

REPUBLIC OF KENYA



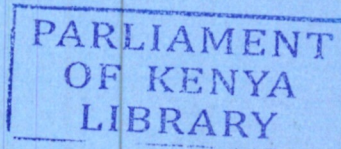
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OFFICE OF THE AUDITOR-GENERAL

REPORT



OF



THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
CHERANGANY CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

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

**Reports and Financial Statements
For the year ended June 30, 2017**

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National *Constituencies Development Fund (NG-CDF)* was set up under the NG-CDF Act, 2003 now repealed by the NG- CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*. The objective of the fund to ensure that specific portion of the national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	George Okaro
3.	Accountant	John Lelei
4.		

(d) Fiduciary Oversight Arrangements

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

(e) CHERANGANY NG-CDF Headquarters

P.O. Box 4573-30200
Cherangany NGCDF Office Building
Trans -Nzoia East Sub-County HQRS
Kitale, KENYA

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

**Reports and Financial Statements
For the year ended June 30, 2017**

(f) CHERANGANY NG-CDF Contacts

Telephone: (254) 0720200297
E-mail: chranganyngcdf@ngcdf.go.ke
Website: www.go.ke

(g) CHERANGANY NG-CDF Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

2. Co-operative Bank
...Kitale Branch

...
...

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

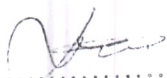
**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

Cherangany NGCDFC received a total of kshs. 115,031,845.60 from NGCDFB during the financial year 2016/17 to add on the amount brought forward from the previous year of kshs.12,781,124.15 . Out of this amount, Kshs.127.812,969.75, the NGCDFC cherangany was able to utilise kshs. 120,776,123.20 hence an absorption rate of 94.5%
The NG-CDFC disbursed the funds to various PMCs upon receipt of the various AIEs and also undertook bursary disbursement which was aimed at improving retention levels of needy students in various institutions of learning.

However there have been emerging issues like political social and legal challenges influencing the implementation of NGCDF Projects. Delay in release of funds from the NGCDFB led to delay in funding of projects; citing increasing costs of materials and labour. Other issues affecting the project implementation process is the lack of capacity of some PMCs in spite of being trained which may cause misappropriation. The frequent changes and transfers of fund Managers has also affected our performance as constituency adversely.

The NG-CDFC wishes that the funds be disbursed in a timely manner to enable timely implementation of projects.

We hope that we shall perform better in the next financial year.


.....
NELSON OMAO
Ag. CHAIRMAN
CHERANGANY NG-CDFC

III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

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

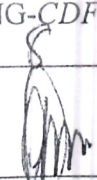
The Accounting Officer in charge of the Cherangany National Constituency Development Fund is responsible for the preparation and presentation of the Cherangany NG-CDF financial statements, which give a true and fair view of the state of affairs of the Cherangany NG-CDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG-CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NG- CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Cherangany NG-CDF accepts responsibility for the NG-CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2016, and of the CDF's financial position as at that date. The Accounting Officer in charge of the Cherangany NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NG-CDF's financial statements were approved and signed by the Accounting Officer on 18/8 2017.


Fund Account Manager


Chairman NG- CDFC

REPUBLIC OF KENYA

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Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - CHERANGANY CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Cherangany Constituency set out on pages 5 to 35, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund- Cherangany Constituency as at 30 June 2017, 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 do not comply with National Government Constituencies Development Fund Act, 2015

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1.0 Presentation and Accuracy of Financial Statements

A review of the financial statements availed for audit review revealed the following:

- 1.1. The statement of CDF Management responsibilities relates to the year ended 30 June 2016.
- 1.2. Pages 10 to 23 are missing in the set of financial statement presented for audit review. The values in the financial statements have not been rounded to the nearest shilling as stipulated in Policy 1 of the significant accounting policies in part VIII of the financial statements which state that all values in the financial statement have been rounded to the nearest shilling.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Cherangany Constituency for the year ended 30 June 2017

1.3 The statement of assets reflects retention figure of Kshs.12,781,124 which is at variance nil balance as disclosed in note 12 to the financial statements. Further, no documentary evidence was availed to support retention figure of Kshs.12,781,124 as at 30 June 2017.

1.4 The statement of assets reflects nil fund balance brought forward which vary with the previous year balance of Kshs.12,781,124 resulting to a variance of Kshs.12,781,124.15 which has not been explained or reconciled.

Under the circumstances, the financial statements are not accurately presented in accordance with International Public Sector Accounting Standards as prescribed by Public Sector Accounting Standards Board.

2.0 Use of Goods and Services

2.1 Committee Expenses

Included in the use of goods and services figure of Kshs.5,382,090 reflected in the statement of receipts and payments is committee expenses figure of Kshs.1,028,514 relating to sitting allowances for committee meetings and monitoring and evaluation. However, invitation letters to attend the meeting, signed attendance register, minutes of the meeting attended and the monitoring and evaluation reports were not availed for audit verification.

Under the circumstances, the regularity of committee expenses of Kshs.1,028,514 for the year ended 30 June 2017 could not be confirmed.

2.2 Training Expenses

Included in the use of goods and services figure of Kshs.5,382,090 reflected in the statement of receipts and payments is training expenses figure of Kshs.1,275,000 against a budget Kshs.500,000 resulting to an over expenditure of Kshs.775,000. No evidence was provided to confirm whether the over expenditure was approved by the board.

Under the circumstances, the regularity of over expenditure of Kshs.775,000 for the year ended 30 June 2017 could not be confirmed.

2.3 Other Committee Expenses

Included in the use of goods and services figure of Kshs.5,382,090 reflected in the statement of receipts and payments is other committee expenses figure of Kshs.1,237,300 relating to sitting allowances for committee meetings and monitoring and evaluation. However, invitation letters to attend the meeting, attendance register, minutes of the meeting attended and the monitoring and evaluation reports were not availed for audit verification.

Under the circumstances, the regularity of committee expenses of Kshs.1,237,300 for the year ended 30 June 2017 could not be confirmed.

3.0 Transfer to Other Government Units

3.1 Unconfirmed Expenditure

The statement of receipts and payments for the year ended 30 June 2017 reflects transfers to other government units balance of Kshs.67,745,000 relating to funds disbursed to primary schools, secondary schools, tertiary institutions and health institutions for various projects to be implemented by project management committees. However, actual expenditure returns from project management committees and acknowledgement letters from institutions that received funds were not availed for audit verification.

Under the circumstances, it was not possible to confirm whether the funds totaling Kshs.67,745,000 was actually received and utilized for the budgeted projects in the year under review.

3.2 Purchase of Land

Included in the transfer to other government entities figure of Kshs.67,745,000 reflected in the statement of receipts and payments is an expenditure of Kshs.4,900,000 incurred on purchase of land for various schools as shown below:

Date	Payee	Cheque No.	Amount (Kshs)
28.03.17	Ereng Kaplemur Primary school	13581	3,000,000
29.9.16	Kiboino Primary School	11810	900,000
10-Apr-17	Ekogoro Secondary school	13640	1,000,000
	Total		4,900,000

However, procurement records such as tender advertisement, tender evaluation and award minutes and letter of offer were not availed for audit review.

Further, ownership of the land was not verified as stipulated in Section 11(k) of the National Government Constituencies Development Fund Regulations, 2016 which states that where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies. In addition, the land title deeds, title search from Kitale lands office, valuation reports and sale agreements were not availed for audit verification.

Under the circumstances, the regularity of purchase of land expenditure Kshs.4,900,000 for the year ended 30 June 2017 could not be confirmed.

3.3 Purchase of School Buses

Included in the transfer to other government entities figure of Kshs.67,745,000 reflected in the statement of receipts and payments is purchase of school buses expenditure of Kshs.10,000,000 as shown below:

Date	Cheque Number	Payment Voucher Number	Payee	Amount (Kshs)
14-Mar-17	13564	220	Kesogon Secondary school	3,000,000
10-Apr-17	13638	225	Geta Secondary school	3,000,000
21-Jun-17	13745	252	Nyakinywa Secondary School	2,000,000
20-Jul-16	11740	4	Kapsigilai Sec School	2,000,000
			Total	10,000,000

However, procurement records such as tender advertisement, tender evaluation and award minutes, letter of offer, acceptance inspection and acceptance committee report were not availed for audit review. In addition, logbooks to confirm ownership of the buses were not availed for audit verification.

Under the circumstances, the regularity of purchase of buses expenditure Kshs.10,000,000 for the year ended 30 June 2017 could not be confirmed.

4.0 Other Grants and Transfers

4.1 Bursary- Secondary Schools

Included in the other grants and other payments figure of Kshs.46,254,573 reflected in statement of receipts and payments is total bursary expenditure of Kshs.20,424,500 which include bursary–secondary schools and bursary- tertiary institutions expenditure of Kshs.12,424,500 and Kshs.8,000,000 respectively. However, the list of the bursary subcommittee members and the criteria for vetting beneficiaries were not availed for audit verification. In addition, bursary–secondary schools expenditure of Kshs.12,424,500 is over the budgeted expenditure of Kshs.10,000,000 resulting to an over expenditure of Kshs.2,424,500 for which no Board approval was provided for audit review.

Under the circumstances, the propriety of the excess bursary expenditure of Kshs.2,424,500 for the year ended 30 June 2017 could not be confirmed.

4.2 Water Project

Included in other grants and transfers figure of Kshs.46,254,573 reflected in the statement of receipts and payments to the financial statements is water projects expenditure of Kshs.11,100,000 for the purchase of pipes for various water projects. However, available information revealed that these projects were not among projects approved by the CDF committee. Further, procurement records such as tender advertisement, tender evaluation and award minutes, letter of offer, acceptance inspection and acceptance committee report were not availed for audit review.

Under the circumstances, the regularity of the expenditure of Kshs.11,100,000 for the year ended 30 June 2017 could not be confirmed.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Cherangany Constituency for the year ended 30 June 2017

4.3 Security Projects

Included in the other grants and transfers figure of Kshs.46,254,573 reflected in the statement of receipts and payments is security projects expenditure of Kshs.4,600,000 for the construction of various Administration police and chiefs camps. However, procurement records such as bill of quantities, tender advertisement, tender evaluation and award minutes, letter of offer, contract agreement, minutes of site/inspection meetings and interim/completion certificates were not availed for audit review.

Under the circumstances, the regularity of Kshs.4,600,000 expenditure on security projects for the year ended 30 June 2017 could not be confirmed.

4.4 Roads Projects

Included in the other grants and transfers figure of Kshs.46,254,573 reflected in the statement of receipts and payments is roads projects expenditure of Kshs.3,218,944 for the construction of roads against a budget of Kshs.1,800,000 resulting in an over expenditure of Kshs.1,418,944 which was not approved. Further, procurement records such as bill of quantities, tender advertisement, tender evaluation and award minutes, letter of offer, contract agreement and completion/interim certificates were not availed for audit review.

Under the circumstances, the regularity of Kshs.3,218,944 expenditure on security projects for the year ended 30 June 2017 could not be confirmed.

4.5 Emergency Projects

Included in the other grants and other payments figure of Kshs.46,254,573 reflected in the statement of receipts and payments is emergency projects expenditure of Kshs.5,075,000. However, available information revealed that the projects funded were not emergency in nature. In addition actual expenditure returns were not availed for audit verification.

Under the circumstances, the regularity of emergency projects expenditure of Kshs.5,075,000 for the year ended 30 June 2017 could not be confirmed.

5.0 Bank Balances

5.1 Stale Cheques

The statement of assets reflects bank balance of Kshs.6,826,452. However, the bank reconciliation statement for the month of June 2017 reflects unrepresented cheques figure of Kshs.9,274,926 which include stale cheques totaling Kshs.108,114 which have not been reversed in the cash book.

Under the circumstances, the completeness and accuracy of bank balance of Kshs.6,826,451 as 30 June 2017 could not be confirmed.

6.0 Outstanding Imprests

The statement of assets reflects outstanding imprest figure of Kshs.210,395 issued to the Fund Account Manager which varies with the computed figure of Kshs.218,395 as shown below:

Date	Imprest warrant Number	Amount Issued (Kshs)	Amount Surrendered (Kshs)	Amount not Surrendered (Kshs)
31 May 2016	1575294	122,500	13,112	109,388
30 March 2017	205657	250,000	140,993	109,007
	Total	372,500	154,105	218,395

However, the resultant variance of Kshs.8,000 has not been explained or reconciled. Further, the imprest was partially accounted for and the balance of Kshs.210,395 has been outstanding for long. No explanation was provided the partial accounting of the imprest and the full amount not being recovered from the salary of the defaulting officer. Under the circumstances, the validity, accuracy and regularity of outstanding imprests balance of Kshs.210,395 as at 30 June 2017 could not be confirmed.

7.0 Unsupported Project Management Committee Bank Balances

Annex 4 of the financial statements reflect Project Management Committee (PMC) bank balances totalling to Kshs.4,211,927 as at 30 June 2017 which is at variance with note 15.4 to the financial statement nil balance resulting in unexplained variance of Kshs.4,211,927 In addition, cash books, bank confirmation certificates and bank reconciliation statements of the project management committee bank balances were not provided for review.

Consequently, the existence, accuracy and completeness of the project management committee bank balance of Kshs.4,211,927 as at 30 June 2017 could not be confirmed

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund- Cherangany Constituency in accordance with ISSAI 30 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 adverse 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, except for the matters discussed in the Basis for Adverse Opinion and Other Matter sections, I have determined that there are no other Key Audit Matters to communicate in my report.

Other Matter

1.0 Budgetary Control and Performance

1.1 Budget Absorption

During the year under review, the Fund had a total budget of Kshs.158,761,245 against expenditure of Kshs.120,776,123 resulting in under expenditure of Kshs.37,985,121 or 24% as shown below:

Item	Budget (Kshs)	Actuals Expenditure (Kshs)	Under/Over expenditure (Kshs)	% Under/Over Expenditure
Compensation of Employees	2,549,960	1,394,460	1,155,500	45
Use of goods and services	6,029,888	5,382,090	647,798	11
Transfers to Other Government Units	120,660,000	67,745,000	52,915,000	44
Other grants and transfers	23,883,000	46,254,573	(-22,371,573)	(94)
Other Payments	5,638,397	0	5,638,397	100
Totals	158,761,245	120,776,123	37,985,122	24

Funds not utilized amounting to Kshs.60,356,695 is an indication that some approved programs were not implemented and the excess expenditure of Kshs.22,371,573 is an indication that some projects were implemented without approval by CDF Board hence the budget did not meet wholly the objective of improving delivery of goods and service to the residents of Cherangany Constituency

1.2 Project Implementation

During the financial year ended 30 June 2017, the Fund had an approved budget of Kshs.158,761,245 . However, project status report as at 30 June 2017 showing list of projects, approved amount, balance disbursed, project commencement date, date of completion, approved expenditure, actual expenditure and level of completion was not availed for audit review. Under the circumstances, it has not been possible to confirm whether, the citizens of Cherangany Constituency received value for money on funds allocated to projects due for execution in the year ended 30 June 2017.

1.3 Projects Verification

Audit verification of seven (7) projects implemented during the year at a cost of Kshs.19,000,000 revealed the following:

	Project	Activity	Budget (Kshs)	Disbursements (Kshs)	Observation
1	Kapchepsir Technical Training Institute	Construction of 1 workshop, 3 lecture rooms and an office space all located	10,000,000	10,000,000	Plumbing works done though no running water through the taps,

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Cherangany Constituency for the year ended 30 June 2017

		on ground floor			staff houses painted
2	Kiboino Primary School	Construction of 1 classroom and purchase of 1 acre of land	900,000	900,000	1 classroom was constructed and finishing done for 2 classrooms. Land was not purchased, there were disagreements with the land owner.
3	Sub-County AP Hqs	Construction of Ap staff houses-3 Units	2,000,000	2,000,000	Complete and In use.
4	St.Michael Moiben Primary School	Plastering, flooring, fixing doors & windows, painting	600,000	600,000	1 classroom complete, 2 classrooms still in progress
5	Ereng Kaplemur Primary School	Purchase of 5 acres of land	3,000,000	3,000,000	Land was purchased
6	Ereng Kaplemur Primary School	Construction of 1 classroom to completion	500,000	500,000	Complete and In use.
7	Tuigon Water Project	Building of water intake reserve tanks and purchase of water pipes	2,000,000	2,000,000	Water tank has intake of 65,000 litres. The land where the tank is was donated. The water source has another tank with 25,000 litres capacity. Water distribution to residents yet to begin
		Total	19,000,000	19,000,000	

Under the circumstance, the citizens of Cherangany Constituency may have not obtained value for money spent on projects totaling to Kshs.13,500,000 that were not completed and put into use.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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 such 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.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern/ sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Fund's or to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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.

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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund's 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's 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.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

30 July 2018

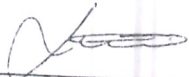
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- CHERANGANY
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2017**

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	115,031,845.60	63,000,000.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		115,031,845.60	63,000,000.00
PAYMENTS			
Compensation of employees	4	1,394,460.00	2,113,900.00
Use of goods and services	5	5,382,090.20	7,347,218.00
Transfers to Other Government Units	6	67,745,000.00	31,100,000.00
Other grants and transfers	7	46,254,573.00	46,131,000.00
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		120,776,123.20	86,692,118.00
SURPLUS/DEFICIT		(5,744,277.60)	(23,692,118.00)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Cherangany NG-CDF financial statements were approved on 16/8 2017 and signed by:


Chairman - CDFC

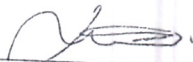

Fund Account Manager


Reports and Financial Statements
For the year ended June 30, 2017

V. STATEMENT OF ASSETS

	Note	2016 - 2017 Kshs	2016 - 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6,826,451.55	11,361,820.00
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	210,395.00	1,419,308.00
TOTAL FINANCIAL ASSETS		<u>7,036,846.55</u>	<u>12,781,124.15</u>
REPRESENTED BY			
Retention			
Fund balance b/fwd 1st July...	12	12,781,124.15	36,473,244.00
Surplus/Defict for the year	13	(5,744,277.60)	(23,692,118.00)
Prior year adjustments			
NET LIABILITIES	14	<u>7,036,846.55</u>	<u>12,781,124.15</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The CHERANGANY NG-CDF financial statements were approved on 18/8/17 and signed by:


Chairman – NG-CDFC


Fund Account Manager


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

**Reports and Financial Statements
For the year ended June 30, 2017**

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2016 - 2017	2015 - 2016
Transfers from CDF Board	1	115,031,845.60	63,000,000.00
Other Receipts	3	-	-
		115,031,845.60	63,000,000.00
Payments for operating expenses			
Compensation of Employees	4	1,394,460.00	2,113,900.00
Use of goods and services	5	5,382,090.20	7,347,218.00
Transfers to Other Government Units	6	67,745,000.00	31,100,000.00
Other grants and transfers	7	46,254,573.00	46,131,000.00
Other Payments	9	-	-
Adjusted for:			
Adjustments during the year	14	120,776,123.20	86,692,118.00
		(5,744,277.60)	(23,692,118.00)
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		(5,744,277.60)	(23,692,118.00)
Cash and cash equivalent at BEGINNING of the year	13	12,781,124.15	36,473,244.15
Cash and cash equivalent at END of the year		7,036,846.55	12,781,124.15

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Cherangany NG-CDF financial statements were approved on 18/8/16 2016 and signed by:



Chairman NG-CDFC



Fund Account Manager

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,551.70	76,864,693.15	158,761,244.85	127,129,969.80	30,948,275.10	81%
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	2,549,960.00	-	2,549,960.00	1,394,460.00	1,155,500.00	55%
Use of goods and services	2,968,763.93	3,061,124.15	6,029,888.08	4,144,790.20	1,885,097.88	69%
Transfers to Other Government Units	48,400,000.00	72,260,000.00	120,660,000.00	87,500,073.00	33,159,927.00	73%
Other grants and transfers	23,883,000.00	-	23,883,000.00	22,661,800.00	1,221,200.00	95%
Acquisition of Assets						
Other Payments	4,094,827.59	1,543,569.00	5,638,396.59	5,075,000.00	563,396.59	90%
TOTALS	81,896,551.52	76,864,693.15	158,761,244.67	120,776,123.20	37,985,121.47	76%

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

The Cherangany CDF financial statements were approved on 18/8/17 2017 and signed by:



Chairman CDF



Fund Account Manager

FINANCIAL STATEMENTS
For the year ended June 30, 2017

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the *NG-CDF* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *NG-CDF* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

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

MENT CONSTITUENCIES DEVELOPMENT FUND -

CHERANGANY CONSTITUENCY
Reports and Financial Statements

For the year ended June 30, 2017

authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
CDF Board			
AIE NO A 825928	64,083,569.00		10,000,000.00
AIE NO A 829527	4,094,827.60		10,000,000.00
AIE NO A 855235	36,853,449.00		10,000,000.00
AIE NO A 839667	10,000,000.00	115,031,845.60	20,000,000.00
(other constituency e.g, parent constituency)		-	13,000,000.00
TOTAL		115,031,845.60	63,000,000.00

1.1.1.1.1.1.2 PROCEEDS FROM SALE OF ASSETS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
CHERANGANY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.3 OTHER RECEIPTS

	2016- 2017 Kshs	2015 - 2016 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Basic wages of contractual employees	1,369,470.00	2,080,000.00
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Employer contribution to NSSF	24,990.00	33,900.00
Other personnel payments	-	-
Total	1,394,460.00	2,113,900.00

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Committee Expenses	1,028,514.00	1,368,000.00
Utilities, supplies and services	1,184,253.00	34,700.00
Communication, supplies and services	-	154,550.00
Domestic travel and subsistence	-	695,160.00
Printing, advertising and information supplies & services	652,943.20	654,525.00
Training expenses	1,275,000.00	-
Hospitality supplies and services	-	132,105.00
Insurance costs	-	xxx
Other committee expenses	1,237,300.00	2,046,000.00
Specialized materials and services	-	-
Office and general supplies and services	-	387,530.00
Other operating expenses	4,080.00	903,598.00
Fuel Oil and Lubricants	-	923,000.00
Routine maintenance – other assets	-	48,050.00
Total	5,382,090.20	7,347,218.00

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	23,825,000.00	15,600,000.00
Transfers to secondary schools (see attached list)	33,200,000.00	10,500,000.00
Transfers to tertiary institutions (see attached list)	10,000,000.00	100,000.00
Transfers to health institutions (see attached list)	720,000.00	4,900,000.00
TOTAL	67,745,000.00	31,000,000.00

1.1.1.1.1.7 OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	12,424,500.00	11,000,000.00
Bursary – tertiary institutions (see attached list)	8,000,000.00	9,106,000.00
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	3,000,000.00
Water projects (see attached list)	11,100,000.00	4,000,000.00
Agriculture projects (see attached list)	360,000.00	2,740,000.00
Electricity projects (see attached list)	476,129.00	600,000.00
Security projects (see attached list)	4,600,000.00	1,900,000.00
Roads projects (see attached list)	3,218,944.00	6,000,000.00
Sports projects (see attached list)	1,000,000.00	2,835,000.00
Environment projects (see attached list)	-	200,000.00
Emergency projects (see attached list)	5,075,000.00	4,750,000.00
Total	46,254,573.00	46,131,000.00

CHERANGANY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.8 ACQUISITION OF ASSETS

Non Financial Assets

	2015 - 2017 Kshs	2015 - 2016 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	413,424.00
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	185,780.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	50,000.00
Acquisition of Intangible Assets	-	-
Total	-	649,204.00

1.1.1.1.1.1.9 OTHER PAYMENTS

specify

2016 - 2017
Kshs

2015 - 2016
Kshs

-	-
---	---

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
<i>Name of Bank, Account No.</i>	Kshs	Kshs
	6,826,451.55	21,202,996.00
Total	6,826,451.55	21,202,996.00

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND

	2016 - 2017 Kshs	2015 - 2016 Kshs
Location 1		
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

[Provide cash count certificates for each]

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
Fund Account Manager-w/no. 1575294	31.05.2016	122,500.00	13,112.00	109,388.00
Fund Account Manager-w/no. 205657	30.03.2017	250,000.00	140,993.00	101,007.00
Total				210,395.00

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

CHERANGANY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

...EMENT FUND -

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. RETENTION

	2016 - 2017 Kshs	2015 - 2016 Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2016 - 2017 Kshs	2015 - 2016 Kshs
Bank accounts		
Cash in hand	6,826,451.55	36,473,243.90
Imprest	-	-
	210,395.00	88,188.00
Total	7,036,846.55	36,473,243.90

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2016- 2017 Kshs	2015 - 2016 Kshs
Bank accounts		
Cash in hand	xxx	-
Imprest	xxx	-
	xxx	-
Total	-	-

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

Reports and Financial Statements

For the year ended June 30, 2017

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016- 2017 Kshs	2015 - 2016 Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	xxx	xxx

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	1,182,960.00	xxx
Others (<i>specify</i>)	xxx	xxx
	1,182,960.00	xxx

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	xxx	xxx
Amounts due to other grants and other transfers (see attached list)	xxx	xxx
Others (<i>specify</i>)	xxx	xxx
	xxx	xxx

15.4: PMC account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	xxx	xxx
	xxx	xxx

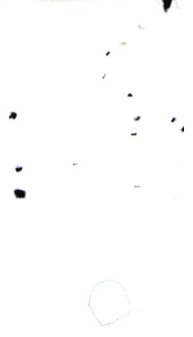
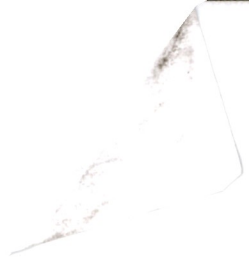
NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

Project Name	Project Number	Project activity	Amount Allocated	Current Status
Employees' Salaries	4-026-140- 2110000-100- 2016/17-001	Payment of staff salaries and gratuity	1,155,500.00	Ongoing
Goods and Services	4-026-140- 2210000-100- 2016/17-002	Purchase of fuel, repairs and maintenance, printing, stationery, telephone, travel and subsistence, office tea, etc.	70,090.25	Ongoing
NSSF	4-026-140- 2120101-100- 2016/2017-005	Payment of NSSF Deductions	0.00	Ongoing
Committee Expenses	4-026-140- 2210802-100- 2016/17-007	Payment of Committee sitting allowances, transport & conferences	1,368,000.00	Ongoing
Goods and Services	4-026-140- 2210000-111- 2016/17-001	Purchase of fuel, repairs and maintenance, printing, stationery, Airtime, travel and subsistence	104,896.00	Ongoing
Committee Expenses	4-026-140- 2210802-111- 2016/17-002	Payment of Committee sitting allowances, transport, conferences	1,352,000.00	Ongoing

Kapcheplanget Primary School	4-026-140-2630204-104-2016/17-013	Completion of 3 classrooms - Plastering, Flooring, Painting & Veranda Extension	400,000.00	Ongoing
Kapsara Primary School	4-026-140-2630204-104-2016/17-014	Completion of administration block - plastering, fixing doors & windows	600,000.00	Ongoing
Kapsirowa Primary School	4-026-140-2630204-104-2016/17-015	Construction of 1 classroom to completion	500,000.00	New
Karara Primary School	4-026-140-2630204-104-2016/17-016	Completion of 2 classrooms - fixing doors & windows, plastering & painting	500,000.00	Ongoing
Keboye Primary School	4-026-140-2630204-104-2016/17-017	Completion of 3 classrooms - flooring, plastering, window fixing, painting	700,000.00	Ongoing
Kesegon Primary School	4-026-140-2630204-104-2016/17-018	Construction of 2 blocks of 8-door toilets to completion	300,000.00	New
Kipsaina Centre Primary School	4-026-140-2630204-104-2016/17-019	Flooring of 6 classrooms	500,000.00	New
Kiptoi Primary School	4-026-140-2630204-104-2016/17-020	Completion of 2 classrooms - flooring, plastering, painting, window fixing	400,000.00	Ongoing

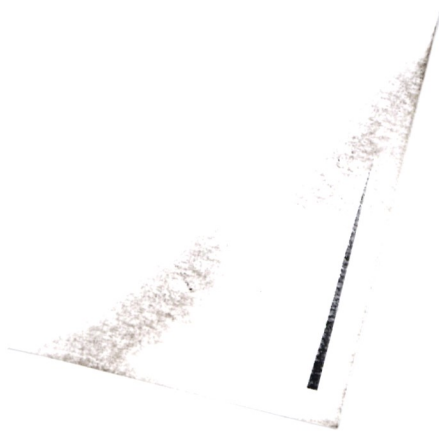
Yuya Secondary School	4-026-140-2630205-104-2016/17-017	Completion of dormitory - roofing, plastering, fixing of doors & windows	800,000.00	Ongoing
Assistant Chief's Office-Sitatunga	4-026-140-2640507-113-2016/17-001	Foundation, walling, roofing, flooring & painting to completion of the office	800,000.00	New
Cheptobot A.P. Post	4-026-140-2640507-113-2016/17-002	Construction of AP staff houses to completion - 2 units	600,000.00	New
Lelangat No. 4 Footbridge	4-026-140-2640508-107-2016/17-001	Completion of footbridge - deck construction, backfilling and road levelling	800,000.00	Ongoing
Mosombor Footbridge	4-026-140-2640508-107-2016/17-002	Completion of footbridge - deck construction, backfilling and road levelling	1,000,000.00	Ongoing

Sinyerere p. school	4-026-140-2630204-104-2015/16-043	Foundation, walling, intel and roofing to completion of one ICT centre	2,000,000.00	new
Motosiet primary school	4-026-140-2630204-104-2015/16-044	Foundation, walling, intel and roofing to completion of one ICT centre	1,000,000.00	new



1000

Cherengany-kachibora water project 6	4-026-140-2640504-106-2015/16-016	Extension of pipes tp murrum village	500,000.00	new
Miti-Moja -Tulon Area	4-026-140-2640506-108-2015/16-001	Transformer installation	600,000.00	new
Osorongai-Torongo Electricity	4-026-140-2640506-108-2015/16-002	Transformer installation	600,000.00	new



ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	3,500,000	3,500,000
Buildings and structures	5,000,000	5,000,000
Transport equipment- Motorbike	350,000	350,000
Transport equipment- Motor vehicle	3,300,000	3,300,000
Office equipment, furniture and fittings	280,200	280,200
ICT Equipment, Software and Other ICT Assets	403,000	403,000*
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	12,833,200	12,833,200

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Long Table	2,000	2,000
Computer Monitor		
Photocopier (Kyocera)	30,000	30,000
Stapler (kangaroo)	150,000	150,000
Paper punch	250	250
Paper punch	450	450
Calculator	450	450
Telecom wireless	1,000	1,000
Cabinet	7,000	7,000
Cabinet	15,000	15,000
Cabinet	25,000	25,000
Laser printer	25,000	25,000
Laser printer (board)	10,000	10,000
Lap top	NMB	NMB
UBS Backup	50,000	50,000
Calculator	5,000	5,000
Motor bike-GKA761T	1,000	1,000
Motor Vehicle- GKA	350,000	350,000
	3,300,000	3,300,000

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Computer table	10,000	10,000
computer keyboard	3,000	3,000
CPU	60,000	60,000
Water Pump		
Dust bin bucket	350	350
Dust bin bucket	350	350
Dust bin bucket	250	250
Dust bin bucket	250	250
UPS		
Stapler-Maxwel		
Computer table	20,000	20,000
CDF Building/ Offices	5,500,000	5,500,000
Camera sony	20,000	20,000
H.P. scanjet scanner		
H.P. pro computer	30,000	30,000
H.P. pro computer	30,000	30,000
Mecer UPS	5,000	5,000
Mecer UPS	5,000	5,000

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
St. Michael Moiben P. School	Sidian Bank	01026030010591	256	-
Taito P. School	Sidian Bank	026030006037	15,784	-
Tuigoin P. School	Sidian Bank	01026030005685	1,043	-
Tunen P. School	Sidian Bank	0102603006953	-	6,722
Twiga P. School	Sidian Bank	01026030006913	-	608
Springer P. School	Sidian Bank	01026030006088	-	499,670
Bishop Crowley sec school	Sidian Bank	01026030010091	3,063	-
Geta Secondary school	Sidian Bank	01026030006487	498,572	-
Kesegon Sec school	Sidian Bank	01026030005464	627	-
Sibanga Sec school	Sidian Bank	01026030004646	3,447	-
Seum Sec school	Sidian Bank	01026030006142	-	75.53
Makutano Sec school	Sidian Bank	01026030003844	13,961	-
Mateket sec school	Sidian Bank	01026030007011	-	1,244
Nyakinywa Sec school	Sidian Bank	02630003917	1,998,792	-
Amani P. School	Sidian Bank	01026030007261	2,868	-
Bororiet P. School	Sidian Bank	01026030003739	-	58.47
Bata Muhiu P. School	Sidian Bank	01026030009808	-	4,006
Sabwani P. School	Sidian Bank	01026030011161	1,110	-
Chepkaitit P. School	Sidian Bank	026030006479	42.53	-

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

PMC	Bank	Account number	Bank Balance 2016/17	Balance 2015/16
	Bank			
Cherangany P. School	Sidian Bank	01026030006584	11,824	-
Ereng- Kaplemur P. School	Sidian Bank	01026020004332	17,905	-
Keboye P. School	Sidian Bank	01026030010081	121.51	-
Kiptoi P. School	Sidian Bank	01026030010131	1,318	-
Munyaka P. School	Sidian Bank	01026030008071	-	909
Motosiet P. School	Sidian Bank	01026030006207	-	586
Koibarak P. School	Sidian Bank	0030005162	-	77.53
Nzoia centre P. School	Sidian Bank	01026030008621	-	1,032
Surungai P. School	Sidian Bank	01026030006963	-	1,016
St. Joseph Cheptil Sec school	Sidian Bank	0102603008111	83,721	-
St. Peters Mitombili Girls Sec school	Sidian Bank	01026030007911	1,174	-
Top Suwerwa Sec school	Sidian Bank	01026020004392	7,659	-
Wiyeta Girls sec school	Sidian Bank	01026030008101	1,113,673	-
St. Paul Sinoko Sec school	Sidian Bank	01026030007191	-	1,158
Chisare sec school	Sidian Bank	01026030006983	-	48,342
Immaculate Conception Mukuyu Boys sec school	Sidian Bank	0102602004352	433,352	-
Kipsingori Administration Police Post	Sidian Bank	01026030010361	1,442	-
Makutano Police Post	Sidian Bank	01026030005014	172	-
Mosombor Footbridge	Sidian Bank	01026020004152	-	13,589

Bank

Kapcheplanget Secondary School	4-026-140-2630205-104-2016/17-005	Co-funding with the School for purchase of a 51-seater bus	3,000,000.00	New
Kapsara Secondary school	4-026-140-2630205-104-2016/17-006	Completion of a twin laboratory - walling and roofing	1,200,000.00	Ongoing
Kipkeikei Boys Secondary School	4-026-140-2630205-104-2016/17-008	Completion of field - murraming & compacting, gabioning of field track, pavilion	500,000.00	Ongoing
Makutano Secondary School	4-026-140-2630205-104-2016/17-009	Completion of a laboratory - walling and roofing	900,000.00	Ongoing
Nyakinywa Secondary School	4-026-140-2630205-104-2016/17-011	Co-funding with the School for purchase of a 51-seater bus	1,000,000.00	New
St. Christopher Boys Secondary School	4-026-140-2630205-104-2016/17-012	Construction of septic tank to completion	500,000.00	New
St. Peter's Mitombili Girls Secondary School	4-026-140-2630205-104-2016/17-014	Completion of a dining hall - roofing, plastering, fixing windows and doors	800,000.00	Ongoing
Top Suwerwa Secondary School	4-026-140-2630205-104-2016/17-015	Completion of 3 classrooms - Plastering, Flooring & Painting	500,000.00	Ongoing

class

	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
268U		
Executive table	15,000	15,000
Executive chair	20,000	20,000
Executive table	15,000	15,000
Executive chair	15,000	15,000
Executive table	15,000	15,000
Executive chair	20,000	20,000
Executive chair	15,000	15,000
Executive table	25,000	25,000
Modern shelve	15,000	15,000
Calculator	1,000	1,000
ordinary shelve	10,000	10,000
Stapler-Kangaroo	500	500
Stapler-Kangaroo	500	500
H.P. pro CPU		
Speaker		
Keyboard		
TFT Monitor		

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Long Table	2,000	2,000
Computer Monitor	30,000	30,000
Photocopier (Kyocera)	150,000	150,000
Stapler (Kangaroo)	250	250
Paper punch	450	450
Paper punch	450	450
Calculator	1,000	1,000
Telecom wireless	7,000	7,000
Cabinet	15,000	15,000
Cabinet	25,000	25,000
Cabinet	25,000	25,000
Laser printer	10,000	10,000
Laser printer (board)	NMB	NMB
	50,000	50,000
	5,000	5,000
	1,000	1,000
	350,000	350,000
	3,300,000	3,300,000

Asset- GKA
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	3,500,000	3,500,000
Buildings and structures	5,000,000	5,000,000
Transport equipment- Motorbike	350,000	350,000
Transport equipment- Motor vehicle	3,300,000	3,300,000
Office equipment, furniture and fittings	280,200	280,200
ICT Equipment, Software and Other ICT Assets	403,000	403,000
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	12,833,200	12,833,200

Asset

Environment	4-026-140-2640510-110-2016/17-001	Purchase and Planting of tree seedlings, lawn grass and flowers in institutions in the constituency: Kuriot Primary School, Kiptoror Primary School, Timaa Primary School, Sosiot Primary School, St. Paul's Kiptoror Secondary, Bishop Crowley Baraka Secondary, Bwake Girls Secondary School, Assistant Chief's Office Milimani @ 50,000 and Kirita Secondary School @ 100,000	400,000.00	Ongoing
Barmalel Primary School	4-026-140-2630204-104-2016/17-002	Co-funding for construction of 4 classrooms - roofing and plastering	600,000.00	Ongoing
Chepkaos Primary School	4-026-140-2630204-104-2016/17-005	Completion of 3 classrooms-flooring, Wall plastering, fixing doors & windows & painting	500,000.00	Ongoing
Chepkooyo Primary School	4-026-140-2630204-104-2016/17-006	Construction of 2 classrooms to completion	1,000,000.00	New
Chepkooyo Primary School	4-026-140-2630204-104-2016/17-007	Purchase of land (1 acre)	1,000,000.00	New
Chepsiro Primary School	4-026-140-2630204-104-2016/17-008	Completion of 4 classrooms - Plastering, Flooring, Painting & Veranda Extension	500,000.00	Ongoing
Kamatony Primary School	4-026-140-2630204-104-2016/17-012	Purchase of land to create a road	100,000.00	Ongoing

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

Project Name	Project Number	Project activity	Amount Allocated	Current Status
Employees' Salaries	4-026-140-2110000-100-2016/17-001	Payment of staff salaries and gratuity	1,155,500.00	Ongoing
	4-026-140-2210000-100-2016/17-002	Purchase of fuel, repairs and maintenance, printing, stationery, telephone, travel and subsistence, office tea, etc.	70,090.25	Ongoing
Goods and Services	4-026-140-2120101-100-2016/2017-005	Payment of NSSF Deductions	0.00	Ongoing
Committee Expenses	4-026-140-2210802-100-2016/17-007	Payment of Committee sitting allowances, transport & conferences	1,368,000.00	Ongoing
	4-026-140-2210000-111-2016/17-001	Purchase of fuel, repairs and maintenance, printing, stationery, Airtime, travel and subsistence	104,896.00	Ongoing
Expenses	4-026-140-2210802-111-2016/17-002	Payment of Committee sitting allowances, transport, conferences	1,352,000.00	Ongoing

Makutano Primary School	4-026-140- 2630204-104- 2016/17-021	Completion of 3 classrooms - plastering walls, glazing & painting	300,000.00	New
Mosombor Primary School	4-026-140- 2630204-104- 2016/17-022	Completion of 2 classrooms - fixing doors & windows, plastering & painting	600,000.00	Ongoing
Riwo Primary School	4-026-140- 2630204-104- 2016/17-023	Completion of 2 classrooms - Roofing, Plastering, Painting & Veranda Extension	500,000.00	Ongoing
Sango Primary School	4-026-140- 2630204-104- 2016/17-024	Roofing of 4 classrooms	400,000.00	New
Setek Primary School	4-026-140- 2630204-104- 2016/17-025	Completion of 3 classrooms - Plastering, Flooring, Painting & Veranda Extension	500,000.00	Ongoing
sibanga primary school	4-026-140- 2630204-104- 2016/17-026	plastering, flooring, fitting of steel doors and windows, painting and gathering of six classes	600,000.00	Ongoing
Yuya Primary School	4-026-140- 2630204-104- 2016/17-030	Completion of 2 classrooms - fixing doors & windows, plastering & painting	500,000.00	Ongoing
Chepkoiyo Secondary School	4-026-140- 2630205-104- 2016/17-002	Purchase of land (1 acre)	1,000,000.00	New

Kapcheplanget Primary School	4-026-140-2630204-104-2016/17-013	Completion of 3 classrooms - Plastering, Flooring, Painting & Veranda Extension	400,000.00	Ongoing
Kapsara Primary School	4-026-140-2630204-104-2016/17-014	Completion of administration block - plastering, fixing doors & windows	600,000.00	Ongoing
	4-026-140-2630204-104-2016/17-015	Construction of 1 classroom to completion	500,000.00	New
Kapsirowa Primary School	4-026-140-2630204-104-2016/17-016	Completion of 2 classrooms - fixing doors & windows, plastering & painting	500,000.00	Ongoing
	4-026-140-2630204-104-2016/17-017	Completion of 3 classrooms - flooring, plastering, window fixing, painting	700,000.00	Ongoing
Keboye Primary School	4-026-140-2630204-104-2016/17-018	Construction of 2 blocks of 8-door toilets to completion	300,000.00	New
	4-026-140-2630204-104-2016/17-019	Flooring of 6 classrooms	500,000.00	New
Kipsaina Centre Primary School	4-026-140-2630204-104-2016/17-020	Completion of 2 classrooms - flooring, plastering, painting, window fixing	400,000.00	Ongoing