

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

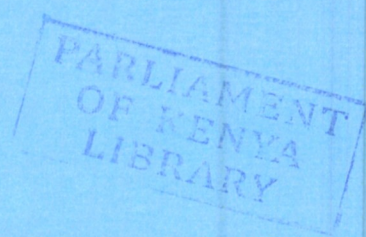
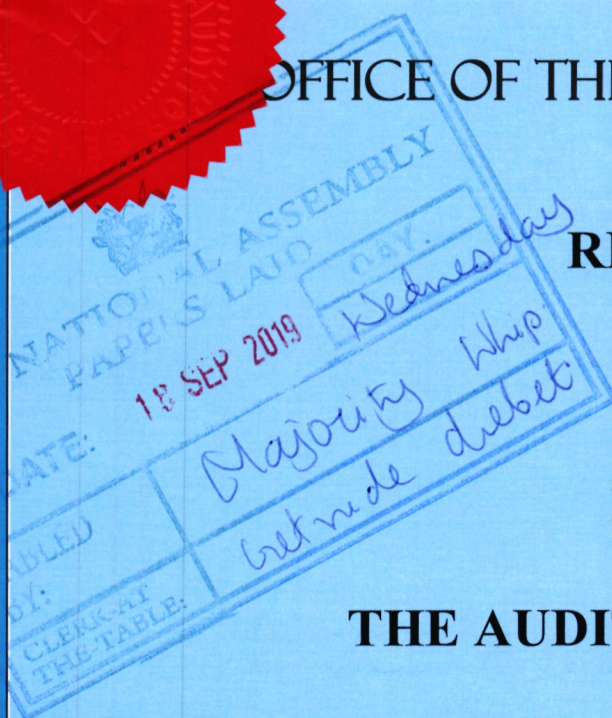
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND
CHERANGANY CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2018**





NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
CHERANGANY CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2018



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
CHERANGANY CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30 June 2018

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

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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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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;
- 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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
CHERANGANY CONSTITUENCY
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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 day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

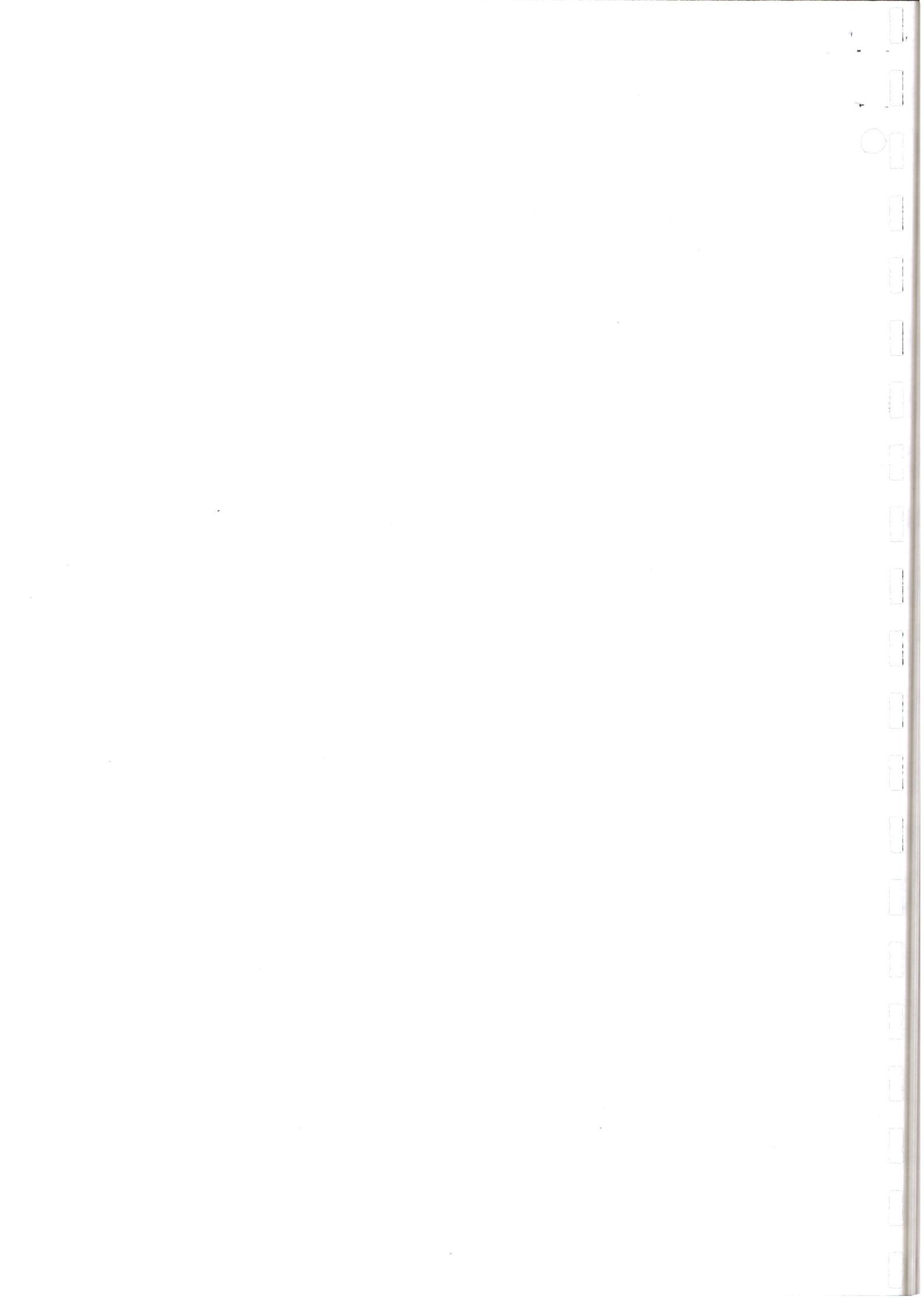
No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	George Okaro
3.	Sub-County Accountant	John Lelei
4.	Chairperson NGCDFC	Eunice Njeri Muiruri
5.	Member NGCDFC	Wilson Too

(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
Trans Nzoia East Sub-County Hqs
Kitale Ziwa Eldoret road
Kitale, KENYA



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2018

(f) NGCDFCHERANGANY Constituency Contacts

Telephone: (254) 720200297
E-mail: ngcdfchrangany.go.ke
Website: www.go.ke

(g) NGCDFCHERANGANY Constituency Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
CHERANGANY CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2018**

FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Cherangany NGCDFC received a total of kshs. 74,353,447 from NGCDFB during the financial year 2017/18 to add on the amount brought forward from the previous year of kshs. 7,036,847. Out of this amount, Kshs. 81,390,294, the NGCDFC Cherangany was able to utilise ksh. 29,729,803 hence an absorption rate of 37%.

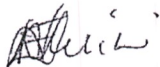
The NG-CDFC disbursed the funds to various PMCs upon receipt of the various AIEs and also undertook bursary disbursement which was aimed at improving retention levels of needy students in various institutions of learning.

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

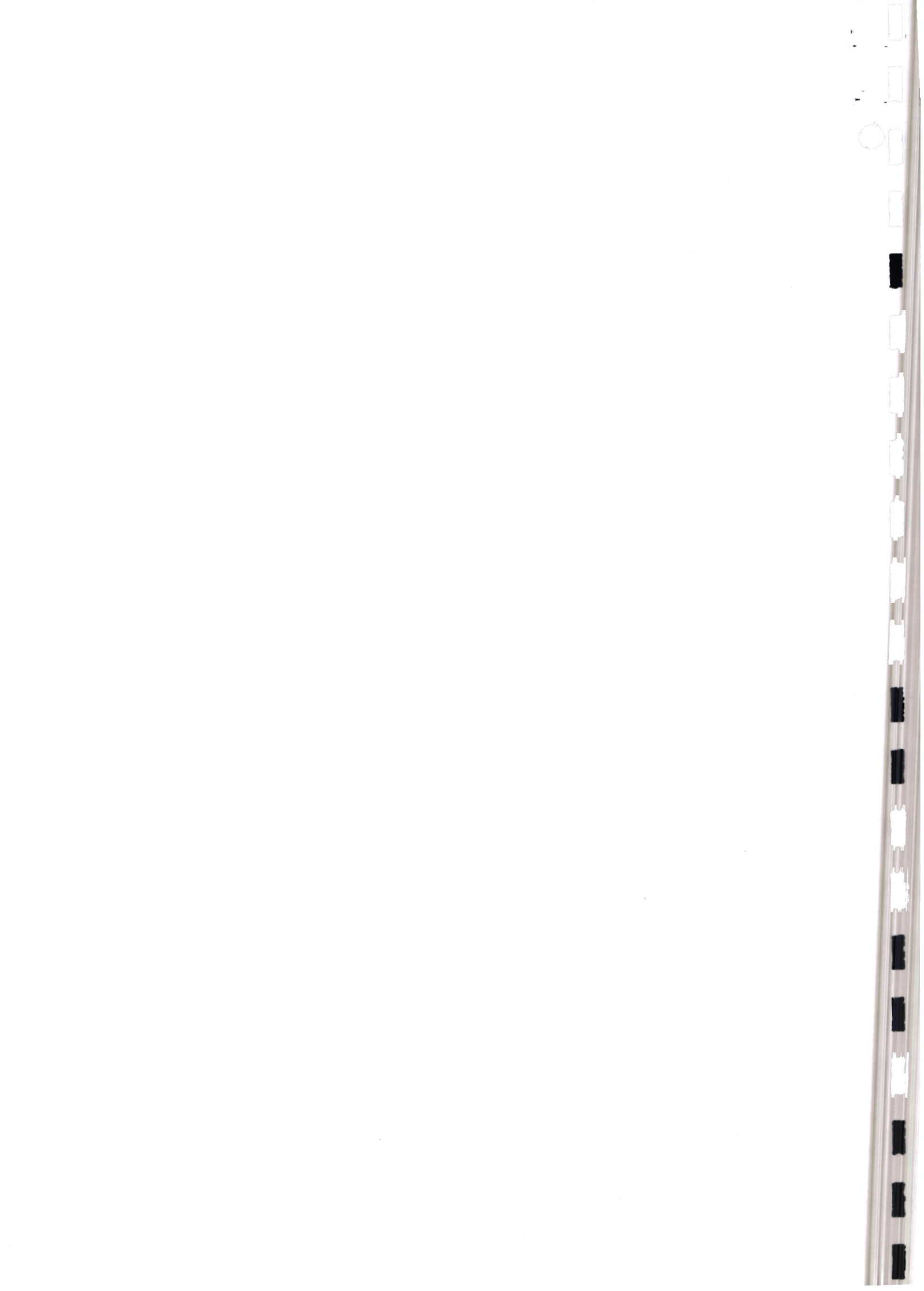
The NG-CDFC wishes that the funds be disbursed in a timely manner to enable timely implementation of projects.

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

Sign



CHAIRMAN NGCDF COMMITTEE



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2018

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Cherangany Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Cherangany Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Cherangany Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF-Cherangany Constituency financial statements were approved and signed by the Accounting Officer on 17th September 2018.

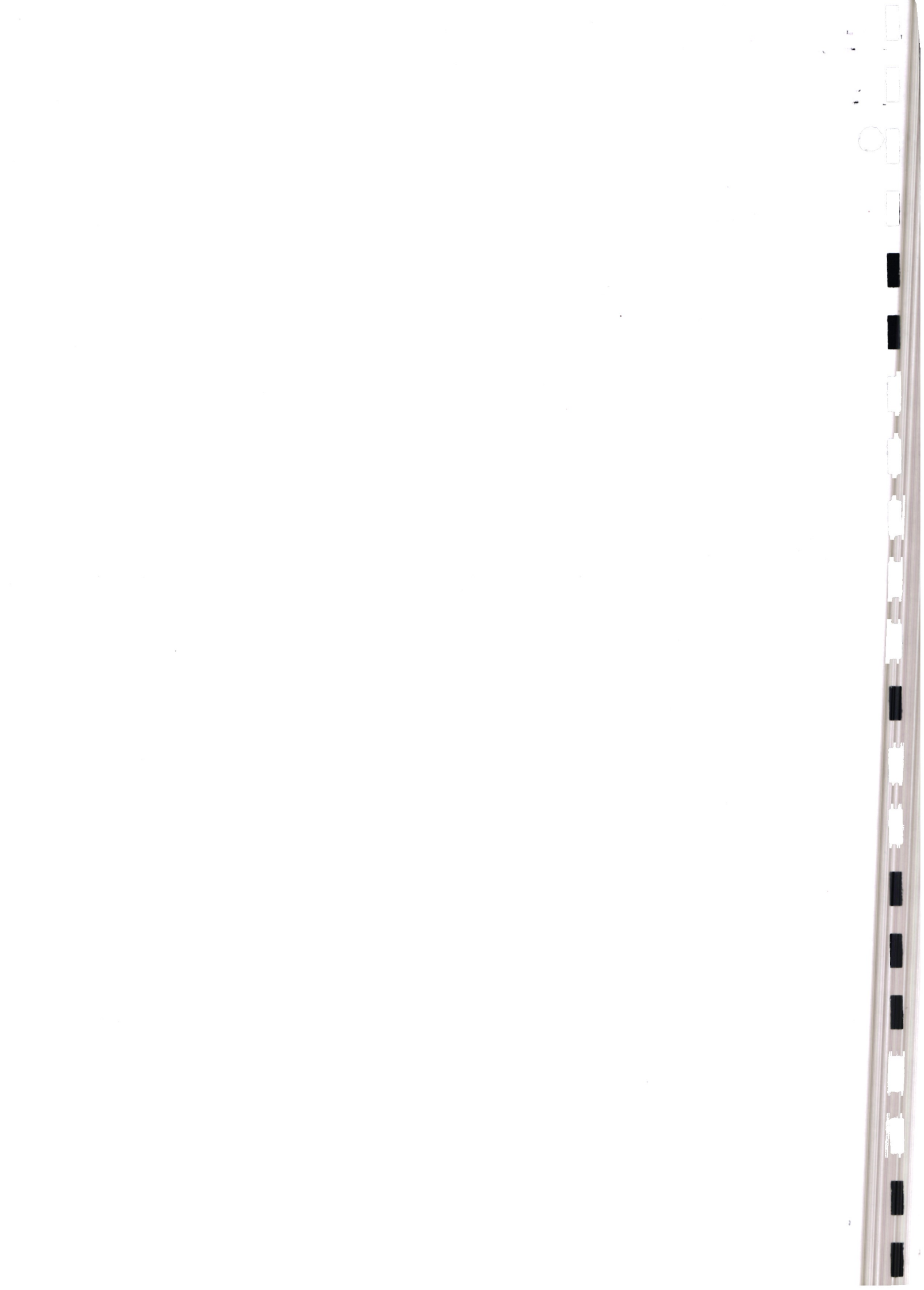


Fund Account Manager
Name: George Okaro



Sub-County Accountant
Name: John Lelei

ICPAK Member Number:



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2018

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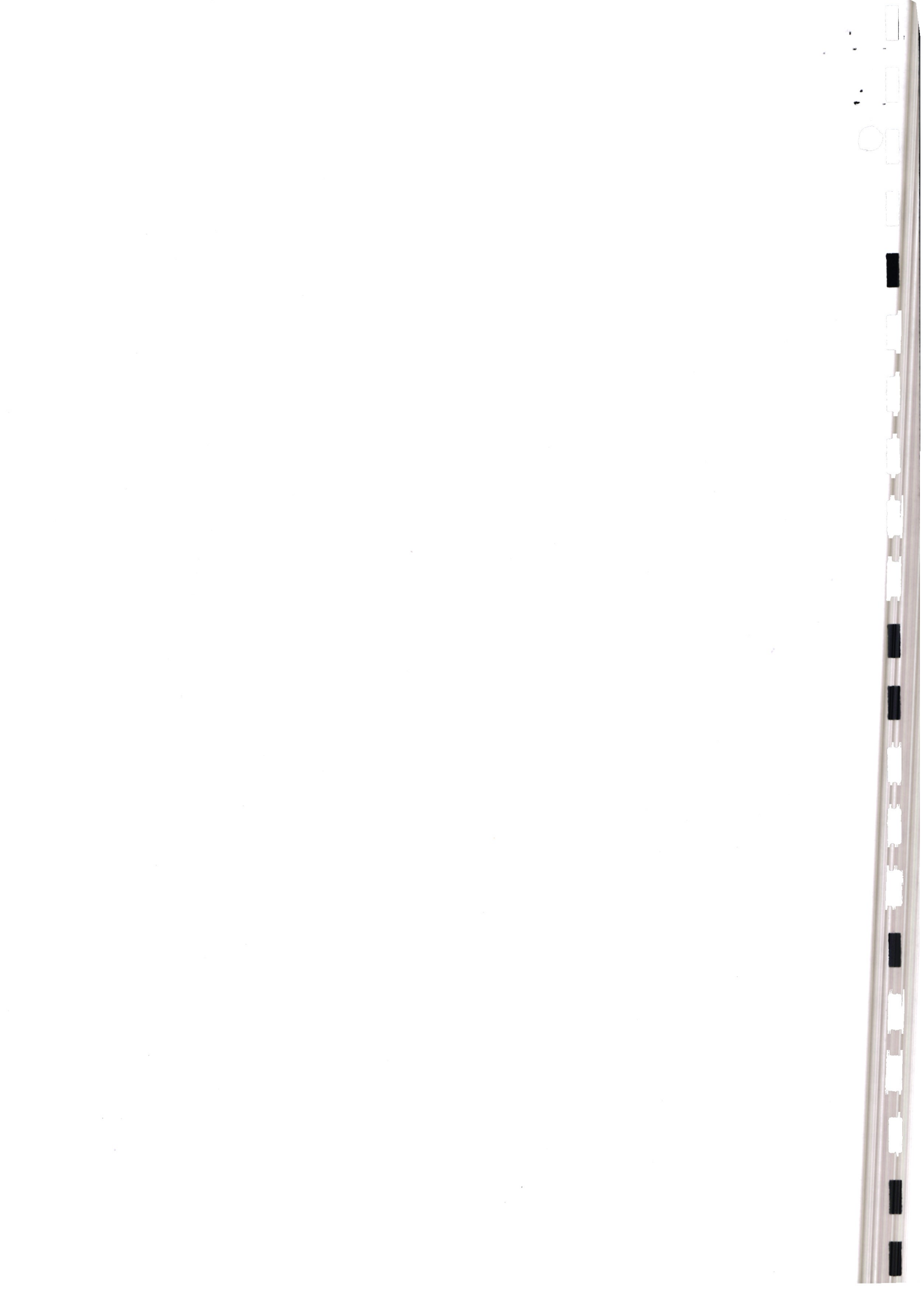


Fund Account Manager
Name: George Okaro



Sub-County Accountant
Name: John Lelei

ICPAK Member Number:



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – CHERANGANY CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Cherangany Constituency set out on pages 1 to 19, which comprise the statement of financial assets as at 30 June 2018, and the statements of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the constitution of Kenya and Section 35 of the Public Audit Act 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund-Cherangany Constituency as at 30 June 2018 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015.

Basis for Adverse Opinion

1. Presentation and inaccuracies of Financial statements

1.1 Inaccuracies

- a) The statement of assets and liabilities reflects fund balance brought forward of Kshs.7,036,847 and Kshs.12,781,124 for the years 2017/18 and 2016/17 respectively. However, the two balances have not been captured in the notes to the financial statements.
- b) No trial balance was prepared to support the financial statements.

1.2 Inconsistencies in Cash and Cash Equivalents

The cash and cash equivalents as at 30 June 2018 reflect a balance of Kshs.51,660,491. However, the following anomalies were noted:

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund – Cherangany Constituency for the year ended 30 June 2018

- a) The bank reconciliation statement and adjusted cashbook balance reflects Kshs.51,489,214 and thereby resulting into an unreconciled difference of Kshs.171,277 which is indicated as cash at hand but which have not been support with appropriate cash count certificate at the close of the year under review.
- b) Bank reconciliation statements for account No.01120097045800 for the twelve months were not signed by sub-county accountant.
- c) The totals of cashbook in page No.18735 were not written in indelible ink contrary to PFMA, 2015 Regulations 16(1) which stipulates clearly that financial records must be written in indelible ink.
- d) The management had stale cheques totaling to Kshs.1,450,342 as listed in the reconciliation statement for the month of June 2018 and which had not been reversed as at the same date.
- e) Gaps in page numbering.

The financial statements for the year under review have un-explained gaps at page numbering and missing pages supposedly at number 14 and 16.

In view of the foregoing, the accuracy, completeness and validity of the financial statements for the year ended 30 June 2018 could not be confirmed.

2. Use of Goods and Services

2.1 Over Expenditure on Payments for Training Expenses

Included in the use of goods and services figure of Kshs.3,666,800 is Kshs.1,986,400 for training expenses with a budget of Kshs.500,000 resulting in an over expenditure of Kshs.1,486,400. Further, no evidence was provided to confirm whether the over expenditure was approved by the NGCDF Board.

2.2 Unsupported Expenditure

Included in the use of goods and services figure of Kshs.3,666,000 is Kshs.453,600 incurred on utilities, supplies and services which in turn includes Kshs.204,800 for un-surrendered imprest as analyzed table below;

Date	P.V No /Cheque No	Payee	Amount Kshs.	Vote
1/7/2017	Cash	George Okaro	109,800	Training Expenses
19/10/2017	13832	George Okaro	50,000	Utilities, supplies and services
4/9/2017	13824	George Okaro	45,000	Utilities, supplies and services
Total			204,800	

In the circumstances, the Section 92 (5) of the Public Finance Act Regulations, 2015 requiring imprest to be surrendered within 7 working days after returning to duty station was breached.

2.3 Unauthorized Allowances

Included in the use of goods and services of Kshs.3,666,000 is committee expenses of Kshs.1,226,800 which in turn includes Kshs.282,000 paid directly to the Fund Manager as allowances without using authorized imprest warrants as required under the Section 91(2) and 93 (3) Public Finance Management Act, 2015. Details of the allowances are as below;

Date	P.V No	Payee	Details	Kshs.
27/02/2018	13888	Committee Allowances - Okaro George	Sitting allowance and transport allowance to CDFCs	78,000.00
30/05/2018	13967	Committee Allowances - Okaro George	Sitting allowance and transport allowance to CDFCs	68,000.00
29/06/2018	Cash	NG-CDF cherangany	Sitting allowance and transport allowance to CDFCs	68,000.00
29/06/2018	Cash	NG-CDF cherangany	Sitting allowance and transport allowance to CDFCs	68,000.00
Total				282,000.00

In the circumstances, it was not possible to confirm the expenditure of Kshs.282,000 included in the use of goods and services.

3. Transfer to Other Government Entities

3.1 Construction of School Laboratories

Included in the transfer to other government entities figure of Kshs.20,700,000, under transfer to secondary schools of Kshs.5,900,000 is Kshs.3.6 million paid for construction and completion of laboratories for various schools during the year under review as analyzed in the table below;

Date	P.V NO.	Payee	Details	Kshs.
22/03/2018	290068	Kapsara Sec School	Completion of twin laboratory- Walling and roofing	1,200,000
6/2/2018	290047	Makutano sec School	Completion of a laboratory, walling and roofing	900,000
6/2/2018	290057	Yuya Sec School	Completion of dormitory, roofing, plastering, fixing doors and windows.	800,000
14/3/2018	290063	Mateket Sec School	Completion of laboratory, plastering, flooring, fitting doors and windows	700,000
Total				3,600,000

From the above analysis however, the following anomalies were noted:

- (i) The bills of quantities were not specific on the type of materials to be used in construction like "iron sheet" whether to use "corrugated iron sheet G30 or box profile G28,30".
- (ii) The workmanship on Maketet Secondary School laboratory project was noted to be poor and especially the pavement as the concrete works were quite weak.
- (iii) There was no evidence on file to confirm that the projects were being supervised by the relevant ministry and thus it could not be confirmed as to whether the works were being done according to specifications and acceptable standards.
- (iv) There was no needs assessment report to prove that the projects were for the benefit of the community.

3.2 Irregularities in Construction of Motosiet ICT Centre at Motosiet Primary School

Included in the transfer to other Government entities figure of Kshs.20,700,000 under transfer to primary schools figure of Kshs.14,800,000 is Kshs.1,000,000 disbursed to Motosiet Primary School for construction of Motosiet ICT Centre. Project Management Committee decided to source contractors locally and awarded the same to local contractors. However, the following irregularities were noted:

- i. There were no floor tiles and ceiling and its accessories despite having been provided in the bills of quantities and was also factored in the disbursement of Kshs.1 million.
- ii. There was no evidence that the project was being supervised by the relevant works officer.
- iii. Workmanship was very poor as windows were poorly fitted and the floor had started cracking and peeling off.

3.3 Irregular Construction of Two Classrooms at Chepkoiyo Primary School

Included in the transfer to other Government entities of Kshs.20,700,000 under transfer to primary schools Kshs.14,800,000 is Kshs.1,000,000 disbursed to Chepkoiyo Primary School for the construction of two classrooms of which Fund engaged a local contractor to construct at a cost of Kshs.1 million. The following irregularities were noted:

- i. The bills of quantities were actually prepared by the head teacher with the help of a board member and no works officer was involved leading to non-proper specification on whatever was to be availed for construction, like iron sheets were not specified.

- ii. The workmanship is of poor quality as no backfilling was done behind the classrooms, no stoppers in the windows and part of the wall had started cracking rendering the building unfit for use.
- iii. There was also no evidence that the project was being supervised by the relevant Ministry's Works officer.

3.4 Payments for Projects not yet Started

During financial year 2017/18, the management of Fund made payment of shs.2,000,000 for Sinyerei primary school that was not feasible or viable but which had commenced. Further, the management made disbursement of funds to project yet there was no such prior arrangement.

Date	P.V. No.	Cheque No.	Details	Amount Kshs.
6/2/2018	290061	13912	Construction	2,000,000.00
6/2/2018	290059	13910	Construction	800,000.00
			Total	2,800,000.00

In the circumstances, the Fund was in breach of the National Construction Authority Act, No.41 of 2011 and Public Procurement Oversight Authority (PPOA), Procurement Manual for Works, paragraph 4.3.8 and also, it was not possible to confirm the propriety of the amount disbursed totaling Kshs.2,000,000.

4 Other Grants and Other Payments

4.1 Lack of Expenditure Returns

Included in other grants and other payments of Kshs.3,278,000 is Kshs.360,000 bursary to secondary schools and Kshs.74,000 bursary to tertiary institutions distributed to various secondary schools and tertiary institutions which were not fully supported in terms of documentations like expenditure returns from the stated institutions.

In the circumstances, it was not possible to ascertain probity of Kshs.434,000.

4.2 Security Project

Included in the other grants and other payments of Kshs.3,278,000 is Kshs.1,400,000 incurred for security project which in turn included Kshs.800,000 in regard to construction of Sitatunga assistant chief's office. However, in spite of the entire amount having been paid on 6 February 2018, the project had not commenced.

Consequently, the probity of Kshs.800,000 incurred on the project could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Cherangany Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial

statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Adverse Opinion sections, I have determined that there are no key audit matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVE IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Budget as A Control Tool

1.1 Under Funding

During the financial under review, the Fund had an approved budget of Kshs.129,137,930 but received Kshs.81,390,294 from NG-CDF Board resulting into underfunding of Kshs.47,747,636. Out of the amount received of Kshs.81,390,294, the management of Fund managed to spend only Kshs.30,534,303 or 24% as analyzed below;

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Transfers from NGCDF Board	86,810,345	42,327,585	129,137,930	81,390,294	47,747,636	63%
Proceeds from Sale of Assets						
Other Receipts						
Total	86,810,345	42,327,585	129,137,930	81,390,294	47,747,636	63%
Payments						
Compensation of Employees	2,549,960	854,718	3,404,678	2,085,003	1,319,675	61%
Use of goods and services	5,262,970	1,545,315	10,308,285	3,666,800	2,636,985	61%
Transfers to Other	41,700,000	34,187,208	75,887,208	20,700,000	55,187,208	27%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
Government Units						
Other grants and transfers	30,256,244	3,931,000	34,187,244	3,578,000	30,609,244	10%
Acquisition of Assets	0	0	0	0	0	
Other Payments	7,041,171	1,809,344	0	0	8,850,515	0%
Total	86,810,345	42,327,585	123,787,415	30,029,803	98,603,627	

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Transfers from NGCDF Board	86,810,345	42,327,585	129,137,930	81,390,294	47,747,636	63%
Proceeds from Sale of Assets						
Other Receipts						
Total	86,810,345	42,327,585	129,137,930	81,390,294	47,747,636	63%
Payments						
Compensation of Employees	2,549,960	854,718	3,404,678	2,085,003	1,319,675	61%
Use of goods and services	8,762,970	1,545,315	10,308,285	3,666,800	6,641,485	61%
Transfers to Other Government Units	41,700,000	34,187,208	75,887,208	20,700,000	55,187,208	27%
Other grants and transfers	30,256,244	3,931,000	34,187,244	3,278,000	30,909,244	10%
Acquisition of Assets	0	0	0	0	0	
Other Payments	3,541,171	1,809,344	5,350,515	-	5,350,515	0%
Total	86,810,345	42,327,585	129,137,930	29,729,803	99,408,127	

1.2 Projects Implementation Performance

a) Delay in Implementation of Projects

Detailed analysis of the Projects Implementation Status of the Fund revealed that the Fund had an approved plan to implement one thousand and twenty-four (1024) projects between financial year 2013/14 to 2017/18, valued at Kshs.711,899,200. However, twenty-five (25) projects valued at Kshs.18.81 million had not started, six hundred and

forty-two (642) projects valued at Kshs.427,937,638 were still ongoing and three hundred and fifty-four (354) valued at Kshs.264,560,562 had been completed as summarized in the table below;

Sector/Status	Not yet started		Ongoing		Completed		Stalled	
	No	Value (Kshs)	No	Value (Kshs)	No	Value (Kshs)	No	Value (Kshs)
Administration			10	12,449,328	14	23,966,615		
Agriculture			56	7,350,000	0	0		
Education	25	18,810,000	296	296,342,050	85	137,007,744		
Emergency			0	0	9	30,417,092		
Environment			38	28,126,000	43	26,050,000	2	391,000
Health			123	40,737,000	144	15,220,000		
Monitoring and Evaluation			3	3,398,260	7	8,311,499		
Roads/Bridges			55	23,338,000	22	14,550,000	1	200,000
Security			60	14,197,000	20	3,633,950		
Sports			1	2,000,000	10	5,403,662		
Total	25	18,810,000	642	427,937,638	354	264,560,562	3	591,000

b) Stalled Projects

Detailed analysis also revealed that the Fund had stalled projects valued at Kshs.591,000 as detailed in the table below.

Project identification	Project name (2)	Sub project Activities	Location(4)	F/Y	Allocation Kshs.	Disbursement Kshs.
4-760-116-3110504-106-006-	Sibanga/lower sinyereri water	Dig of trenches where pipes are laid, pumbing	Sitatunga	2004/2005	219,000	219,000
4-760-116-3110504-106-006-	Motosiet water project	Pipes purchase, Plumbing, fix of taps for supply	Motosiet	2007/2008	172,000	172,000
4-760-116-3110501-107-003-005	Kemeloi/Saiwa bridge	Top filling of the bridge with hardcore and murrum	Sinyereri	2009/2010	200,000	200,000
		Total				591,000

In view of the foregoing, the residents of Cherangany Constituency have not been able to access the planned and promised development facilities and services due from the stalled projects.

1.3 Non-Disclosure of Prior Year Matters

It was observed that progress on follow up of prior year matters on audit recommendations was not recorded in the audited copy of financial statements for the year under review as stipulated by Public Sector Accounting Standard Board. There was no satisfactory explanation given for such an omission.

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the review so as to obtain limited assurance as to 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, because of the significance of the matters discussed in the Basis Adverse Opinion section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

IT Internal controls

The Fund did not have the Information Technology Strategic policy nor Strategic plan, active IT steering committee either at the constituency level or at the Board level, formally approved IT Security policy to ensure data confidentiality, documented and approved processes to manage upgrades, formally documented and approved process to manage upgrades, environmental controls such as fire suppression systems, fire extinguishers and air conditioning systems.

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 1315. The standard requires that I plan and perform the review so as to obtain limited assurance as to whether effective processes and systems of internal control, risk management and governance was maintained in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

Basis) and for maintaining effective internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

Those charged with governance are responsible for overseeing the Fund's 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 skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to 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.



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

Nairobi

14 August 2019



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2018

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
RECEIPTS			
Transfers from NGCDF board	1	74,353,447	115,031,846
TOTAL RECEIPTS		74,353,447	74,353,447
PAYMENTS			
Compensation of employees	2	2,085,003	1,394,460
Use of goods and services	3	3,666,800	5,382,090
Transfers to Other Government Units	4	20,700,000	67,745,000
Other grants and transfers	5	3,278,000	46,254,573
TOTAL PAYMENTS		29,729,803	120,776,123
SURPLUS/(DEFICIT)		<u>44,623,644</u>	<u>(5,744,244)</u>

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 17th September 2018 and signed by:



Fund Account Manager
Name: George Okaro



Sub-County Accountant
Name: John Lelei

ICPAK Member Number :


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

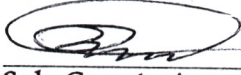
**Reports and Financial Statements
For the year ended 30 June 2018**

STATEMENT OF ASSETS AND LIABILITIES

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	6A	51,489,214	7,036,847
Cash Balances (cash at hand)	6B	171,277	
Total Cash and Cash Equivalents		51,660,491	7,036,847
TOTAL FINANCIAL ASSETS		51,660,491	7,036,847
NET FINANCIAL ASSETS		51,660,491	7,036,847
REPRESENTED BY			
Fund balance b/fwd 1st July...		7,036,847	12,781,124
Surplus/Deficit for the year		44,623,644	(5,744,277)
NET FINANCIAL POSITION		51,660,491	7,036,847

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 17/9/ 2018 and signed by:


Fund Account Manager
Name: George Okaro


Sub-County Accountant
Name: John Lelei

ICPAK Member Number:



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

CHERANGANY CONSTITUENCY


Reports and Financial Statements


For the year ended 30 June 2018

STATEMENT OF CASHFLOW

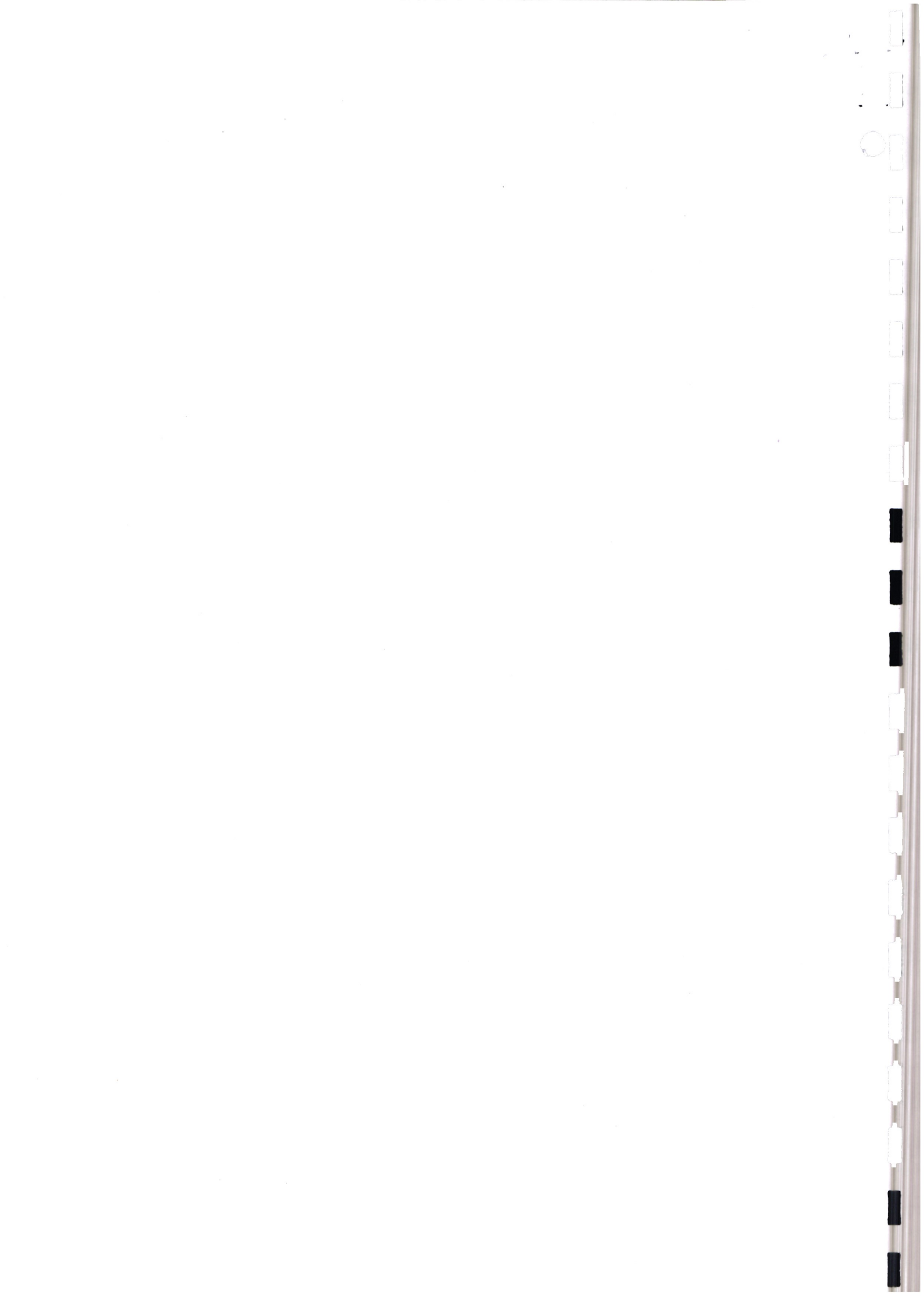
Receipts for operating income		2017 - 2018	2016 - 2017
Transfers from NGCDF Board	1	74,353,447	115,031,846
		74,353,447	115,031,846
Payments for operating expenses			
Compensation of Employees	2	2,085,003	1,394,460
Use of goods and services	3	3,666,800	5,382,090
Transfers to Other Government Units	4	20,700,000	67,745,000
Other grants and transfers	5	3,278,000	46,254,573
		29,729,803	120,776,123
Adjusted for:			
Net cash flow from operating activities		44,623,644	(5,744,277)
NET INCREASE IN CASH AND CASH EQUIVALENT		44,623,644	(5,744,277)
Cash and cash equivalent at BEGINNING of the year		7,036,847	12,781,124
Cash and cash equivalent at END of the year		<u>51,660,491</u>	<u>7,036,124</u>

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 17th September 2018 and signed by:


Fund Account Manager
Name: George Okaro


Sub-County Accountant
Name: John Lelei

ICPAK Member Number



Reports and Financial Statements
For the year ended 30 June 2018

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	86,810,345	42,327,585	129,137,930	74,353,447	54,784,483	58%
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	2,549,960	854,718	3,404,678	2,085,003	1,319,675	61%
Use of goods and services	8,762,970	1,545,315	10,308,285	3,666,800	6,136,985	61%
Transfers to Other Government Units	41,700,000	34,187,208	75,887,208	20,700,000	55,187,208	27%
Other grants and transfers	33,797,415	5,740,344	39,537,759	3,278,000	36,259,759	8%
Acquisition of Assets						
Other Payments						
TOTALS	86,810,345	42,327,585	129,137,930	29,729,803	98,603,627	23%

(a) The under utilisation was as a result of late gazettelement of NGCDF members and delays in release of AIF's and funds from the board. The last AIE of 37,905,172 was received after the closure of the financial when the funds had been received in may. The NGCDF-CHERANGANY Constituency financial statements were approved on 17th 2018 and signed by:

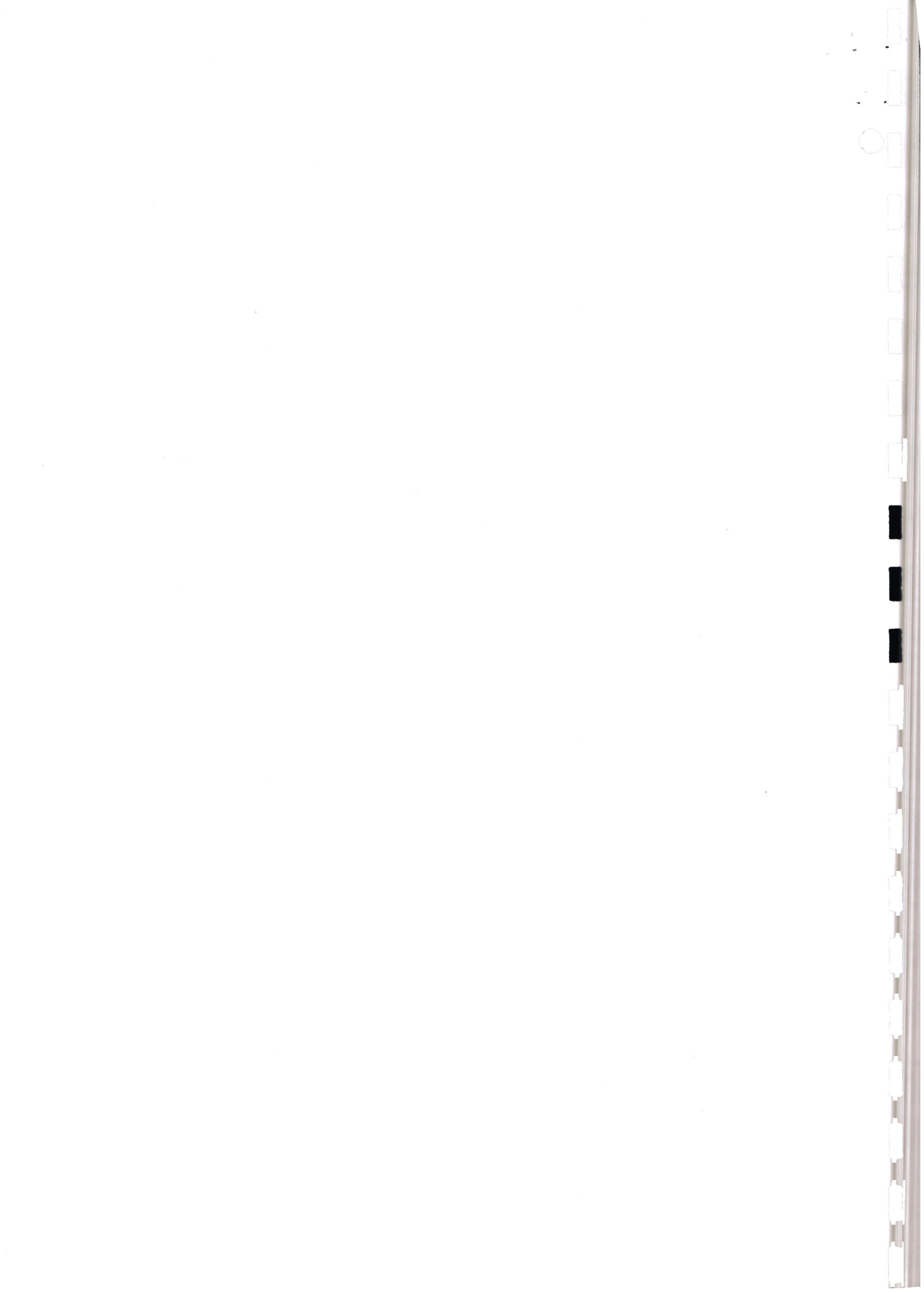


Fund Account Manager
Name: George Okaro



Sub-County Accountant
Name: John Lelei

ICPAK Member Number:



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. (Check if this policy is applicable to entity)

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.



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2018

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 30th June 2018, 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.

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

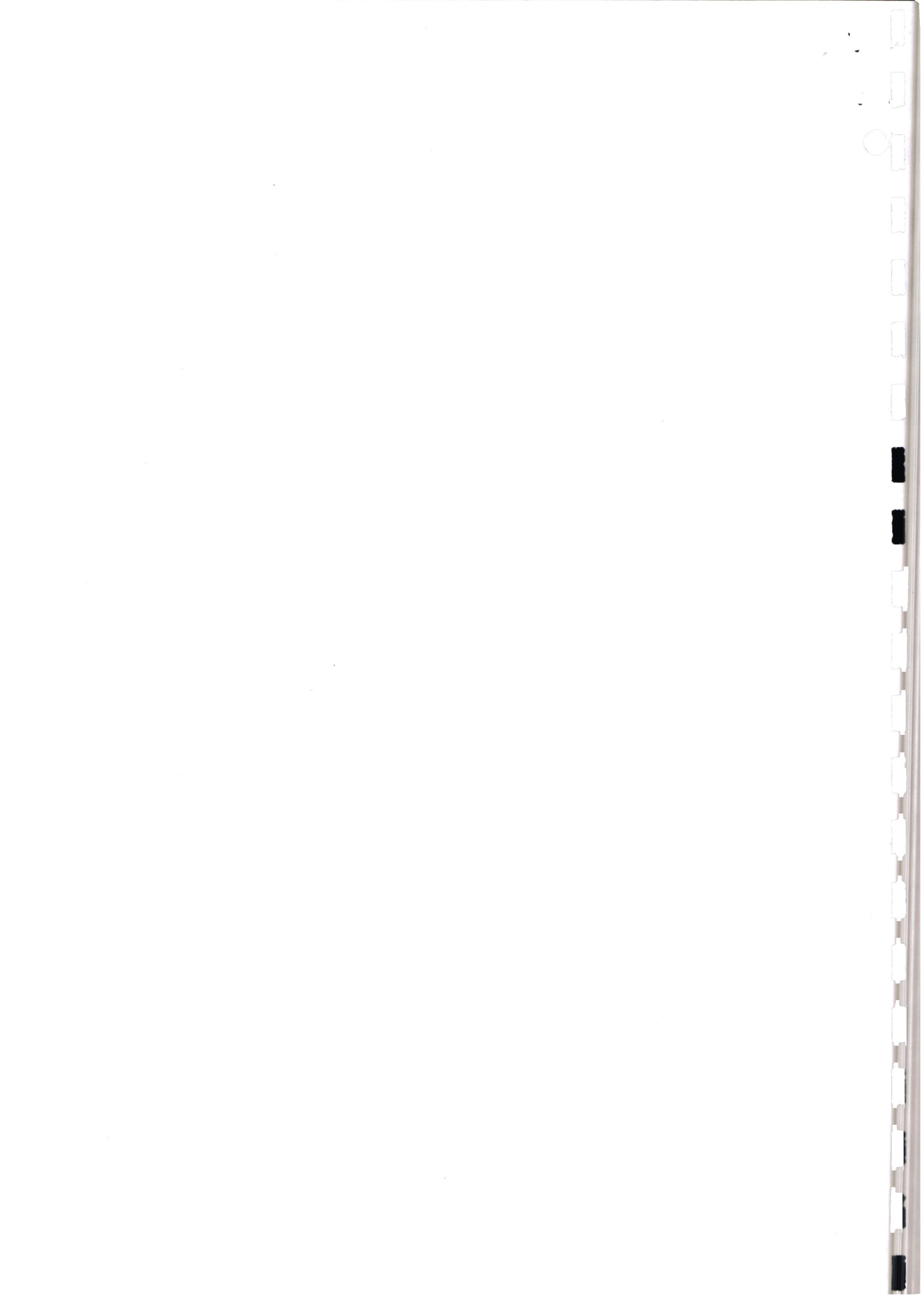
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations 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.

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 Funds

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.



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 2017 for the period 1st July 2017 to 30th June 2018 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 30th June 2018.

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.

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

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.

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2018

NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

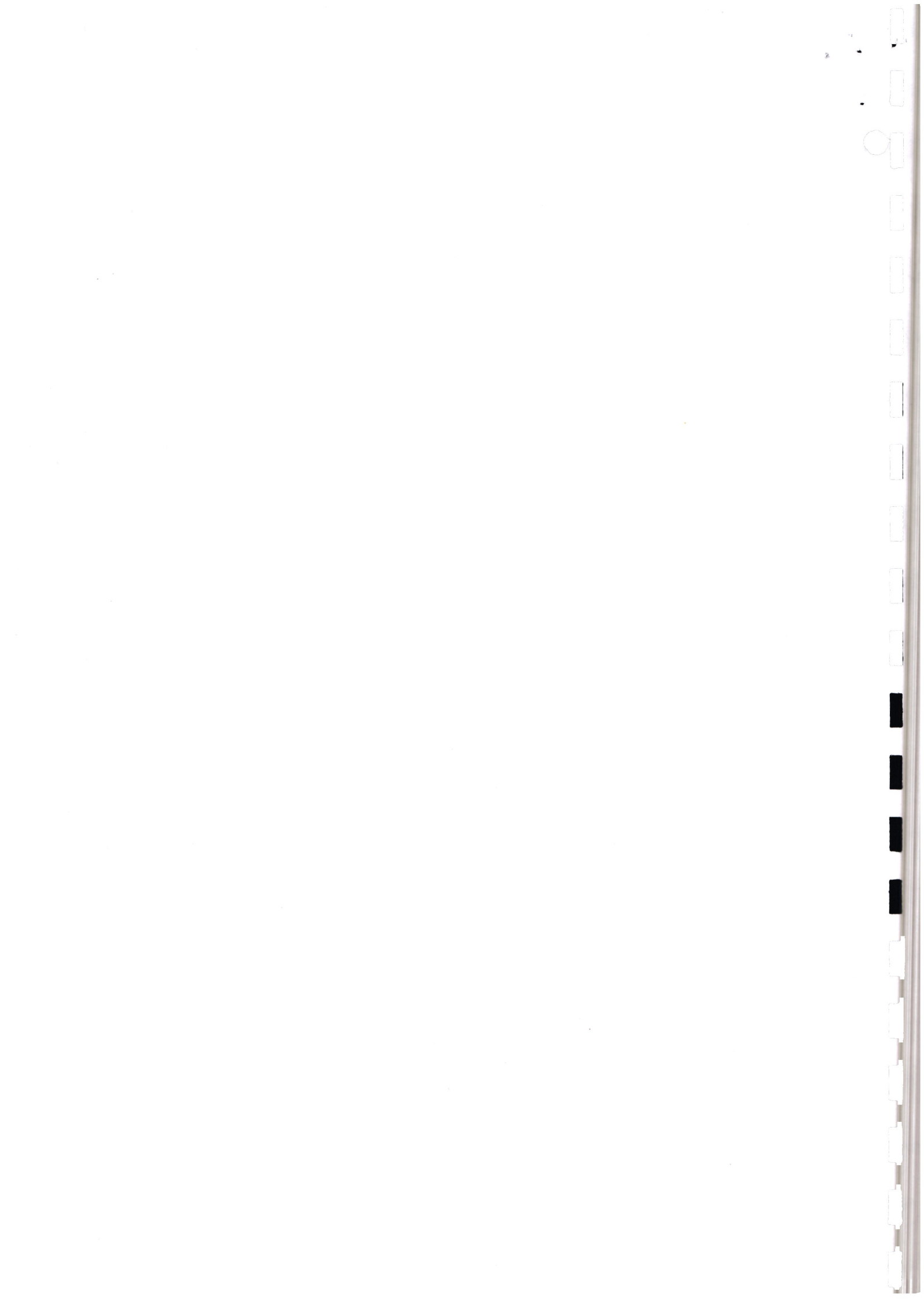
Description	2017-2018	2016-2017
	Kshs	Kshs
NGCDF Board		
AIE NO A 825928		64,083,569
AIE NO A829527		4,094,828
AIE NO A855235		36,853,449
AIE NO A839667		10,000,000
AIE NO A855782	5,500,000	
AIE NO A892707	30,948,275	
AIE NO A806809	37,905,172	
TOTAL	74,353,447	115,031,846



NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	793,423	1,369,47
Employer contribution to NSSF	32,650	24,99
Personal allowances paid as part of salary		
Gratuity	1,041,668	
Other personnel payments		
	217,262	
Total	2,085,003	1,394,460



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

- CHERANGANY CONSTITUENCY

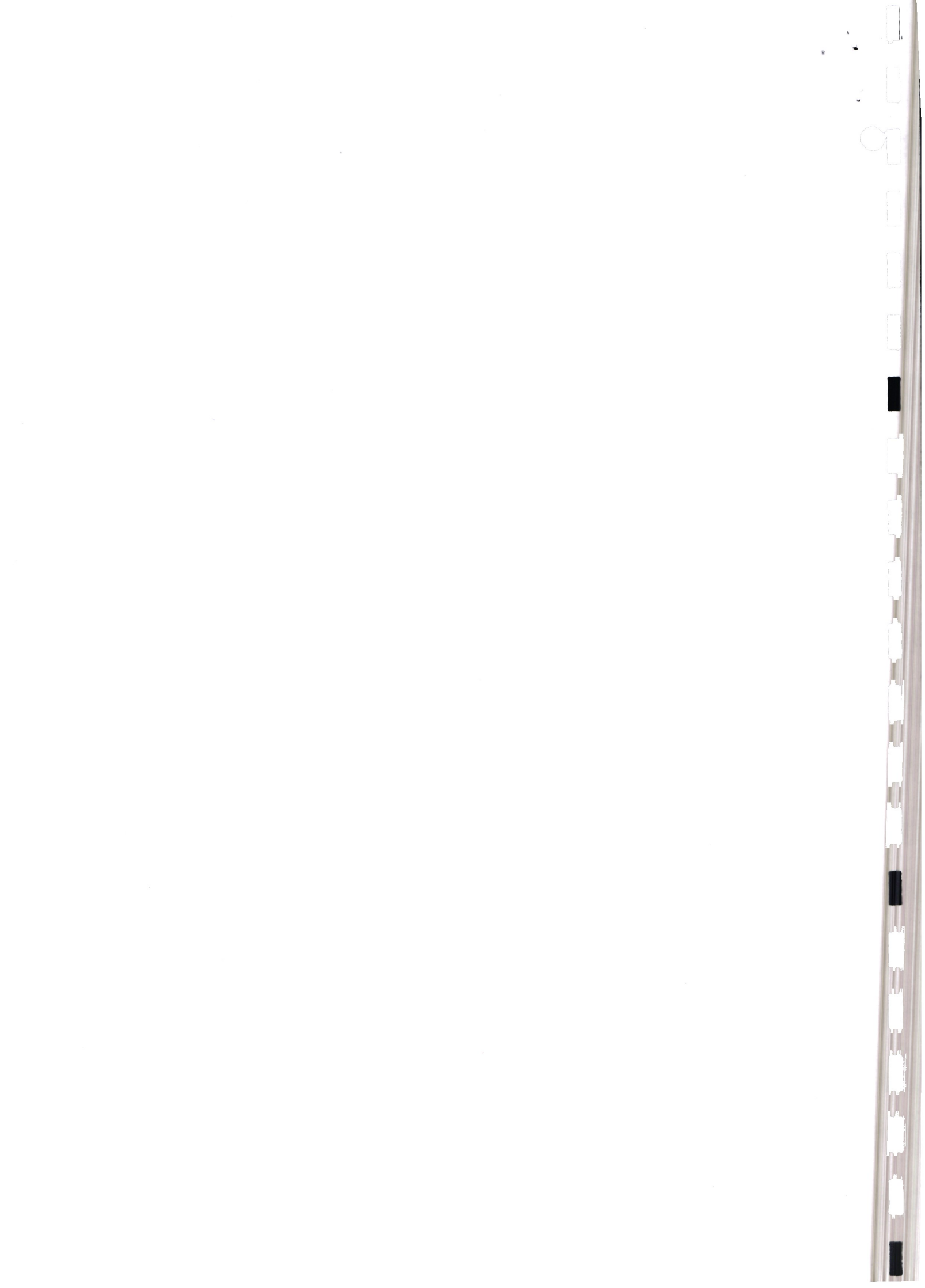
Reports and Financial Statements

For the year ended 30 June 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Committee Expenses	1,226,800	1,028,514
Utilities, supplies and services	453,600	1,184,253
Printing, advertising and information supplies & services	-	652,943
Training expenses	1,986,400	1,275,000
Other operating expenses	-	4,080
Total	3,666,800	4,382,293



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2018

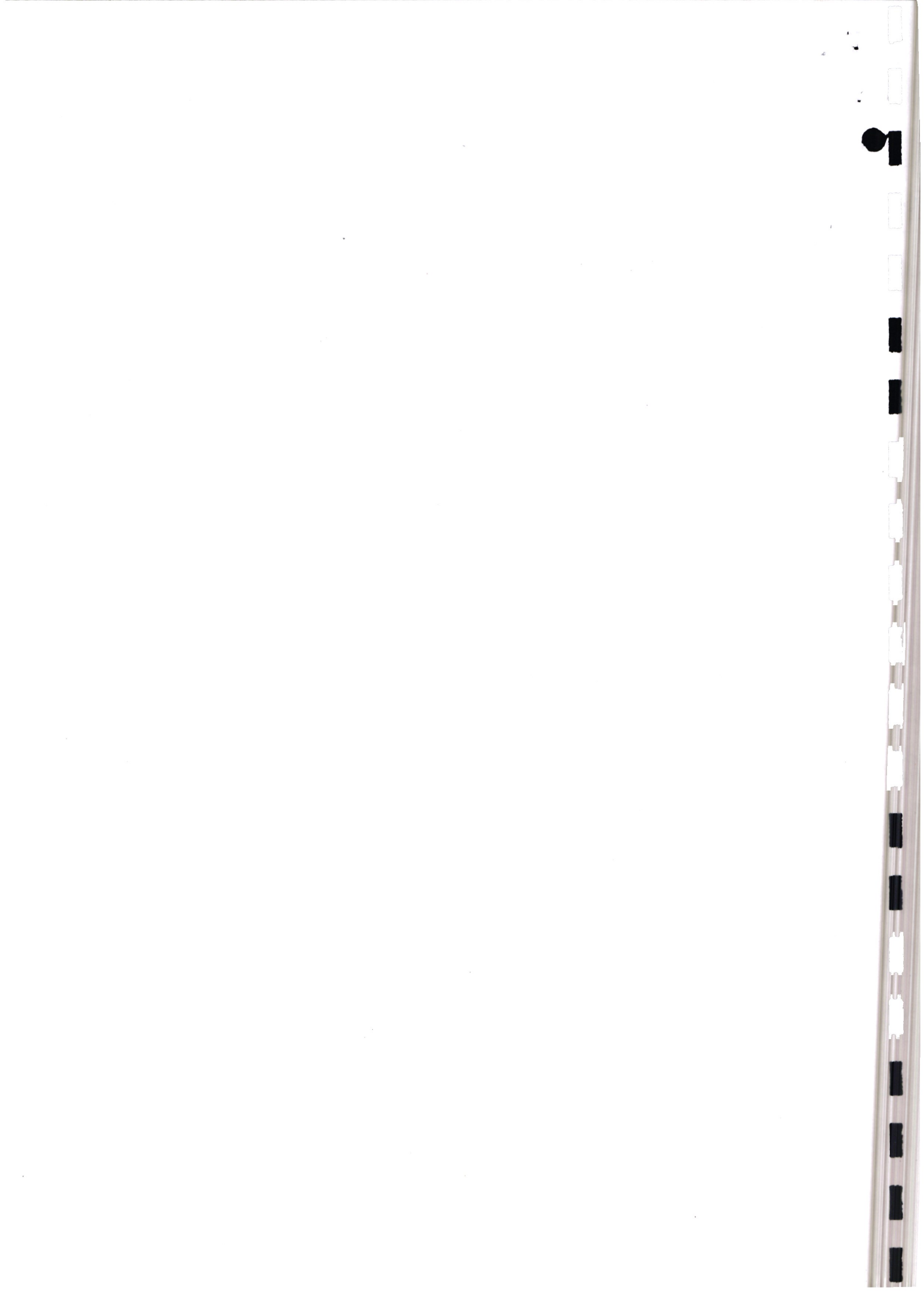
NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to primary schools (see attached list)	14,800,000	23,825,000
Transfers to secondary schools (see attached list)	5,900,000	33,200,000
Transfers to tertiary institutions (see attached list)	-	10,000,000
Transfers to health institutions (see attached list)	-	720,000
TOTAL	20,700,000	67,745,000

5. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018	2016- 2017
	Kshs	Kshs
Bursary – secondary schools (see attached list)	360,000	12,424,500
Bursary – tertiary institutions (see attached list)	74,000	8,000,000
Security projects (see attached list)	1,400,000	4,600,000
Sports projects (see attached list)	-	1,000,000
Emergency projects (see attached list)	1,144,000	5,075,000
Water/elect/Road/Agriculture projects	300,000	15,155,073
Total	3,278,000	46,254,573



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

• CHERANGANY CONSTITUENCY

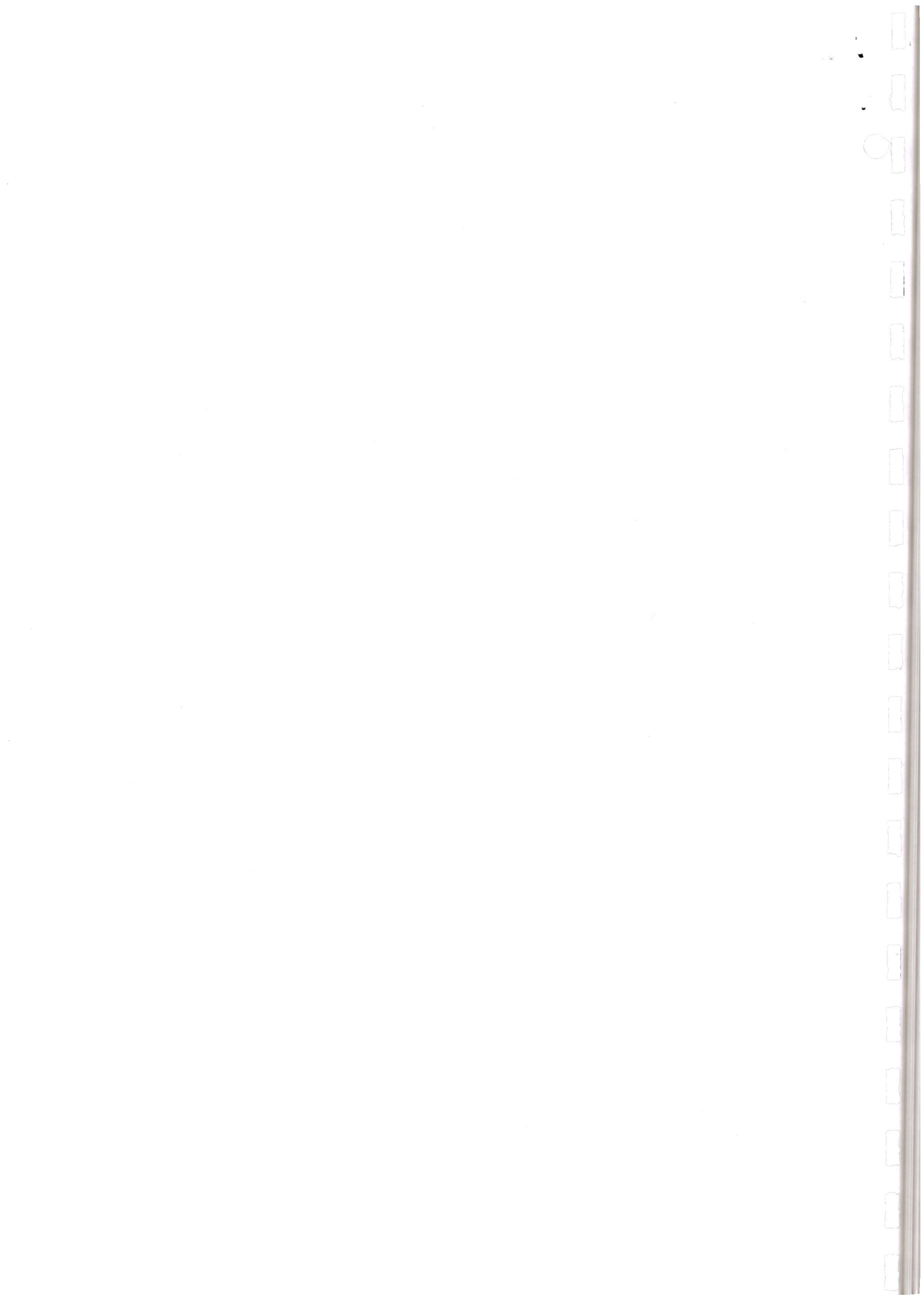
Reports and Financial Statements

For the year ended 30 June 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
<i>Cooperative Bank, kitale Branch Account No.</i>	51,489,214	7,036,847
Total	51,489,214	7,036,847
6B: CASH IN HAND	171,277	
Total	171,277	Nil
<i>[Provide cash count certificates for each]</i>	51,660,491	7,036,847



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended 30 June 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7: UNUTILIZED FUNDS (See Annex 3)

	Kshs	Kshs
Compensation of employees	1,319,675	1,155,500
Use of goods and services	6,136,985	1,885,098
Amounts due to other Government entities (see attached list)	55,187,208	33,159,927
Amounts due to other grants and other transfers (see attached list)	30,609,244	1,221,200
Others (<i>specify</i>)	5,350,515	563,3967
	<u>98,603,627</u>	<u>37,985,121</u>

3

8: PMC account balances (See Annex 5)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	7,047,852	6,696,931
	7,047,852	6,696,931

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NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended 30 June 2018 (Kshs)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	B	C	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							



NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended 30 June 2018 (Kshs)

ANNEX 3 – UNUTILIZED FUNDS

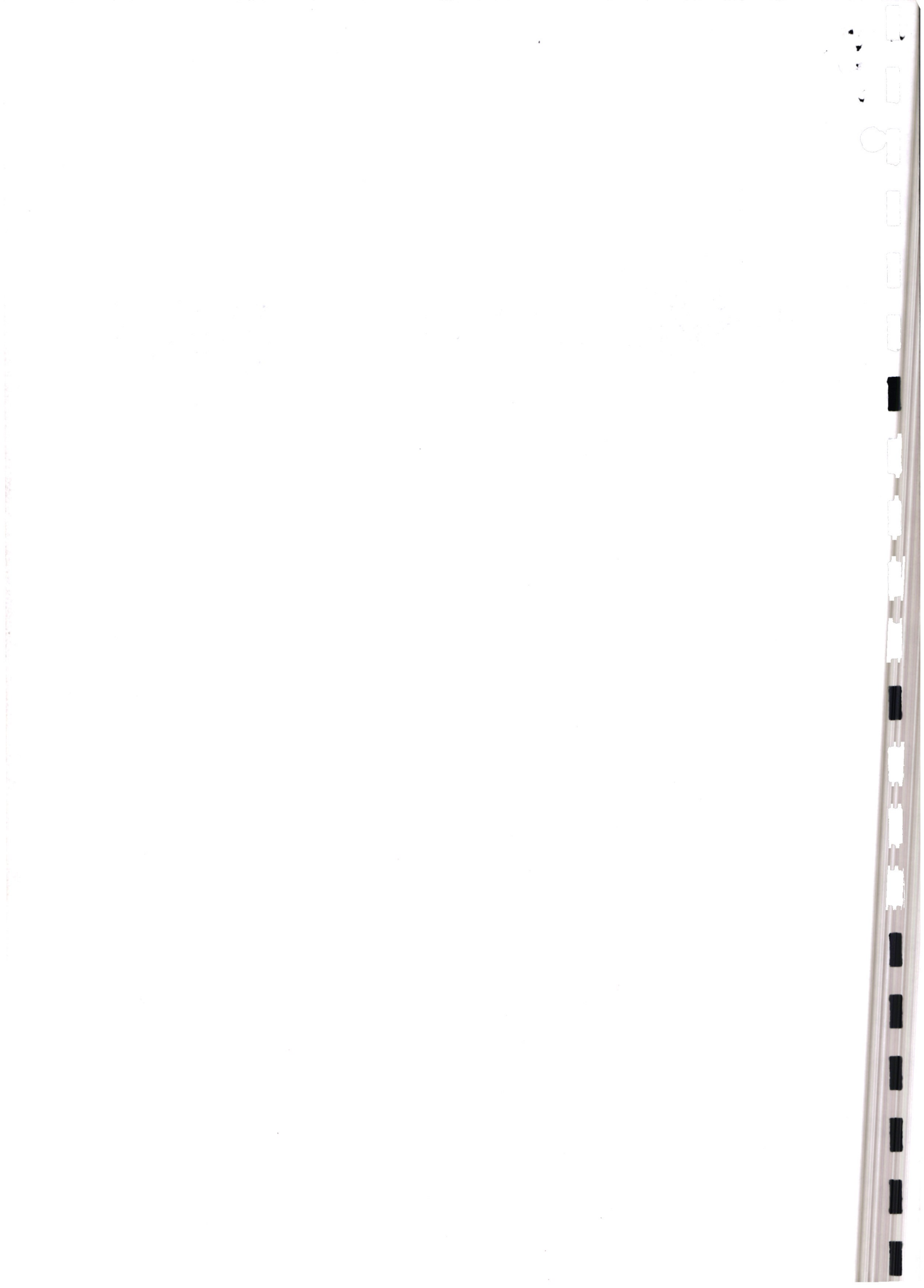
Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees		1,319,675	1,155,500	
Use of goods & services		6,136,985	1,885,09833,159,927	
Amounts due to other Government entities		55,187,208	33,159,927	
Sub-Total		62,643,208	36,200,525	
Amounts due to other grants and other transfers		30,609,244	1,221,200	
Sub-Total				
Sub-Total				
Acquisition of assets				
Others (specify)		5,350,515	563,397	
Sub-Total				
Grand Total		98,603,627	37,985,122	



NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended 30 June 2018 (Kshs)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	3,500,000	-	-	3,500,000
Buildings and structures	5,000,000	-	-	5,000,000
Transport equipment	5,500,000	-	-	5,500,000
Office equipment, furniture and fittings	280,200	-	-	280,200
ICT Equipment, Software and Other ICT Assets	403,000	-	-	403,000
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	12,833,200	-	-	12,833,200



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
 CHERANGANY CONSTITUENCY
 Report and financial year statements
 For the year ended 30th June 2018**

ANNEX 4 –PMC BANK BALANCE AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
St. Michael Moiben P. School	Sidian Bank	01026030010591	256.50	256.50
Taito P. School	Sidian Bank	026030006037	15,784.45	15,784.45
Tuigoin P. School	Sidian Bank	01026030005685	1043.50	1043.50
Tunen P. School	Sidian Bank	0102603006953	6722	6722
Twiga P. School	Sidian Bank	01026030006913	608.50	608.50
Springer P. School	Sidian Bank	01026030006088	0.01	0.01
Bishop Crowley sec school	Sidian Bank	01026030010091	3063	3063
Geta Secondary school	Sidian Bank	01026030006487	498,495	3,000,000
Kesegon Sec school	Sidian Bank	01026030005464	627.00	627.00
Sibanga Sec school	Sidian Bank	01026030004646	3447	3447
Seum Sec school	Sidian Bank	01026030006142	75.53	75.53
Makutano Sec school	Sidian Bank	01026030003844	13,961.52	13,961.52
Mateket sec school	Sidian Bank	01026030007011	699,718	1,244
Nyakinywa Sec school	Sidian Bank	02630003917	1,998,715	0.2
Amani P. School	Sidian Bank	01026030007261	2868	2868
Bororiet P. School	Sidian Bank	01026030003739	58.47	58.47
Bata Muhiu P. School	Sidian Bank	01026030009808	4,006.75	4,006.75



Sabwani P. School	Sidian Bank	01026030011161	1,110	1,110
Chepkaitit P. School	Sidian Bank	026030006479	92.53	42.53
Cherangany P. School	Sidian Bank	01026030006584		11,824
Ereng- Kaplemur P. School	Sidian Bank	01026020004332	0.01	498,000
Keboye P. School	Sidian Bank	01026030010081	121.51	121.51
Kiptoi P. School	Sidian Bank	01026030010131	1,318.75	1,318.75
Munyaka P. School	Sidian Bank	01026030008071	909.0	909.0
Motosiet P. School	Sidian Bank	01026030006207	586.25	586.25
Koibarak P. School	Sidian Bank	0030005162	75.53	39,827
Nzoia centre P. School	Sidian Bank	01026030008621	1032	1032
Surungai P. School	Sidian Bank	01026030006963	1,016	1,016
St. Joseph Cheptil Sec school	Sidian Bank	0102603008111	3,720	259,742
St. Peters Mitombili Girls Sec school	Sidian Bank	01026030007911	0.01	1,505
Top Suwerwa Sec school	Sidian Bank	01026020004392	4,359	8319
Wiyeta Girls sec school	Sidian Bank	01026030008101	14635	2,013,943
St. Paul Sinoko Sec school	Sidian Bank	01026030007191		1,158
Chisare sec school	Sidian Bank	01026030006983		48,342
Immaculate Conception Mukuyu Boys sec school	Sidian Bank	0102602004352	157.00	734,457
Kipsingori Administration Police Post	Sidian Bank	01026030010361	1,442	1,442
Makutano Police Post	Sidian Bank	01026030005014	172.50	172.50
Mosombor Footbridge	Sidian Bank	01026020004152	3,478	123,599



Chepkoiyo primary school	Sidian bank	01026030007631	1,999,034	0.01
Kapsara Secondary School	Sidian bank	01026030008571	1,202,700	2,700
Karara Primary school	Sidian Bank	01026030009758	499,023	0.02
Kapsara Primary School	Sidian Bank	01026030006713	1113.93	
Kipsaina Centre Primary School	Sidian Bank	01026030010341	803.77	0.02
Total			7,047,852	6,696,931

