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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2020**





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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
 CHERANGANY CONSTITUENCY  
 Reports and Financial Statements For the year ended June 30, 2020**

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## I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

### (a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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;

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- 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.

**b. Key Management**

The NGCDF CHERANGANY Constituency 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 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

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

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**d. Fiduciary Oversight Arrangements**

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

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

**f. NGCDF CHERANGANY Constituency Contacts**

National Government Constituencies Development Fund  
Cherangany Constituency  
District Headquarters  
Kaplamai Road,  
Kachibora  
P.O Box 4573-30200  
Kitale, Kenya  
Telephone: (254) 0725289356  
E-mail: [cdfcherangany@ngcdf.go.ke](mailto:cdfcherangany@ngcdf.go.ke)  
Website: [www.ngcdfcheranganyconstituency.go.ke](http://www.ngcdfcheranganyconstituency.go.ke)

**g. NGCDF CHERANGANY Constituency Bankers**

Co-operative 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

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**i. Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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**II FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

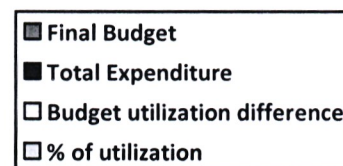
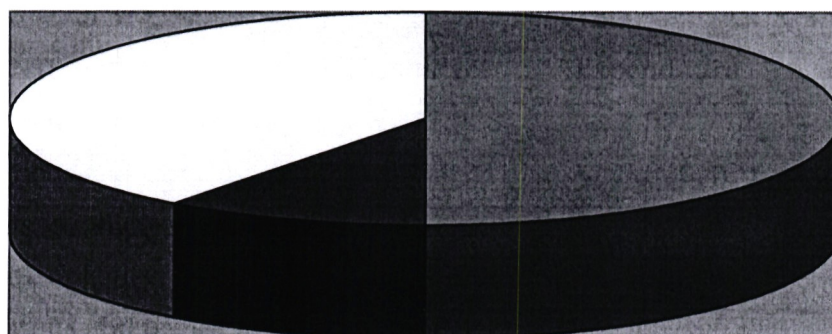
These reports and financial statements present a fair view of the state of affairs of CHERANGANY NG-CDF for the financial year ended 30<sup>th</sup> June 2020. It lays down the Receipts and Payments of all the funds that CHERANGANY NG-CDF received from the NG-CDF BOARD during the financial year. I wish to make the following remarks;

**a) Budget Performance**

In the financial year 2019/2020 CHERANGANY NG-CDF budget performance against actual amounts for current year based on economic classification and programmes, was to a large extent negatively affected by untimely disbursement of funds by the NG-CDF BOARD, the NG-CDFC in collaboration with other government agencies did its best disbursing received funds to the Project management committees (Pmcs) in a timely manner and is continuously monitoring the execution of the funded programmes.

The performance during the year is summarised as follows;

<b>PAYMENTS</b>	<b>Final Budget</b>	<b>Total Expenditure</b>	<b>Budget utilization difference</b>	<b>% of utilization</b>
Compensation of Employees	7,972,928	2,552,772	5,420,156	32.0%
Use of goods and services	10,584,231	9,643,469	940,762	91.1%
Transfers to Other Government Units	169,418,208	69,921,059	99,497,149	41.3%
Other grants and transfers	69,560,199	25,573,535	43,986,663	36.8%
Acquisition of assets	3,287,300	993,800	2,293,500	30.2%
Other Payments()	7,700,000	1,700,000	6,000,000	22.1%
<b>TOTAL</b>	<b>268,522,866</b>	<b>110,384,635</b>	<b>158,138,230</b>	<b>40.8%</b>



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**b).in detail, NG-CDF CHERANGANY has been able to achieve the following during the financial year;**

- ❖ Funded 32 Primary school projects, 34 Secondary school projects, and 2 Chiefs Offices projects. This involved among others, construction and Completion of classrooms, Laboratories, administration blocks, purchase of land, and school buses, Some of this infrastructure is already complete and in use while others are nearing completion, contributing to increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions and a more secure environment in line with the constituency 2018-2022 strategic plan. Herein attached are pictorials to depict successful projects undertaken during the year.
- ❖ The NG-CDFC CHERANGANY also allocated kes.30million for bursary to support needy students in both secondary and tertiary institutions which have resulted in students' retention in school and improved overall academic performance. The absorption of this budget was however largely affected by the outbreak of Covid 19 which resulted in the closure of all learning institutions in March 2020.

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

- ❖ All learning institutions, security sector, water and roads almost entirely depend on NG-CDF 90% on infrastructure development.
- ❖ Increase in population is piling pressure on NG-CDF to allocate more funds to various development infrastructures.
- ❖ The Outbreak of Covid 19 has had a negative impact on household disposable income forcing some constituents to request the NG-CDF to provide food rations and basic items to fight Covid 19.
- ❖ There's a growing Need to compete with counties to justify the long existence of NG-CDF.

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

- ❖ Overdependence of the fund by the public and sub-county National government functions on all development related issues.  
*(Here public participation is employed in identification of priority projects for funding and bursary beneficiaries within the constituency).*
- ❖ Funds disbursement from the board is almost always untimely leading to delays in execution of budgets thus unnecessary adjustments. NG-CDF committee continues to work with the board to facilitate timely disbursement of funds and will endeavour to disburse funds to the project management committees (PMC`s) as soon as it receives.

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- ❖ Many projects are allocated funds- leading to projects receiving insufficient funds  
*(NG-CDF is focusing on allocating enough funds to complete the project within at most 2 years).*

Under my leadership, NG-CDF Committee CHERANGANY constituency will endeavour to fulfil its mandate in disbursement and monitoring of projects funds as per the guidelines of the NG-CDF ACT 2015.

Sign



Eunice Njeri Muiruri.

Chairperson, NG-CDFC

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**III STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED  
OBJECTIVES**

**a. 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 NGCDF-CHERANGANY Constituency's 2018-2022 plans are to:

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

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**b. 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 Program	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 beneficiaries at all levels.	In FY 19/20 - among others, we increased number of bursary beneficiaries etc from 1,500 to 2000 students, in the following schools/institutions -Upec Osorongai Girls. -Geta Sec sch. -Tuigoin Sec sch. -Bursary beneficiaries at all levels were as per the attached schedules
Security	To have a safe and secure environment for business, learning and where the residents go about their lives without fearing for their lives and property.	-Decrease in the number of insecurity related incidents. -Improved security and a more secure business environment.	-Numbers of usable physical infrastructure build in the security sector Police stations. Chief's offices and county Commissioners security facilities. -Increased deployment of more police officers.	In FY 19/20 -we increased number of physical infrastructure in the security sector from two to five.
Environment	To have a well Conserved and Clean environment.	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 both public and private land.	In FY 19/20 -we increased number of trees planted where hundreds of tree seedlings were purchased, distributed and planted in various schools and private land as per the attached schedules.

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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 19/20 -we organised the constituency sports tournament where trophies, games kits and balls were awarded to the winning teams in every ward in the constituency.
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#### **IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY**

##### **a. REPORTING**

NGCDF – CHERANGANY Constituency 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.

##### **b. Sustainability strategy and profile -**

NG-CDF Committee CHERANGANY constituency strongly believes that service provision should not be at the expense of people and the planet. We have made it our mantra to increase sustainable practices in our daily activities and particularly in;

- Sourcing of office consumables and building materials for the projects we fund.
- Water use and minimisation.
- Energy consumption.
- Risk management.
- Biodiversity management.

In compliance with the United nations sustainable development goals, on basic literacy, food security, decent housing and universal healthcare.

These bold and noble efforts however continue to face broad political and macroeconomic activities that affect sustainability priorities, example,

- A continued realignment of the governance structure affecting National resource allocation,
- A skyrocketing population increase and outbreak of Covid 19 are panning out to be an enormous challenge to the attainment of these strategies.

Key achievements among others include;

- Increased enrolment in school for all children of school going age as a result of increase in the number of usable physical infrastructure built in primary, secondary, and tertiary institutions.

A fair share of failure was also witnessed in the form of inability to achieve the requisite infrastructure count and size due to limited resources.

Despite the challenges, we strongly believe that with continued engagement of all stakeholders, increased Accountability and transparency in our activities, the organisation's activities will remain sustainable to the foreseeable future.

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**Environmental performance**

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

This policy is evident in among others;

The successful distribution and planting of thousands of tree seedlings in schools and public areas coupled with holding annual environmental awareness and conservation meets in the community.

Reduction in energy and paper consumption in our offices, by limiting hardcopy document printouts, recycling paper, use of natural ventilation and reducing staff travel.

These efforts however have been plagued by a number of shortcomings, including among others,

Lack of awareness in the community and society on the need to conserve the environment.

Long droughts and erratic rainfall patterns derailing the success of the tree planting exercise.

Limited resources directed to investment in renewable sources of energy.

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

**d. Employee welfare**

Our hiring process is strictly guided by the provisions of the employment Act 2007 taking into account the gender ratio, with the aim of building a gender balanced organisation focused on management.

We make special provisions for Kenyans with various disabilities and previously marginalized communities.

Our practices are designed to ensure that we recruit, retain and engage a high quality and diverse workforce while increasing productivity and efficient service provision,

We endeavour to incorporate stakeholder engagements throughout the process by advertisement of vacancies in the local press and public notice boards, giving details of the vacancies in the prescribed format as per the provisions of the employment Act 2007 section 76(1).

We are continuously improving on our hiring practices to align them with new international best practices anchored on employee engagement, diversity and inclusion.

We provide our employees with continuous on the job training and capacity building and enhance access to training and skills by encouraging staff to undertake personal continuous academic and professional development.

**e. Employee succession policy to help manage careers.**

**Promotions**

In selecting candidates for Promotion regard is given to merit and extra ordinary ability as reflected in work performance and results, after the annual performance appraisal recommendation for promotions is only made by the NGCDFC resolution.

**Health, Safety and Wellbeing**

NG-CDF Committee have put in place a written statement of the general policy with respect to the safety and health at work of our employees and the organisation and arrangements for the time being in force for carrying out that policy; as per the requirements of the Occupational Safety and Health Act of 2007. More however, needs to be done to improve employee health, nutrition and well-being.

**Market place practices-**

The Ngcdfc Cherangany, in its mandate to support grassroots and constituency level development aimed at poverty reduction and achieving equitable distribution of resources, is providing mechanisms which entrench equitable distribution of resources in line with the provisions of the Ngcdf act 2015.

**f. How the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors**

NGCDFC CHERANGANY ensures responsible competition practices in line with section 37 of the Ng-cdf Act and paragraph 27 of the Ng-cdf regulations, all works and services relating to projects are procured in accordance with the provisions of the public procurement and disposal Act 2015.

**g.Responsible Supply chain and supplier relations-**

During project implementation the Ngcdfc promptly transfers funds to the PMC'S who are thereafter guided during tendering process to ensure that the locals benefit competitively in the supply of materials and services to the projects.

**h. How the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.**

Payments to suppliers are made promptly on presentation of requisite supporting documentation the Ngcdf is strictly guided by the provisions of section 31 of the Ngcdf Act, and paragraph 51(2) of the PFM Regulation 2015 which requires that all expenditure commitments for goods and services are based on allocations from the approved budget.

Adherence to this provisions guarantees honouring of contracts and respecting payment practices with our suppliers.

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**i. Responsible marketing and advertisement**

Tenders are advertised publicly and no discrimination is entertained that locks out any interested bidder.

NGCDFC CHERANGANY is working with other government agencies with the expertise to safeguard consumer rights and interests where we strive to provide high quality services to our clients and community.

**j. Community Engagements-**

Public Participation is employed in Project identification, implementation and monitoring. As per the provisions of the Ng-cdf act 2015.

**k. Covid 19 mitigation Measures.**

As a major player in the grassroots level, Ngcdfc Cherangany heeded the ministry of health call to help in halting the spread of Covid 19 where we donated hand sanitizers, face masks and hand washing stations.

**l. Public transport, up skilling and safety training provided.**

Sponsored training of drivers and motorcycle riders on safety and licensing, carried out sensitization activities on HIV Aids and cancer awareness, up skilling of welders, tailors and salon workers in the constituency,

Drilling of water boreholes and provision of water tanks which has increased access to clean drinking water.

**V. STATEMENT OF ENTITY 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 ended on June 30, 2020. 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 NGCDF-CHERANGANY Constituency financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF-CHERANGANY Constituency financial statements give a true and fair view of the state of NGCDF-CHERANGANY Constituency transactions during the financial year ended June 30, 2020, and of the NGCDF-CHERANGANY Constituency 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 NGCDF-CHERANGANY which have been relied upon in the preparation of the NGCDF-CHERANGANY Constituency financial statements as well as the adequacy of the systems of internal financial control.

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

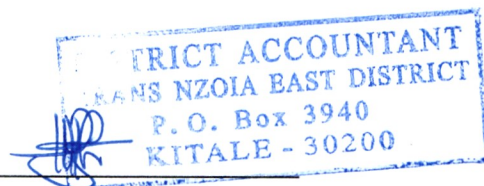
**Approval of the financial statements**

The NGCDF-CHERANGANY Constituency financial statements were approved and signed by the Accounting Officer on 31<sup>st</sup> June, 2020.

  
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**Fund Account Manager**

**Name: Joshua Bore.**



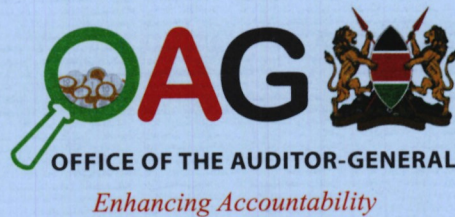
\_\_\_\_\_  
**Sub-County Accountant**

**Name: CPA Philomena Mghendi**

**ICPAK Member Number: 12155**

# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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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, 2020**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Cherangany Constituency set out on Pages 1 to 42, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statements of receipts and payments, statement of cash flows, and the summary statement of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Cherangany Constituency as at 30 June, 2020, 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**

##### **Cash and Cash Equivalents**

The statement of assets and liabilities reflects bank balances amounting to Kshs.32,636,898 as at 30 June, 2020 in respect of cash held at Cooperative Bank, Kitale branch. However, review of the bank reconciliation statement for balances as at 30 June, 2020 revealed unrepresented cheques totalling Kshs.1,771,597 out of which, cheques totalling to Kshs.253,723 relate to the period between July, 2018 to October, 2019 and therefore, were stale and invalid for payment. However, no explanation was provided for non-reversal of the stale cheques in the cashbooks.

Further, the statement reflects payments in the bank statement not in the cash book totaling Kshs.117,040 in respect of bank charges and commissions for the period

between July, 2019 and June, 2020, which should have been recorded in the cashbook and included in the expenditure for the year. No explanation was provided for not recording the transactions in the cashbooks contrary to Regulation 90(3) of the Public Finance Management (National Government) Regulations, 2015 which states that Accounting Officers shall ensure any discrepancies noted during bank reconciliation exercise, are investigated immediately and appropriate action taken including updating the relevant cash books.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.32,636,898 as at 30 June, 2020 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**

#### **1.0 Budgetary Control and Performance**

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.268,522,866 and Kshs.142,114,267 respectively resulting to shortfall of Kshs.126,408,600 or 47% of the approved budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.268,522,866 and Kshs.110,384,635 respectively, resulting in underperformance amounting to Kshs.158,138,230 or 59% of the budget.

The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Cherangany Constituency.

#### **2.0 Project Implementation Status**

According to the Project Implementation Status (PIS) report as at 30 June, 2020 provided for audit review, the Fund planned to implement one hundred and thirty-sixty (136) Projects with a budget of Kshs.90,598,241. However, according to the report, sixty-three (63) projects costing Kshs.36,298,241 were completed, fifty-eight (58) projects costing Kshs.49,950,000 were still on-going while fifteen (15) projects with a budget allocation of Kshs.4,350,000 had not started as summarized below:

No.	Sector	Planned Projects		Complete Projects		On Going Projects		Not started	
		No.	Amount (Kshs.)	No.	Amount (Kshs.)	No.	Amount (Kshs.)	No.	Amount (Kshs.)
2	Education	97	79,050,000	39	29,100,000	58	49,950,000		-
3	Emergency	24	7,198,241	24	7,198,241				-
4	Environment	10	500,000	0	-		-	10	500,000
5	Security	4	2,350,000		-		-	4	2,350,000
6	Sports	1	1,500,000	0	-		-	1	1,500,000
	<b>Total</b>	<b>136</b>	<b>90,598,241</b>	<b>63</b>	<b>36,298,241</b>	<b>58</b>	<b>49,950,000</b>	<b>15</b>	<b>4,350,000</b>

Non-implementation of projects as planned denies the residents of Cherangany Constituency the benefits associated with such complete projects.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### Conclusion

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

### Basis for Conclusion

#### Poorly Implemented Projects

Included in the transfers to other government units amount of Kshs.69,921,059 reflected in the statement of receipts and payments for the year is an amount of Kshs.3,500,000 transferred to three (3) primary schools and two (2) secondary schools. However, physical verification of the projects revealed unsatisfactory execution as summarized below:

Project Name	Amount Disbursed Kshs.	Remarks
Top Suwerwa Secondary School	1,000,000	The contract was labour based and works totalling to Kshs.998,000 representing 100 % of the funds allocated towards the project were paid. However, an audit verification of the project revealed that it was incomplete as the floor, plastering and painting works had not been done and it could not be confirmed as to when the project will be completed and put to use as the funds allocated had already been exhausted
Happy Valley Primary School	500,000	The works included plastering of the wall, flooring works, putting in windows and glasses, and painting on the five classrooms. Although

<b>Project Name</b>	<b>Amount Disbursed Kshs.</b>	<b>Remarks</b>
		the works were complete at the time of audit in March 2021, the floor had cracked an indication of poor workmanship.
Tumaini Primary School	500,000	The amount was for construction, roofing, fitting of one classroom. As at the time of inspection in March 2021, the project was incomplete. Window panes had not been fitted and walls had not been painted. The floor and wall had cracks, an indication of poor workmanship.
Kesogon Secondary School	1,000,000	The amount was for foundation works, walling, roofing and fittings of the two classrooms. As at the time of audit inspection in March 2021, the flooring works and verandah were incomplete, window panes had not been fitted and walls had cracks, an indication of poor workmanship
Surungai Primary School	500,000	The amount was for foundation works, wall erection, roofing, door and window fixing and doing finishes including painting. The classroom was complete and in use. However, it had cracks on the floor, an indication of poor workmanship

In the circumstances, the residents of Cherangany Constituency did not get value for money in respect of the Kshs.3,500,000 incurred on the projects during the year ended 30 June, 2020.

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

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

### Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for 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 sustain its services and 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.

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

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

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

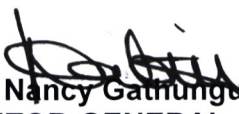
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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

  
 CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**11 February, 2022**

## VII.STATEMENT OF RECEIPTS AND PAYMENTS


	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	90,000,000	84,784,483
<b>TOTAL RECEIPTS</b>		<b>90,000,000</b>	<b>84,784,483</b>
<b>PAYMENTS</b>			
Compensation of employees	2	2,552,772	1,652,885
Use of goods and services	3	9,643,469	9,378,877
Transfers to Other Government Units	4	69,921,059	40,866,205
Other grants and transfers	5	25,573,535	26,720,040
Acquisition of Assets	6	993,800	5,712,700
Other Payments	7	1,700,000	-
<b>TOTAL PAYMENTS</b>		<b>110,384,635</b>	<b>84,330,707</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>(20,384,635)</u></b>	<b><u>453,776</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-CHERANGANY Constituency financial statements were approved on 30th June 2020 and signed by:



Fund Account Manager

Name: Joshua Bore.



DISTRICT ACCOUNTANT  
TRANS NZOIA EAST DISTRICT  
P.O. Box 3940  
KITALE - 30200

National Sub-County Accountant

Name: CPA Philomena Mghendi.

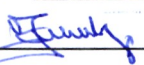
ICPAK Member Number 12155


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
CHERANGANY CONSTITUENCY**  
*Reports and Financial Statements*  
*For the year ended June 30, 2020*

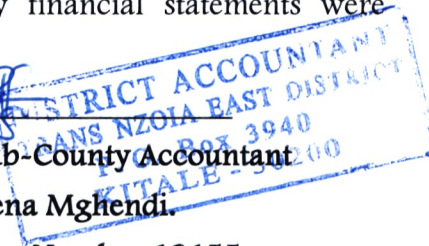
**VIII.STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	8	32,636,898	52,114,267
<b>Total Cash and Cash Equivalents</b>		<b>32,636,898</b>	<b>52,114,267</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>32,636,898</b>	<b>52,114,267</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable			
Deposits (Gratuity)	9	907,267	-
<b>TOTAL FINANCIAL LIABILITES</b>		<b>(907,267)</b>	<b>=</b>
<b>NET FINANCIAL ASSETS</b>		<b>31,729,631</b>	<b>52,114,267</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	10	52,114,267	51,660,491
Surplus/Deficit for the year		(20,384,635)	453,776
<b>NET FINANCIAL POSITION</b>		<b><u>31,729,631</u></b>	<b><u>52,114,267</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-CHERANGANY Constituency financial statements were approved on 30th June 2020 and signed by:

  
\_\_\_\_\_  
**Fund Account Manager**  
Name: Joshua Bore.

  
\_\_\_\_\_  
**National Sub-County Accountant**  
Name: CPA Philomena Mghendi.  
ICPAK Member Number 12155

A blue rectangular stamp for a District Accountant. The text inside the stamp reads: 'DISTRICT ACCOUNTANT', 'PHILOMENA MGHENDI', 'CPA', 'P.O. BOX 3940', 'KITALE - 30200'.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –**

**CHERANGANY CONSTITUENCY**


**Reports and Financial Statements**

**For the year ended June 30, 2020**

**IX STATEMENT OF CASHFLOW**

		2019 – 2020	2018 - 2019
		Kshs	Kshs
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	90,000,000	84,784,483
<b>Total receipts</b>		<b>90,000,000</b>	<b>84,784,483</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	2	2,552,772	1,652,885
Use of goods and services	3	9,643,469	9,378,877
Transfers to Other Government Units	4	69,921,059	40,866,205
Other grants and transfers	5	25,573,535	26,720,040
Other Payments	7	1,700,000	-
<b>Total payments</b>		<b>109,390,835</b>	<b>78,618,007</b>
<b>Total Receipts Less Total Payments</b>		<b>(19,390,835)</b>	<b>6,166,476</b>
<b>Adjusted for:</b>			
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	11	907,267	-
<b>Net cash flow from operating activities</b>		<b>(18,483,568)</b>	<b>6,166,476</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	6	993,800	5,712,700
<b>Net cash flows from Investing Activities</b>		<b>(993,800)</b>	<b>(5,712,700)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(19,477,368)</b>	<b>453,776</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	10	<b>52,114,267</b>	<b>51,660,491</b>
<b>Cash and cash equivalent at END of the year</b>		<b><u>32,636,898</u></b>	<b>52,114,267</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-CHERANGANY Constituency financial statements were approved on 30th June 2020 and signed by:

  
\_\_\_\_\_

Fund Account Manager

Name: Joshua Bore

  
\_\_\_\_\_

National Sub-County Accountant

Name: CPA Philomena Mghendi.

ICPAK Member Number 12155

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHERANGANY CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**X.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 %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	137,367,724	131,155,142	268,522,866	142,114,267	126,408,600	52.9%
Proceeds from Sale of Assets						
Other Receipts						
	<b>137,367,724</b>	<b>131,155,142</b>	<b>268,522,866</b>	<b>142,114,267</b>	<b>126,408,600</b>	<b>52.9%</b>
<b>PAYMENTS</b>						
Compensation of Employees	4,000,000	3,972,928	7,972,928	2,552,772	5,420,156	32.0%
Use of goods and services	8,363,095	2,221,136	10,584,231	9,643,469	940,762	91.1%
Transfers to Other Government Units	79,050,000	90,368,208	169,418,208	69,921,059	99,497,149	41.3%
Other grants and transfers	45,154,629	24,405,570	69,560,199	25,573,535	43,986,663	36.8%
Acquisition of Assets	-	3,287,300	3,287,300	993,800	2,293,500	30.2%
Other Payments	800,000	6,900,000	7,700,000	1,700,000	6,000,000	22.1%
<b>TOTALS</b>	<b>137,367,724</b>	<b>131,155,142</b>	<b>268,522,866</b>	<b>110,384,635</b>	<b>158,138,230</b>	<b>41.1%</b>

1. Compensation of Employees is underutilised due to non-payment of staff gratuity.
2. Transfers to other government units are underutilized due to delay in disbursement of funds by Ng-cdf board to the constituency.
3. Other grants and transfers are underutilized due to delay in disbursement of funds by Ng-cdf board to the constituency.
4. Acquisition of assets is underutilized due to delay in disbursement of funds by Ng-cdf board to the constituency.


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHERANGANY CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

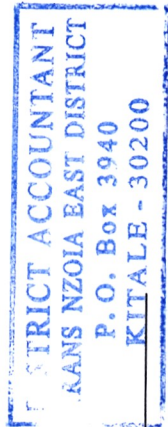
Explanation on the changes between the original and final budget as per IPSAS 1.9.23.:

1. Kes 52,114,267 is the unutilized funds brought forward from FY 2018/2019 (refer to cashbook/bank closing balance as at 30<sup>th</sup> June 2019).
2. Kes 30,000,000 is funds received from NG-CDF Board being allocation for FY 2018/2019 received this financial year.
3. Kes 49,040,875.50 is funds yet to be received from NG-CDF Board being allocation for FY 2018/2019.

The NGCDF-CHERANGANY Constituency financial statements were approved on 30<sup>th</sup> June, 2020 and signed by:

  
\_\_\_\_\_  
Fund Account Manager  
Name: Joshua Bore

  
\_\_\_\_\_  
Sub-County Accountant  
Name: CPA Philomena Mghendi.  
ICPAK Member Number:



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHERANGANY CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>Programme/Sub-programme</b>	<b>Original Budget 2019/2020 Kshs</b>	<b>Adjustments Kshs</b>	<b>Final Budget 2019/2020 Kshs</b>	<b>Actual on comparable basis 30/06/2020 Kshs</b>	<b>Budget utilization difference Kshs</b>
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	4,000,000	3,972,928	7,972,928	2,552,772	5,420,156
1.2 Committee allowances	2,242,063.44	802,767.00	3,044,830	3,278,100	(233,270)
1.3 Use of goods and services	2,000,000	1,418,369.47	3,418,369	3,418,369	0
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,800,000		1,800,000	986,000	814,000
2.2 Committee allowances	1,500,000		1,500,000	1,961,000	(461,000)
2.3 Use of goods and services	821,031.72		821,031.72	-	821,031.72
<b>3.0 Emergency</b>					
3.1 Primary Schools	7,198,241.38	<b>5,261,930.60</b>	12,460,172	6,319,837	6,140,335
3.2 Secondary schools		<b>7,709,640.93</b>	7,709,640.93		7,709,640.93
3.3 Tertiary institutions					

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHERANGANY CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual comparable basis 30/06/2020	Budget utilization difference
3.4 Security projects		500,000.00	500,000		500,000
<b>4.0 Bursary and Social Security</b>					
4.1 Primary Schools					
4.2 Secondary Schools	16,000,000	1,253,300.00	17,253,300	9,679,000	7,574,300
4.3 Tertiary Institutions	14,106,387.60	3,592,500.00	17,698,888	8,644,500	9,054,388
4.4 Universities					
4.5 Social Security	3,500,000	-	3,500,000	42,000	3,458,000
<b>5.0 Sports</b>					
5.1	1,500,000	888,198.47	2,388,198.47	888,198.47	1,500,000
<b>6.0 Environment</b>					
6.1	500,000	-	500,000	-	500,000
<b>7.0 Primary Schools Projects (List all the Projects)</b>					
7.1 BotwaSabwani Primary School		500,000.00	500,000.00	500,000.00	-
7.2 AIC Kimoson Primary School		500,000.00	500,000.00		500,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHERANGANY CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

<b>Programme/Sub-programme</b>	<b>Original Budget 2019/2020</b>	<b>Adjustments</b>	<b>Final Budget 2019/2020</b>	<b>Actual on comparable basis 30/06/2020</b>	<b>Budget utilization difference</b>
7.3 Nkonyek Primary School		500,000.00	500,000.00		500,000.00
7.4 Sinyereri Primary School		500,000.00	500,000.00	500,000.00	-
7.5 Saiwa Primary School		500,000.00	500,000.00	500,000.00	-
7.6 Ekegoro Primary School		500,000.00	500,000.00	500,000.00	-
7.7 Munyaka Primary School		500,000.00	500,000.00	500,000.00	-
7.8 Happy Valley Primary School		500,000.00	500,000.00	500,000.00	-
7.9 Barmalel Primary School		500,000.00	500,000.00	500,000.00	-
7.10 Twiga Primary School		500,000.00	500,000.00	500,000.00	-
7.11 SinokoBahati Primary School		500,000.00	500,000.00	500,000.00	-
7.12 Kapkarwa Primary School		500,000.00	500,000.00		500,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHERANGANY CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.13 Mito Mbili Primary School		500,000.00	500,000.00	500,000.00	-
7.14 Eronge Primary School		500,000.00	500,000.00	500,000.00	-
7.15 Chepsiro Primary School		500,000.00	500,000.00	500,000.00	-
7.16 Kiptenden Primary School		500,000.00	500,000.00	500,000.00	-
7.17 St. Michaels Moiben Primary School		1,100,000.00	1,100,000.00	600,000.00	500,000
7.18 Riwo Primary School		500,000.00	500,000.00	500,000.00	-
7.19 Kapsirowa Primary School		500,000.00	500,000.00	500,000.00	-
7.20 Kapyemit Primary School		500,000.00	500,000.00	500,000.00	-
7.21 Kongasis Primary School		500,000.00	500,000.00	500,000.00	-
7.22 St. Christopher Primary School		500,000.00	500,000.00	500,000.00	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – CHERANGANY CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

<b>Programme/Sub-programme</b>	<b>Original Budget 2019/2020</b>	<b>Adjustments</b>	<b>Final Budget 2019/2020</b>	<b>Actual on comparable basis 30/06/2020</b>	<b>Budget utilization difference</b>
7.23 Timaa Primary School		500,000.00	500,000.00	500,000.00	-
7.24 BotwaMilimani Primary School		500,000.00	500,000.00	500,000.00	-
7.28 Kapchepsir Primary School		500,000.00	500,000.00		500,000.00
7.30 Nyakinywa Primary School		500,000.00	500,000.00	500,000.00	-
7.11 Mukuyu primary school		1,000,000.00	1,000,000.00	500,000.00	500,000
7.13 Marura primary school		300,000.00	300,000.00		300,000.00
7.14 Sitatunga primary school		500,000.00	500,000.00		500,000.00
7.15 Kapchemakwer primary school		300,000.00	300,000.00		300,000.00
7.16 Kirita primary school		400,000.00	400,000.00		400,000.00
7.17 Mwanga primary school		400,000.00	400,000.00		400,000.00
7.21 Kapkangor primary school		500,000.00	500,000.00		500,000.00

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7.22 Surungai primary school		500,000.00	500,000.00	500,000.00	-
7.23 Kiboino primary school		500,000.00	500,000.00		500,000.00
7.27 Tunenprimay school		500,000.00	500,000.00		500,000.00
7.28 Velos primary school		500,000.00	500,000.00		500,000.00
7.29 Ereng-Kaplamur primary school		1,200,000.00	1,200,000.00		1,200,000.00
7.31 Cheptiret primary school		500,000.00	500,000.00		500,000.00
7.32 Kamatony primary school		500,000.00	500,000.00		500,000.00
7.33 ST.PetersTumaini primary school		500,000.00	500,000.00		500,000.00
7.34 Kiptenden primary school		500,000.00	500,000.00		500,000.00
7.36 Simatwet primary school		500,000.00	500,000.00	500,000.00	-
7.38 Kuriot primary school		300,000.00	300,000.00		300,000.00

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7.39 Kapsigilai primary school		500,000.00	500,000.00		500,000.00
7.40 Kiptoror primary school		500,000.00	500,000.00		500,000.00
7.42 Huruma Primary School		500,000.00	500,000.00		500,000.00
Kurriot Primary School	500,000.00		500,000.00		500,000.00
Simatwet Primary School	600,000.00		600,000.00		600,000.00
Kongasis Primary School	400,000.00		400,000.00		400,000.00
Tarakwa Primary School	400,000.00		400,000.00		400,000.00
Kapyemit Primary School	600,000.00		600,000.00		600,000.00
Top Suwerwa Primary School	500,000.00		500,000.00		500,000.00
Benon Primary School	650,000.00		650,000.00		650,000.00

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Loima Primary School	650,000.00		650,000.00		650,000.00
St.Marys Kiboswa Primary School	600,000.00		600,000.00		600,000.00
Kiptoror Primary School	500,000.00		500,000.00		500,000.00
Setek Primary School	500,000.00		500,000.00		500,000.00
Tuigoin Primary School	500,000.00		500,000.00		500,000.00
Biribiriet Primary School	300,000.00		300,000.00		300,000.00
Kiriita Primary School	500,000.00		500,000.00		500,000.00
St. Annes Visiwani Primary School	650,000.00		650,000.00		650,000.00
Makutano Primary School	700,000.00		700,000.00		700,000.00
Baraka Primary School	650,000.00		650,000.00		650,000.00

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Kamatony Primary School	650,000.00		650,000.00		650,000.00
Mito Mbili Primary School	500,000.00		500,000.00		500,000.00
Keboye Primary School	650,000.00		650,000.00		650,000.00
Bokoli Primary School	500,000.00		500,000.00		500,000.00
Kipkeikei Primary School	400,000.00		400,000.00		400,000.00
Bonde Primary School	500,000.00		500,000.00		500,000.00
Cheptiret Primary School	1,500,000.00		1,500,000.00		1,500,000.00
Osorongai Primary School	500,000.00		500,000.00		500,000.00
Cheptobot Primary School	700,000.00		700,000.00		700,000.00
Chepkaitit Primary school	500,000.00		500,000.00		500,000.00

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Mwaita Primary School	1,300,000.00		1,300,000.00		1,300,000.00
Mwiruti primary school	700,000.00		700,000.00	700,000.00	-
Bororiet primary school	650,000.00		650,000.00		650,000
Botwa Milimani Primary school	600,000.00		600,000.00		600,000.00
Kaplamai Primary School	500,000.00		500,000.00		500,000.00
Kapchepsir Primary School	700,000.00		700,000.00		700,000.00
Timaa Primary School	500,000.00		500,000.00		500,000.00
Bata muhiu Primary School	400,000.00		400,000.00		400,000.00
Nyakinywa Primary School	500,000.00		500,000.00		500,000.00
Karara Primary School	500,000.00		500,000.00		500,000.00

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<b>Programme/Sub-programme</b>	<b>Original Budget 2019/2020</b>	<b>Adjustments</b>	<b>Final Budget 2019/2020</b>	<b>Actual on comparable basis 30/06/2020</b>	<b>Budget utilization difference</b>
Nyasiland Primary School	500,000.00		500,000.00		500,000.00
Chisare Primary School	500,000.00		500,000.00		500,000.00
Kemeloi Primary School	500,000.00		500,000.00		500,000.00
Chematich Primary School	500,000.00		500,000.00		500,000.00
Mukuyu Primary School	650,000.00		650,000.00		650,000.00
Sibanga Primary School	600,000.00		600,000.00		600,000.00
Ngorera Primary School	650,000.00		650,000.00		650,000.00
Motosiet Primary School	500,000.00		500,000.00		500,000.00
Chepkao Primary School	650,000.00		650,000.00		650,000.00
Cherangany Primary School	500,000.00		500,000.00		500,000.00

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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual comparable basis 30/06/2020	Budget utilization difference
Sinoko Primary School	600,000.00		600,000.00		600,000.00
Kipsingori Primary School	650,000.00		650,000.00		650,000.00
Sinoko Bahati Primary School	650,000.00		650,000.00		650,000.00
Mateket Primary School	500,000.00		500,000.00		500,000.00
Barnalel Primary School	650,000.00		650,000.00		650,000.00
Perkerra Primary School	650,000.00		650,000.00		650,000.00
Kongoli Primary School	500,000.00		500,000.00		500,000.00
Murguiywo Primary School	1,000,000.00		1,000,000.00		1,000,000.00
Hututu Primary School.	600,000.00		600,000.00		600,000.00
Tulon Primary School	500,000.00		500,000.00		500,000.00

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<b>Programme/Sub-programme</b>	<b>Original Budget 2019/2020</b>	<b>Adjustments</b>	<b>Final Budget 2019/2020</b>	<b>Actual comparable basis 30/06/2020</b>	<b>Budget utilization difference</b>
Tunen Primary School	500,000.00		500,000.00		500,000.00
Wiyeta Primary School	500,000.00		500,000.00		500,000.00
Milima Primary School	500,000.00		500,000.00		500,000.00
Sitatunga Primary School	500,000.00		500,000.00		500,000.00
Tumaini Primary School	500,000		500,000	500,000.00	-
Kabolet Primary School	500,000.00		500,000.00		500,000.00
<b>8.0 Secondary Schools Projects (List all the Projects)</b>					
8.1 Karara Secondary School		1,000,000.00	1,000,000.00	221,059	(221,059)
8.2 Chematich secondary school		6,500,000.00	6,500,000.00	6,500,000	
8.3 St. Christopher Girls secondary school		500,000.00	500,000.00		500,000.00

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	2019/2020			2019/2020		30/06/2020		
8.4 Immaculate Conception Kemeloi secondary school			500,000.00	500,000.00	500,000.00	500,000.00	-	
8.5 Kipkeikei Girls			3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	-	
8.6 Kapkarwa Secondary School			6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	-	
8.7 Ekegoro secondary school			500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	
8.10 Biribiriet Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	1,500,000	(500,000)	
8.11 Amani Secondary School			200,000.00	200,000.00	200,000.00	200,000	-	
8.16 St. Mary's Secondary School Cheptobot			500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	
8.19 St. IgnitiusKapkarwa High School			4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00	-	
8.21 Kapsirowa Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	
8.22 Tarakwa Secondary School			500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	

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8.23 Tuigoin Secondary School		500,000.00	500,000.00		500,000.00
8.24 SDA Moige Secondary School		1,000,000.00	1,000,000.00	500,000	500,000
8.26 Nyasiland Secondary school		1,500,000.00	1,500,000.00	1,000,000	500,000
8.27 Benon Secondary School		1,500,000.00	1,500,000.00	1,000,000	500,000
8.28 St.Peters Mito Mbili		1,068,208.00	1,068,208.00	500,000	568,208
8.29 Kesogon Secondary School		1,000,000.00	1,000,000.00	1,000,000.00	-
8.30 Wiyeta Girls Secondary School		1,000,000.00	1,000,000.00	1,000,000.00	-
8.31 Immaculate Conception KemeloiSecondary School		500,000.00	500,000.00		500,000.00
8.33 Kapcheplanget Secondary School		6,500,000.00	6,500,000.00	6,500,000.00	
8.34 Kipsaina Secondary School		800,000.00	800,000.00	800,000.00	-

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8.35 Bishop Crowley Secondary School		500,000.00	500,000.00	500,000	-
8.36 AIC Kimoson Secondary School		500,000.00	500,000.00	500,000	-
8.37 Nyakinywa Secondary School		6,000,000.00	6,000,000.00		6,000,000.00
8.38 Friends Bwake Girls Secondary School		500,000.00	500,000.00	500,000	-
8.39 Geta Secondary School		3,500,000.00	3,500,000.00	3,500,000	-
8.40 Kipkeikei Girls		4,000,000.00	4,000,000.00	4,000,000.00	-
8.41 St. Josephs Cheptil Sec School		500,000.00	500,000.00	500,000	-
8.42 St. MarysKipsingori Sec School		700,000.00	700,000.00	700,000	-
8.43 Friends Hututu Girls Sec School		800,000.00	800,000.00	800,000	-
8.44 St. Thomas Kongoli Sec School		500,000.00	500,000.00		500,000.00

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8.45 Tuigoin Secondary School		2,000,000.00	2,000,000.00	2,000,000.00	-
8.46 Top Suwerwa Secondary School		1,000,000.00	1,000,000.00	1,000,000	-
8.47 St. PaulsKiptoror Secondary School		800,000.00	800,000.00	800,000	-
8.48 Yuya Secondary School		500,000.00	500,000.00	500,000.00	500,000.00
8.49 St. Charles Lwanga Sec School – Botwa		500,000.00	500,000.00	500,000	-
8.50 Kapsara Secondary School		500,000.00	500,000.00	500,000	-
8.51 Kiptenden Secondary School		300,000.00	300,000.00	300,000	-
8.52 Sitatunga secondary School		300,000.00	300,000.00	300,000	-
8.52 St Christophers Boys High School		1,000,000.00	1,000,000.00	1,000,000.00	-
8.53 Kapsigilai Secondary School		400,000.00	400,000.00	400,000.00	400,000.00

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Tarakwa Secondary School	650,000.00		650,000.00		650,000.00
AIC Tuigoin Secondary School	3,000,000.00		3,000,000.00		3,000,000.00
AIC Kiptenden Secondary School	500,000.00		500,000.00	500,000	-
St. Augustine Munyaka secondary school	600,000.00		600,000.00	500,000	100,000
Amani Secondary School	1,000,000.00		1,000,000.00		1,000,000.00
AIC Biribiriet Secondary school	7,200,000.00		7,200,000.00		7,200,000.00
Michai Secondary School	650,000.00		650,000.00	500,000	150,000
St. Pauls Kiriita secondary school	800,000.00		800,000.00		800,000.00
Makutano Secondary School	500,000.00		500,000.00		500,000.00
St. Peters Mito Mbili Secondary School	700,000.00		700,000.00		700,000.00

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Upec Osorongai Girls Secondary School	2,500,000.00		2,500,000.00	2,500,000.00	-
St. Marys Cheptobot Secondary School	650,000.00		650,000.00		650,000.00
AIC Seum Secondary School	650,000.00		650,000.00		650,000.00
Friends Secondary School Bonde	800,000.00		800,000.00		800,000.00
St. Francis Suwerwa Boys High School	1,500,000.00		1,500,000.00		1,500,000.00
St Charles Lwanga Secondary School	700,000.00		700,000.00		700,000.00
Yuya Secondary School	600,000.00		600,000.00		600,000.00
Karara secondary school	500,000.00		500,000.00		500,000.00
Kimoson Girls secondary school	7,200,000.00		7,200,000.00		7,200,000.00
Ngonyek Secondary School	1,000,000.00		1,000,000.00		1,000,000.00

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Sibanga Secondary school	800,000.00		800,000.00		800,000.00
St. Teresa secondary school	800,000.00		800,000.00		800,000.00
Immaculate Conception Girls Mukuyu	800,000.00		800,000.00		800,000.00
Chepkoiyo secondary school	650,000.00		650,000.00		650,000.00
Friends Hututu Girls secondary school	600,000.00		600,000.00		600,000.00
St. Joseph Cheptil secondary school	800,000.00		800,000.00		800,000.00
Mateket secondary school	700,000.00		700,000.00		700,000.00
Noigam Secondary School	500,000.00		500,000.00		500,000.00
Nzoia Centre Secondary School	500,000.00		500,000.00		500,000.00
Ekegoro Secondary School	600,000.00		600,000.00		600,000.00

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St. Christopher Girls Secondary School	650,000.00		650,000.00		650,000.00
St. Michaels Bahati Secondary School	650,000.00		650,000.00		650,000.00
Wiyeta Girls Sec School	700,000.00		700,000.00		700,000.00
St. Christopher Boys Secondary School	800,000.00		800,000.00		800,000.00
St. Patricks Kipsaina Secondary School	600,000.00		600,000.00		600,000.00
Sitatunga Secondary School	400,000.00		400,000.00		400,000.00
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>					
9.1					
<b>10.0 Security Projects</b>					
10.2 Karara Chiefs Office		300,000	300,000.00		300,000.00
10.3 Kapsara Patrol Base		500,000	500,000.00		500,000.00
10.4 KapkarwaChiefs Office		200,000	200,000.00		200,000.00

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10.5 MilimaAp Camp		300,000	300,000.00		300,000.00
10.6 Chiefs Office ChepsiroAp Camp		300,000	300,000.00		300,000.00
10.7 Kahuhu AP Camp		300,000	300,000.00		300,000.00
10.8 Kipsingori AP Camp		300,000	300,000.00		300,000.00
10.9 Kipsaina Police Post		300,000	300,000.00		300,000.00
10.10 Makutano AP Post		300,000	300,000.00		300,000.00
10.11 MunyakaAp Post		300,000	300,000.00		300,000.00
10.12 Biribiriet Chiefs Office		300,000	300,000.00		300,000.00
10.13Kapsara Ass.Chiefs Office	300,000.00		300,000.00		300,000.00
10.14Geta Chiefs Office	350,000.00		350,000.00		350,000.00
10.15Trans Nzoia East Sub County CID Office	1,000,000.00		1,000,000.00		1,000,000.00
10.16Administration Police – Kesogon	700,000.00		700,000.00		700,000.00
<b>11.0 Acquisition of assets</b>					
11.1 Motor Vehicles (including motorbikes)		1,287,000	1,287,000	-	1,287,000

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11.2 Construction of CDF office		1,000,000	1,000,000	-	1,000,000
11.3 Purchase of furniture and equipment		1,000,300	1,000,300	993,800	6,500
11.4 Purchase of computers					
11.5 Purchase of land					
<b>12.0 Others</b>					
12.1 Strategic Plan	-	3,400,000	3,400,000	1,700,000	1,700,000
12.2 Innovation Hub	800,000.00	3,500,000	4,300,000	-	4,300,000
12.2 Roads	-	1,800,000	1,800,000	-	1,800,000
	<b>137,367,724</b>	<b>131,155,142</b>	<b>268,522,866</b>	<b>110,384,635</b>	<b>158,138,230</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**XII: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 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.

**Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

**Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

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SIGNIFICANT ACCOUNTING POLICIES***

**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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.

**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.

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A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash 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.

**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 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

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**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 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 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.

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**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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 30<sup>th</sup> June 2020.

**14. Errors**

Material prior period errors shall be 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.

**15. Related Party Transactions**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**XIII:NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
NGCDF Board		
AIE NO B030232		10,000,000
AIE NO B030337		54,784,483
AIE NO B047084		20,000,000
AIE NO B047281	30,000,000	
AIE NO B047388	4,000,000	
AIE NO B047771	16,000,000	
AIE NO B104191	10,000,000	
AIE NO B104261	20,000,000	
AIE NO B096547	10,000,000	
<b>TOTAL</b>	<b>90,000,000</b>	<b>84,784,483</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**2. COMPENSATION OF EMPLOYEES**

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,439,565	1,421,525
Personal allowances paid as part of salary	125,000	132,000
Pension and other social security contributions (Gratuity)	907,267	
Employer Contributions Compulsory national social security schemes	80,940	99,360
<b>Total</b>	<b>2,552,772</b>	<b>1,652,885</b>

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 3. USE OF GOODS AND SERVICES**

	2019-2020	2018-2019
	Kshs	Kshs
Committee expenses	5,239,100.00	5,233,860.00
Utilities, supplies and services	260,904.00	1,204,421.00
Communication, supplies and services	169,380.00	-
Domestic travel and subsistence	811,380.00	-
Printing, advertising and information supplies & services	1,080.00	-
Training expenses	986,000.00	837,000.00
Hospitality supplies and services	38,355.00	-
Office and general supplies and services	674,240.00	-
Other operating expenses	99,920.00	2,103,596.00
Routine maintenance – vehicles and other transport equipment	363,330.00	
Routine maintenance – other assets	999,780.00	-
<b>Total</b>	<b>9,643,469.00</b>	<b>9,378,877.00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**4 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019	2018-2019
		Restated	As per Certificate
	Kshs	Kshs	
Transfers to primary schools (see attached list)	15,700,000.00	19,700,000.00	19,700,000
Transfers to secondary schools (see attached list)	54,221,059.00	21,166,205.00	21,168,208
<b>TOTAL</b>	<b>69,921,059.00</b>	<b>40,866,205</b>	<b>40,868,208</b>

Being correction of error made in posting of transfers to secondary schools of kshs. 21,168,208 instead of kshs. 21,166,205 in the financial year 2018-2019

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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 NOTES TO THE FINANCIAL STATEMENTS (Continued)

**5. OTHER GRANTS AND OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	9,679,000.00	12,720,700.00
Bursary – tertiary institutions (see attached list)	8,644,500.00	7,433,500.00
Security projects (see attached list)	-	2,000,000
Social Security Programmes	42,000	-
Sports projects (see attached list)	888,198.47	1,736,000.00
Environment projects (see attached list)	-	735,840.00
Emergency projects (see attached list)	6,319,837.00	2,094,000.00
<b>Total</b>	<b>25,573,535.47</b>	<b>26,720,040.00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. ACQUISITION OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Vehicles and Other Transport Equipment	-	5,213,000.00
Purchase of Office Furniture and General Equipment	993,800.00	499,700.00
<b>Total</b>	<b>993,800.00</b>	<b>5,712,700.00</b>

**7. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	1,700,000.00	-
	<b>1,700,000.00</b>	<b>-</b>

**8. Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Co-op Bank Kitale, Account</i> NO.01120097045800	32,636,898.05	52,114,267.00
<b>Total</b>	<b>32,636,898.05</b>	<b>52,114,267.00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**9. GRATUITY DEPOSITS**

	2019 - 2020	2018-2019
	Kshs	Kshs
NOAH KITUR	185,272.74	-
JOSEPH WESAKANIA	133,814.20	-
EMMANUEL ROTICH	108,357.30	-
JULIUS ESINYEN	96,437.90	
JOYCE WANJALA	96,437.90	
FAITH LANGAT	126,564.32	
STEPHEN CHEMAI	160,382.74	
<b>Total</b>	<b>907,267.10</b>	-

The accrued sum is payable on expiry of employment contracts every 3 years

**10. BALANCES BROUGHT FORWARD**

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	52,114,266.52	51,660,491.00
<b>Total</b>	<b>52,114,266.52</b>	<b>51,660,491.00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

Description of the error	2019 – 2020	2018 – 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	907,267	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	<b>907,267</b>	-

**12. OTHER IMPORTANT DISCLOSURES**

**12.1: PENDING STAFF PAYABLES (See Annex 1)**

	2019-2020	2018-2019
	Kshs	Kshs
<i>NGCDFC Staff</i>		413,392.20
<i>Others (specify)</i>		-
		<b>413,392.20</b>

**12.2: UNUTILIZED FUND (See Annex 1)**

	2019-2020	2018-2019
	Kshs	Kshs
<i>Compensation of employees</i>	5,420,156	3,972,927.72
<i>Use of goods and services</i>	940,762.46	2,221,136.30
<i>Amounts due to other Government entities (see attached list)</i>	99,497,149.00	90,368,208.00
<i>Amounts due to other grants and other transfers (see attached list)</i>	43,986,663.44	24,405,569.93
<i>Acquisition of assets</i>	2,293,500.00	3,287,300.00
<i>Others (specify) Strategic Plan &amp; Ict hubs</i>	6,000,000.00	6,900,000.00
	<b>158,138,230.09</b>	<b>131,155,141.95</b>

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**12.3: PMC account balances (See Annex 2)**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)	26,881,217	28,960,946
	<b>26,881,217</b>	<b>28,960,946</b>

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**ANNEXES**

**ANNEX 1 – UNUTILIZED FUND**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Outstanding Balance 2018/19</b>	<b>Comments</b>
Compensation of employees		5,420,156	3,972,927.72	
Use of goods & services		940,762	2,221,136.30	
Amounts due to other Government entities		99,497,149	90,368,208	
<b>PRIMARY SCHOOL PROJECTS</b>				
AIC Kimoson Primary School		500,000.00		
Ngonyek Primary School		500,000.00		
Kapkarwa Primary School		500,000.00		
St. Michaels Moiben Primary School		500,000.00		
Kaplamai Primary School		500,000.00		
Kapchepsir Primary School		500,000.00		
Mukuyu primary school		500,000		
Marura primary school		300,000.00		
Sitatunga primary school		500,000.00		
Kapchemakwer primary school		300,000.00		
Kiriita primary school		400,000.00		
Mwanga primary school		400,000.00		
Kapkangor primary school		500,000.00		

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Outstanding Balance 2018/19</b>	<b>Comments</b>
Kiboino primary school		500,000.00		
Tunenprimay school		500,000.00		
Velos primary school		500,000.00		
Ereng-Kaplamur primary school		1,200,000.00		
Cheptiret primary school		500,000.00		
Kamatony primary school		500,000.00		
ST.PetersTumaini primary school		500,000.00		
Kiptenden primary school		500,000.00		
Kuriot primary school		300,000.00		
Kapsigilai primary school		500,000.00		
Kiptoror primary school		500,000.00		
Huruma Primary School		500,000.00		
Kuriot Primary School		500,000.00		
Simatwet Primary School		600,000.00		
Kongasis Primary School		400,000.00		
Tarakwa Primary School				

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Outstanding Balance 2018/19</b>	<b>Comments</b>
		400,000.00		
Kapyemit Primary School		600,000.00		
Top Suwerwa Primary School		500,000.00		
Benon Primary School		650,000.00		
Loima Primary School		650,000.00		
St.Marys Kiboswa Primary School		600,000.00		
Kiptoror Primary School		500,000.00		
Setek Primary School		500,000.00		
Tuigoin Primary School		500,000.00		
Biribiriet Primary School		300,000.00		
Kiriita Primary School		500,000.00		
St. Annes Visiwani Primary School		650,000.00		
Makutano Primary School		700,000.00		
Baraka Primary School		650,000.00		
Kamatony Primary School		650,000.00		
Mito Mbili Primary School				

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Outstanding Balance 2018/19</b>	<b>Comments</b>
		500,000.00		
Keboye Primary School		650,000.00		
Bokoli Primary School		500,000.00		
Kipkeikei Primary School		400,000.00		
Bonde Primary School		500,000.00		
Cheptiret Primary School		1,500,000.00		
Osorongai Primary School		500,000.00		
Cheptobot Primary School		700,000.00		
Chepkaitit Primary school		500,000.00		
Mwaita Primary School		1,300,000.00		
Bororiet primary school		650,000		
Botwa Milimani Primary school		600,000.00		
Kaplamai Primary School		500,000.00		
Kapchepsir Primary School		700,000.00		
Timaa Primary School		500,000.00		
Bata muhiu Primary School				

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Outstanding Balance 2018/19</b>	<b>Comments</b>
		400,000.00		
Nyakinywa Primary School		500,000.00		
Karara Primary School		500,000.00		
Nyasiland Primary School		500,000.00		
Chisare Primary School		500,000.00		
Kemeloi Primary School		500,000.00		
Chematich Primary School		500,000.00		
Mukuyu Primary School		650,000.00		
Sibanga Primary School		600,000.00		
Ngorera Primary School		650,000.00		
Motosiet Primary School		500,000.00		
Chepkas Primary School		650,000.00		
Cherangany Primary School		500,000.00		
Sinoko Primary School		600,000.00		
Kipsingori Primary School		650,000.00		
Sinoko Bahati Primary School		650,000.00		

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Mateket Primary School		500,000.00		
Barmalel Primary School		650,000.00		
Perkerra Primary School		650,000.00		
Kongoli Primary School		500,000.00		
Murguiwo Primary School		1,000,000.00		
Hututu Primary School.		600,000.00		
Tulon Primary School		500,000.00		
Tunen Primary School		500,000.00		
Wiyeta Primary School		500,000.00		
Milima Primary School		500,000.00		
Sitatunga Primary School		500,000.00		
Kabolet Primary School		500,000.00		
<b>SECONDARY SCHOOL PROJECTS</b>				
Karara Secondary School		1,000,000.00		
St. Christopher Girls secondary school		500,000.00		
Ekegoro Secondary School		500,000.00		

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Outstanding Balance 2018/19</b>	<b>Comments</b>
St. Mary's Secondary School Cheptobot		500,000.00		
Kapsirowa Secondary School		1,000,000.00		
Tarakwa Secondary School		500,000.00		
Tuigoin Secondary School		500,000.00		
SDA Moige Secondary School		500,000.00		
Nyasiland Secondary school		500,000.00		
Benon Secondary School		500,000.00		
St.Peters Mito Mbili		568,208.00		
Immaculate Conception Kemeloi Secondary School		500,000.00		
Nyakinywa Secondary School		6,000,000.00		
St. Thomas Kongoli Sec School		500,000.00		
Yuya Sec School		500,000.00		
Kapsigilai Secondary School		400,000.00		
Tarakwa Secondary School		650,000.00		
AIC Tuigoin Secondary School		3,000,000.00		
St. Augustine Munyaka secondary school		100,000.00		
Amani Secondary School		1,000,000.00		
AIC Biribiriet Secondary school		5,978,941		
Michai Secondary School		150,000.00		
St. Pauls Kiriita secondary school				

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Outstanding Balance 2018/19</b>	<b>Comments</b>
		800,000.00		
Makutano Secondary School		500,000.00		
St. Peters Mito Mbili Secondary School		700,000.00		
St. Marys Cheptobot Secondary School		650,000.00		
AIC Seum Secondary School		650,000.00		
Friends Secondary School Bonde		800,000.00		
St. Francis Suwerwa Boys High School		1,500,000.00		
St Charles Lwanga Secondary School		700,000.00		
Yuya Secondary School		600,000.00		
Karara secondary school		500,000.00		
Kimoson Girls secondary school		7,200,000.00		
Ngonyek Secondary School		1,000,000.00		
Sibanga Secondary school		800,000.00		
St. Teresa secondary school		800,000.00		
Immaculate Conception Girls Mukuyu		800,000.00		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
CHERANGANY CONSTITUENCY**  
*Reports and Financial Statements*  
*For the year ended June 30, 2020*

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Outstanding Balance 2018/19</b>	<b>Comments</b>
Chepkoiyo secondary school		650,000.00		
Friends Hututu Girls secondary school		600,000.00		
St. Joseph Cheptil secondary school		800,000.00		
Mateket secondary school		700,000.00		
Noigam Secondary School		500,000.00		
Nzoia Centre Secondary School		500,000.00		
Ekegoro Secondary School		600,000.00		
St. Christopher Girls Secondary School		650,000.00		
St. Michaels Bahati Secondary School		650,000.00		
Wiyeta Girls Sec School		700,000.00		
St. Christopher Boys Secondary School		800,000.00		
St. Patricks Kipsaina Secondary School		600,000.00		
Sitatunga Secondary School		400,000.00		
<b>Sub-Total</b>		<b>105,858,067</b>	<b>96,562,272</b>	
<b>Amounts due to other grants and other</b>				

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
CHERANGANY CONSTITUENCY**  
*Reports and Financial Statements*  
*For the year ended June 30, 2020*

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
<b>transfers</b>		43,986,663	24,405,570	
<b>3.0Emergency</b>				
3.1 Primary Schools		6,140,335		
3.2 Secondary schools		7,709,640.93		
3.3 Tertiary institutions				
3.4 Security projects		500,000		
<b>4.0Bursary and Social Security</b>				
4.1 Primary Schools				
4.2 Secondary Schools		7,574,300		
4.3 Tertiary Institutions		9,054,388		
4.4 Universities				
4.5 Social Security		3,458,000		
<b>5.0 Sports</b>				
5.1		1,500,000.00		
<b>6.0 Environment</b>				
6.1		500,000.00		
<b>10.0 Security Projects</b>				
10.2 Karara Chiefs Office		300,000.00		
10.3 Kapsara Patrol Base		500,000.00		
10.4 KapkarwaChiefs Office		200,000.00		
10.5 MilimaAp Camp		300,000.00		
10.6 Chiefs Office ChepsiroAp Camp		300,000.00		
10.7 Kahuho AP Camp		300,000.00		
10.8 Kipsingori AP Camp		300,000.00		
10.9 Kipsaina Police Post		300,000.00		
10.10 Makutano AP Post		300,000.00		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 CHERANGANY CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2020**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
10.11 MunyakaAp Post		300,000.00		
10.12 Biribiriet Chiefs Office		300,000.00		
10.13 Kapsara Ass.Chiefs Office		300,000.00		
10.14 Geta Chiefs Office		350,000.00		
10.15Trans Nzoia East Sub County CID Office		1,000,000.00		
10.16Administration Police – Kesogon		700,000.00		
<b>12.0 Roads</b>				
12.2 Roads		1,800,000.00		
<b>Sub-Total</b>		<b>43,986,663</b>	<b>24,405,570</b>	
<b>Sub-Total</b>				
<b>Acquisition of assets</b>				
		2,293,500	3,287,300	
<b>Others (specify)strategic plan, ict hubs</b>		6,000,000	6,900,000	
<b>Sub-Total</b>		<b>8,293,500</b>	<b>10,187,300</b>	
<b>Grand Total</b>		<b>158,138,230</b>	<b>131,155,142</b>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 CHERANGANY CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2020**

**ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2018/19</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2019/20</b>
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	779,900	993,800	-	1,773,700
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>19,992,900</b>	<b>993,800</b>	<b>-</b>	<b>20,986,700</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
CHERANGANY CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**ANNEX 2 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

PMC	Bank	Account number	Bank Balance 2019/20
Velos primary school	sidian bank	01026030006592	373.00
Bororiet Primary school	sidian bank	01026030003739	9,588.00
Kemeloi primary school	sidian bank	01026030005391	2,771.00
Ngorera primary school	sidian bank	01026030010671	161.00
Surungai primary school	sidian bank	01026030006963	557,676.00
Tulon primary school	sidian bank	01026030005091	550.00
Cheptiret primary school	sidian bank	01026030008931	1,897.00
Benon primary school	sidian bank	01026030006703	1,144.00
Nyakinywa primary school	sidian bank	01026150026220	947.00
Kabolet primary school	sidian bank	01026030006823	14.00
Tarakwa primary school	sidian bank	01026030007921	45.00
Murkuywo primary school	sidian bank	01026030005421	62.00
Chebarus Primary	sidian bank	01026030006657	266.00
Botwa Milimani primary school	sidian bank	01026030010721	501,015.00
Chisare primary school	sidian bank	01026030006649	267.00
Loima primary school	sidian bank	01026030009378	65.00
Simatwet primary school	sidian bank	01026030006606	587.00
Mwiruti primary school	sidian bank	01026150027009	720,129.00
AIC Kimoson primary school	sidian bank	01026030007201	57.00
Kamatony primary school	sidian bank	01026030006460	339,335.00
St. peter's Tumaini primary school	sidian bank	01026030006002	1,607.00
Springer primary school	sidian bank	01026030008821	-
Perkera primary school	sidian bank	01026030006096	367.00
Sitatunga primary school	sidian bank	01026030005553	11,459.00
Kuriot primary school	sidian bank	01026030006045	3,536.00
Kapsigilai Primary school	sidian bank	01026030005456	38,400.00
Kiptendent primary school	sidian bank	01026030006673	502,350.00
Kaplamai primary school	sidian bank	01026030006071	16,400.00
Kapchepsir primary school	sidian bank	01026030003720	870.00
Kiptoror primary school	sidian bank	01026030006693	63,717.00
Tunen primary school	sidian bank	01026030005979	182,312.00
Ereng Kaplemur primary school	sidian bank	01026030004332	2,690.00
Kiboino primary school	sidian bank	01026030010401	770.00
Marura primary school	sidian bank	01026030011261	108.00
Kapkongor primary school	sidian bank	01026150028447	35,910.00
Kapchemakwer primary school	sidian bank	01026150028617	467.00
Kiriita primary school	sidian bank	01026030008671	2,055.00
Mwanga primary school	sidian bank	01026030006436	787.00

Amani Secondary school	sidian bank	01026020004202	408.00
Milima Secondary School	Sidian Bank	01026030008551	4,041.00
Saiwa Secondary School	Sidian Bank	01026150023266	1,420.00
Bonde Secondary School	Sidian Bank	026030006495	60,715.00
St Michael Bahati Secondary School	Sidian Bank	01026150024044	7.00
Immaculate Conception Girls Mukuyu	Sidian Bank	01026030009728	147.00
AIC Biribiriet Secondary School	Sidian Bank	01026030007941	1,500,780.00
St Augustine Munyuka Secondary School	Sidian Bank	01026030008661	729,807.00
Friends Michai Secondary School	Sidian Bank	01026150026240	502,400.00
St Lukes Taito Secodary School	Sidian Bank	01026030006029	544,787.00
Motosiet Secondary School	Sidian Bank	01026030009168	582.00
St Puls Kiriita Secondary School	Sidian Bank	01026030011181	33,047.00
St Peters Girls Mito mbili Secondary School	Sidian Bank	01026030007911	608.00
AIC Tuigoin Secondary School	Sidian Bank	01026030007181	2,132,540.00
AIC Nyasiland Secondary School	Sidian Bank	01026020003654	1,001,395.00
Tarakwa Secondary School	Sidian Bank	01026150026960	1,553.00
Benon Secondary School	Sidian Bank	0126030008501	1,062,924.00
Kapsirowa Secondary School	Sidian Bank	01026030008871	2,483.00
UPEC Osonrongai Girls Secondary School	Sidian Bank	01026030010611	3,375.00
St Francis Girls Suwerwa	Sidian Bank	01026030010701	2,251.00
St Marys Cheptobot Secondary School	Sidian Bank	01026020003994	608.00
SDA Moige Secondary School	Sidian Bank	01026150028607	501,037.00
Noigam Secondary School	Sidian Bank	01026020004012	810.00
St Marks Girls Cherangany	Sidian Bank	01026020004142	90,850.00
Mateget Secondary School	Sidian Bank	01026030007011	3,301.00
Immaculate Conception Kemeloi	Sidian Bank	01026030010711	500,935.00
St Christophers Girls Secondary	Sidian Bank	01026020004032	7,574.00
Kahuho AP Camp	Sidian Bank	01026030011581	-

Bonde AP Camp	Sidian Bank	01026030011281	30.00
Kabolet Police Post	Sidian Bank	01026030011271	210.00
Assistant Chiefs Office Karara	Sidian Bank	01141694356100	-
Kipsaina Police Post	Sidian Bank	01026030011421	975.00
Bata Muhiu Primary School	Sidian Bank	01026030009808	4,006.00
Chematich Secondary School	Sidian Bank	01026030007591	-
Taito Primary School	Sidian Bank	01026030006037	15,963.00
Sibanga Primary School	Sidian Bank		-
Milimani Benon Chief Office	Sidian Bank	01026020003894	21,996.00
Yuya Primary School	Sidian Bank	01026030006088	59.00
Nyasiland Primary School	Sidian Bank	01026030007161	587.00
Karara Primari School	Sidian Bank	01026030009758	148.00
Chepkoiyo Primary School	Sidian Bank	01026030007631	689.00
Mukuyu Primary School	Sidian Bank	01026030009028	980.00
Tumaini Primary School	Sidian Bank	0102603000762	-
Biribriet Primary School	Sidian Bank	01026030006614	1,078.00
Wiyeta Primary School	Sidian Bank	026030006320	-
Saiwa Primary School	Sidian Bank	01026030007841	500,000.00
amani Primary School	Sidian Bank	01026030007261	698.00
Kapsara Primary School	Sidian Bank	01026030006713	2,173.00
Makutano Primary School	Sidian Bank	01026030002521	1,375.00
Mito Mbili Primary School	Sidian Bank	01026030003879	500,000.00
Keboye Primary School	Sidian Bank	01026030010081	1,171.00
Eronge Ptimary School	Sidian Bank	01026030006793	500,833.00
Kioibarak Primary School	Sidian Bank	0030005162	75.00
Kiptoi Primary School	Sidian Bank	01026030010131	1,018.00
Bonde Primary School	Sidian Bank	01026030006495	60,715.00
Sango Primary School	Sidian Bank	01026030005979	1.00
St Mary Mixed Cheptobot	Sidian Bank	01026020003994	

			608.00
Cheptobot Primary School	Sidian Bank	01026030006444	880.00
Chepsiro Primary School	Sidian Bank	01026030008131	500,278.00
Setek Primary School	Sidian Bank	01026030005863	18,153.00
Kapyemit Primary School	Sidian Bank	01026030005707	507,565.00
Tuigoin Primary School	Sidian Bank	01026030005685	1,043.00
St Michael Moiben Primary School	Sidian Bank	01026030010591	504.00
Kapsirowa Primary School	Sidian Bank	01026030005502	500,596.00
Kongasis Primary School	Sidian Bank	01026030005413	504,401.00
Riwo Primary School	Sidian Bank	01026030008041	501,995.00
Top Suwerwa Primary School	Sidian Bank	01026030008001	-
Cherangany Primary School	Sidian Bank	01026030006584	11,824.00
Hututu Primary School	Sidian Bank	010266030009768	-
Chepkaos Primary School	Sidian Bank	01026030003781	462.00
Twiga Primary School	Sidian Bank	01026030006913	500,608.00
Barmalel Primary School	Sidian Bank	026030006371	500,068.00
Sinoko Bahati Primary School	Sidian Bank	01026030010141	498,255.00
St Paul's High School Sinoko	Sidian Bank	01026030007191	1,158.00
Kipsingori Primary School	Sidian Bank	01026030006193	238.00
Motosiet Primary School	Sidian Bank	0102603006207	18,206.00
Chisare Secondary School	Sidian Bank	01026030006983	48,300.00
St Peters Nyakinywa Secondary School	Sidian Bank	01026030003917	-
Moi High School Kaplamai	Sidian Bank	026030003968	18,400.00
Karara Secondary School	Sidian Bank	01026020003674	2,978.00
Sibanga Secondary School	Sidian Bank	01026030004646	3,400.00
Christopher's Boys High School	Sidian Bank	01026030007531	797.00
Ekegoro Secondary School	Sidian Bank	01026030010751	501,900.00
Kesogon Mixed Secondary School	Sidian Bank	026030005464	1,000,627.00
St Patrick Kipsaina Secondary School	Sidian Bank	01026030006813	800,466.00
Wiyeta Girls Secondary School	Sidian Bank	01026030008101	1,014,635.00
Sinyereri Primary School	Sidian Bank	01026030004697	500,000.00

St Teresa's Secondary School - Sinyereri	Sidian Bank	0102603005030	3,485.00
Bishop Growley High School Project	Sidian Bank	01026030010091	503,063.00
PCEA Kapsara Secondary School	Sidian Bank	01026030008571	743,403.00
Friends Bwake Girls Secopndary School	Sidian Bank	01026030008611	508,830.00
Geta secondary school	sidian bank	01026030006487	895.00
Friends secondary school bond	sidian bank	0102603000107	-
St Ignatius high school	sidian bank	01026030005278	1,342.00
Kiptenden secondary school	sidian bank	01026030007981	298,255.00
Aic top Suwerwa secondary school	sidian bank	01026020004392	1,000,000.00
Hututu friends girls secondary school	sidian bank	01026030009258	800,000.00
St Mary's secondary school Kipsingori	sidian bank	01026030006241	700,973.00
Ap trans Nzoia east housing	sidian bank	01026150024034	5,076.00
St Thomas secondary school- kongoli	sidian bank	01026030005731	-
Aic kipkeikei boys high school	coop bank	01139694568900	-
Seum secondary school	sidian bank	01026030006142	75.00
St Christopher's secondary school	sidian bank	01026030009778	500,000.00
Chematich secondary school	sidian bank	01026030007591	-
Immaculate mukuyu boys high school	sidian bank	01026020004352	-
Yuya secondary school	sidian bank	01026030010651	273.00
Chisare secondary school	sidian bank	01026030006983	48,342.00
Sinoko secondary school	sidian bank	01026030009018	2.00
Munyaka primary school	sidian bank	01026030008071	500,909.00
Mosombor primary school	sidian bank	01026030006061	2.00
Kipsingori a.p. camp	sidian bank	01026030010361	1,442.00
Michai chiefs office	sidian bank	01026020004342	-
Beta assistant chiefs office	sidian bank	01026020003874	93.00
Kapkarwa assistant chiefs office	sidian bank	01026020003914	493.00
<b>Total</b>			<b>26,881,217</b>

### ANNEX 3 Progress on Follow-up on Auditors Recommendation

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																																				
6.0	<p><b>1.Inaccuracies in Financial Statements</b></p> <p><b>1.1 Variances between Financial Statements and Supporting Schedules</b> The financial statements submitted for audit were at variance with the supporting schedules as shown below:</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Financial Statements (Kshs)</th> <th>Supporting Schedules (Kshs)</th> <th>Variance (Kshs)</th> </tr> </thead> <tbody> <tr> <td>Compensation of Employees</td> <td>1,652,885</td> <td>1,803,518</td> <td>(150,633)</td> </tr> <tr> <td>Use of Goods and Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other Committee Expenses</td> <td>1,928,330</td> <td>5,301,830</td> <td>(3,373,500)</td> </tr> <tr> <td>Committee Allowance</td> <td>5,233,860</td> <td>1,860,330</td> <td>3,373,530</td> </tr> <tr> <td><b>Other Grants and Transfers</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Bursary Secondary</td> <td>12,720,700</td> <td>10,963,000</td> <td>1,757,700</td> </tr> <tr> <td>Bursary - Tertiary</td> <td>7,433,500</td> <td>9,974,000</td> <td>(2,540,500)</td> </tr> <tr> <td><b>Total</b></td> <td><b>27,316,390</b></td> <td><b>28,099,160</b></td> <td><b>(782,770)</b></td> </tr> </tbody> </table>	Item	Financial Statements (Kshs)	Supporting Schedules (Kshs)	Variance (Kshs)	Compensation of Employees	1,652,885	1,803,518	(150,633)	Use of Goods and Services				Other Committee Expenses	1,928,330	5,301,830	(3,373,500)	Committee Allowance	5,233,860	1,860,330	3,373,530	<b>Other Grants and Transfers</b>				Bursary Secondary	12,720,700	10,963,000	1,757,700	Bursary - Tertiary	7,433,500	9,974,000	(2,540,500)	<b>Total</b>	<b>27,316,390</b>	<b>28,099,160</b>	<b>(782,770)</b>	The management has taken note of the issues raised and has taken measures to correct the issue.	FAM	RESOLVED	N/A
Item	Financial Statements (Kshs)	Supporting Schedules (Kshs)	Variance (Kshs)																																						
Compensation of Employees	1,652,885	1,803,518	(150,633)																																						
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<b>Total</b>	<b>27,316,390</b>	<b>28,099,160</b>	<b>(782,770)</b>																																						

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																								
9.1	<p><b>1.2 Variances in Opening Balances</b></p> <p>The financial statements provided for audit had opening balance that are different from the previous year audited financial statements as below:</p> <p>Consequently, the financial statements were significantly misstated.</p> <table border="1" data-bbox="183 896 742 1422"> <thead> <tr> <th>Expenditure Item</th> <th>Balance as per Financial Statements (Kshs)</th> <th>Balance as per audited Financial Statements 2018 (Kshs)</th> <th>Variances (Kshs)</th> </tr> </thead> <tbody> <tr> <td>Compensation of Employees</td> <td>1,920,291</td> <td>2,085,003</td> <td>164,712</td> </tr> <tr> <td>Use of Goods and Services</td> <td>7,378,990</td> <td>3,666,800</td> <td>(3,712,190)</td> </tr> <tr> <td>Transfer to other Government Units</td> <td>32,626,290</td> <td>20,700,000</td> <td>(11,926,290)</td> </tr> <tr> <td>Other Grants and Transfers</td> <td>69,568,788</td> <td>2,978,000</td> <td>(66,590,788)</td> </tr> <tr> <td>Acquisition of Assets</td> <td>367,990</td> <td>0</td> <td>(367,990)</td> </tr> </tbody> </table> <p><b>2. Project Management Committee (PMC) Account Balances</b></p> <p>Annexure 5 to the financial statements reflects PMC account balances of Kshs.28, 960,946 as at 30 June, 2019 but whose cashbooks and certificates of bank balances were not availed for audit review.</p> <p>Consequently, the accuracy of the PMC account balance of Kshs.28, 960,946 as at 30 June, 2019 could not be confirmed.</p>	Expenditure Item	Balance as per Financial Statements (Kshs)	Balance as per audited Financial Statements 2018 (Kshs)	Variances (Kshs)	Compensation of Employees	1,920,291	2,085,003	164,712	Use of Goods and Services	7,378,990	3,666,800	(3,712,190)	Transfer to other Government Units	32,626,290	20,700,000	(11,926,290)	Other Grants and Transfers	69,568,788	2,978,000	(66,590,788)	Acquisition of Assets	367,990	0	(367,990)	<p>The NGCDFC has put in place measures to ensure enhanced internal control is in place.</p> <p>The management has submitted the pmc balances.</p>	<p>FAM</p> <p>NGCDFC /FAM</p>	<p>ONGOING</p> <p>RESOLVED</p>	<p>2021</p>
Expenditure Item	Balance as per Financial Statements (Kshs)	Balance as per audited Financial Statements 2018 (Kshs)	Variances (Kshs)																										
Compensation of Employees	1,920,291	2,085,003	164,712																										
Use of Goods and Services	7,378,990	3,666,800	(3,712,190)																										
Transfer to other Government Units	32,626,290	20,700,000	(11,926,290)																										
Other Grants and Transfers	69,568,788	2,978,000	(66,590,788)																										
Acquisition of Assets	367,990	0	(367,990)																										

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)												
	<p><b>3.Summary of Fixed Assets Register</b> The summary of fixed assets register at Annexure 4 of the financial statements reflect assets valued at Kshs.19,992,900 as at 30 June 2019 as detailed below:</p> <table border="1" data-bbox="199 920 719 1171"> <thead> <tr> <th>Asset Class</th> <th>Cost (Kshs)</th> </tr> </thead> <tbody> <tr> <td>Land</td> <td>3,500,000</td> </tr> <tr> <td>Building and Structures</td> <td>5,000,000</td> </tr> <tr> <td>Transport Equipment</td> <td>10,713,000</td> </tr> <tr> <td>Office Equipment, Furniture and Fittings</td> <td>779,900</td> </tr> <tr> <td><b>Total</b></td> <td><b>19,992,900</b></td> </tr> </tbody> </table> <p>However, the title deed in respect of the land on which the office block stands valued at Kshs.3,500,000 and log books in respect of two motor vehicles valued at Kshs.10,713,000 were not availed for audit verification.</p> <p>Consequently, the ownership of the land and the two motor vehicles all valued at Kshs.14, 213,000 and the total assets figure of Kshs.19, 992,900 as at 30 June, 2019 could not be confirmed.</p> <p><b>3. Cash and Bank Balance</b> The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.52, 114,267 as at 30 June, 2019 which is in respect of balance held at Cooperative Bank of Kenya, Kitale. However, audit procedures performed on the bank</p>	Asset Class	Cost (Kshs)	Land	3,500,000	Building and Structures	5,000,000	Transport Equipment	10,713,000	Office Equipment, Furniture and Fittings	779,900	<b>Total</b>	<b>19,992,900</b>	<p>The management has submitted relevant documents relating to land acquisition, office motor vehicle office furniture, and transport equipment.</p> <p>The management has noted the</p>			
Asset Class	Cost (Kshs)																
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	<p>reconciliation statement for the month of June, 2019 showed that payments in cashbook relating to the period 31 December, 2018 and earlier had not been recorded in bank and therefore the cheques were stale but had not been reversed in the cashbook. Consequently, it has not been possible to confirm that the cash and cash equivalents balance of Kshs.52,114,267 as at 30 June, 2019 is fairly stated.</p> <p><b>1.1 Budget Performance</b></p> <p>The Fund had an approved budget of Kshs.215,485,849 for the year ended 30 June, 2019. During the same period, the Fund incurred expenditure totalling Kshs.84,332,711 representing approximately 39% of the budget resulting into budget under absorption of Kshs.131,153,139 or approximately 61% of the budget as detailed below:</p> <table border="1" data-bbox="178 1339 753 1814"> <thead> <tr> <th>Item</th> <th>Approved Budget Kshs.</th> <th>Actual Expenditure Kshs.</th> <th>Under Absorption Kshs.</th> <th>Under Absorption %</th> </tr> </thead> <tbody> <tr> <td>Compensation of Employees</td> <td>5,625,813</td> <td>1,652,885</td> <td>3,972,928</td> <td>71%</td> </tr> <tr> <td>Use of goods and services</td> <td>11,600,013</td> <td>9,378,877</td> <td>2,221,136</td> <td>19%</td> </tr> <tr> <td>Transfers to Other Government Units</td> <td>131,236,416</td> <td>40,866,205</td> <td>90,370,211</td> <td>69%</td> </tr> <tr> <td>Other grants and transfers</td> <td>58,023,607</td> <td>26,722,043</td> <td>31,301,564</td> <td>54%</td> </tr> <tr> <td>Acquisition of Assets</td> <td>9,000,000</td> <td>5,712,700</td> <td>3,287,300</td> <td>37%</td> </tr> <tr> <td><b>Totals</b></td> <td><b>215,485,849</b></td> <td><b>84,332,710</b></td> <td></td> <td><b>61%</b></td> </tr> </tbody> </table> <p>Failure to utilize funds is an indication</p>	Item	Approved Budget Kshs.	Actual Expenditure Kshs.	Under Absorption Kshs.	Under Absorption %	Compensation of Employees	5,625,813	1,652,885	3,972,928	71%	Use of goods and services	11,600,013	9,378,877	2,221,136	19%	Transfers to Other Government Units	131,236,416	40,866,205	90,370,211	69%	Other grants and transfers	58,023,607	26,722,043	31,301,564	54%	Acquisition of Assets	9,000,000	5,712,700	3,287,300	37%	<b>Totals</b>	<b>215,485,849</b>	<b>84,332,710</b>		<b>61%</b>	<p>observation and has taken corrective measures</p> <p>The management has communicated to the board to ensure speedy disbursement of funds to the NGCDF Board.</p>			
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	<p>that services and approved programs were not delivered, and therefore the budget may not have achieved the intended objectives of improving service delivery to constituents of Cherangany Constituency.</p> <p><b>1.1 Project Implementation</b></p> <p>According to the Project Implementation Status (PIS) report provided for audit review, the management had planned to implement four hundred and ninety-seven (497) projects since the financial year 2013/2014 towards which a total of Kshs.285,088,316 6 had been disbursed as at 30 June, 2019 as shown below:</p> <table border="1" data-bbox="197 1261 770 1794"> <thead> <tr> <th>Financial Year</th> <th>Status</th> <th>No. of Projects</th> <th>Value (Kshs)</th> <th>Amount Disbursed Kshs.</th> </tr> </thead> <tbody> <tr> <td rowspan="4">2018/19</td> <td>Complete</td> <td>16</td> <td>33,023,038</td> <td>33,023,038</td> </tr> <tr> <td>Ongoing</td> <td>1</td> <td>500,000</td> <td>500,000</td> </tr> <tr> <td>Not Started</td> <td>55</td> <td>33,400,000</td> <td>-</td> </tr> <tr> <td><b>Sub-Total</b></td> <td><b>72</b></td> <td><b>66,923,038</b></td> <td><b>33,523,038</b></td> </tr> <tr> <td rowspan="4">2013/2014 to 2017/2018</td> <td>Complete</td> <td>408</td> <td>239,697,070</td> <td>239,697,070</td> </tr> <tr> <td>Ongoing</td> <td>13</td> <td>11,868,208</td> <td>11,868,208</td> </tr> <tr> <td>Not Started</td> <td>4</td> <td>4,000,000</td> <td>-</td> </tr> <tr> <td><b>Sub-Total</b></td> <td><b>425</b></td> <td><b>255,565,278</b></td> <td><b>251,565,278</b></td> </tr> <tr> <td><b>Grand Total</b></td> <td></td> <td><b>497</b></td> <td><b>322,488,316</b></td> <td><b>285,088,316</b></td> </tr> </tbody> </table> <p>From the summary, thirteen (13) projects relating to 2017/18 and earlier years with disbursements amounting to Kshs.11,868,208 and which should have been completed by 30 June, 2018 were ongoing. In addition, four</p>	Financial Year	Status	No. of Projects	Value (Kshs)	Amount Disbursed Kshs.	2018/19	Complete	16	33,023,038	33,023,038	Ongoing	1	500,000	500,000	Not Started	55	33,400,000	-	<b>Sub-Total</b>	<b>72</b>	<b>66,923,038</b>	<b>33,523,038</b>	2013/2014 to 2017/2018	Complete	408	239,697,070	239,697,070	Ongoing	13	11,868,208	11,868,208	Not Started	4	4,000,000	-	<b>Sub-Total</b>	<b>425</b>	<b>255,565,278</b>	<b>251,565,278</b>	<b>Grand Total</b>		<b>497</b>	<b>322,488,316</b>	<b>285,088,316</b>				
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	<p>(4) projects with total budget of Kshs.4,000,000 had not started as at the time of audit in June 2020. Fifty-five (55) projects relating to the year 2018/2019 budgeted for Kshs.33,400,000 had not started although they should have been completed and handed over by 31 December, 2019, while one (1) approved project with a disbursement of Kshs.500,000 was ongoing. Non completion of planned projects is likely to deny the much needed services to Cherangany Constituents.</p> <p><b>1.3 Project Verification</b></p> <p>During the audit, seven (7) projects with total disbursement of Kshs.8,900,000 were inspected during this audit in July, 2020. The audit revealed that proper identification, monitoring and supervision was not carried out by the respective Project Management Committees as highlighted below:</p>				

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
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No	Institution	Project	Amount (Kshs)	Observations
1	AIC Tuigoin Secondary School	Construction of School Laboratory	1,300,000	The project is complete and in use but plastering of the floor not done, window panes and some doors are not fixed. Piping and cabling not fixed. Painting only done on the front phase. The project is also not branded.
2	Benon Secondary School	Construction and completion of Twin Laboratory	2,200,000	one was complete, and in use; while one was being used as a dormitory. The lab had floor cracks; the worktop tiles were peeling off and general poor workmanship in the finishes for plumbing works and roofing, iron sheets not uniform in colour and of different sizes. The project was not branded.
3	Top-Suwerwa Primary School	Completion of 3 classrooms	1,500,000	The building is not branded, and general poor workmanship – floor peeling off; and a big crack on the veranda.
4	Karara Secondary School	Construction of a twin laboratory -phase one	1,000,000	The building is incomplete. Plastering, fixing of windows, doors and fittings had not been done.

Reference No. on the external audit Report	Issue / Observations from Auditor				Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5	Kaplamai Primary School	Renovation of five classrooms- Flooring, plaster and painting	500,000	Renovation was completed. However, the veranda plastering had peeled off an indication of poor workmanship.				
6	St. Lwanga Botwa Secondary School	Construction of administration block	1,500,000	The project was initiated during the 2013/14 when the NGCDF disbursed Kshs.500,000 and another Kshs.500,000 advanced during the 2014/15 out initial budget of Kshs.4,500,000. The project was noted to have been poorly done. The building has no foundation, the walls have bends and lintel is sagging and may require additional cost for reinforcement if the building has to be completed and put to use.				
7	AIC Kimoson Primary School	Completion of 2 classrooms-	900,000	General poor workmanship noted – floor peeling off; and window panes broken.				
<b>Total</b>			<b>8,900,000</b>					
<p>Due to poor workmanship and delay in completion of some projects which have taken over seven year means that the Cherangany Constituents may not have obtained value for money spent on these projects.</p> <p><b>1. Unaccounted for Fuel</b></p>								

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The use of goods and services figure of Kshs.9,378,877 includes utilities, supplies and services amount of Kshs.1,204,421 as disclosed in note 5 to the financial statements and which in turn includes fuel expenses of Kshs.113,819. However, the fuel purchased was not supported with fuel register, motor vehicle work tickets, detail orders, statements from suppliers, LPOs and invoices contrary to Section 68(2) of the Public Finance Management Act, 2012 which states that in the performance of a function, an accounting officer shall ensure that the resources of the respective entity for which he or she is the accounting officer are used in a way that is effective, efficient, economical and transparent and ensure that the entity keeps financial and accounting records that comply with this Act.</p> <p>In the circumstances, the management breached the law.</p> <p><b>2. Bursary</b> The other grants and transfers figure of Kshs.26,720,040 includes bursary to secondary schools of Kshs.12,720,700 and bursary to tertiary amount of Kshs.7,433,500 as disclosed in note 7 to the financial statements. However, there was no evidence that a bursary subcommittee was constituted in accordance with NGCDF circular reference No. CDF Board</p>				

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	<p>Circulars/VOL.1/111 dated 13 September, 2013 which requires that a sub-committee of the Constituency Development Fund Committee be formed to manage the bursary scheme and which must include two co-opted members of whom one must be area Education Officer or an officer seconded from the Ministry.</p> <p>Further, according to the bursary disbursement schedules provided for audit review, the amounts awarded for tertiary institutions ranged between Kshs.5,000 and Kshs.10,000 while for secondary schools ranged between Kshs.2,000 and Kshs.15,000 contrary to the amounts set by the Cherangany NGCDF Bursary Committee on 21 May, 2019 of Kshs.3,000 for day schools, Kshs.5,000 for boarding schools and Kshs.10,000 for colleges and universities.</p> <p>Consequently, the Management breached the law and the propriety of the bursary payments of Kshs.20,154,200 for the year ended 30 June, 2019 could not be confirmed.</p> <p><b>3. Pending Account Payables</b>  Note 15.3 to the financial statements reflects other pending payables balance of Kshs.131,153,139 as at 30 June, 2019 and which includes amounts due to other government entities of Kshs.90,368,208 and amounts due to other grants and other payments of Kshs.31,305,569. However, as at 30</p>				

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)												
	<p>June, 2019, the Fund was still holding an amount of Kshs.52,114,267 in bank and no reason was provided for not disbursing the fund to the projects. Consequently, the Cherangany constituents may not have benefited from the projects that were not implemented.</p>																
9.2	<p><b>2 Project Management Committee (PMC) Account Balances</b></p> <p>Annexure 5 to the financial statements reflects PMC account balances of Kshs.28,960,946 as at 30 June, 2019 but whose cashbooks and certificates of bank balances were not availed for audit review.</p> <p>Consequently, the accuracy of the PMC account balance of Kshs.28,960,946 as at 30 June, 2019 could not be confirmed.</p>		NGCDFB/NG CDFC	ONGOING	2021												
9.3	<p><b>3. Summary of Fixed Assets Register</b></p> <p>The summary of fixed assets register at Annexure 4 of the financial statements reflect assets valued at Kshs.19,992,900 as at 30 June 2019 as detailed below:</p> <table border="1" data-bbox="215 1697 746 1998"> <thead> <tr> <th>Asset Class</th> <th>Cost (Kshs)</th> </tr> </thead> <tbody> <tr> <td>Land</td> <td>3,500,000</td> </tr> <tr> <td>Building and Structures</td> <td>5,000,000</td> </tr> <tr> <td>Transport Equipment</td> <td>10,713,000</td> </tr> <tr> <td>Office Equipment, Furniture and Fittings</td> <td>779,900</td> </tr> <tr> <td><b>Total</b></td> <td><b>19,992,900</b></td> </tr> </tbody> </table>	Asset Class	Cost (Kshs)	Land	3,500,000	Building and Structures	5,000,000	Transport Equipment	10,713,000	Office Equipment, Furniture and Fittings	779,900	<b>Total</b>	<b>19,992,900</b>		NGCDFC/FAM	ONGOING	2021
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	<p>However, the title deed in respect of the land on which the office block stands valued at Kshs.3,500,000 and log books in respect of two motor vehicles valued at Kshs.10,713,000 were not availed for audit verification.</p> <p>Consequently, the ownership of the land and the two motor vehicles all valued at Kshs.14,213,000 and the total assets figure of Kshs.19,992,900 as at 30 June, 2019 could not be confirmed</p>				
	<p><b>3 Cash and Bank Balance</b></p> <p>The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.52,114,267 as at 30 June, 2019 which is in respect of balance held at Cooperative Bank of Kenya, Kitale. However, audit procedures performed on the bank reconciliation statement for the month of June, 2019 showed that payments in cashbook relating to the period 31 December, 2018 and earlier had not been recorded in bank and therefore the cheques were stale but had not been reversed in the cashbook.</p> <p>Consequently, it has not been possible to confirm that the cash and cash equivalents balance of Kshs.52,114,267 as at 30 June, 2019 is fairly stated.</p>				