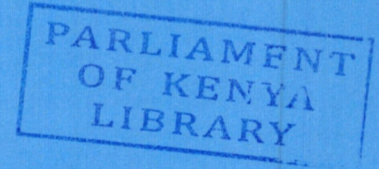


REPORT

OF



THE NATIONAL ASSEMBLY

DATE: 21 JUN 2023 WED

TABLED BY: Hon. Kimani Ichungwah, MP
Leader of the Majority party

CLERK AT THE TABLE: Finlay MUNUKI

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**



CHERANGANY CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

Leave it blank

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Table of Contents

	Page
I. Key Constituency Information and Management.....	iii
II. NG-CDFC Chairman’s Report	vii
III. Statement of Performance Against Predetermined Objectives for FY2021/22	xii
IV. Environmental and Sustainability Reporting.....	xiv
V. Statement of Management Responsibilities.....	xviii
VI. Report Of the Independent Auditors On The NGCDF- Cherangany Constituency	xx
VII. Statement of Receipts and Payments for the Year Ended 30th June 2022.....	1
VIII. Statement of Assets and Liabilities as at 30 th June, 2022	2
IX. Statement of Cash Flows for the Year Ended 30th June 2022.....	3
X. Summary Statement of Appropriation for the Year Ended 30 th June 2022	5
X. Budget Execution by Sectors and Projects for the Year Ended 30 th June 2022	8
XI. Significant Accounting Policies.....	23
XII. Notes to the Financial Statements	29

I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

***Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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

(d) Fiduciary Oversight Arrangements

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

(e) Cherangany Constituency NGCDF Headquarters

P.O. Box 4573-30200,
Trans-Nzoia East Sub County Headquarters
Kitale Ziwa Eldoret Road
Cherangany, Kenya

(f) Cherangany Constituency NGCDF Contacts

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

(g) Cherangany Constituency NGCDF Bankers

Cooperative Bank Kenya Limited

Kitale Branch

A/C No. 01120097045800

P O Box 4573-30200

Kitale Kenya.

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

*Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

II. NG-CDFC Chairman's Report



On behalf of Cherangany NG-CDF Committee and staff, I am profoundly glad in presenting the FY 2021/2022 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 funded the construction of 3 security facilities amounting to ksh.1, 900,000 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.28, 825,919 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 2021/2022 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, 2022, NG-CDF Cherangany had a cumulative approved budget of Kshs **307,289,245** and the entire budget was fully disbursed to the constituency by the NGCDF Board within the financial year.

NG-CDF Cherangany disbursed the received funds as follows;

Kes 146,049,200 was disbursed to various schools and other government agencies for implementation of the approved projects,

Kes 58,742,000 was issued as bursaries to needy students in the constituency,

Kes 17,740,873 was used in payment of NG-CDF committee allowances, monitoring, evaluation, use of goods and services and other administration expenses,

Kes 3,190,320 was used in payment of NG-CDFC staff salaries and gratuity,

Kes 5,100,000 was spent on security projects in the constituency during the financial year,

Kes 7,580,000 was used to fund emergency occurrences in the constituency,

Kes 2,741,778 was used to fund Sports activities in the constituency,

Kes 1,491,038 was used to Acquire Office furniture and equipment.

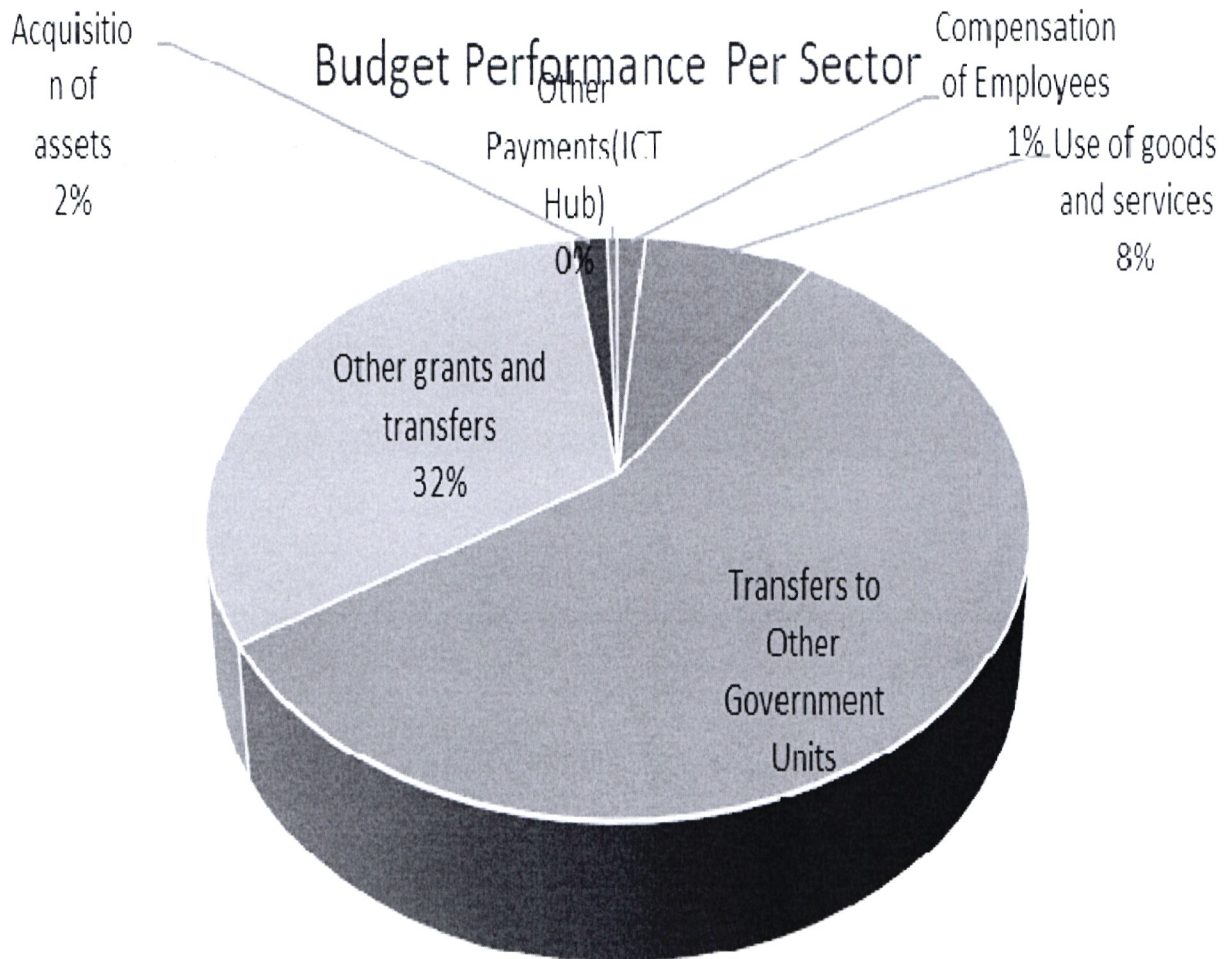
Kes 800,000 was used to fund ICT Innovation Hubs in the constituency,

Kes 800,000 was used to fund a foot bridge.

The performance during the year is summarised as follows;

***Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

PAYMENTS	Final Budget	Total Expenditure	Budget utilization difference	% of utilization
Compensation of Employees	4,248,363	3,190,320	1,058,044	75%
Use of goods and services	24,388,389	17,740,873	6,647,516	73%
Transfers to Other Government Units	173,999,200	146,049,200	27,950,000	84%
Other grants and transfers	97,912,293	74,963,778	22,948,516	77%
Acquisition of assets	5,193,500	1,491,038	3,702,462	29%
Other Payments(ICT Hub)	1,500,000	800,000	700,000	53%
Funds Pending Approval	47,500	-	47,500	0%
TOTAL	307,289,245	244,235,208	63,054,037	79%



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).

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

- ❖ 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.



.....
Mrs Eunice Muiruri
CHAIRPERSON NGCDF COMMITTEE

III. Statement of Performance Against Predetermined Objectives for FY2021/22

Introduction

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

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

- a) Improve Education Standards.
- b) Improve Security.
- c) Conserve the environment.
- d) Nurture talent through sporting activities and art
- e) Increase youth, women and persons with disability participation in development objectives.

Supplementing infrastructure development at the constituency level in matters falling within the functions of the national government in accordance with the Constitution.

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	In FY 21/22 -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	-Decrease in the number of	-Numbers of usable physical	In FY 21/22 We built four chiefs

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

	environment for business, learning and where the residents go about their lives without fearing for their lives and property.	insecurity related incidents. -Improved security and a more secure business environment	infrastructure build in Police stations. Chief's offices, DCI and county Commissioners security facilities. -	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 21/22 - 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 21/22 -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 21/22 -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.

IV. 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; Cherangany 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 operations 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

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- 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 by NG-CDF.
- During the year NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- NG-CDF staff Have at least one day in a financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

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 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
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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 have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.


.....
Joshua Kipsang Bore
Fund Account Manager

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Cherangany Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. 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, 2022, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Cherangany Constituency further confirms the completeness of the accounting records maintained for the *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

***Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

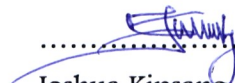
properly accounted for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Cherangany Constituency financial statements were approved and signed by the Accounting Officer on 30th June, 2022.


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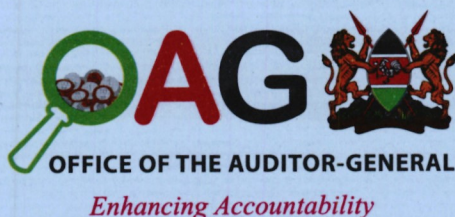
Eunice Muiruri
Chairman – NGCDF Committee


.....

Joshua Kipsang Bore
Fund Account Manager

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - CHERANGANY CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Cherangany Constituency set out on pages 1 to 84,

Report of the Auditor-General on National Government Constituencies Development Fund - Cherangany Constituency for the year ended 30 June, 2022

which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Cherangany Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Inaccuracies in Financial Statements

The financial statements presented for audit had the following inaccuracies;

- 1.1 Note 5 to the financial statements reflects operating expenses of Kshs.1,478,500 while the supporting ledger reflects Kshs.1,769,000 resulting to an unexplained variance of Kshs.290,500;
- 1.2 The statement of receipts and payments reflects total payments of Kshs.245,235,208 while casting revealed Kshs.244,235,208 resulting to an unexplained variance of Kshs.1,000,000.
- 1.3 Annex 4 to the financial statements on summary of fixed assets reflects a balance of Kshs.22,477,738 while the assets register reflects Kshs.20,337,358 resulting to an unexplained variance of Kshs.2,140,380.

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

2. Lack of Land Ownership Documents

Note 6 to financial statements reflects transfers to primary schools of Kshs.67,500,000 out of which Kshs.1,200,000 was a payment to purchase land for a primary school. However, at the time of this audit land ownership document had not been received by the school without explanations. In addition, Annex 4 to the financial statements on summary of fixed assets reflects land balance of Kshs.3,500,000 whose title deed was not provided for audit.

In the circumstances, the ownership of land balance of Kshs.4,700,000 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final budgeted payments of Kshs.307,289,245 and actual on comparable basis of Kshs.244,235,208 resulting to an under-expenditure of Kshs.63,064,037 or 21% of budget.

The under expenditure affected implementation of planned activities and delivery of services to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Project Implementation Status

During the year under review, two hundred and forty-four (244) projects were earmarked for implementation. However, the Project Implementation Status Report indicated only one hundred and five (105) were completed and in use, twelve (12) ongoing, ninety-four (94) not started while thirty-three (33) had no status indicated. This was contrary to

Regulation 11(1)(j) of the National Government Constituencies Development Fund Regulations, 2016 which states that the functions of a Constituency Committee shall be to ensure that all projects receive adequate funding and are completed within three years.

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

2. Delayed Disbursements of Project Funds

The statement of assets and liabilities reflects bank balance of Kshs.63,054,037 as disclosed in Note 10A to the financial statements. The balance includes Kshs.39,394,240 for fifty-five (55) projects whose funds had not been disbursed to the respective project management committee accounts as at the time of audit in March, 2023.

In the circumstances, value for money on Kshs.39,394,2340 earmarked for fifty-five (55) projects could not be confirmed.

3. Failure to Hand-Over Projects

Review of the project files and analysis of the Project Implementation Status Report revealed that projects amounting to Kshs.12,662,300 were completed and in use but with no hand-over reports indicating successful completion among other details. This was contrary to Regulation 15 (1)(f) of National Government Constituency Development Fund Regulations, 2016 which states that there shall be appointed a project management committee for each project in a Constituency in accordance with Section 36 of the Act which shall undertake project closure, labelling and handover upon completion.

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

4. Delayed Completion of Multipurpose Hall

Note 6 to the financial statements reflects transfers to secondary schools of Kshs.78,549,200 out of which Kshs.2,200,000 was disbursement for construction of a multipurpose hall at St. Pauls Kiriita Secondary School. However, and as previously reported, this project was incomplete and audit inspection in March, 2023 revealed that it was at the lintel level.

In the circumstances, value for money on expenditure incurred on the construction of multipurpose hall at St. Pauls Kiriita Secondary School could not be confirmed.

5. Failure to Dispose Unserviceable Assets

Annex 4 to the financial statements on summary of fixed assets reflects a balance of Kshs.22,477,738. The balance includes transport equipment of Kshs.10,713,000 out of which Kshs.3,712,250 relates to an unserviceable motor vehicle whose disposal process had not commenced. This was contrary to Section 72(1)(b) of the Public Finance Management Act, 2012 which states that the accounting officer for a national government entity shall be responsible for the management of the entity's assets and liabilities in a way which ensures that the national government entity achieves value for money in acquiring, using, and disposing of those assets.

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

6. Failure to Maintain Imprest Register

During the year under review, Management did not maintain an imprest register. This was contrary to Regulation 93(4) of Public Finance management (National Government) Regulations, 2015 which states that before issuing temporary imprests under paragraph (2), the Accounting Officer shall ensure that the applicant has been recorded in the imprest register including the amount applied for.

In the circumstance, Management was in breach of law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the 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 processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 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 the Management.
- Conclude on the appropriateness of the Management's use of 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 sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and

other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

06 June, 2023

***Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

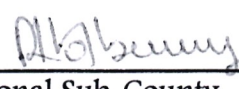
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	184,777,758	216,008,600
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	47,500
Total Receipts		184,777,758	216,056,100
Payments			
Compensation Of Employees	4	3,190,320	3,301,217
Use Of Goods and Services	5	17,740,873	13,060,294
Transfers To Other Government Units	6	146,049,200	71,200,000
Other Grants and Transfers	7	74,963,778	36,920,000
Acquisition Of Assets	8	1,491,038	-
Other Payments	9	800,000	1,700,000
Total Payments		245,235,208	126,181,511
Surplus/(Deficit)		(59,457,450)	89,874,589

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

The Constituency financial statements were approved on 30th June, 2022 and signed by:


Fund Account Manager

Name: Mr. Joshua Bore


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


Chairman NG-CDF Committee

Name: Mrs. Eunice Muiruri

VIII. Statement of Assets and Liabilities as at 30th June, 2022

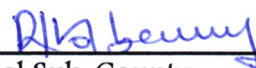
	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	63,054,037	122,511,487
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		63,054,037	122,511,487
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		63,054,037	122,511,487
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		=	-
Net Financial Assets		63,054,037	122,511,487
Represented By			
Fund Balance B/Fwd	13	122,511,487	32,636,898
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(59,457,450)	89,874,589
Net Financial Position		63,054,037	122,511,487

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

The Constituency financial statements were approved on 30th June, 2022 and signed by:


Fund Account Manager

Name: Mr. Joshua Bore


National Sub-County
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ICPAK M/No:12155


Chairman NG-CDF Committee

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Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 – 2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	184,777,758	216,008,600
Other Receipts	3	-	47,500
Total Receipts		184,777,758	216,056,100
Payments			
Compensation Of Employees	4	3,190,320	3,301,217
Use Of Goods and Services	5	17,740,873	13,060,294
Transfers To Other Government Units	6	146,049,200	71,200,000
Other Grants and Transfers	7	74,963,778	36,920,000
Other Payments	9	800,000	1,700,000
Total Payments		242,744,170	126,181,511
Total Receipts Less Total Payments		(57,966,412)	89,874,589
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		(57,966,412)	89,827,088
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	1,491,038	-
Net Cash Flows from Investing Activities		(1,491,038)	-
Net Increase In Cash And Cash Equivalent		(59,457,450)	89,874,589
Cash & Cash Equivalent At Start Of The Year	10	122,511,487	32,636,899
Cash & Cash Equivalent At End Of The Year	10	63,054,037	122,511,487

Cherangany Constituency

National Government Constituencies Development Fund (NGCDF)

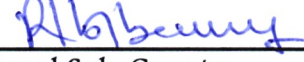
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

The Constituency financial statements were approved on 30th June, 2022 and signed by:



Name: Mr. Joshua Bore



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



Chairman NG-CDF Committee
Name: Mrs. Eunice Muiruri

*Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	A	B	C	c=a+b	D	e=c-d	f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	122,511,487	47,688,879	307,289,245	307,289,245	-	100.0%
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-
Totals	137,088,879	122,511,487	47,688,879	307,289,245	307,289,245	-	100.0%
Payments							
Compensation Of Employees	2,113,325	2,135,038	-	4,248,363	3,190,320	1,058,044	75%
Use Of Goods and Services	9,724,674	14,463,715	200,000	24,388,389	17,740,873	6,647,516	73%
Transfers To Other Government Units	79,849,200	79,250,000	14,900,000	173,999,200	146,049,200	27,950,000	84%
Other Grants and Transfers	43,401,680	22,421,734	32,088,879	97,912,293	74,963,778	22,948,516	77%
Acquisition Of Assets	2,000,000	2,693,500	500,000	5,193,500	1,491,038	3,702,462	29%
Other Payments (ICT Hub)	-	1,500,000	-	1,500,000	800,000	700,000	53%
Funds Pending Approval**	-	47,500	-	47,500	-	47,500	0%
Totals	137,088,879	122,511,487	47,688,879	307,289,245	244,235,208	63,054,037	79%

Cherangany Constituency
 National Government Constituencies Development Fund (NGCDF)
 Annual Report and Financial Statements for The Year Ended June 30, 2022

Explanatory Notes.

- o Compensation of Employees is underutilized due to over budgeting for the same over the years.
- o Transfers to Other Government Units is underutilized due to funds being received at the end of the financial year.
- o Other Grants and Transfers is under-utilized due to funds being received at the end of the financial year.
- o Acquisition of assets is underutilized due to funds being received at the end of the financial year.
- o 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 1.9.23.1;

- o Kes 122,511,487. Are the unutilized funds brought forward from FY 2020/2021 (refer to cashbook/bank closing balance as at 30th June 2021
- o Kes 47,688,879. Is the unutilized fund for FY 2020/2021 which was disbursed to the constituency by the NGCDF BOARD in FY2021/2022

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	63,054,037
Less undisbursed funds receivable from the Board as at 30 th June 2022	-
	63,054,037
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	63,054,037

The Constituency financial statements were approved on 30th June 2022 and signed by:

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022


Fund Account Manager

Name: Mr. Joshua Bore


National Sub-County Accountant

**Name: CPA Philomena Mghendi
ICPAK M/No:12155**



Chairman NG-CDF Committee

Name: Mrs. Eunice Muiruri

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,113,325	2,135,038		4,248,363	3,190,320	1,058,044
1.2 Committee allowances	2,151,133	1,587,887		3,739,020	2,656,206	1,082,814
1.3 Use of goods and services	3,460,875	4,488,446		7,949,320	6,997,467	951,854
Sub total						
2.0 Monitoring and evaluation						
2.1 Capacity building	1,397,400	2,720,000		4,117,400	3,270,000	847,400
2.2 Committee allowances	1,472,800	3,019,997	200,000	4,692,797	2,676,000	2,016,797
2.3 Use of goods and services	1,242,466	2,647,385		3,889,851	2,141,200	1,748,651
Sub total						
3.0 Emergency						
3.1 Primary Schools						
St Peters Tumaini Primary school		-	200,000	200,000	200,000	-
Sinoko Bahati Primary school		-	250,000	250,000	250,000	-
Timaa Primary school		-	250,000	250,000	250,000	-
Chepsiro Primary school		-	250,000	250,000	250,000	-
Bwake Primary school		-	700,000	700,000	700,000	-
3.2 Secondary Schools						
St Francis Boys Suwerwa		-	900,000	900,000	900,000	-

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Inmaculate Girls Mukuyu		156,754	243,246	400,000	400,000	-
AIC Nyasaland Secondary school		-	400,000	400,000	400,000	-
St Charles Lwanga Botwa		-	950,000	950,000	950,000	-
Inmaculate Girls Mukuyu		-	930,000	930,000	930,000	-
3.3 Tertiary institutions						-
Cherangany Technical Training Institute			300,000	300,000	300,000	-
3.4 Security projects						-
Deputy County Commissioner			300,000	300,000	300,000	-
Sub-County Police Head Quarter			200,000	200,000	200,000	-
Bahati Ap Camp			200,000	200,000	200,000	-
Deputy County Commissioner			400,000	400,000	400,000	-
National Sub-County Treasury			950,000	950,000	950,000	-
Unutilized	7,192,207	-	493,778	7,685,985	-	7,685,985
Sub total						
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	11,684,720	9,982,480	16,315,800	37,983,000	37,983,000	0
4.3 Tertiary Institutions	17,141,199		4,617,801	21,759,000	20,759,000	1,000,000

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.4 Universities	-			-	-	-
4.5 Social Security	-	3,480,000		3,480,000		3,480,000
Sub total						
5.0 Sports						
5.1	2,741,778		1,500,000	4,241,778	2,741,778	1,500,000
5.2						
5.3						
6.0 Environment						
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

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
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		502,500	1,738,253	2,240,753	-	2,240,753
Sub total						
7.0 Primary Schools Projects (List all the Projects)						
Bororiet Primary School	500,000			500,000	500,000	-
Botwa Sabwani Primary School	2,100,000			2,100,000	2,100,000	-
Chebarus Primary school	600,000			600,000	600,000	-
Chematich Primary School	500,000			500,000	500,000	-
Chepkao Primary School	700,000			700,000	700,000	-
Chepkoiyo primary school	500,000			500,000	500,000	-
Chepsiro Primary school	500,000			500,000	500,000	-
Cheptiret Primary school	1,500,000			1,500,000	1,500,000	-
Ekegoro Primary School	700,000			700,000	700,000	-
Happy Valley Primary School	700,000			700,000	700,000	-
Huruma Primary School	1,200,000			1,200,000	-	1,200,000
Kabolet Primary School	700,000			700,000	700,000	-
Kacheplanget Primary School	500,000			500,000	500,000	-
Kamatony Primary School	700,000			700,000	700,000	-
Kapchepsir Primary School	1,400,000			1,400,000	-	1,400,000

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kapkarwa Primary School	600,000			600,000	600,000	-
Kapkongor Primary School	1,400,000			1,400,000	1,400,000	-
Kaplamai primary School	300,000			300,000	300,000	-
Kapsara Primary School	400,000			400,000	-	400,000
Kapsirowa Primary School	900,000			900,000	900,000	-
Kapyemit Primary School	700,000			700,000	700,000	-
Kiboino primary school	1,400,000			1,400,000	1,400,000	-
Kipsaina Primary School	700,000			700,000	700,000	-
Kipsingori Primary School	1,400,000			1,400,000	1,400,000	-
Kiptoi Primary School	700,000			700,000	700,000	-
Kiptoror Primary school	800,000			800,000	800,000	-
Kiriita Primary school	500,000			500,000	500,000	-
St Ann Visiwani Primary School	1,200,000			1,200,000	1,200,000	-
Saiwa Primary School	500,000			500,000	500,000	-
Sitatunga Primary school	600,000			600,000	600,000	-
Timaa Primary School	1,000,000			1,000,000	1,000,000	-
Nyakinywa Primary school	700,000			700,000	700,000	-
Yuya Primary School	500,000			500,000	500,000	-
Mosombor Primary School	700,000			700,000	700,000	-
Nyasaland Primary school	500,000			500,000	500,000	-
Ngonyek Primary School	500,000			500,000	500,000	-

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Letangat Primary school	500,000			500,000	500,000	-
St Peters Tumaini Primary school	500,000			500,000	500,000	-
Osorongai Primary School	700,000			700,000	700,000	-
Tugumo primary school	1,400,000			1,400,000	-	1,400,000
Seum Primary School	500,000			500,000	-	500,000
Koibarak Primary school	700,000			700,000	700,000	-
Sitamani Primary School	700,000			700,000	700,000	-
Riwo Primary school	700,000			700,000	700,000	-
Sosiot Primary School	500,000			500,000	500,000	-
Perkera Primary School	700,000			700,000	700,000	-
Surungai Primary school	700,000			700,000	700,000	-
Velos primary School	700,000			700,000	700,000	-
Sinoko Bahati Primary School	1,400,000			1,400,000	1,400,000	-
Tunen Primary School	500,000			500,000	500,000	-
Sinyereri Primary school	500,000			500,000	500,000	-
Marura primary school	300,000			300,000	300,000	-
Mukuyu Primary school	500,000			500,000	500,000	-
Sibanga Primary School	400,000			400,000	400,000	-
Setek Primary school	700,000			700,000	-	700,000
Loima Primary School	700,000			700,000	700,000	-
St Mary's Kibuswa Primary school	500,000			500,000	-	500,000

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mwanga Primary school			650,000	650,000	650,000	-
Munyaka Primary School			700,000	700,000	700,000	-
Mwiruti Primary School			650,000	650,000	-	650,000
Cheptiret Primary school			500,000	500,000	500,000	-
Sango primary school			650,000	650,000	650,000	-
Ereng- Kaplemur Primary School			650,000	650,000	650,000	-
Leltangat Primary school			600,000	600,000	600,000	-
Tarakwa Primary school			600,000	600,000	-	600,000
Chepsiro Primary school			500,000	500,000	500,000	-
Setek Primary School			650,000	650,000	-	650,000
St. Marys Kibuswa primary school			500,000	500,000	500,000	-
Murkuiywo Primary School			400,000	400,000	-	400,000
Velos Primary school			650,000	650,000	650,000	-
Surungai Primary School			650,000	650,000	650,000	-
Twiga Primary School			500,000	500,000	500,000	-
Noigam Primary school			500,000	500,000	500,000	-
Mosombor Primary School			650,000	650,000	650,000	-
Kimoson Primary school			650,000	650,000	650,000	-
Botwa Primary School			500,000	500,000	500,000	-
Taito Primary school			600,000	600,000	600,000	-
St Pauls Ngorera Primary school			650,000	650,000	650,000	-

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sibanga Primary School			700,000	700,000	700,000	-
Sinyereri Primary School			600,000	600,000	600,000	-
Kongasis Primary School		500,000	-	500,000	-	500,000
Simatwet Primary School			600,000	600,000	600,000	-
Kapyemit Primary School			600,000	600,000	600,000	-
Loima Primary School		650,000		650,000	650,000	-
Setek Primary School		500,000		500,000	500,000	-
Kirrita Primary School		500,000		500,000	500,000	-
Makutano Primary School		700,000		700,000	700,000	-
Kamatony Primary School		650,000		650,000	650,000	-
Keboye Primary School		650,000		650,000	650,000	-
Bonde primary school		500,000		500,000	500,000	-
Osorongai Primary School		500,000		500,000	500,000	-
Chepkaitit Primary School		500,000		500,000	500,000	-
Mwaita Primary School		1,300,000		1,300,000	1,300,000	-
Mwiruti Primary School		150,000		150,000	-	150,000
Bororiet Primary School		650,000		650,000	650,000	-
Botwa Milimani Primary School		600,000		600,000	600,000	-
Timaa Primary School		500,000		500,000	500,000	-
BataMuhuu Primary School		400,000		400,000	400,000	-
Nyakinywa Primary School		500,000		500,000	500,000	-

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nyasiland Primary School		500,000		500,000	500,000	-
Chematich Primary School		500,000		500,000	500,000	-
Chepkaos Primary School		650,000		650,000	650,000	-
Cherangany Primary School		500,000		500,000	500,000	-
Sinoko Bahati Primary School		650,000		650,000	650,000	-
Hututu Primary School		600,000		600,000	600,000	-
Wiyeta Primary School		500,000		500,000	500,000	-
Sitatunga Primary School		500,000		500,000	500,000	-
Sibanga Primary school		600,000		600,000	600,000	-
Barmalei Primary school		650,000		650,000	650,000	-
Perkera Primary school		650,000		650,000	650,000	-
Kongoli Primary school		500,000		500,000	500,000	-
Tunen Primary School		500,000		500,000	500,000	-
Tulon Primary School		500,000		500,000	500,000	-
Milima Primary School		500,000		500,000	500,000	-
Tumaini Primary School		500,000		500,000	500,000	-
Kabolet Primary School		500,000		500,000	-	500,000
Tuigoin Primary School		500,000		500,000	500,000	-
Sub total						
8.0 Secondary Schools Projects (List all the Projects)						
Immaculate Conception Mukuyu				500,000	500,000	-

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Girls Secondary School						
Immaculate Conception Kemeloi secondary school	800,000			800,000	800,000	-
Kapsara Secondary School	800,000			800,000		800,000
Friends Bonde Secondary School	900,000			900,000	900,000	-
Chisare Secondary School	500,000			500,000	500,000	-
Friends Hututu Secondary School	600,000			600,000	600,000	-
Geta Secondary school	800,000			800,000	800,000	-
Amani Secondary school	800,000			800,000	800,000	-
Benon Secondary School	2,562,300	7,200,000		9,762,300	9,762,300	-
St Paul Kapchepsir Secondary school	1,200,000			1,200,000	1,200,000	-
St Paul Kiriita Secondary school	2,200,000			2,200,000	2,200,000	-
AIC Biribiriet Secondary school	2,562,300	7,200,000		9,762,300	9,762,300	-
St Augustine Muniyaka Sec School	2,762,300			2,762,300	2,762,300	-
St Christophers Boys Sec School	1,700,000			1,700,000	1,700,000	-
Wiyeta Girls Sec School	500,000			500,000	500,000	-
St Christophers Girls Sec School	700,000			700,000	700,000	-
AIC Kimoson Girls Secondary School	2,562,300	7,200,000		9,762,300	9,762,300	-
AIC Ngonyek Sec School	1,000,000			1,000,000	1,000,000	-
St Lukes Secondary School- Taito	1,100,000			1,100,000	1,100,000	-
Sibanga Secondary School	700,000			700,000	700,000	-

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
AIC Chepsiro Secondary School	700,000			700,000	700,000	-
AIC Top Suwerwa Secondary school	1,500,000			1,500,000	-	1,500,000
Motosiet Secondary School	1,100,000			1,100,000	-	1,100,000
AIC Tuigoin Sec School	600,000			600,000	600,000	-
AIC Kiptenden Sec School	1,000,000			1,000,000	1,000,000	-
St Teresa Sinyereri secondary school	800,000			800,000	800,000	-
St.Francis Boys Sec School-Suwerwa	1,500,000			1,500,000	1,500,000	-
St Thomas Kongoli Sec School	300,000			300,000	300,000	-
Tulon Girls secondary school		1,300,000		1,300,000	-	1,300,000
Chepkaos Secondary School		650,000		650,000	-	650,000
Makutano Secondary School		800,000		800,000	800,000	-
Wiyeta Girls. Secondary school		1,000,000		1,000,000	-	1,000,000
Sitatunga Secondary School		500,000		500,000	500,000	-
Friends Michai Secondary school		650,000		650,000	650,000	-
Osorongai Boys Secondary school		500,000		500,000	500,000	-
AIC Kiptenden Secondary School		500,000		500,000	-	500,000
Kapsiowa Secondary School		500,000		500,000	500,000	-
Friends Hututu Girls secondary school		700,000		700,000	-	700,000
Nzoia Centre Secondary School		350,000		350,000	350,000	-
St Thomas Kongoli secondary		800,000		800,000	-	800,000

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
school						
Motosiet Secondary School		650,000		650,000	650,000	-
Mateket Secondary School		600,000		600,000	-	600,000
St Joseph Cheptil Secondary school		1,300,000		1,300,000	1,300,000	-
Karara secondary school		800,000		800,000	-	800,000
Immaculate Conception Kemeloi secondary school		800,000		800,000	800,000	-
St Lukes secondary school- Taito		650,000		650,000	650,000	-
AIC Kiptenden secondary school		500,000		500,000	500,000	-
Amani Secondary School		1,000,000		1,000,000	1,000,000	-
Michai Secondary School		650,000		650,000	-	650,000
Makutano Secondary School		500,000		500,000	500,000	-
St Peters Mito mbili Secondary School		700,000		700,000	700,000	-
AIC Seum Secondary School		650,000		650,000	650,000	-
Friends Bonde Secondary School		800,000		800,000	800,000	-
St Francis Boys Suwerwa High school		1,500,000		1,500,000	1,500,000	-
St Charles Lwanga Sec school		700,000		700,000	700,000	-
Yuya Secondary School		600,000		600,000	600,000	-
Karara secondary school		500,000		500,000	500,000	-
Ngonyek Secondary School		1,000,000		1,000,000	1,000,000	-
Sibanga Secondary School		800,000		800,000	800,000	-

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
St Teresa Secondary School		800,000		800,000	800,000	-
Friends Hututu Girls sec school		600,000		600,000	600,000	-
St Joseph Cheptil Secondary school		800,000		800,000	800,000	-
Mateket Secondary School		700,000		700,000	700,000	-
Noigam Secondary School		500,000		500,000	500,000	-
Nzoia Centre Sec School		500,000		500,000	500,000	-
Ekegoro Sec School		600,000		600,000	600,000	-
St Christophers Girls Sec School		650,000		650,000	650,000	-
Wiyeta Girls Sec School		700,000		700,000	700,000	-
St. Christopher Boys Sec School		800,000		800,000	800,000	-
St Patricks Kipsaina Sec School		600,000		600,000	600,000	-
Sitatunga Secondary School		400,000		400,000	400,000	-
St Augustine Munyaka Sec School		4,000,000		4,000,000	4,000,000	-
Yuya Secondary School		500,000		500,000	-	500,000
Sub total						
9.0 Tertiary institutions Projects (List all the Projects)						
Cherangany Kenya Medical Training College	4,500,000	3,000,000		7,500,000	-	7,500,000
Sub total						
9.3						
9.4						

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.0 Security Projects						
Kahuho Administration Police Camp	700,000			700,000	-	700,000
Critical infrastructure protection unit office	700,000			700,000	-	700,000
Trans-Nzoia East DCC Office	500,000			500,000	500,000	-
Milimani AP Camp		300,000		300,000	-	300,000
Kapsara Assistant Chiefs Office		300,000		300,000	300,000	-
Geta Chiefs Office		350,000		350,000	350,000	-
Trans Nzoia East Sub County CID Office		1,000,000		1,000,000	1,000,000	-
Administration Police-Kesogon		700,000		700,000	700,000	-
Kachibora AP Headquarters		2,000,000		2,000,000	700,000	1,300,000
Chiefs Office Motosiet		300,000		300,000	300,000	-
Assistant Chiefs Office Kimoson		300,000		300,000	300,000	-
Assistant Chiefs Office Kibuswa Sub- Location		200,000		200,000	-	200,000
Assistant Chiefs Office Top Suwerwa		500,000		500,000	-	500,000
Michai Chiefs Office		200,000		200,000	-	200,000
Kapsara Patrol Base		450,000		450,000	450,000	-
Kahuho Administration Police Camp		500,000		500,000	500,000	-
ACC Office		400,000		400,000	-	400,000
Lelangat Foot bridge		800,000		800,000	800,000	-

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sub total						
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	1,287,000		1,287,000	-	1,287,000
11.2 Construction of CDF office	-			-	-	-
11.3 Purchase of furniture and equipment	-	1,006,500	500,000	1,506,500	-	1,506,500
11.4 Purchase of computers	2,000,000	400,000		2,400,000	1,491,038	908,962
11.5 Purchase of land	-			-	-	-
Sub total						
12.0 Others						
12.1 Strategic Plan	-			-	-	-
12.2 Innovation Hub	-	1,500,000		1,500,000	800,000	700,000
Sub total						
Funds pending approval**	-	47,500		47,500	-	47,500
Total	137,088,879	122,511,487	47,688,879	307,289,245	244,235,208	63,054,037

XI. Significant Accounting Policies

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the 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 Equivalents.

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

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 30th June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

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.

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B140859	34,000,000	
AIE NO. B105376	34,000,000	
AIE NO. B105592	10,000,000	
AIE NO. B105744	24,000,000	
AIE NO. B132468	5,000,000	
AIE NO. B128783	12,000,000	
AIE NO. B154384	12,000,000	
AIE NO. B154279	20,000,000	
AIE NO. B140793	20,088,879	
AIE NO. B155931	12,688,879	
AIE NO. B888970	1,000,000	
AIE NO B047281		8,000,000
AIENO B047388		43,840,876
AIE NO B047771		3,000,000
AIE NO B104191		8,500,000
AIE NO B104261		4,200,000
AIE NO B096547		12,000,000
AIE NO B128058		6,900,000
AIE NO B128368		10,000,000
AIENO B132113		6,000,000
		12,000,000
AIE NO B126366		11,000,000
AIE NO B126076		8,000,000
AIE NO B105169		69,367,724
AIE NO B140512		13,000,000
AIE NO B124779		200,000
TOTAL	184,777,758	216,008,600

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

2. Proceeds from Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	47,500
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	47,500

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,410,291	2,076,338
Personal allowances paid as part of salary		
House Allowance	-	181,000
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	694,709	638,485
Employer Contributions Compulsory national social security schemes	85,320	405,395
Total	3,190,320	3,301,217

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	5,332,206	5,902,945
Utilities, supplies and services	3,692,088	1,920,060
Communication, supplies and services	180,000	165,000
Domestic travel and subsistence	1,302,700	1,460,300
Printing, advertising and information supplies & services	157,853	-
Rentals of produced assets	-	-
Training expenses	3,270,000	1,881,800
Hospitality supplies and services	420,600	6,000
Other committee expenses	-	-
Committee allowance		
Insurance costs		
Specialized materials and services		
Office and general supplies and services	1,335,394	615,450
Other operating expenses	1,478,500	255,500
Routine maintenance – vehicles and other transport equipment	571,532	255,050
Routine maintenance – other assets	-	598,189
Total	17,740,873	13,060,294

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	67,500,000	43,650,000
Transfers To Secondary Schools (See Attached List)	78,549,200	27,550,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	146,049,200	71,200,000

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	37,983,000	10,770,000
Bursary – tertiary institutions (see attached list)	20,759,000	14,450,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	5,100,000	4,600,000
Sports projects (see attached list)	2,741,778	2,000,000
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	7,580,000	5,100,000
Roads projects (see attached list)	800,000	-
Total	74,963,778	36,920,000

8. Acquisition of Assets

	2021-2022	2020-2021
	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	-	-
Acquisition of Land	-	-
Total	1,491,038	-

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes to the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	1,700,000
ICT Hub	800,000	-
Total	800,000	1,700,000

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
CO-OPERATIVE BANK KITALE BRANCH A/C NO.01120097045800	63,054,037	122,511,487
Total		
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	63,054,037	122,511,487

11: Outstanding Imprests

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

Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	268,782	907,267
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	268,782	638,485
Closing Gratuity as at 30 th June D= A+B-C	-	268,782

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	122,511,487	32,636,898
Cash in hand	-	-
Imprest	-	-
Total	122,511,487	32,636,898

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	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	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	268,782	907,267
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	268,782	638,485
closing account payables D= A+B-C	-	268,782
Changes in Accounts Payable E= D-E	(268,782)	(638,485)

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,058,044	5,728,606
Use of goods and services	6,647,516	(2,238,232)
Amounts due to other Government entities (see attached list)	27,950,000	104,197,149
Amounts due to other grants and other transfers (see attached list)	22,948,516	49,719,344
Acquisition of assets	3,702,462	2,693,500
Others (ICT Hubs)	700,000	1,500,000
Funds pending approval	47,500	8,400,000
Total	63,054,037	170,000,366

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	45,721,359	24,641,730
Total	45,721,359	24,641,730

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance 2022	Comments
Construction of buildings	a	B	C	d=a-c	
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

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Payment of staff salaries	1,058,044	5,728,606	Ongoing
Use of goods & services	Purchase of fuel, office stationary	6,647,516	(2,238,232)	Ongoing
Amounts due to other Government entities				
Primary Schools Projects				
Huruma Primary School	Construction of Classroom to completion	1,200,000		Ongoing
Kapehepsir Primary School	Construction of Classroom to completion	1,400,000		Ongoing
Kapsara Primary School	Construction of Classroom to completion	400,000		Ongoing
Tugumo primary school	Construction of Classroom to completion	1,400,000		Ongoing
Seun Primary School	Construction of Classroom to completion	500,000		Ongoing
Setek Primary school	Construction of Classroom to completion	700,000		Ongoing
St Mary's Kibuswa Primary school	Construction of Classroom to completion	500,000		Ongoing
Mwiruti Primary School	Construction of Classroom to completion	650,000		Ongoing
Tarakwa Primary school	Construction of Classroom to completion	600,000		Ongoing
Setek Primary School	Construction of Classroom to	650,000		Ongoing

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	completion			
Murkuiywo Primary School	Construction of Classroom to completion	400,000		Ongoing
Kongasis Primary School	Construction of Classroom to completion	500,000		Ongoing
Mwiruti Primary School	Construction of Classroom to completion	150,000		Ongoing
Kabolet Primary School	Construction of Classroom to completion	500,000		Ongoing
Mwanga Primary school	Construction of Classroom to completion		650,000	Complete and in use
Munyaka Primary School	Construction of Classroom to completion		700,000	Complete and in use
Mwiruti Primary School	Construction of Classroom to completion		650,000	
Cheptiret Primary school	Construction of Classroom to completion		500,000	Complete and in use
Sango primary school	Construction of Classroom to completion		650,000	Complete and in use
Ereng - Kaplemur Primary School	Construction of Classroom to completion		650,000	Complete and in use
Leltargat Primary school	Construction of Classroom to completion		600,000	Complete and in use
Tarakwa Primary school	Construction of Classroom to completion		600,000	

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Chepsiro Primary school	Construction of Classroom to completion		500,000	Complete and in use
Setek Primary School	Construction of Classroom to completion		650,000	
St. Marys Kibuswa primary school	Construction of Classroom to completion		500,000	
Murkuiywo Primary School	Construction of Classroom to completion		400,000	
Velos Primary school	Construction of Classroom to completion		650,000	Complete and in use
Surungai Primary School	Construction of Classroom to completion		650,000	Complete and in use
Twigga Primary School	Construction of Classroom to completion		500,000	Complete and in use
Noigam Primary school	Construction of Classroom to completion		500,000	Complete and in use
Mosombor Primary School	Construction of Classroom to completion		650,000	Complete and in use
Kimason Primary school	Construction of Classroom to completion		650,000	Complete and in use
Botwa Primary School	Construction of Classroom to completion		500,000	Complete and in use
Taito Primary school	Construction of Classroom to completion		600,000	Complete and in use
St Pauls Ngorera Primary school	Construction of Classroom to completion		650,000	Complete and in use

**Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Sibanga Primary School	Construction of Classroom to completion		700,000	Complete and in use
Sinyerereri Primary School	Construction of Classroom to completion		600,000	Complete and in use
Kongasis Primary School	Construction of Classroom to completion		500,000	
Simatwet Primary School	Construction of Classroom to completion		600,000	Complete and in use
Kapyemit Primary School	Construction of Classroom to completion		600,000	Complete and in use
Loima Primary School	Construction of Classroom to completion		650,000	Complete and in use
Setek Primary School	Construction of Classroom to completion		500,000	Complete and in use
Kiriita Primary School	Construction of Classroom to completion		500,000	Complete and in use
Makutano Primary School	Construction of Classroom to completion		700,000	Complete and in use
Kamatony Primary School	Construction of Classroom to completion		650,000	Complete and in use
Keboye Primary School	Construction of Classroom to completion		650,000	Complete and in use
Bonde primary school	Construction of Classroom to completion		500,000	Complete and in use
Osorongai Primary School	Construction of Classroom to completion		500,000	Complete and in use

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Chepkaitit Primary School	Construction of Classroom to completion		500,000	Complete and in use
Mwaita Primary School	Construction of Classroom to completion		1,300,000	Complete and in use
Mwiruti Primary School	Construction of Classroom to completion		150,000	
Bororiet Primary School	Construction of Classroom to completion		650,000	Complete and in use
Botwa Milimani Primary School	Construction of Classroom to completion		600,000	Complete and in use
Timaa Primary School	Construction of Classroom to completion		500,000	Complete and in use
BataMuhii Primary School	Construction of Classroom to completion		400,000	Complete and in use
Nyakinywa Primary School	Construction of Classroom to completion		500,000	Complete and in use
Nyasaland Primary School	Construction of Classroom to completion		500,000	Complete and in use
Chematich Primary School	Construction of Classroom to completion		500,000	Complete and in use
Chepkasos Primary School	Construction of Classroom to completion		650,000	Complete and in use
Cherangany Primary School	Construction of Classroom to completion		500,000	Complete and in use
Sinoko Bahati Primary School	Construction of Classroom to completion		650,000	Complete and in use

**Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Hututu Primary School	Construction of Classroom to completion		600,000	Complete and in use
Wiyeta Primary School	Construction of Classroom to completion		500,000	Complete and in use
Sitatunga Primary School	Construction of Classroom to completion		500,000	Complete and in use
Sibanga Primary School	Construction of Classroom to completion		600,000	Complete and in use
Barmalei Primary school	Construction of Classroom to completion		650,000	Complete and in use
Parkera Primary school	Construction of Classroom to completion		650,000	Complete and in use
Kongoli Primary school	Construction of Classroom to completion		500,000	Complete and in use
Tunen Primary School	Construction of Classroom to completion		500,000	Complete and in use
Tulon Primary School	Construction of Classroom to completion		500,000	Complete and in use
Milima Primary School	Construction of Classroom to completion		500,000	Complete and in use
Tumaini Primary School	Construction of Classroom to completion		500,000	Complete and in use
Kabolet Primary School	Construction of Classroom to completion		500,000	Complete and in use
Secondary Schools Projects				

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Kapsara Secondary School	Construction of Classroom to completion	800,000		Ongoing
AIC Top Suwerwa Secondary school	Construction of Classroom to completion	1,500,000		Ongoing
Motosiet Secondary School	Construction of Classroom to completion	1,100,000		Ongoing
Tulon Girls secondary school	Construction of Classroom to completion	1,300,000		Ongoing
Chepkraos Secondary School	Construction of Classroom to completion	650,000		Ongoing
Wiyeta Girls. Secondary school	Construction of Classroom to completion	1,000,000		Ongoing
AIC Kiptenden Secondary School	Construction of Classroom to completion	500,000		Ongoing
Friends Hututu Girls secondary school	Construction of Classroom to completion	700,000		Ongoing
St Thomas Kongoli secondary school	Construction of Classroom to completion	800,000		Ongoing
Mateket Secondary School	Construction of Classroom to completion	600,000		Ongoing
Karara secondary school	Construction of Classroom to completion	800,000		Ongoing
Michai Secondary School	Construction of Classroom to completion	650,000		Ongoing
Yuya Secondary School	Construction of Classroom to completion	500,000		Ongoing

**Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Prior Years transfers to other Govt Units	NGCDF reconciling previous years records to establish the projects funded.		32,447,149	
Tulon Girls secondary school	Construction of Classroom to completion		1,300,000	Complete and in use
Chepkaos Secondary School	Construction of Classroom to completion		650,000	
Makutano Secondary School	Construction of Classroom to completion		800,000	Complete and in use
Wiyeta Girls. Secondary school	Construction of Classroom to completion		1,000,000	
Sitatunga Secondary School	Construction of Classroom to completion		500,000	Complete and in use
Friends Michai Secondary school	Construction of Classroom to completion		650,000	
Osorongai Boys Secondary school	Construction of Classroom to completion		500,000	Complete and in use
AIC Kiptenden Secondary School	Construction of Classroom to completion		500,000	
Benon Secondary School	Construction of Classroom to completion		7,200,000	Complete and in use
Kapsirowa Secondary School	Construction of Classroom to completion		500,000	Complete and in use
Friends Hututu Girls secondary school	Construction of Classroom to completion		700,000	

**Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Nzoia Centre Secondary School	Construction of Classroom to completion		350,000	Complete and in use
St Thomas Kongoli secondary school	Construction of Classroom to completion		800,000	
Motosiet Secondary School	Construction of Classroom to completion		650,000	
Mateket Secondary School	Construction of Classroom to completion		600,000	
St Joseph Cheptil Secondary school	Construction of Classroom to completion		1,300,000	Complete and in use
Karara secondary school	Construction of Classroom to completion		800,000	
Immaculate Conception Keneloi secondary school	Construction of Classroom to completion		800,000	Complete and in use
St Lukes secondary school - Taito	Construction of Classroom to completion		650,000	Complete and in use
AIC Kiptenden secondary school	Construction of Classroom to completion		500,000	
Amani Secondary School	Construction of Classroom to completion		1,000,000	Complete and in use
Michai Secondary School	Construction of Classroom to completion		650,000	
Makutano Secondary School	Construction of Classroom to completion		500,000	Complete and in use
St Peters Mito mbili Secondary School	Construction of Classroom to completion		700,000	Complete and in use

**Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
AIC Seum Secondary School	Construction of Classroom to completion		650,000	
Friends Bonde Secondary School	Construction of Classroom to completion		800,000	Complete and in use
St Francis Boys Suwerwa High school	Construction of Classroom to completion		1,500,000	
St Charles Lwanga Sec school	Construction of Classroom to completion		700,000	Complete and in use
Yuya Secondary School	Construction of Classroom to completion		600,000	Complete and in use
Karara secondary school	Construction of Classroom to completion		500,000	Complete and in use
Ngonyek Secondary School	Construction of Classroom to completion		1,000,000	Complete and in use
Sibanga Secondary School	Construction of Classroom to completion		800,000	Complete and in use
St Teresa Secondary School	Construction of Classroom to completion		800,000	Complete and in use
Friends Hututu Girls sec school	Construction of Classroom to completion		600,000	Complete and in use
St Joseph Cheptil Secondary school	Construction of Classroom to completion		800,000	Complete and in use
Mateket Secondary School	Construction of Classroom to completion		700,000	Complete and in use
Noigam Secondary School	Construction of Classroom to completion		500,000	Complete and in use

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Nzoia Centre Sec School	Construction of Classroom to completion		500,000	Complete and in use
Ekegoro Sec School	Construction of Classroom to completion		600,000	Complete and in use
St Christophers Girls Sec School	Construction of Classroom to completion		650,000	Complete and in use
Wiyeta Girls Sec School	Construction of Classroom to completion		700,000	Complete and in use
St. Christopher Boys Sec School	Construction of Classroom to completion		800,000	Complete and in use
St Patricks Kipsaina Sec School	Construction of Classroom to completion		600,000	Complete and in use
Sitatunga Secondary School	Construction of Classroom to completion		400,000	Complete and in use
Tertiary institutions Projects				
Cherangany Kenya Medical Training College	Construction of KMTC Building	7,500,000	-	Land Acquisition Process Ongoing
Sub-Total		27,950,000	107,687,522	
Amounts due to other grants and other transfers				
Emergency	To address Emergency occurrences in the constituency	7,685,985	10,627,540	Ongoing
Bursary and Social Security				
Secondary Schools	Bursary for needy students	-	7,785,720	Ongoing

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Tertiary Institutions	Bursary for needy students	1,000,000	13,147,882	Ongoing
Social Security(NHIF)	Payment of NHIF for vulnerable families	3,480,000	3,480,000	Ongoing
Sports				
Constituency sports	Purchase of sports equipment	1,500,000	1,500,000	Ongoing
Environment				
Mwaita Primary School	Purchase and planting of tree seedlings	182,785	-	
Ereng-Kaplemur Primary School	Purchase and planting of tree seedlings	182,785		
Kamatony Primary School	Purchase and planting of tree seedlings	182,785		
Tulon Primary School	Purchase and planting of tree seedlings	182,785		
Sinoko Bahati Primary School	Purchase and planting of tree seedlings	182,785		
St Mary's Kibuswa Primary School	Purchase and planting of tree seedlings	182,785		
Kiptoror Primary School	Purchase and planting of tree seedlings	182,785		
Mwanga Primary School	Purchase and planting of tree seedlings	182,785		
Baraka Primary School	Purchase and planting of tree seedlings	182,785		

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	seedlings			
Nyasaland Primary School	Purchase and planting of tree seedlings	182,785		
Bororiet Primary School	Purchase and planting of tree seedlings	182,785		
Chematieh Primary School	Purchase and planting of tree seedlings	182,785		
Chepkoiyo Primary School	Purchase and planting of tree seedlings	182,785		
Milima Primary School	Purchase and planting of tree seedlings	182,785		
Ekegoro Primary School	Purchase and planting of tree seedlings	182,785		
St, Michael Bahati Secondary School	Purchase and planting of tree seedlings	115,884	115,884	
Sitatunga Primary School	Purchase and planting of tree seedlings	115,884	115,884	
Kemcloi Primary School	Purchase and planting of tree seedlings	115,884	115,884	
Mukuyu Primary School	Purchase and planting of tree seedlings	115,884	115,884	
Kaplamai Primary School	Purchase and planting of tree seedlings	115,884	115,884	
Nyakinywa Primary School	Purchase and planting of tree seedlings	115,884	115,884	
Kongoli Primary School	Purchase and planting of tree	115,884	115,884	

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	seedlings			
Murguiyo Primary School	Purchase and planting of tree seedlings	115,884	115,884	
Visiwani Primary School	Purchase and planting of tree seedlings	115,884	115,884	
Springer Primary School	Purchase and planting of tree seedlings	115,884	115,884	
Osorongai Primary School	Purchase and planting of tree seedlings	115,884	115,884	
Koibarak Primary School	Purchase and planting of tree seedlings	115,884	115,884	
Mito mbili Primary School	Purchase and planting of tree seedlings	115,884	115,884	
Tuigoin Primary School	Purchase and planting of tree seedlings	115,884	115,884	
Riwo Primary School	Purchase and planting of tree seedlings	115,884	115,884	
FY 2019/2020 ALLOCATION	Purchase and planting of tree seedlings	502,500	500,000	
Security Projects				
Kahuho Administration Police Camp	Construction of one roomed staff houses	700,000	-	
Critical infrastructure protection unit office	Construction of one roomed staff houses	700,000	-	
Milimani AF Camp	Construction of one roomed staff houses	300,000	-	

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Kachibora AP Headquarters	Construction of one roomed staff houses	1,300,000	-	
Assistant Chiefs Office Kibuswa Sub- Location	Construction of one roomed staff houses	200,000	-	
Assistant Chiefs Office Top Suwerwa	Construction of one roomed staff houses	500,000	-	
Michai Chiefs Office	Construction of one roomed staff houses	200,000	-	
DCC Office(Initially allocated for repair of M. Vehicle)	Construction of one roomed staff houses	400,000	-	
Prior Years Other Grants and transfers	NGCDF reconciling previous years records to establish projects funded	-	3,839,950	
Milimani AP Camp	Construction of one roomed staff houses	-	300,000	
Kapsara Assistant Chiefs Office	Construction of one roomed staff houses	-	300,000	
Geta Chiefs Office	Construction of one roomed staff houses	-	350,000	
Trans Nzoia East Sub County CID Office	Construction of one roomed staff houses	-	1,000,000	
Administration Police-Kesogon	Construction of one roomed staff houses	-	700,000	
Kachibora AP Headquarters	Construction of one roomed staff houses	-	2,000,000	

**Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Chiefs Office Motosiet	Construction of one roomed staff houses	-	300,000	
Assistant Chiefs Office Kimoson	Construction of one roomed staff houses	-	300,000	
Assistant Chiefs Office Kibuswa Sub- Location	Construction of one roomed staff houses	-	200,000	
Assistant Chiefs Office Top Suwerwa	Construction of one roomed staff houses	-	500,000	
Michai Chiefs Office	Construction of one roomed staff houses	-	200,000	
Kapsara Patrol Base	Construction of one roomed staff houses	-	450,000	
Kahuho Administration Police Camp	Construction of one roomed staff houses	-	500,000	
Sub-Total		21,948,515	49,719,344	
Acquisition of assets				
Motor Vehicles (including motorbikes)		1,287,000	1,287,000	Savings
Purchase of furniture and equipment	Purchase of office furniture and equipment	1,506,500	1,006,500	
Purchase of computers	Purchase of office computers/laptop	908,962	400,000	
Sub-Total		3,702,462	2,693,500	
Others (ICT Innovation Hubs)				
Sinyereri ICT Innovation Hub		700,000	700,000	
Kesogon ICT Innovation Hub		-	800,000	Complete and in Use

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Sub-Total		700,000	1,500,000	
Funds pending approval**		47,500	8,400,000	Approved
Grand Total		63,054,037	170,200,366	

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	3,500,000			3,500,000
Buildings and structures	5,000,000			5,000,000
Transport equipment	10,713,000			10,713,000
Office equipment, furniture and fittings	1,773,700	1,491,038		3,264,738
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	20,986,700	1,491,038	-	22,477,738

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Annex 5 – PMC Bank Balances as at 30th June 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Velos primary school	Sidian Bank	1026030006592	26.07.2021	754,028	
Bororiet primary school	Sidian Bank	1026030003739	26.07.2021	512,323	
Kemeloi Primary school	Sidian Bank	1026030005391	26.07.2021	2,700	
Ngorera Primary school	Sidian Bank	126030010671	14.07.2021	32,000	
Surungai Primary school	Sidian Bank	1026030006963	14.07.2021	7,700	
Tulon primary school	Sidian Bank	102603005091	14.07.2021	400	
Chepitret Primary school	Sidian Bank	1026030008931	14.07.2021	101,600	
Benon Primary school	Sidian Bank	1026030006703	14.07.2021	100	
Nyakiywa primary school	Sidian Bank	1026150026220	14.07.2021	770,500	
Kabolet primary school	Sidian Bank	1026030006823	14.07.2021	700,000	
Tarakwa primary school	Sidian Bank	1026030007921	14.07.2021	11,000	
Murkuywo primary school	Sidian Bank	1026030005421	14.07.2021	300	
Chebarus primary school	Sidian Bank	1026030006657	14.07.2021	57,800	
Botwa Milimani primary school	Sidian Bank	1026030010721	14.07.2021	32,300	
Chisare primary school	Sidian Bank	1026030006649	14.07.2021	100	
Loima primary school	Sidian Bank	1026030009378	14.07.2021	5,400	
Simatwet primary school	Sidian Bank	1026030006606	14.07.2021	318,100	
Mwiruti Primary school	Sidian Bank	1026150027009	14.07.2021	800	

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
AIC Kimoson primary school	Sidian Bank	1026030007201	14.07.2021	2,600	
Kamatony Primary school	Sidian Bank	1026030006460	14.07.2021	33,700	
St Peters Tumaini primary school	Sidian Bank	1026030006002	14.07.2021	507,100	
Springer primary school	Sidian Bank	1026030008821	14.07.2021	900	
Perkera primary school	Sidian Bank	102603006096	14.07.2021	708,000	
Sitatunga Primary school	Sidian Bank	1026030005553	14.07.2021	1,124,000	
Kuriot primary school	Sidian Bank	1026030006045	14.07.2021	6,100	
Kapsigilai primary school	Sidian Bank	106030005456	14.07.2021	1,000	
Kiptendent primary school	Sidian Bank	1026030006673	14.07.2021	900	
Kaplamai primary school	Sidian Bank	1026030006071	14.07.2021	288,000	
Kapchepsir primary school	Sidian Bank	1026030003720	14.07.2021	268	
Kiptoror primary school	Sidian Bank	1026030006693	14.07.2021	1,657	
Tunen primary school	Sidian Bank	1026030006953	14.07.2021	49,557	
Ereng Kaplemur primary school	Sidian Bank	1026020004332	19.07.2021	45,045	
Kiboino primary school	Sidian Bank	1026030010401	19.07.2021	32	
Marura primary school	Sidian Bank	1026030011261	14.07.2021	15,788	
Kapkongor primary school	Sidian Bank	1026150028447	14.07.2021	1,400,170	
Kapchemakwer primary school	Sidian Bank	1026150028617	14.07.2021	467	
Kiriita primary school	Sidian Bank	1026030008671	14.07.2021	502,096	

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Mwanga primary school	Sidian Bank	26030006436	14.07.2021	1,107	
Amrani secondary school	Sidian Bank	1026020004202	14.07.2021	850,513	
Milima secondary school	Sidian Bank	10260300008551	14.07.2021	4,041	
Saiwa secondary school	Sidian Bank	1026150023266	14.07.2021	1,420	
Bonde secondary school	Sidian Bank	26030006495	05.08.2021	817	
St Michael Bahati secondary school	Sidian Bank	1026150024044	05.08.2021	650,007	
Immaculate conception Girls mukuyu	Sidian Bank	10260300009728	05.08.2021	403,880	
AIC Biribiriet secondary school	Sidian Bank	1026030007941	9.08.2021	1,644	
St Augustine Munyaka secondary	Sidian Bank	1026030008661	9.08.2021	600,347	
Friends Michai secondary school	Sidian Bank	1026150026240	12.08.2021	1,898	
St Lukes Taito secondary school	Sidian Bank	1026030006029	26.08.2021	612,025	
Motosiet secondary school	Sidian Bank	1026030009168	21.09.2021	282	
St Pauls Kiritia Secondary school	Sidian Bank	1026030011181	21.09.2021	3,836,900	
St Peters Girls Mito Mbili	Sidian Bank	1026030007911	26.10.2021	948	
AIC Tuigoin secondary school	Sidian Bank	1026030007181	07.12.2021	602,238	
Karara Secondary school	Sidian Bank	1026020003674	07.12.2021	3,078	
AIC Nyasiland secondary school	Sidian Bank	1026020003654	12.04.2022	23,975	
Tarakwa secondary school	Sidian Bank	1026150026960	25.08.2022	1,003	
Benon secondary school	Sidian Bank	126030008501	16.05.2022	1,158	

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Kapsirowa secondary school	Sidian Bank	1026030008871	31.05.2022	2,003	
Cherangany youth Talent	Sidian Bank	1026150025822	31.05.2022	930	
UPEC Osorongai girls	Sidian Bank	1026030010611	31.05.2022	3,375	
St Francis Girls Suwerwa	Sidian Bank	1026030010701	31.05.2022	2,251	
St Marys Cheptobot secondary school	Sidian Bank	1026020003994	31.05.2022	2,163	
SDA Moige Secondary school	Sidian Bank	1026150028607	31.05.2022	16,582	
Noigam Secondary school	Sidian Bank	1026020004012	31.05.2022	570	
St Marks Girls Cherangany	Sidian Bank	1026020004142	20.06.2022	670	
Mateket Secondary school	Sidian Bank	1026030007011	20.06.2022	33,381	
Immaculate conception Kemeloi	Sidian Bank	1026030010711	20.06.2022	800,500	
St Christopher's Girls secondary	Sidian Bank	1026020004032	20.06.2022	709,385	
Kahuho AP Camp	Sidian Bank	1026030011581	20.06.2022	10,197	
Bonde AP Camp	Sidian Bank	1026030011281	20.06.2022	30	
Kabolet Police Post		1026030011271	20.06.2022	210	
Assistant Chiefs Office Karara	Coop Bank	1141694356100	20.06.2022	-	
Kipsaina Police Post	Sidian Bank	1026030011421	12.04.2022	1,735	
Assistant county Commissioner Cherangany	Sidian Bank	1026030011741	12.04.2022	343	
Bata Muhuu Primary School	Sidian Bank	1026030009808	12.04.2022	4,557	
Botwa Sabwani Primary School	Sidian Bank	1026030011161	12.04.2022	19,225	

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Timaa Primary School	Sidian Bank	1026030008341	12.04.2022	1,014,376	
Chematieh Secondary School	Sidian Bank	1026030007591	12.04.2022	-	
Taito Primary School	Sidian Bank	1026030006037	12.04.2022	16,103	
Sibanga Primary School	Sidian Bank	1026030009708	12.04.2022	1,000,785	
Milimani Benon Chief Office	Sidian Bank	1026020003894	12.04.2022	21,997	
Yuya Primary School	Sidian Bank	1026030006088	12.04.2022	60	
Nyasiland Primary School	Sidian Bank	1026030007161	14.04.2022	509,217	
Karara Primary School	Sidian Bank	1026030009758	14.04.2022	1,159	
Chepkoiyo Primary School	Sidian Bank	1026030007631	14.04.2022	500,240	
Mukuyu Primary School	Sidian Bank	1026030009028	16.05.2022	502,370	
Tumaini Primary School	Sidian Bank	1026030007621	16.05.2022	957	
Biribiriet Primary School	Sidian Bank	1026030006614	16.05.2022	1,114	
Wiyeta Primary School	Sidian Bank	26030006320	16.05.2022	1,975	
Saiwa Primary School	Sidian Bank	1026030007841	16.05.2022	500,435	
Amani Primary School	Sidian Bank	1026030007261	16.05.2022	14,533	
Kapsara Primary School	Sidian Bank	1026030006713	16.05.2022	2,174	
Makutano Primary School	Sidian Bank	1026030002521	16.05.2022	4,986	
Mito Mbili Primary School	Sidian Bank	1026030003879	16.05.2022	276	
Keboye Primary School	Sidian Bank	1026030010081	16.05.2022	1,192	

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Eronge Primary School	Sidian Bank	1026030006793	16.05.2022	1,074	
Koibarak Primary School	Sidian Bank	30005162	16.05.2022	3,475,536	
Kiptoi Primary School	Sidian Bank	1026030010131	16.05.2022	702,411	
Bonde Primary School	Sidian Bank	1026030006495	16.05.2022	817	
Sango Primary School	Sidian Bank	1026030005979	16.05.2022	63,876	
ST Marys Mixed Cheptobot	Sidian Bank	1026020003994	26.04.2022	2,164	
Cheptobot Primary School	Sidian Bank	1026030006444	16.05.2022	2,700	
Chepsiro Primary School	Sidian Bank	1026030008131	16.05.2022	540,364	
Setek Primary School	Sidian Bank	1026030005863	16.05.2022	10,789	
Kapyemit Primary School	Sidian Bank	1026030005707	26.07.2021	11,940	
Tuigoin Primary School	Sidian Bank	1026030005685	26.07.2021	499,779	
ST Michael Moiben Primary	Sidian Bank	1026030010591	26.07.2021	445	
Kapsirowa Primary School	Sidian Bank	1026030005502	14.07.2021	470,117	
Kongasis Primary School	Sidian Bank	1026030005413	14.07.2021	527,546	
Riwo Primary School	Sidian Bank	1026030008041	14.07.2021	700,400	
Top Suwerwa Primary	Sidian Bank	1026030008001	14.07.2021	1,710	
Cherangany Primary School	Sidian Bank	1026030006584	14.07.2021	11,704	
Hututu Primary School	Sidian Bank	1026030006274	14.07.2021	490	
Chepkao Primary School	Sidian Bank	1026030003781	14.07.2021	980,758	

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Twiga Primary School	Sidian Bank	1026030006913	14.07.2021	330	
Barralel Primary School	Sidian Bank	26030006371	14.07.2021	1,074	
Sinoko Bahati Primary	Sidian Bank	1026030010141	14.07.2021	58	
ST Paul's High School Sinoko	Sidian Bank	1026030007191	14.07.2021	1,158	
Kipsingori Primary School	Sidian Bank	1026030006193	14.07.2021	722,048	
Motosiet Primary School	Sidian Bank	102603006207	14.07.2021	18,181	
Chisare Secondary School	Sidian Bank	1026030006983	14.07.2021	50,212	
ST. Peters Nyakinywa Secondary School	Sidian Bank	1026030003917	14.07.2021	-	
Moi High School Kaplamai	Sidian Bank	26030003968	14.07.2021	3,898	
Karara Secondary School	Sidian Bank	1026020003674	14.07.2021	3,078	
Sibanga Secondary School	Sidian Bank	1026030004646	14.07.2021	22,027	
Christopher's Boys High School	Sidian Bank	1026030007531	14.07.2021	530,437	
Ekegoro Secondary School	Sidian Bank	1026030010751	14.07.2021	196,994	
Kesogon Mixed Secondary	Sidian Bank	26030005464	14.07.2021	1,507	
ST Patrick Kipsaina Centre High School	Sidian Bank	1026030006813	14.07.2021	14,106	
Wiyeta Girls Secondary School	Sidian Bank	1026030008101	14.07.2021	714,395	
Sinyereri Primary School	Sidian Bank	1026030004697	14.07.2021	501,145	
ST Teresa's Secondary School- Sinyereri	Sidian Bank	102603005030	14.07.2021	302,705	
Bishop Crowley High School –Baraka	Sidian Bank	1026030010091	14.07.2021	3,023	

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
PCEA Kapsara Secondary	Sidian Bank	1026030008571	14.07.2021	526,636	
Friends Bwake Girls Secondary School	Sidian Bank	1026030008611	14.07.2021	16,846	
Geta Secondary School	Sidian Bank	1026030006487	19.07.2021	800,895	
Friends Secondary School Bonde	Sidian Bank	10260300107	19.07.2021	1,338,943	
ST Ignatius Kapkarwa High School	Sidian Bank	1026030005278	14.07.2021	1,342	
Kiptenden Secondary School	Sidian Bank	1026030007981	14.07.2021	19,224	
AIC Top Suwerwa Mixed Secondary School	Sidian Bank	1026020004392	14.07.2021	10,824	
Hututu Friends Girls Secondary School	Sidian Bank	1026030009258	14.07.2021	600,915	
ST Mary's Secondary School- Kipsingori	Sidian Bank	1026030006241	14.07.2021	156,784	
AP Trans Nzoia East Housing	Sidian Bank	1026150024034	14.07.2021	23,616	
ST.Thomas Secondary School - Kongoli	Sidian Bank	1026030005731	14.07.2021	2,385	
A I C Kipkeikei Boys High School	Sidian Bank	1026030011751	14.07.2021	255	
Seum Secondary School	Sidian Bank	1026030006142	05.08.2021	161,955	
ST Christopher's Primary School	Sidian Bank	1026030009778	05.08.2021	880	
Chematich Secondary School	Sidian Bank	1026030007591	05.08.2021	-	
Immaculate Mukuyu Boys High School	Sidian Bank	1026020004352	9.08.2021	-	
Yuya Secondary School	Sidian Bank	1026030010651	9.08.2021	1,133	
Chisare Secondary School	Sidian Bank	1026030006983	12.08.2021	50,212	
Sinoko Primary School	Sidian Bank	1026030009018	26.08.2021	-	

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Munyaka Primary School	Sidian Bank	1026030008071	21.09.2021	700,669	
Mosombor Primary Cehool	Sidian Bank	1026030006061	21.09.2021	892,882	
Kipsingori A.P. Camp	Sidian Bank	1026030010361	26.10.2021	3,917	
Michai Chiefs Office	Sidian Bank	1026020004342	07.12.2021	198,975	
Geta Assistant Chief Office	Sidian Bank	1026020003874	07.12.2021	350,093	
Kapkarwa Assistant Chief Office	Sidian Bank	1026020003914	12.04.2022	253	
St Marys Kibuswa Primary School.	Sidian Bank	1026030008441	25.08.2022	500,670	
Chepkoiyo Secondary School	Sidian Bank	1026030010691	16.05.2022	2,694	
St Joseph's Mixed Secondary School-Cheptil	Sidian Bank	1026030008111	31.05.2022	20,315	
Happy Valley Primary School	Sidian Bank	1026030006933	31.05.2022	702,552	
Chepsiro AP Camp	Sidian Bank	1026030011701	31.05.2022	735	
Kapsara Patrol base	Sidian Bank	1026030011341	31.05.2022	2,785	
Assistant Chief's Office Biritbriet	Sidian Bank	1026030011791	31.05.2022	1,620	
Chepsiro secondary	Sidian Bank	1026030010121	31.05.2022	4,795	
Nzoia Center Secondary school	Sidian Bank	1026030012248	31.05.2022	840,975	
St Christophers Boys Secondary	Sidian Bank	1026030007531	20.06.2022	530,437	
St Charles Lwangga Secondary school	Sidian Bank	1026030007151	20.06.2022	140,181	
St Francis Boys Suwerwa	Sidian Bank	1026030006863	20.06.2022	1,885	
Makutano secondary school	Sidian Bank	1026030003844	20.06.2022	86,014	

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Milima Primary school	Sidian Bank	1026030007212	20.06.2022	2,791	
Bahati Primary school	Sidian Bank	1026030007271	20.06.2022	223	
Kipsaina Centre Primary school	Sidian Bank	1026030010341	20.06.2022	671,563	
Sosiot Primary school	Sidian Bank	1026030007251	20.06.2022	500,112	
Kiboino primary school	Sidian Bank	1026030010401	12.04.2022	31	
Chebarus primary school	Sidian Bank	1026030006657	12.04.2022	57,806	
AIC Kimoson primary school	Sidian Bank	1026030007201	12.04.2022	2,672	
Botwa Milimani primary school	Sidian Bank	1026030010721	12.04.2022	32,300	
St Ann Visiwani primary school	Sidian Bank	1026030011291	12.04.2022	100,840	
Springer primary school	Sidian Bank	1026030008821	12.04.2022	945	
Sitamani Primary school	Sidian Bank	1026030012038	12.04.2022	88,035	
Kipkeikei primary school	Sidian Bank	1026030011681	12.04.2022	2,270	
Kurriot primary school	Sidian Bank	1026030006045	12.04.2022	6,121	
Kesogon Primary school	Sidian Bank	1026150024474	12.04.2022	1,318	
Murkuywo primary school	Sidian Bank	1026030005421	14.04.2022	382	
Assistant County Commissioner Chebarus	Sidian Bank	1026030011781	14.04.2022	355	
Leltangat Primary school	Sidian Bank	1026030008201	14.04.2022	280,565	
Cheptobot Ap Camp	Sidian Bank	1026150020901	16.05.2022	4	
Osorongai Primary school	Sidian Bank	1026030002384	16.05.2022	702,748	

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Kapkarwa Primary school	Sidian Bank	1026030005359	16.05.2022	623,917	
Trans Nzoia East Sub –County Headquarters	Sidian Bank	1026030012008	16.05.2022	455	
Deputy County Commissioners Trans- Nzoia East	Sidian Bank	1026030011971	16.05.2022	1,556	
Kachibora Police Station	Sidian Bank	1026030011891	16.05.2022	75	
Bahati AF Camp	Sidian Bank	1026030012018	16.05.2022	2	
Cherangany Technical and Vocational College	Sidian Bank	1026030011991	16.05.2022	355	
Kesogon Police Patrol Base	Sidian Bank	1026030012048	16.05.2022	355	
Lelang'at No 4 Footbridge	Sidian Bank	1026030011981	16.05.2022	52,059	
Mwaita Primary school	Sidian Bank	1026030011331	16.05.2022	5,935	
Ngonyek Priamary school	Sidian Bank	1026030006973	16.05.2022	500,370	
AIC Ngonyek Secondary school	Sidian Bank	1026030011601	16.05.2022	1,003,639	
Noigam Primary school	Sidian Bank	1026030012058	16.05.2022	95	
Kesogon ICT Primary school	Sidian Bank	1026150024474	16.05.2022	1,318	
Velos primary school	Sidian Bank	01026030006592	26.03.2021		40,100
Bororiet primary school	Sidian Bank	01026030003739	26.03.2021		3
Kemeloi Primary school	Sidian Bank	01026030005391	26.03.2021		2,700
Ngorera Primary school	Sidian Bank	0126030010671	14.03.2021		740
Surungai Primary school	Sidian Bank	01026030006963	14.03.2021		226
Tulon primary school	Sidian Bank	0102603005091	14.04.2021		550.01

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Cheptiret Primary school	Sidian Bank	01026030008931	14.03.2021		1,501,897
Benon Primary school	Sidian Bank	01026030006703	14.02.2021		184.51
Nyakinywa primary school	Sidian Bank	01026150026220	14.03.2021		967
Kabolet primary school	Sidian Bank	01026030006823	14.03.2021		14.50
Tarakwa primary school	Sidian Bank	01026030007921	14.03.2021		23,107
Murkuywo primary school	Sidian Bank	01026030005421	14.03.2021		382.02
Chebarus primary school	Sidian Bank	01026030006657	14.03.2021		926
Botwa Milimani primary school	Sidian Bank	01026030010721	14.03.2021		651,785
Chisare primary school	Sidian Bank	01026030006649	14.03.2021		107
Loima primary school	Sidian Bank	01026030009378	14.03.2021		65
Simatwet primary school	Sidian Bank	01026030006606	14.03.2021		3,157
Mwiruti Primary school	Sidian Bank	01026150027009	14.03.2021		899
AIC Kimoson primary school	Sidian Bank	01026030007201	14.03.2021		2,792
Kamatony Primary school	Sidian Bank	01026030006460	14.03.2021		60,547
St Peters Tumaini primary school	Sidian Bank	01026030006002	14.03.2021		1,607
Springer primary school	Sidian Bank	01026030008821	14.03.2021		194,200
Perkera primary school	Sidian Bank	01026030006096	14.03.2021		367
Sitatunga Primary school	Sidian Bank	01026030005553	14.03.2021		29
Kuriot primary school	Sidian Bank	01026030006045	14.03.2021		6,100

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Kapsigilai primary school	Sidian Bank	0106030005456	14.03.2021		1,280
Kiptendent primary school	Sidian Bank	01026030006673	14.03.2021		973
Kaplamai primary school	Sidian Bank	01026030006071	14.03.2021		3,180
Kapchepsir primary school	Sidian Bank	01026030003720	14.03.2021		268
Kiptoror primary school	Sidian Bank	01026030006693	14.03.2021		1,657
Tunen primary school	Sidian Bank	01026030005979	14.03.2021		1
Ereng Kaplemur primary school	Sidian Bank	01026020004332	19.04.2021		4,810
Kiboino primary school	Sidian Bank	01026030010401	19.04.2021		258,545
Marura primary school	Sidian Bank	01026030011261	14.04.2021		868
Kapkongor primary school	Sidian Bank	01026150028447	14.04.2021		170
Kapchemakwer primary school	Sidian Bank	01026150028617	14.04.2021		467
Kiritita primary school	Sidian Bank	01026030008671	14.04.2021		1,995
Mwanga primary school	Sidian Bank	02603006436	14.04.2021		727
Amari secondary school	Sidian Bank	01026020004202	14.04.2021		70,348
Milima secondary school	Sidian Bank	01026030008551	14.04.2021		4,041
Saiwa secondary school	Sidian Bank	01026150023266	14.04.2021		1,420
Bonde secondary school	Sidian Bank	026030006495	05.02.2021		730
St Michael Bahati secondary school	Sidian Bank	01026150024044	05.02.2021		650,000
Immaculate conception Girls mukuyu	Sidian Bank	01026030009728	05.02.2021		81

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
AIC Biribiriet secondary school	Sidian Bank	01026030007941	05.02.2021		47,764
St Augustine Munyaka secondary	Sidian Bank	01026030008661	05.02.2021		1,547
Friends Michai secondary school	Sidian Bank	01026150026240	05.02.2021		1,978
St Lukes Taito secondary school	Sidian Bank	01026030006029	05.02.2021		2,117
Motosiet secondary school	Sidian Bank	01026030009168	05.02.2021		522
St Pauls Kiriita Secondary school	Sidian Bank	01026030011181	05.02.2021		2,311,127
St Peters Girls Mito Mbili	Sidian Bank	01026030007911	05.02.2021		248
AIC Tuigoin secondary school	Sidian Bank	01026030007181	05.02.2021		802,290
Karara Secondary school	Sidian Bank	01026020003674	05.02.2021		2,978
AIC Nyasiland secondary school	Sidian Bank	01026020003654	05.02.2021		2,095
Tarakwa secondary school	Sidian Bank	01026150026960	05.02.2021		1,003
Benon secondary school	Sidian Bank	0126030008501	05.02.2021		1,150
Kapsirowa secondary school	Sidian Bank	01026030008871	05.02.2021		2,423
Cherangany youth Talent	Sidian Bank	01026150025822	05.02.2021		1,290
UPEC Osorongai girls	Sidian Bank	01026030010611	05.02.2021		3,375
St Francis Girls Suwerwa	Sidian Bank	01026030010701	05.02.2021		2,251
St Marys Cheptobot secondary school	Sidian Bank	01026020003994	05.02.2021		2,163
SDA Moige Secondary school	Sidian Bank	01026150028607	05.02.2021		854,280
Noigam Secondary school	Sidian Bank	01026020004012	05.02.2021		690

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
St Marks Girls Cherangany	Sidian Bank	01026020004142	05.02.2021		670
Mateket Secondary school	Sidian Bank	01026030007011	05.02.2021		3,301.25
Immaculate conception Kemeloi	Sidian Bank	01026030010711	05.02.2021		65.51
St Christopher's Girls secondary	Sidian Bank	01026020004032	20.01.2021		7,574
Kahuho AP Camp	Sidian Bank	01026030011581	20.01.2021		15
Bonde AP Camp	Sidian Bank	01026030011281	20.01.2021		30
Kabolet Police Post		01026030011271	20.01.2021		210
Kipsaina Police Post	Sidian Bank	01026030011421	20.01.2021		1,735
Assistant county Commissioner Cherangany	Sidian Bank	01026030011741	20.01.2021		343
Bata Muhiu Primary School	Sidian Bank	01026030009808	20.01.2021		4,856.75
Botwa Sabwani Primary School	Sidian Bank	01026030011161	20.01.2021		19,225.03
Tima Primary School	Sidian Bank	01026030008341	20.01.2021		47.50
Taito Primary School	Sidian Bank	01026030006037	20.01.2021		15,963.45
Sibanga Primary School	Sidian Bank	01026030009708	20.01.2021		845.81
Milimani Benon Chief Office	Sidian Bank	01026020003894	20.01.2021		21,996.50
Yuya Primary School	Sidian Bank	01026030006088	20.01.2021		59.76
Nyasiland Primary School	Sidian Bank	01026030007161	20.01.2021		587.01
Karara Primary School	Sidian Bank	01026030009758	20.01.2021		47,218.77
Chepkoiyo Primary School	Sidian Bank	01026030007631	20.01.2021		239.76

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Mukuyu Primary School	Sidian Bank	01026030009028	20.01.2021		1,500,810
Tumaini Primary School	Sidian Bank	0102603000762	20.01.2021		795.52
Biribiriet Primary School	Sidian Bank	01026030006614	20.01.2021		1,113.50
Wiyeta Primary School	Sidian Bank	026030006320	20.01.2021		1,475.01
Saiwa Primary School	Sidian Bank	01026030007841	20.01.2021		55.01
Amani Primary School	Sidian Bank	01026030007261	20.01.2021		650,698
Kapsara Primary School	Sidian Bank	01026030006713	20.01.2021		2,173.92
Makutano Primary School	Sidian Bank	01026030002521	20.01.2021		363,255.77
Mito Mbili Primary School	Sidian Bank	01026030003879	20.01.2021		95,556.03
Keboye Primary School	Sidian Bank	01026030010081	20.01.2021		1,171.51
Eronge Primary School	Sidian Bank	01026030006793	20.01.2021		1,073.50
Koibarak Primary School	Sidian Bank	0030005162	20.01.2021		700,075.53
Kiptoi Primary School	Sidian Bank	01026030010131	20.01.2021		651,018.75
Bonde Primary School	Sidian Bank	01026030006495	20.01.2021		730
Sango Primary School	Sidian Bank	01026030005979	20.01.2021		1.74
ST Marys Mixed Cheptobot	Sidian Bank	01026020003994	20.01.2021		2,163.50
Cheptobot Primary School	Sidian Bank	01026030006444	20.01.2021		401760.01
Chepsiro Primary School	Sidian Bank	01026030008131	20.01.2021		2,318.76
Setek Primary School	Sidian Bank	01026030005863	20.01.2021		18,153.78

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Kapyenit Primary School	Sidian Bank	01026030005707	20.01.2021		0
Tuigoia Primary School	Sidian Bank	01026030005685	20.01.2021		499,898.50
ST Michael Moiben Primary	Sidian Bank	01026030010591	20.01.2021		444.50
Kapsitowa Primary School	Sidian Bank	01026030005502	26.05.2021		296.50
Kongasis Primary School	Sidian Bank	01026030005413	26.05.2021		503,921.01
Riwo Primary School	Sidian Bank	01026030008041	26.05.2021		600,190.00
Top Suwerwa Primary	Sidian Bank	01026030008001	26.05.2021		709,650.02
Cherangany Primary School	Sidian Bank	01026030006584	26.05.2021		11,824
Hututu Primary School	Sidian Bank	010266030009768	26.05.2021		15
Chepkaos Primary School	Sidian Bank	01026030003781	26.05.2021		462.50
Twiga Primary School	Sidian Bank	01026030006913	26.05.2021		398.50
Barmalel Primary School	Sidian Bank	026030006371	26.05.2021		693.77
Sinoko Bahati Primary	Sidian Bank	01026030010141	26.05.2021		-3,490
ST Paul's High School Sinoko	Sidian Bank	01026030007191	26.05.2021		1,158.50
Kipsingori Primary School	Sidian Bank	01026030006193	26.05.2021		298.13
Motosiet Primary School	Sidian Bank	01026030006207	26.05.2021		18,181.25
Chisare Secondary School	Sidian Bank	01026030006983	26.05.2021		748,342
Moi High School Kaplamai	Sidian Bank	026030003968	26.05.2021		314,418
Karara Secondary School	Sidian Bank	01026020003674	26.05.2021		3,078

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Sibanga Secondary School	Sidian Bank	01026030004646	26.05.2021		3,447
Christopher's Boys High School	Sidian Bank	01026030007531	20.05.2021		700,797.50
Ekegoro Secondary School	Sidian Bank	01026030010751	21.05.2021		501,924.02
Kesogon Mixed Secondary	Sidian Bank	026030005464	26.05.2021		1,507
ST Patrick Kipsaina Centre High School	Sidian Bank	01026030006813	29.05.2021		226
Wiyeta Girls Secondary School	Sidian Bank	01026030008101	26.05.2021		14,395.75
Sinyereri Primary School	Sidian Bank	01026030004697	26.05.2021		1,265.61
ST Teresa's Secondary School - Sinyereri	Sidian Bank	0102603005030	22.05.2021		2,885
Bishop Crowley High School –Baraka	Sidian Bank	01026030010091	26.05.2021		3023.02
FCEA Kapsara Secondary	Sidian Bank	01026030008571	20.05.2021		1,038,809.50
Friends Bwake Girls Secondary School	Sidian Bank	01026030008611	20.05.2021		17,026.03
Geta Secondary School	Sidian Bank	01026030006487	26.05.2021		895.02
Friends Secondary School Bonde	Sidian Bank	010260300107	26.05.2021		7,543
ST Ignatius Kapkarwa High School	Sidian Bank	01026030005278	27.05.2021		1,342
Kiptenden Secondary School	Sidian Bank	01026030007981	29.05.2021		23,664
AIC Top Suwerwa Mixed Secondary School	Sidian Bank	01026020004392	19.04.2021		1,700
Hututu Friends Girls Secondary School	Sidian Bank	01026030009258	14.04.2021		1,765
ST Mary's Secondary School- Kipsingori	Sidian Bank	01026030006241	14.04.2021		156,784
AP Trans Nzoia East Housing	Sidian Bank	01026150024034	14.04.2021		7,356

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
A I C Kipkeikei Boys High School	Sidian Bank	01026030011751	14.04.2021		255
Seum Secondary School	Sidian Bank	01026030006142	14.04.2021		75,73
ST Christopher's Primary School	Sidian Bank	01026030009778	14.04.2021		880
Yuya Secondary School	Sidian Bank	01026030010651	14.04.2021		115,393
Chisare Secondary School	Sidian Bank	01026030006983	14.04.2021		748,342
Munyaka Primary School	Sidian Bank	01026030008071	05.01.2021		669
Mosombor Primary School	Sidian Bank	01026030006061	05.01.2021		2
Kipsingori A.P. Camp	Sidian Bank	01026030010361	05.01.2021		301,442
Geta Assistant Chief Office	Sidian Bank	01026020003874	19.01.2021		93
Kapkarwa Assistant Chief Office	Sidian Bank	01026020003914	19.01.2021		87,283
St Marys Kibuswa Primary School.	Sidian Bank	01026030008441	19.01.2021		670
Chepkoiyo Secondary School	Sidian Bank	01026030010691	19.01.2021		2,674
St Joseph's Mixed Secondary School-Cheptil	Sidian Bank	01026030008111	19.01.2021		19,800
Happy Valley Primary School	Sidian Bank	01026030006933	19.01.2021		1,675
Chepsiro AP Camp	Sidian Bank	01026030011701	19.01.2021		735
Kapsara Patrol base	Sidian Bank	01026030011341	19.01.2021		55
Assistant Chief's Office Biribiriet	Sidian Bank	01026030011791	19.01.2021		1,615
Chepsiro secondary	Sidian Bank	01026030010121	19.01.2021		648,975
Nzoia Center Secondary school	Sidian Bank	01026030008141	19.01.2021		8,172

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
St Christophers Boys Secondary	Sidian Bank	01026030007531	19.01.2021		700,797
St Charles Lwanga Secondary school	Sidian Bank	01026030007151	19.01.2021		601
St Francis Boys Suwerwa	Sidian Bank	01026030006863	19.01.2021		423,175
Makutano secondary school	Sidian Bank	01026030003844	19.01.2021		214,286
Milima Primary school	Sidian Bank	01026030007212	19.01.2021		1,247
Bahati Primary school	Sidian Bank	01026030007271	19.01.2021		223.01
Kipsaina Centre Primary school	Sidian Bank	01026030010341	19.01.2021		1,683
Sosiot Primary school	Sidian Bank	01026030007251	19.01.2021		197,612
Kiboino primary school	Sidian Bank	01026030010401	19.01.2021		258,545
Chebarus primary school	Sidian Bank	01026030006657	20.08.2020		926
AIC Kimoson primary school	Sidian Bank	01026030007201	20.08.2020		2,792
Botwa Milimani primary school	Sidian Bank	01026030010721	20.08.2020		651,785
St Ann Visiwani primary school	Sidian Bank	01026030011291	20.08.2020		840
Springer prismatic primary school	Sidian Bank	01026030008821	20.08.2020		194,220
Kipkeikei primary school	Sidian Bank	01026030011681	20.08.2020		400,270
Kurriot primary school	Sidian Bank	01026030006045	20.08.2020		6,121
Kesogon Primary school	Sidian Bank	01026150024474	12.10.2020		938
Murkuywo primary school	Sidian Bank	01026030005421	12.10.2020		382
Assistant County Commissioner Chebarus	Sidian Bank	01026030011781	12.10.2020		355

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
Leltangat Primary school	Sidian Bank	01026030008201	12.10.2020		204,985
Cheptobot Ap Camp	Sidian Bank	01026150020901	12.10.2020		4
Osorongai Primary school	Sidian Bank	01026030002384	12.10.2020		2,868
Kapkarwa Primary school	Sidian Bank	01026030005359	12.10.2020		500,000
Deputy County Commissioners Trans- Nzoia East	Sidian Bank	01026030011971	12.11.2020		2
Kachibora Police Station	Sidian Bank	01026030011891	12.09.2020		200,000
Cherangany Technical and Vocational College	Sidian Bank	01026030011991	12.09.2020		299,125
Leltangat No 4 Footbridge	Sidian Bank	01026030011971	12.09.2020		0.01
Mwaita Primary school	Sidian Bank	01026030011331	12.09.2020		12,525
Ngonyek Primary school	Sidian Bank	01026030006973	12.09.2020		473,855
Kesogon ICT Primary school	Sidian Bank	01026150024474	16.05.2021		939
Total				45,721,359.21	24,641,730

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
4.1	Statement of receipts and payments for the year ended 30 June 2021 reflects a figure of Kshs.2,257,338 as Basic Staff Salaries. However, a review of the payroll availed for audit reflected an amount of Kshs.1,589,549 thus an overstatement of Ksh.667,789. Further, house Allowance amount of Kshs.181,000 was included in the basic staff salaries figure and not disclosed separately in the financial statements as required by the	Management appreciates the audit observation and notes that the payroll provided at the time of audit was erroneous and a corrected payroll tallying with the amounts disclosed in the statement of receipts and payment and the physical payment vouchers is now availed for audit review and verification.	Resolved	30.06.2022

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	reporting template prescribed by the PSASB.	House Allowance amount of Kshs.181,000 earlier included in the basic staff salaries figure is now disclosed separately in the adjusted financial statements as required by the reporting template prescribed by the PSASB.		
4.2	Note 5 to the financial statements as use of goods and services for the year ended 30 June 2021 includes committee expenses balance of Kshs.5,239,100 that included expenditures of Kshs.1,647,645 that was not supported	The fund manager expressed his concern and was willing to give the supporting documentation.	Resolved	30.06.2022
4.3	The statement of receipts and payments and note 3 to the financial statements reflect other receipts of Kshs. Nil	Management appreciates the audit observation and acknowledges that the said AIA amount of Kshs.47,500 was omitted from the records	Resolved	30.06.2022

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	balance. However, audit reviews revealed that there was sale of tender documents NO. D 18788-50 of Kshs.47,500 which was banked on 04 June 2021 and was excluded from the financial statements.	and thus an adjustment of the financial statements has been made to capture the difference. Adjusted financial statements are hereby availed for audit verification and review		
4.4	<p>Observation</p> <p>i)The National Government Constituency Development Fund – Cherangany Constituency reflects, under annex 4 to the financial statements, assets with an historical cost of Kshs. 20,986,700. However, the assets were not insured, which is contrary to section 36(3) of The National Government</p>	The management was in agreement to the audit finding and that said they will look into it that the assets are insured	Resolved	30.06.2022

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
4.5	<p>Constituencies Development Fund Act, 2015, which requires all assets to be insured in the name of the board.</p> <p>ii) Further, the institution during the financial year 2020/2021 did not maintain an asset register. Thus, there was no breakdown of Annex 4 – Summary of fixed asset register provided for audit examination. Some of the details missing are: the estimated current value, type/ model; date of purchase and the supplier, location, labelling marks together with appropriate remarks of the items belonging to the facility.</p>	The management agreed	Resolved	30.06.2022

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022


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)
	<p>i) The cash and bank balance of Kshs.122,263,987 at note 10A and Statement of assets & Liabilities as at 30 June 2021 agree as stated. However, the balance stated in the cash book reflects Kshs.122,064,641.17 thus an unreconciled or unexplained balance of Kshs 199,345.83</p> <p>ii) Unpresented cheques amounted to Kshs 12,341,715 of which with cheques amounting to 507,000.63 relate to the period 5 April 2019 to 16 December 2020 which could be stale and whose details, dates of clearance have not been indicated and as such could have become stale as at the time of the audit. The management had not provided an</p>	<p>to bring the reconciliation to address the difference. The unpresented cheques belonged to previous years but at the moment they have been written back to the cashbook and issued to needy beneficiaries afresh.</p>		

Cherangany Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	<p>explanation as and when they were or not cleared with the bank. No justification was provided by the management for failure to reverse the unrepresented cheques back into the cashbook.</p>			
4.6	<p>Observation Cherangany NG-CDF failed to maintained a complete imprest register detailing; payee, imprest warrant number, date of issue, due date and date of surrender, contrary to provisions of 93(4)(c) of the Public Finance Management (National Government) Regulations, 2015</p>	<p>The fund manager said that they had received printed books and the books will be handed to the sub county accountant for their rightful use.</p>	Resolved	30.06.2022
4.7	<p>Observation An amount of Ksh.24,641,730 is disclosed in the financial</p>	<p>The fund manager said that they will ensure that</p>	Resolved	30.06.2022

Cherangany Constituency
 National Government Constituencies Development Fund (NGCDF)
 Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	statements as FMC Account balance as per the end of financial year under audit however there were no bank balances confirmation to confirm the veracity of the figure	they bring the bank certificate showing the right balances as at 30 June 2021.		

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 Joshua Bore
 Fund Account Manager.