

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

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THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KAJIADO EAST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2017**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
KAJIADO EAST CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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



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

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
29 SEP 2017
RECEIVED

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC).....	3
FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)..	3
III. STATEMENT OF NG- CDF MANAGEMENT RESPONSIBILITIES	4
IV. STATEMENT OF RECEIPTS AND PAYMENTS.....	5
V. STATEMENT OF ASSETS.....	6
VI. STATEMENT OF CASHFLOW	7
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	24
VIII. SIGNIFICANT ACCOUNTING POLICIES	24
IX. NOTES TO THE FINANCIAL STATEMENTS.....	26

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new act was enacted in 2015, being the National Government Constituencies development fund act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the fund is to provide mechanisms for supplementing implementation of the National Government development agenda at the constituency level.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Name of FAM
3.	Accountant	Name of DA
4.		

(d) Fiduciary Oversight Arrangements

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

(e) KAJIADO EAST NG- CDF Headquarters

P.O. Box 804
NG-CDF Building, D.O'S Ground
Along Namanga Road
KITENGELA, KENYA

**▸ NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

(f) KAJIADO NG- CDF Contacts

Telephone: (254) -723364685

E-mail: kajiadoeastcdf@yahoo.com/kajiadoeastcdf.go.ke

Website:

(g) KAJIADO EAST NG- CDF Bankers

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

2. EQUITY BANK
0700261666226...

...

(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 - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

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

**FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND
COMMITTEE (CDFC).**

We have come to the end of our financial year 2016-2017. first and foremost I would like to thank the almighty god for his grace and honour he has granted unto us during these period. Let me also convey my heartfelt appreciation to Kajiado east residents ,MP, Fund account manager ,NG-CDFC members ,staff and other stakeholders who partnered with me in making these year a success. May god bless you all.

KEY HIGHLIGHTS

- *These year we have received from the NG-CDF Board a total of Ksh 93,816,085. Ksh 52,867,805 were for last financial year.*
- *The amount received for the year were utilised as follows bursaries were allocated Ksh 15,000,000, Security Ksh 4,000,000, sports and environment Ksh 5,656,064, Emergency 4,800,000, cdf office Ksh 10,835,649. Education projects Ksh 56,500,000.*
- *Bursaries disbursement was more efficient and effective compared to other financial years. We urge parents, students to appreciate the assistance and work together to achieve the desired results.*
- *The project implementation was good and we were able to complete all our projects on time. We hope that these trends will be maintained in the coming years.*
- *The NG-CDF office perimeter wall and landscaping and other works have been completed successfully. These have helped to secure the office especially during these electioneering periods.*

KEY CHALLENGES

- **DROUGHT:** *Kajiado East Constituency has been experiencing severe drought these year. These has caused most our constituents to migrate to neighbouring counties in search of water and pasture. These has affected education sector as many parents depends on livestock to educate their children*

CONCLUSION:

The financial year was a success and I urge all concerned people to double their effort in the coming year. Thanks you all.



FUND ACCOUNT MANAGER



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF NG- CDF MANAGEMENT RESPONSIBILITIES

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

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

The Accounting Officer in charge of the KAJIADO NG- CDF accepts responsibility for the NG-CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2017, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the KAJIADO EAST NG- CDF further confirms the completeness of the accounting records maintained for the NG- CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

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



PAUL S. OLE NTEIYA - FAM



GODFREY N LEMAKO - CHAIRMAN

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

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

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund - Kajiado East Constituency as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

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

Basis for Adverse Opinion

1. Presentation and Disclosures in the Financial Statements

The following presentation and disclosure issues have been noted in the financial statements:

- (i) The financial statements presented for audit have no clear page numbers and are, therefore, not properly identified. In addition, the statement of financial assets reflects net liabilities instead of net financial position of Kshs.11,011,833 as represented by the fund balance brought forward of Kshs.19,472,196 and deficit for the year of Kshs.8,460,363.

- (ii) The chairman has indicated in his statement that the fund utilized Kshs.15,000,000 on bursaries whereas Note 7 to the financial statements shows that an amount of Kshs.13,152,720 was used thus resulting in a difference of Kshs.1,847,280.
- (iii) Format of numbering in the Notes to the financial statements is not consistent with the referencing used in the main body of the financial statements. In the statement of receipts and payments, for instance, reference to transfers from CDF board-AIEs' received is made to Note 1. However, the item in the notes is under Note 1.1.1.1.1.1.1.1 – Transfers from other government entities.

The financial statements have therefore not complied with the presentation guidelines issued by the Public Sector Accounting Standards Board.

2. Inaccuracies in the Financial Statements

- (i) The statement of receipts and payments reflects compensation of employees figure of Kshs.1,488,230 and refers to Note 4. However, the Note has a balance of Kshs.1,499,750 leading to unexplained variance of Kshs.11,520.
- (ii) Other grants and transfers balance in the statement of receipts and payments is reflected as Kshs.27,988,363 and referred to Note 7 but the Note reflects Kshs.27,708,784 resulting in a variance of Kshs.279,579.
- (iii) Some comparative balances in the statement of receipts and payments vary from those reflected in the previous audited financial statements as shown below:

	Comparative Figure Reflected in 2016/2017 Financial Statements	Balance as per the Audited Accounts 2015/2016)	Variance
	Kshs	Kshs	Kshs
Compensation of employees	903,764	935,567	(31,803)
Use of goods and services	7,198,587	7,166,784	(31,803)
Transfers to Other Government Units	13,600,000	23,600,000	10,000,000
Other Payments	10,000,000	-	(10,000,000)

- (iv) The statement of assets reflects outstanding imprests balance of Kshs.3,504,709 and refers to Note 11. The note however does not show any balance.
- (v) The cash flows statement reflects cash and cash equivalents at the end of year of Kshs.7,507,124 but the same cast to Kshs.5,981,682 resulting in a variance of Kshs.1,525,442. Further, the statement reflects cash and cash equivalents

balance of Kshs.19,472,196 at the beginning of the year whereas the comparative column reflects Kshs.19,192,617 as the closing balance for the previous financial year leading to unexplained variance of Kshs.279,579.

- (vi) The trial balance as at 30 June 2017 reflects an item described as prior year adjustments of Kshs.279,579 However, the item has not been presented in the financial statements.
- (vii) The adjustments column of the summary statement of appropriation cast to Kshs.73,651,370 but is shown as Kshs.72,060,422 resulting in a casting error of Kshs.1,590,948. The final budget under total payments is reflected as Kshs.153,956,975 instead of Kshs.155,547,923.
- (viii) Note 4 to the financial statements reflects compensation of employees amounting to Kshs.1,499,750 while the schedule provided for audit review has a figure of Kshs.1,546,510 thus resulting in an unexplained difference of Kshs.46,760.

Consequently, the completeness and accuracy of the financial statements for the year ended 30 June 2017 cannot be confirmed.

3. Compensation of Employees

The statement of receipts and payments reflects expenditure of Kshs.1,499,750 in respect of compensation of employees. The expenditure includes payments of Kshs.91,890 and Kshs.93,143 to National Hospital Insurance Fund and National Social Security Fund, respectively as penalties for late payment of staff contributions to the two statutory bodies as shown below:

Date	PV No.	Payee	Details	Amount Kshs
20/12/2016	3915	N.H.IF.	Late contributions July 2015-September 2016	66,490
07/10/2016	2868	N.H.IF.	Late contributions Dates not specified	25,400
25/12/2016	3916	N.S.S.F.	Late contributions May 2016-October 2016	13,522
07/10/2016	2799	N.S.S.F.	Late contributions -Dates not specified	79,621
				185,033

Consequently, it is not possible to ascertain whether any value accrued to the public as a result of use of the amount of Kshs.185,033 to pay penalties.

4. Transfer to Other Government Units

- (i) The statement of receipts and payments reflects an amount of Kshs.56,500,000 under transfers to other government units and comprises Kshs.52,500,000 transferred to primary schools and Kshs.4,000,000 to secondary schools as disclosed in Note 6 to

the financial statements. However, the expenditure schedule reflects a total figure of Kshs.45,600,000 comprising Kshs.38,600,000 for primary schools and Kshs.7,000,000 for secondary schools. The resulting variance of Kshs.10,900,000 as detailed below has not been explained:

	Financial statements Figure	Supporting Schedule	Variance
	Kshs	Kshs	Kshs
Transfers to primary schools	52,500,000	38,600,000	13,900,000
Transfers to Secondary schools	4,000,000	7,000,000	(3,000,000)
	56,500,000	45,600,000	10,900,000

(ii) Analysis of the cash book and bank statements revealed that the following schools received funding but this information has not been captured in the expenditure schedule:

	Name of school	Cheque No.	Amount Kshs
1	Kaptiei Secondary School	2823	1,000,000
2	Athi River GK Prison primary school	4519	4,000,000
3	Mashuru Primary school	4538	2,000,000
4	Noompopong Primary school	4528	1,500,000
	Total		8,500,000

(iii) Further, the expenditure schedule indicate that Tipatet Emakoko Primary School was issued with a Cheque No. 4528 for Kshs.1,000,000 whereas the bank statement indicates that the Cheque in question was for Kshs.1,500,000 paid to Noompopong primary school. In addition, Athi River G.K Primary school was issued with Kshs.4,000,000 for reroofing of eight class rooms. However, a site visit to the school revealed that only four class rooms were renovated. The Project Management Committee did not provide Bills of Quantities and expenditure returns to show how the money was utilized. It was also not explained how the contractor was identified and how the scope of work changed from renovation of eight class rooms to four class rooms. In the circumstances, the propriety and accuracy of transfers to other government units of Kshs.56,500,000 cannot be confirmed.

5. Other Grants and Transfers

(i) The statement of receipts and payments reflects an amount of Kshs.27,988,363 under other grants and transfers. As disclosed at Note 7 to the financial statements, amounts of Kshs.3,656,064 and Kshs.2,100,000 were used on sports and environment, respectively. However, cashbook analysis and payment details provided for audit indicates that the Kajiado East Constituency Development Fund Committee (CDFC) disbursed Kshs.3,656,034 to Kajiado East Constituency Environment Project Management Committee(PMC) to be used on tree planting and purchase of sporting

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

equipment. Further, expenditure returns and other records to support this expenditure have not been provided for audit review.

(ii) As shown under Note 7 to the financial statements, the expenditure of Kshs.27,988,363 on other grants includes Kshs.13,152,720 and Kshs.4,000,000 in respect of bursaries and security, respectively. Details of payments vouchers presented for audit indicates that payments made amounted to Kshs.7,567,000 and Kshs.6,000,000 for the two items respectively.

(iii) In addition, an amount of Kshs. 4,800,000 was paid under emergency out of which Kshs. 300,000 was paid to Ketoora Primary School Project Management Committee to finance the completion of a stalled project. However, the expenditure did not qualify to be financed from emergency funds since it did not meet the criteria set in section 8 (3) Of the National Government Constituencies Development Fund Act, 2015.

In the circumstances, the propriety and accuracy of other grants and transfer expenditure of Kshs. 27,988,363 for the year ended 30 June 2017 cannot be confirmed.

6. Cash and Cash Equivalents

The statement of assets reflects a bank balance of Kshs.7,507,124 as at 30 June 2017. A review of the bank reconciliation statement for June 2017 revealed that cheques totalling Kshs.4,840,278 remained unrepresented as at 30 June 2017. However, out of the unrepresented cheques, a total of Kshs.4,332,918 were stale and were yet to be reversed in the books of account. No reasons have been provided for failure by the payees to present the cheques for payment. In addition, bank confirmation certificate for the bank balance of Kshs.11,753,537 as reflected in the reconciliation has not been provided for audit verification. Consequently, the existence and the accuracy of the cash and cash equivalents balance of Kshs.11,011,833 as at 30 June 2017 cannot be ascertained.

7. Failure to Provide Explanatory Notes for Material Variances

Contrary to the requirements of paragraph 1.9.8(c) of International Public Sector Accounting Standards Framework under Cash Basis of Accounting, no disclosures have been provided by way of notes to explain material differences between the budget and actual amounts as detailed below:

Item	Budget (Kshs)	Actual (Kshs)	Variance (Kshs)	% Variance
Compensation of Employees	3,690,948	1,488,230	2,202,718	60%
Use of goods and services	6,421,901	5,464,206	957,695	15%
Transfer to other Government Units	66,800,000	56,500,000	10,300,000	15%
Other grants and transfers	56,181,030	27,988,363	28,192,667	50%
Acquisition of assets	11,409,215	10,835,649	573,566	5%
Other payments	11,044,829	-	11,044,829	100%
Total	155,547,923	102,276,448	53,271,475	34%

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Kajiado East 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 audit opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance to the audit of the financial statements. Except for matters discussed in the Basis for Adverse Opinion and Other Matter sections, I have determined that there are no other Key Audit Matters to communicate in my report.

Other Matter

1. Delay in Implementation of Projects

The statement of receipts and payments reflects an expenditure of Kshs.27,988,363 for other grants and transfers which includes Kshs.6,000,000 disbursed for security projects. However, two security projects estimated to cost Kshs.3,000,000 were not implemented although funded in 2016/2017 financial year due land ownership disputes as shown below:

Payment Voucher No.	Date Paid	Payee	Activity	Cheque No.	Amount Paid (Kshs)
356	10/10/2016	Chuna AP Post PMC	Construction of 5 AP rooms		2,000,000
345	26/5/2017	Olooltepes Police Post	Construction of AP Line post	4556	1,000,000
Total Amount Disbursed					3,000,000

No satisfactory reasons have been given as to why the Constituency Development Fund Committee approved and disbursed the funds to Project Management Committees for the two projects before confirming that the status of ownership of these two pieces of land on which they were to be implemented. This casts doubt as to whether there was adequate public participation in identification of the two projects. In the circumstances, the residents of these areas were denied the benefits which ought to have accrued from these projects and hence value for money was not achieved.

2. Budgetary Performance

2.1 Under-funding

The summary statement of appropriation reflects budgeted and actual receipts of Kshs.153,956,974 and Kshs.113,008,702 respectively for the year ended 30 June 2017. The resultant underfunding of Kshs.40,948,272 or 27% has not been explained.

2.2 Under-expenditure

The summary statement of appropriation also reflects final budgeted expenditure of Kshs.153,956,975 and actual total expenditure of Kshs.102,276,448 and a net under-expenditure of Kshs.51,680,527. The under-expenditure is an indication that approved programs were not executed thereby denying the constituents benefits that ought to have accrued from those projects.

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

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

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

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

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

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

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

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

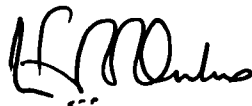
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

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

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

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

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



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

Nairobi

13 July 2018

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	93,816,085	103,215,158
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		93,816,085	103,215,158
PAYMENTS			
Compensation of employees	4	1,488,230	903,764
Use of goods and services	5	5,464,206	7,198,587
Transfers to Other Government Units	6	56,500,000	13,600,000
Other grants and transfers	7	27,988,363	47,800,000
Acquisition of Assets	8	10,835,649	11,202,250
Other Payments	9	-	10,000,000
TOTAL PAYMENTS		102,276,448	90,704,601
SURPLUS/DEFICIT		(8,460,363)	12,510,557

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO EAST NG- CDF financial statements were approved on _____ 2017 and signed by:



GODFREY LEMAKO Chairman NG-CDFC

PAUL S, OLE NTEIYA FAM

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

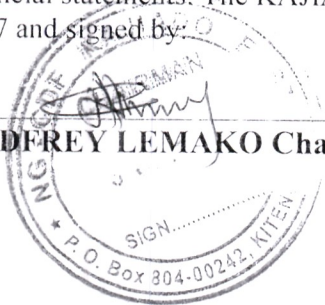
V. STATEMENT OF ASSETS

	Note	2016-2017 Kshs	2015 - 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	7,507,124	19,192,617
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	3,504,709	279,579.00
TOTAL FINANCIAL ASSETS		11,011,833	19,472,196
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	19,472,196	6,961,639
Surplus/Deficit for the year		(8,460,363)	12,510,557
Prior year adjustments	14	-	-
NET LIABILITIES		11,011,833	19,472,196

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO EAST NG- CDF financial statements were approved on _____ 2017 and signed by:

GODFREY LEMAKO Chairman NG – CDFC

PAUL S, OLE NTEIYA FAM



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

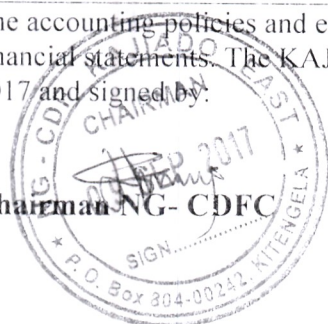
For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2016 - 2017	2015 - 2016
Transfers from CDF Board	1	93,816,085	103,215,158
Other Receipts	3	-	-
		93,816,085	103,215,158
Payments for operating expenses			
Compensation of Employees	4	1,488,230	903,764
Use of goods and services	5	5,464,206	7,198,587
Transfers to Other Government Units	7	56,500,000	13,600,000
Other grants and transfers	8	27,988,363	47,800,000
Other Payments	11	-	10,000,000
		91,440,799	79,502,351
Adjusted for:			
Adjustments during the year		(3,504,709)	(279,579)
Net cash flow from operating activities		(1,129,423)	23,433,228
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(10,835,649)	(11,202,250)
Net cash flows from Investing Activities		(10,835,649)	(11,202,250)
NET INCREASE IN CASH AND CASH EQUIVALENT		(11,965,072)	12,230,978
Cash and cash equivalent at BEGINNING of the year	15	19,472,196	6,961,639
Cash and cash equivalent at END of the year	16	7,507,124	19,192,617

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO EAST NG- CDF financial statements were approved on 30th June 2017 and signed by:

Chairman NG- CDFC



PAUL OLE NTEIYA - FAM

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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,552	72,060,422	153,956,974	113,008,702	40,948,272	73
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	2,100,000	159,0948	3,690,948	1,488,230	2,202,718	40
Use of goods and services	5,270,690	1,151,211	6,421,901	5,464,206	957,695	85
Transfers to Other Government Units	30,800,000	36,000,000	66,800,000	56,500,000	10,300,000	85
Other grants and transfers	31,681,034	24,499,996	56,181,030	27,988,363	28,192,667	50
Acquisition of Assets	1,000,000	10,409,215	11,409,215	10,835,649	573,566	95
Other Payments	11,044,829	-	11,044,829	-	11,044,829	0
TOTALS	81,896,553	72,060,422	153,956,975	102,276,448	51,680,527	66

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

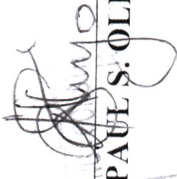
(a) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- i. Xxxx
- ii. Xxxx
- iii. Xxxx
- iv. Xxxx
- v. Xxxx

The KAJIADO EAST NG-CDF financial statements were approved on _____ 2017 and signed by:



GODFREY N. LEMAKO Chairman NG-CDF


PAUL S. OLE NTEIYA FAM

P. O.

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

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 NG- *CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

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

7. Comparative figures

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

8. Subsequent events

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

DESCRIPTION		2016 - 2017	2015 - 2016
		Kshs	Kshs
CDF Board			
AIE NO	xx	52,867,808	25,107,579
AIE NO	xx	4,094,828	25,107,579
AIE NO	xx	36,853,449	20,000,000
AIE NO			20,000,000
			13,000,000
TOTAL		93,816,085	103,215,158

1.1.1.1.1.1.2 PROCEEDS FROM SALE OF ASSETS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	Xxx	xxx
Receipts from sale of office and general equipment	Xxx	xxx
Receipts from the Sale Plant Machinery and Equipment	Xxx	xxx
Total	Xxx	xxx

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.3 OTHER RECEIPTS

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

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

	2016- 2017 Kshs	2015 - 2016 Kshs
Basic wages of contractual employees	1,438,758	855,682
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Gratuity		
Employer contribution toNSSF		
Other personnel payments	60,992	48,082
Total	1,499,750	903,764

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

	Description	2016 - 2017	2015 - 2016
		Kshs	Kshs
2210100	Utilities, supplies and services	460,000	500,000
2210104	Office rent	-	-
2210200	Communication, supplies and services	50,000	20,006
2210300	Domestic travel and subsistence	100,000	401,072
2210500	Printing, advertising and information supplies & services	-	25,205
2210600	Rentals of produced assets	-	-
2210700	Training expenses	1,038,400	600,000
2210800	Hospitality supplies and services	-	-
2210802	Other committee expenses	-	-
2210809	Committee allowance	700,000	2,805,727
2210900	Insurance costs	-	-
2211000	Specialised materials and services	249,521	-
2211100	Office and general supplies and services	200,000	-
2211200	Fuel ,oil & lubricants	-	-
2211300	Other operating expenses	1,021,263	2,300,000
2220100	Routine maintenance – vehicles and other transport equipment	1,174,485	546,577
2220200	Routine maintenance – other assets	470,537	-
	Total	5,464,206	7,198,587

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.6 TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description	2016 - 2017	2015 - 2016
		Kshs	Kshs
2630204	Transfers to primary schools	52,500,000	8,600,000
2630205	Transfers to secondary schools	4,000,000	2,000,000
2630206	Transfers to Tertiary institutions	-	3,000,000
2630207	Transfers to Health institutions	-	-
	TOTAL	56,500,000	13,600,000

7 OTHER GRANTS AND OTHER PAYMENTS				
2640000	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2640101	Bursary -Secondary		11,442,720	7,500,000
2640102	Bursary -Tertiary		1,710,000	7,500,000
2640104	Bursary-Special schools			
2640105	Mocks & CAT			
2640504	water			7,000,000
2640505	Agriculture (food security)			
2640506	Electricity projects			
2640507	Security		4,000,000	2,000,000
2640508	Roads			11,000,000
2640509	Sports		3,656,064	1,900,000
2640510	Environment		2,100,000	1,900,000
2640200	Emergency Projects (specify)		4,800,000	9,000,000
	Total		27,708,784	47,800,000

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

8 ACQUISITION OF ASSETS			
Non Financial Assets		2016 - 2017	2015 - 2016
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		10,835,649	11,202,250
Refurbishment of Buildings			
Purchase of Vehicles			
Purchase of Bicycles & Motorcycles			
Overhaul of Vehicles			
Purchase of office furniture and fittings			
Purchase of computers ,printers and other IT equipments			
Purchase of photocopier			
Purchase of other office equipments			
Purchase of soft ware			
Acquisition of Land			
Total		10,835,649	11,202,250

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Specify TTI	-	10,000,000
TOTAL	-	10,000,000

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017 Kshs	2015 - 2016 Kshs
<i>Name of Bank, Account No.</i>	7,507,124	19,192,617
Total	7,507,124	19,192,617

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Location 1	xxx	Xxx
Location 2	xxx	Xxx
Total	xxx	Xxx

[Provide cash count certificates for each]

11: OUTSTANDING IMPRESTS

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

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. RETENTION

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Supplier 1	xxx	

Total

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	7,507,124	19,192,617
Cash in hand		-
Imprest	3,504,709	279,579

Total

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

Total

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

2016

	2016-2017	2015-
	Kshs	Kshs
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others (<i>specify</i>)	xxx	xxx
	xxx	xxx

15.3: OTHER PENDING PAYABLES (See Annex 3)

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

15.4: PMC account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	36,165,423.33	18,747,205.25
	36,165,423.25	18,747,205.25

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2017	Comments
	A	B	c	d=a-c		
Construction of buildings						
1.						
Sub-Total						
Construction of civil works						
2.						
Sub-Total						
Supply of goods						
3.						
Sub-Total						
Supply of services						
4.						
Sub-Total						
Grand Total						

Handwritten signature and date

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KAJIADO EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

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 2017	Comments
		A	B	C	d=a-c		
Senior Management							
1.							
	Sub-Total						
Middle Management							
2.							
	Sub-Total						
Unionisable Employees							
3.							
	Sub-Total						
Others (specify)							
4.							
	Sub-Total						
	Grand Total						

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 [Date]

NG-CDF KAJIADO EAST

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2017	Comments
		A	B	C	d=a-c		
Amounts due to other Government entities							
1.							
	Sub-Total						
Amounts due to other grants and other transfers							
2.							
	Sub-Total						
	Sub-Total						
Others (specify)							
3.							
	Sub-Total						
	Grand Total						

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 17/06/2017

NG-CDF KAJIADO EAST
 Reports and Financial Statements
 For the year ended June 30, 2017 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land		
Buildings and structures	22,037,899	11,202,250
Transport equipment		
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	22,037,899	11,202,250

[Handwritten signature and date]

NG-CDF KAJIADO EAST
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

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

NO	A/C NAME	A/C NO	Balances As at 30.06.2017	Balance As at 01.07.2016[kes]
1	IMBUKO PRIMARY SCHOOL CDF ACCOUNT	070026209188	3,940.00	499,600.00
2	NASERIAN PCEA PRIMARY SCHOOL CDF ACCOUNT	0700262092161	15,582.50	15,582.00
3	OLOBOR AJIJK PRIMARY SCHOOL CDF ACCOUNT	0700262092384	1,407.50	1,407.50
4	EMARTI DISPENSARY CDF ACCOUNT	0700262093414	617.50	617.50
5	ENDIKIRR PRIMARY SCHOOL CDF ACCOUNT	0700262093591	11,327.50	9,657.50
6	OLOSINYA CHYULU PRIMARY SCHOOL CDF ACCOUNT	0700262105071	460.00	460.00
7	OLTINGA PRIMARY SCHOOL CDF ACCOUNT	0700262115501	13,380.00	13,380.00
8	ILMAO PRIMARY SCHOOL CDF ACCOUNT	0700262118490	499,600.00	499,600.00
9	ILKIMUNYAK PRIMARY SCHOOL CDF ACCOUNT	0700262119319	150.00	150.00
10	OLOIKA PRIMARY SCHOOL CDF ACCOUNT	0700262127807	1,500,480.55	29,810.55

NG-CDF KAJIADO EAST
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

11	OLOOSIRKON SEC SCHOOL CDF ACCCOUNT	0700262130399	9,909.10	29,810.55
12	NAMUNYAK PRIMARY SCHOOL CDF ACCOUNT	0700262135669	1,507.00	1,000,500.00
13	NASERIAN PRIMARY SCHOOL CDF ACCOUNT	0700262138656	3,945.00	3,945.00
14	OLTUROTO DISPENSARY CDF ACCOUNT	0700262143386	499,600.00	499,600.00
15	KORROMPOI COMMUNITY DISPENSARY CDF ACCOUNT	0700262155243	73,740.00	73,740.00
16	SHOLINKE APS CAMP CDF ACCOUNT	0700262157657	3,332.50	3,333
17	KAJIADO EAST CONSTITUENCY PROJECTS COMMITTEE	0700262165158	1,898.00	1,705,810.20
18	KAJIADO EAST CONSTITUENCY ENVIRONMENTAL AND SPORTS PROJECTS COMMITTEE	0700262177765	1,060,339.70	26,965.70
19	MUSA PRIMARY SCHOOL PMC-CDF ACCOUNT	0700262261904	550.00	550.00
20	ILMUKUTANI PRIMARY SCHOOL PMC -CDF ACCOUNT	0700262262031	2,030.00	29,305.00
21	KILOH PRIMARY SCHOOL CDF ACCOUNT	0700262262278	121,945.00	121,945.00
22	ENKUTOTO OO MBAA PRIMARY SCHOOL	0700262262499	700.00	700.00
23	NOONKOP'R GIRLS SEC SCHOOL PMC - CDF ACCOUNT	0700262262669	1,549.00	14,587.00
24	SAMULI PRIMARY SCHOOL CDF ACCOUNT	0700263337717	2,755.00	2,755.00

NG-CDF KAJIADO EAST
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

25	ENKASITI PRIMARY SCHOOL CDF ACCOUNT	0700263365364	1,003,160.00	1,501,380.00
26	ENOORETET PRIMARY SCHOOL CDF ACCOUNT	0700263366588	2,920.00	2,920.00
27	NIKATU PRIMARY SCHOOLCDF ACCOUNT	0700263367136	320.00	320.00
28	KUNCHU PRIMARY SCHOOL CDF ACCOUNT	0700263375147	-310.70	-220.00
29	LENCHANI PRIMARY SCHOOL CDF ACCOUNT	0700263375906	645.00	278,865.00
30	ENKILELE PRIMARY SCHOOL CDF ACCOUNT	0700263379748	-404.60	-305.55
31	MASIMBA SEC SCHOOL CDF ACCOUNT	0700263383694	2,695.00	2,695.00
32	IMARORO PRIMARY SCHOOL CDF ACCOUNT	0700263402993	11,636.85	-729.80
33	ISINYA TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT	0700263414782	470.00	10,745.00
34	OSARAI DISPENSARY	0700263417125	36,299.50	176,919.50
35	OLOOLTEPES DISPENSARY	0700263417614	13,920.00	1,509,470.00
36	NASERIAN DISPENSARY	0700263418998	1,553,133.60	1,553,133.60
37	IMARORO PRIMARY SCHOOL CDF ACCOUNT	0700263422150	35.00	35.00
38	ENYUATA PRIMARY SCHOOL-CDF ACCOUNT	0700263580389	1,415.00	1,415.00

NG-CDF KAJIADO EAST
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

39	ILKIUSHIN PRIMARY SCHOOL-CDF ACCOUNT	0700263645754	762.80	51,037.80
40	ISINYA BOYS SEC SCHOOL CDF ACCOUNT	0700263655427	2,810.00	499,250.00
41	KASHEREMA PRIMARY SCHOOL CDF ACCOUNT	0700263668204	6,030.00	249,250.00
42	SANARE PRIMARY SCHOOL CDF ACCOUNT	0700263688427	386,470.00	386,470.00
43	NOONKOBEN PRIMARY SCHOOL CDF ACCOUNT	0700263713592	515.00	515.00
44	OLOITIKO PRIMARY SCHOOL CDF ACCOUNT	0700263735730	1,413.20	263,975.00
45	MASHUURU DISPENSARY CDF ACCOUNT	0700263736512	387.30	734,663.50
46	NOOSIDAN PRIMARY SCHOOL CDF ACCOUNT	0700263747562	424.50	424.50
47	NEW VALLEY BRIDGE CDF ACCOUNT	0700263754536	8,024.22	2,915,862.50
48	MAZORD DRIVE CDF PROJECT ACCOUNT	0700263781678	22,755.00	277,495.00
49	NKATU PRIMARY SCHOOL CDF PROJECT ACCOUNT	0700263783533	1,355.00	100,465.00
50	OLOOTEPES DAM CDF ACCOUNT	0700263786324	305.00	305.00
51	INKUKOUN DISPENSARY CDF ACCOUNT	0700263787013	70.00	109,515.00
52	NOONGABOLO WATER PROJECT CDF ACCOUNT	0700263921532	85.00	85.00

NG-CDF KAJIADO EAST
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

53	OLTUROTO SEC SCHOOL CDF ACCOUNT	0700264060871	16,137.00	128,525.00
54	EWANGAN PRIMARY SCHOOL CDF ACCOUNT	0700264081487	3,590.00	865.00
55	SHOLINKE ROAD CDF ACCOUNT	0700264121216	1,305.00	1,305.00
56	OLE NKOTILA PRIMARY SCHOOL CDF ACCOUNT	0700264166423	1,190.00	1,190.00
57	LEMPEI CHIEF CAMP CDF ACCOUNT	0700264220543	38,810.00	38,810.00
58	MCK KIBOKO PRIMARY SCHOOL CDF PROJECT ACCOUNT	0700264264922	791.00	791.00
59	PARANAE PRIMARY SCHOOL CDF ACCOUNT	0700264301178	62,505.00	262,560.00
60	ENTARETOI SEC SCHOOL CDF PROJECT ACCOUNT	0700264306620	915.00	915.00
61	SHOLINKE CHIEF CAMP CDF PROJECT ACCOUNT	0700264350201	245.00	245.00
62	NASERIAN BOREHOLE CDF PROJECT ACCOUNT	0700264358877	8,855.00	8,855.00
63	G.K PRISON SEC SCHOOL CDF PROJECT ACCOUNT	0700264359052	112,590.00	398,195.00
64	ILKILEKU PRIMARY SCHOOL CDF ACCOUNT	0700264370766	-201.85	-115.00
65	ELANGATA NANYOKIE PRIMARY SCHOOL CDF ACCCOUNT	0700264371008	1,059,010.00	339,120.00
66	SAFARICOM PRIMARY SCHOOL CDF PROJECT ACCOUNT	0700264411993	200,310.00	310.00

NG-CDF KAJIADO EAST
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

67	OLOOSIRKON -ERANKAU ROAD CDF ACCOUNT	0700264426890	350.00	350.00
68	OLOIKA ACCACIA ROAD CDF ACCOUNT	0700264428343	1,780.00	1,780.00
69	ERANKAU SEC SCHOOL CDF ACCOUNT	0700264428503	441.90	109,030.00
70	NOOSIDAN SEC SCHOOL CDF ACCOUNT	0700264435171	2,899.20	2,899.20
71	NOONKOPIR AP LINE CDF PROJECT ACCOUNT	0700264568982	175.00	175.00
72	LESONKOYO PRIMARY SCHOOL CDF PROJECT ACCOUNT	0700264613046	8,490.00	8,490.00
73	OLTUROTO PRIMARY SCHOOL CDF PROJECT ACCOUNT	0700264699801	9,360.00	9,360.00
74	NOOMPALA PRIMARY SCHOOL CDF PROJECT ACCOUNT	0700264718359	3,755.00	3,755.00
75	KIMALAT SECURITY LIGHTING-CDF ACCOUNT	0700264859472	97,290.00	448,315.00
76	EMALI COMMUNITY WATER PROJECT-CDF ACCOUNT	0700266415414	98,975.00	98,975.00
77	NAIRATATCOMMUNITY WATERPROJECT-CDF ACCOUNT	0700266415449	48,975.00	48,975.00
78	NAMUNYAK-NASERIAN ROAD PMC	0700266529608	10.00	10.00
79	EWONGAN PRIMARY SCHOOL-PMC	0700266658712	4,450.00	4,450.00
80	ENKASITI-OLOOLOITIKOSHI ROAD-PMC	0700266658865	1,460.00	1,460.00

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NG-CDF KAJIADO EAST
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

81	ESARUNOTO PRIMARY SCHOOL-CDF ACCOUNT	O700266675730	3,515.00	3,515.00
82	OLDONYO LENKAI PROJECT-CDF ACCOUNT	O700266687894	5,415.00	5,415.00
83	ISARA PRIMARY SCHOOL-CDF ACCOUNT	O700266839482	3,830.00	3,830.00
84	ENKIRIRRI MIXED DAY AND BOARDING PRIMARY SCHOOL-CDFACCOUNT	O700267024381	1,145,670.00	-
85	PARSINTI PRIMARY SCHOOL-PMC	O700267024855	1,885.00	1,885.00
86	MERRUESHI PRIMARY SCHOOL-CDF	O700267124971	53,478.40	1,000,000.00
87	EMAKOKO- ERANKAU ROAD	O700267502742	285.55	285.55
88	ROADBLOCK ROAD ALONG EMALI- LOITOKTOK ROAD-CDF ACCOUNT	O700268015553	126.55	45.00
89	KAG-ENKEJU OOLAWARAK ROAD -CDF	O700268015958	126.66	45.00
90	TIPATET EMAKOKOPRIMARY SCHOOL	O700268979199	2,000,000.00	-
91	OLOIKARRA PRIMARY SCHOOL-CDF ACCOUNT	O700269043740	1,965.00	-
92	ESELENKEI PRIMARY SCHOOL-CDF ACCOUNT	O700269043922	1,405.00	-
93	ERANKAU PRIMARY SCHOOL-CDF ACCOUNT	O700269045350	4,890.00	-
94	OLOOSIRKON PRIMARY SCHOOL-CDF ACCOUNT	O700269066525	392,950.00	(485.00)

NG-CDF KAJIADO EAST
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

95	P.J. DAVE PRIMARY SCHOOL-CDF ACCOUNT	0700269470543	6,130.00	-
96	KAPUTIEI SECONDARY SCHOOL-CDF ACCOUNT	0700269550954	998,510.00	-
97	ILKISHUMU PRIMARY SCHOOL-CDF ACCOUNT	0700269668184	4,340.00	-
98	OLOOLING'OSUAN PRIMARY SCHOOL-CDF ACCOUNT	0700269709915	999,273.55	(475.00)
99	ERETETI PRIMARY SCHOOL-CDF ACCOUNT	0700269908735	20.00	(485.00)
100	ENDOINYO ENKERR PRIMARY SCHOOL-CDF ACCOUNT	0700269910148	75.00	599,525.00
101	ENTUMOTO PRIMARY SCHOOL-CDF	0700269911106	2,390.00	-
102	OLNDOINYO SAMPU PRIMARY SCHOOL-CDF ACCOUNT	0700269953987	49,065.00	-
103	ILMAMEN PRIMARY SCHOOL-CDF ACCOUNT	0700269980177	7,192.00	-
104	ARROI PRIMARY SCHOOL-CDF ACCOUNT	0700269981991	47,225.00	-
105	NORI SECONDARY SCHOOL-CDF ACCOUNT	0700270056499	545.40	-
106	NOONKOPIR PRIMARY SCHOOL-CDF ACCOUNT	0700270160959	198,940.00	-
107	KALEBWANI PRIMARY SCHOOL-CDF ACCOUNT	0700270176041	999,505.00	-
108	LESONKOYO PRIMARY SCHOOL-CDF ACCOUNT	0700270250938	217,490.00	-

NG-CDF KAJIADO EAST
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

109	SULTANHAMUD DAIRY MILK COLLECTION CENTRE	0700270548708	2,136,103.00	-
110	NOONKOPIR SLUM FIRE EMERGENCY PROJECT	0700270776913	3,000.00	-
111	ULU WATER PROJECT	0700271101843	1,890.00	-
112	KETOORA PRIMARY SCHOOL-CDF	0700271261501	500,395.00	-
113	NKUSSO PRIMARY SCHOOL-CDF ACCOUNT	0700271747649	100,000.00	-
114	KORROMPOI PRIMARY SCHOOL-CDF ACCOUNT	0700271774411	-	-
115	MASHUURU BOARDING PRIMARY SCHOOL-PMC	0700271790155	2,000,000.00	-
116	NOOMPEUTI PRIMARY SCHOOL CDF ACCOUNT	0700271819440	3,000,000.00	-
117	DEPUTY COUNTY COMMISSIONER OFFICE ISINYA	0700271819697	1,000.00	1,000.00
118	NOOMPOPONG PRIMARY SCHOOL CDF ACCOUNT	0700271821714	1,500,000.00	-
119	EMARTI PRIMARY SCHOOL-CDF ACCOUNT	0700271855757	2,000,000.00	-
120	SHOLINKE PRIMARY SCHOOL-CDF ACCOUNT	0700271857685	1,000,000.00	-
121	KITENGELA BOARDING PRIMARY SCHOOL-CDF ACCOUNT	0700271863612	1,000,000.00	-
122	ATHI-RIVER GK PRIMARY SCHOOL-CDF ACCOUNT	0700271927947	3,999,525.00	-

NG-CDF KAJIADO EAST
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

123	NEMBUYA PRIMARY SCHOOL CDF ACCOUNT	0700271952512	99,450.00	-
124	OLMELELEKI PRIMARY SCHOOL CDF ACCOUNT	0700272017006	1,000,000.00	-
125	OLDUPAI PRIMARY SCHOOL CDF ACCOUNT	0700272036161	1,000,000.00	-
126	OLTUKAI PRIMARY SCHOOL	0700272192359	-	-
127	KITENGELA AP LINE-CDF ACCOUNT	0700272873471	1,001,525.00	-
128	CHUNA AP POST-CDF ACCOUNT	0700273344743	-	-
129	KEPIRO PRIMARYSCHOOL	0700164248170	3,742.45	3,742.45
	TOTAL		36,165,423.33	18,747,205.25

NG-CDF KAJIADO EAST
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. 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)
NG/CDF/NH/KAJ EAST/2015/16/(3)	-Cash And Cash Equivalent Ksh 19,472,196	- Cheque of Ksh 3,211,734 shown as unrepresented.	CHAIRMAN	RESOLVED	1 MONTH
NG/CDF/NH/KAJEAST /2015/16(3)	-Inaccuracies in the Financial statement – The financial statements had various variances.	-Numbering of notes in the statement inconsistent -Errors in computation of figures. -Variances in opening balances.	FAM	RESOLVED	1 WEEK
NG/CDF/NH/KAJEAST /2015/16(3)	-Transfer to other Gov't units - The Financial Statements reflects a total of Kshs 13,600,000.00 for the above item comprised of Kshs 8,600,000.00 as Transfer to Primary Schools Kshs 2,000,000.00 being Transfer to Secondary Schools and Kshs 3,000,000.00 as Transfer to Health Institutions. However the examination of payment vouchers and the cash book revealed that the fund was spent as follows; Transfer to Primary Schools Kshs 12,600,000.00, Transfer to Secondary Schools Kshs	-Inaccuracies	FAM	RESOLVED	1 WEEK

NG-CDF KAJIADO EAST
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

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)
	3,000,000.00 and Transfer to Health Institutions Kshs 3,000,000.00 all adding up to Kshs 18,600,000.00.				
NG/CDF/NH/KAJEAST 2015/16(3)	-Compensation of employees - The financial statements reflected Kshs. 903,764 as compensation of employees which comprised of Kshs. 855,682 as Basic wages of contractual employees and Kshs. 48,082 as Employee contribution to NSSF	-Inaccuracies	FAM	RESOLVED	1 WEEK
NG/CDF/NH/KAJEAST 2015/16(3)	-Other Grants and transfer - The financial statements reflected a total expenditure of Kshs. 48,800,000 as other grants and transfers. The figure included Kshs.9, 000,000 spent on emergency projects. However, there were no records or project returns to show the nature and composition of the emergency projects funded and their	-Inaccuracies	FAM	RESOLVED	1 WEEK

NG-CDF KAJIADO EAST
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

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)
	current status.				
NG/CDF/NH/KAJEAST 2015/16(3)	-Budget and Budget as control – There was underutilization of funds during the financial year due to the delay of release of funds.	-absorption	FAM	RESOLVED	1 WEEK
NG/CDF/NH/KAJEAST 2015/16(3)					

(Faint handwritten notes or signatures)