011	0	0
Taito Primary School	1026030006037	Sidian Bank	07.12.2010	16,103	16,103
Sibanga Primary School	1026030009708	Sidian Bank	20.09.2013	1,000,785	41,365
Milimani Benon Chief Office	1026020003894	Sidian Bank	20.10.2016	21,996.50	21,996
Yuya Primary School	1026030006088	Sidian Bank	21.02.2010	59.76	79

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PMC	Account No.	Bank	Date opened	Bank Balance 2021-2022	Bank Balance 2022-2023
Nyasiland Primary School	1026030007161	Sidian Bank	30.09.2011	509,217	38,790
Karara Primary School	1026030009758	Sidian Bank	02.10.2013	1,158.77	1,158
Chepkoiyo Primary School	1026030007631	Sidian Bank	03.11.2011	500,239.76	629
Mukuyu Primary School	1026030009028	Sidian Bank	16.10.2012	502,370	15,675
Tumaini Primary School	102603000762	Sidian Bank	03.11.2011	956.52	956
Biribiriet Primary School	1026030006614	Sidian Bank	13.07.2011	1,113.50	1,113
Wiyeta Primary School	26030006320	Sidian Bank	02.02.2011	1,975.01	1,975
Saiwa Primary School	1026030007841	Sidian Bank	22.11.2011	500,435.01	375
Amani Primary School	1026030007261	Sidian Bank	11.10.2011	14,533.00	558
Kapsara Primary School	1026030006713	Sidian Bank	21.07.2011	2,173.92	23,053
Makutano Primary School	1026030002521	Sidian Bank	07.07.2009	4,985.77	12,030
Mito Mbili Primary School	1026030003879	Sidian Bank	29.10.2019	276.03	276.03
Keboye Primary School	1026030010081	Sidian Bank	21.03.2014	1,191.51	1,191.51
Eronge Primary School	1026030006793	Sidian Bank	01.08.2011	1,073.50	893.5
Koibarak Primary School	30005162	Sidian Bank	18.01.2010	3,475,535.53	240,295.53
Kiptoi Primary School	1026030010131	Sidian Bank	05.05.2014	702,410.75	594.75
Bonde Primary School	1026030006495	Sidian Bank	20.04.2011	817.03	817
Sango Primary School	1026030005979	Sidian Bank	02.12.2010	63,875.74	2,023.74
ST Marys Mixed Cheptobot	1026020003994	Sidian Bank	9.11.2016	2,163.50	2,163.50
Cheptobot Primary School	1026030006444	Sidian Bank	15.02.2011	2,700.01	2,700.01
Chepsiro Primary School	1026030008131	Sidian Bank	28.03.2012	540,363.76	1,013.76
Setek Primary School	1026030005863	Sidian Bank	17.09.2010	10,788.78	3,638.78
Kapyemit Primary School	1026030005707	Sidian Bank	06.08.2010	11,940.00	5,620.00
Tuigoin Primary School	1026030005685	Sidian Bank	30.07.2020	499,778.50	3,558.50
ST Michael Moiben Primary	1026030010591	Sidian Bank	20.02.2010	444.5	444.5
Kapsirowa Primary School	1026030005502	Sidian Bank	12.04.2010	470,116.50	396.5
Kongasis Primary School	1026030005413	Sidian Bank	08.03.2020	527,546.01	192,591.01
Riwo Primary School	1026030008041	Sidian Bank	24.02.2012	700,400	580

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PMC	Account No.	Bank	Date opened	Bank Balance 2021-2022	Bank Balance 2022-2023
TOP Suwerwa Primary	1026030008001	Sidian Bank	21.12.2012	1,710.02	710.02
Cherangany Primary School	1026030006584	Sidian Bank	12.07.2011	11,704	11,804.00
Hututu Primary School	10266030009768	Sidian Bank	17.08.2021	490	0
Chepkaos Primary School	1026030003781	Sidian Bank	22.10.2009	980,757.50	7,644.50
Twiga Primary School	1026030006913	Sidian Bank	05.09.2011	329.5	329.5
Barmalel Primary School	26030006371	Sidian Bank	03.02.2011	1,073.77	1,073.77
Sinoko Bahati Primary	1026030010141	Sidian Bank	06.05.2014	58	89,442.00
ST Paul's High School Sinoko	1026030007191	Sidian Bank	04.10.2011	1,158	1,158.50
Kipsingori Primary School	1026030006193	Sidian Bank	21.01.2011	722,048	4,893.13
Motosiet Primary School	102603006207	Sidian Bank	25.01.2011	18,181	18,181.25
Chisare Secondary School	1026030006983	Sidian Bank	16.09.2011	50,212	10,312
ST. Peters Nyakinywa Secondary School	1026030003917	Sidian Bank	02.11.2009	0	0
Moi High School Kaplamai	26030003968	Sidian Bank	09.11.2009	3,898	3,898
Karara Secondary School	1026020003674	Sidian Bank	04.07.2016	3,078	478
Sibanga Secondary School	1026030004646	Sidian Bank	09.12.2009	22,027	21,967
Christopher's Boys High School	1026030007531	Sidian Bank	1.11.2011	530,437	4717.5
Ekegoro Secondary School	1026030010751	Sidian Bank	14.04.2015	196,994	21,974
Kesogon Mixed Secondary	26030005464	Sidian Bank	17.3.2010	1,507	1507
ST Patrick Kipsaina Centre High School	1026030006813	Sidian Bank	02.08.2011	14,106	1746
Wiyeta Girls Secondary School	1026030008101	Sidian Bank	20.03.2012	714,395	183,155.75
Sinyereri Primary School	1026030004697	Sidian Bank	11.12.2009	501,145	24,775
ST Teresa's Secondary School- Sinyereri	102603005030	Sidian Bank	28.12.2009	302,705	1425
Bishop Crowley High School –Baraka	1026030010091	Sidian Bank	1.4.2014	3,023	3023
PCEA Kapsara Secondary	1026030008571	Sidian Bank	06.8.2012	526,636	60,460.50
Friends Bwake Girls Secondary School	1026030008611	Sidian Bank	10.08.2012	16,846	19,106.30
Geta Secondary School	1026030006487	Sidian Bank	18.04.2011	800,895	138,771
Friends Secondary School Bonde	10260300107	Sidian Bank		1,338,943	
ST Ignatius KapkarwA High School	1026030005278	Sidian Bank	06.02.2010	1,342	1342

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PMC	Account No.	Bank	Date opened	Bank Balance 2021-2022	Bank Balance 2022-2023
Kiptenden Secondary School	1026030007981	Sidian Bank	16.2.2012	19,224	1900
AIC Top Suwerwa Mixed Secondary School	1026020004392	Sidian Bank	30.03.2017	10,824	1,508,644
Hututu Friends Girls Secondary School	1026030009258	Sidian Bank	12.11.2012	600,915	1010
ST Mary's Secondary School- Kipsingori	1026030006241	Sidian Bank	26.1.2011	156,784	156,784
AP Trans Nzoia East Housing	1026150024034	Sidian Bank	02.08.2018	23,616	7,116.25
ST.Thomas Secondary School - Kongoli	1026030005731	Sidian Bank		2,385	ACC CLOSED
A I C Kipkeikei Boys High School	1139694568900	Coop Bank	12.04.2021	255	255
Seum Secondary School	1026030006142	Sidian Bank	03.01.2011	161,955	7,310.53
ST Christopher's Primary School	1026030009778	Sidian Bank	09.10.2013	880	880
Chematich Secondary School	1026030007591	Sidian Bank		0	ACC CLOSED
Immaculate MukuyuBoys	1026020004352	Sidian Bank		0	ACC CLOSED
Yuya Secondary School	1026030010651	Sidian Bank	24.03.2015	1,133	893.75
Chisare Secondary School	1026030006983	Sidian Bank	16.09.2011	50,212	10,312
Sinoko Primary School	1026030009018	Sidian Bank		0	ACC CLOSED
Munyaka Primary School	1026030008071	Sidian Bank	24.02.2012	700,669	700,669
Mosombor Primary Cchool	1026030006061	Sidian Bank	14.12.2010	892,882	6,772.01
Kipsingori A.P. Camp	1026030010361	Sidian Bank	24.09.2014	3,917	3,917.03
Michai Chiefs Office	1026020004342	Sidian Bank		198,975	ACC CLOSED
Geta Assistant Chief Office	1026020003874	Sidian Bank	12.10.2016	350,093	350,093.50
Kapkarwa Assistant Chief Office	1026020003914	Sidian Bank	19.10.2016	253	253.5
St Marys Kibuswa Primary School.	1026030008441	Sidian Bank	30.07.2012	500,670	550.03
Chepkoiyo Secondary School	1026030010691	Sidian Bank	25.03.2015	2694	2,674.78
St Joseph's Mixed Secondary School-Cheptil	1026030008111	Sidian Bank	24.03.2012	20,315	20,315.02
Happy Valley Primary School	1026030006933	Sidian Bank	09.09.2011	702,552	17,935.02
Chepsiro AP Camp	1026030011701	Sidian Bank	03.03.2021	735	735
Kapsara Patrol base	1026030011341	Sidian Bank	11.11.2019	2,785	2,785
Assistant Chief's Office Biribiriet	1141694127600	Sidian Bank	30.04.2021	1,620	1,620
Chepsiro secondary	1026030010121	Sidian Bank	22.04.2014	4,795	4,375.0

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PMC	Account No.	Bank	Date opened	Bank Balance 2021-2022	Bank Balance 2022-2023
Nzoia Center Secondary school	1026030008141	Sidian Bank	15.02.2022	840,975	848,975
St Christophers Boys Secondary	102603007531	Sidian Bank	01.11.2011	530,437	4,717.50
St Charles Lwanga Secondary school	1026030007151	Sidian Bank	29.09.2011	140,181	140,181.01
St Francis Boys Suwerwa	1026030006863	Sidian Bank	19.08.2011	1,885	1,885.01
Makutano secondary school	1026030003844	Sidian Bank	27.10.2009	86,014	24,262.52
Milima Primary school	1026030010721	Sidian Bank	30.09.2011	2,791	2,791
Bahati Primary school	1026030007271	Sidian Bank	14.10.2011	223	223.01
Kipsaina Primary school	1026030010341	Sidian Bank	13.09.2014	671,563	1,243.77
Sosiot Primary school	1026030007251	Sidian Bank	07.10.2011	500,112	92.5
Kiboino primary school	1026030010401	Sidian Bank	08.10.2014	31	66,225.50
Chebarus primary school	1026030006657	Sidian Bank	14.07.2011	57,806	686.01
AIC Kimoson primary school	1026030007201	Sidian Bank	04.10.2011	2,672	2,692.02
Botwa Milimani primary school	1026030010721	Sidian Bank	08.04.2015	32,300	18,800.01
St Ann Visiwani primary school	1026030011291	Sidian Bank	01.10.2019	100,840	840
Springer primary school	1026030008821	Sidian Bank	17.09.2012	945	945
Sitamani Primary school		Sidian Bank	07.07.2021	88,035	54,785
Kipkeikei primary school	1026030011681	Sidian Bank	22.12.2010	2,270	2,270
Kuriot primary school	1026030006045	Sidian Bank	08.12.2010	6,121	6,121.52
Kesogon Primary school	1026150024474	Sidian Bank	05.09.2018	1,318	1,318.75
Murkuywo primary school	1026030005421	Sidian Bank	08.03.2010	382	1,642.02
Assistant County Commissioner Chebarus	1026030011781	Sidian Bank	29.04.2021	355	355
Leltangat Primary school	1026030008201	Sidian Bank	05.04.2012	280,565	16,325.50
Cheptobot AP Camp	1026150020901	Sidian Bank	20.03.2018	4	4.82
Osorongai Primary school	1026030002384	Sidian Bank	22.05.2009	702,748	2,128.78
Kapkarwa Primary school	1026030005359	Sidian Bank	01.03.2010	623,917	36,622.01
Transzoia East Subcounty Headquarters	1026150024034	Sidian Bank	01.07.2021	455	455
Deputy County Commissioner Transzoia East	1026030011971	Sidian Bank	29.06.2021	1,556	1,556
Kachibora Police Station	1026030011891	Sidian Bank	24.06.2021	75	75

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PMC	Account No.	Bank	Date opened	Bank Balance 2021-2022	Bank Balance 2022-2023
Bahati AP Camp	1026030012018	Sidian Bank	02.07.2021	2	2
Cherangany TTI	1026030011991	Sidian Bank	01.07.2021	355	355
Kesogon Police Patrol Base	1026030012048	Sidian Bank	07.07.2021	355	355
Leltanga NO 4 Foot bridge	1026030011981	Sidian Bank		52,059	
Mwaita Primary school	1026030011331	Sidian Bank	06.11.2019	5,935	5,935
Nyonyek Primary School	1026030006973	Sidian Bank	15.09.2011	500,370	24,090.02
AIC Nyonyek Secondary School	1026030011601	Sidian Bank	02.09.2020	1,003,639	25,399.75
Noigam Primary School	1026030012058	Sidian Bank	21.07.2021	95	35
Kesogon ICT Hub	1026150024474	Sidian Bank	05.09.2018	1,318	1,318.75
				45,721,359	11,012,931

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Annex 6: 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)

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Joshua Bore
Fund Account Manager.