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REPORT

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OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
KATHIANI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017



NG-CONSTITUENCY DEVELOPMENT FUND- KATHIANI 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)

NG-CONSTITUENCY DEVELOPMENT FUND – NG-KATHIANI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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 NG-KATHIANI Constituency's day-to-day management is under the following key organs:

- i. NG-Constituencies Development Fund Board (NG-CDFB)
- ii. NG-Constituency Development Fund Committee (NG-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	Raphael M.Makau
3.	Accountant	Nancy N. Mogoi
4.		

(d) Fiduciary Oversight Arrangements

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

(e) KATHIANI NG-NGCDF Headquarters

P.O. Box 144-90105
DC's Building Kathaini

Kathiani, KENYA

NG-CONSTITUENCY DEVELOPMENT FUND- KATHIANI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

(f) KATHIANI NG-CDF Contacts

Telephone: (254) XXXXXXXXX
E-mail: ngcdfkathaini@cdf.go.ke
Website: www.ngcdf.go.ke

(g) KATHAINI NG-CDF Bankers

Coop Bank
Athiriver
P.O. Box 321
Athiriver, Kenya

(h) Independent Auditors

Auditor General
Office of 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

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

The budget performance was proportionate to the actual expenditure and disbursements. At 50% funding the Constituency had utilized 69% of the funds meaning the amount received within that period were disbursed plus the balance brought forward from the previous years.

NG-CDF is a fund which can be classified as community friendly. Apart from funding what is required by the community members, its implementation is done by the same community thus achieving several objectives. First, it is wealth creation as a vast number of items and resources used are from the community. It also encourages ownership of the projects by the community hence their sustainability.

There is also transfer of skills (capacity building) to the community as managing projects creates experience. Finally, the biggest achievements are on the projects themselves. In Kathiani so many primary and secondary schools have benefited thus improving their infrastructure. There are water, health, roads and security projects that have been implemented. These have gone a long way in improving the lives of the beneficiaries.

However, there is an emerging challenge with the management of the fund. The 5% provision that goes to PMCs is increasingly failing in its original intent. Whereas it was meant to facilitate the operations of the PMCs, it is becoming the real attraction rather thus PMCs may lose focus to the successful implementation of the project itself.

Sign 

CHAIRMAN NG-CDFC

NG-CONSTITUENCY DEVELOPMENT FUND- KATHIANI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NG-KATHIANI Constituency Development Fund is responsible for the preparation and presentation of the KATHIANI NG-CDF financial statements, which give a true and fair view of the state of affairs of the KATHIANI NG-CDF for and as at the end of the financial year (period) ended on June 30, 2017. 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 KATHIANI 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 KATHIANI 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 KATHIANI 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 13/6/2018 2018.



Fund Account Manager



Chairman NG-CDFC

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituency Development Fund - Kathiani Constituency set out on pages 5 to 25, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kathiani 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 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, except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, nothing else has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Presentation of the Financial Statements

The table of contents indicates that the notes to the financial statements are at page 26 instead of page 12. Consequently, the financial statements have not been presented in accordance with guidelines issued by the Public Sector Accounting Standards Board.

2. Bank Balance

The statement of assets reflects a bank balance of Kshs.3,645,033.65 as at 30 June 2017. However, the supporting bank reconciliation statement as at 30 June 2017 reflects cashbook balance of Kshs.3,647,288 resulting in unreconciled difference of

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

Kshs.2,254.35 Further, the reconciliation statement includes unrepresented cheques totalling Kshs.2,819,010 out of which cheques amounting to Kshs.1,395,107 had gone stale as at 30 June 2017. In addition, the reconciliation statement reflects payments in bank statement not in cashbook totalling Kshs.256,889 out of which payments totalling Kshs. 51,465 relate to the financial years 2014/2015 and 2015/2016. It is not clear why these payments have remained outstanding for that long. Consequently, the accuracy of bank balance of Kshs.3,645,033.65 as at 30 June 2017 cannot be confirmed.

3. Acquisition of Assets

The summary of fixed assets register at Annex 4 to the financial statements reflects total additions during the year of Kshs.499,000 being the movement between opening fixed assets balance of Kshs.4,750,224 and the closing balance of Kshs.5,249,224. However, the statement of receipts and payments reflects nil expenditure on acquisition of assets during the year under review. Further, the assets recorded in the register lacked identification numbers thereby exposing them to risk of loss. Consequently, the accuracy of the nil expenditure on acquisition of assets for the year ended 30 June 2017 cannot be confirmed.

4. Other Payments

The statement of receipts and payments reflects an amount of Kshs.1,500,000 in respect of other payments which according to Note 9 to the financial statements relate to the expenditure incurred on development of strategic plan. However, necessary procurement documents including the proposals, bid documents, evaluation committee minutes and a copy of the agreement between the Fund and provider of the service were not provided for audit verification. Consequently, the propriety of the expenditure totalling Kshs.1,500,000 on other payments cannot be confirmed.

5. Ineligible Expenditure

The statement of receipts and payments reflects expenditure of Kshs.46,954,723 under transfers to other government units which includes Kshs.1,000,000 transferred to health institutions. However, health is a devolved function falling under the County Government. The expenditure was incurred contrary to Section 24 (a) of the National Government Constituency Development Fund Act, 2015 and therefore ineligible. Consequently, the National Government Constituencies Development Fund Board and the Kathiani Constituency Development Fund Committee were in breach of the law.

6. Net Financial Position

The statement of assets as at 30 June 2017 reflects net liabilities instead of net financial position of Kshs.3,645,033.65 being the difference between the brought forward fund balance of Kshs.9,937,851.60 and the deficit for the year of Kshs.6,292,817.95. No explanation has been provided for this anomaly.

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

Key Audit Matters

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

Other Matter

1. Budget Performance

The Fund budgeted receipts for 2016/2017 amounted to Kshs.143,803,769.32 out of which an amount of Kshs.40,948,275.12 representing 28% of the budgeted receipts was not received. The expenditure budget for 2016/2017 was Kshs.143,803,769.32 while the actual expenditure amounted to Kshs.99,210,460.55 resulting in an under-expenditure of Kshs.44,593,308.77 or about 31%. The summary of budget performance is as detailed below:

Item	Budgeted Amount (Kshs)	Actual Amount (Kshs)	Difference (Kshs)	% of the Variance
Receipts				
Transfers from Board	143,803,769	102,855,494	40,948,275	28
Payments				
Compensation to Employees	2,768,000	1,309,100	1,458,900	53
Use of Goods and Services	9,042,373	6,063,818	2,978,555.60	33
Transfers to Other Government Entities	75,449,654	46,954,723	28,494,931	38
Other Grants and Transfers	54,543,741	43,382,819	11,160,922	20
Other Payment	2,000,000	1,500,000	500,000	25
	143,803,769	99,210,460	44,593,309	31

According to the footnotes to the summary statement of appropriation the variance between the budgeted and actual utilization of the funds resulted from outstanding disbursements that were still held by the Board. The delayed release of funds by the Board meant failure to deliver services to the constituents of Kathiani as initially planned.

2. Kathiani Toilets Project

During the year under review, the Fund incurred expenditure amounting to Kshs.22,050,000 on construction of twenty-nine units, six-door toilet blocks in various institutions including schools, chiefs' offices and police posts in the constituency. The bills of quantities prepared by the office of the sub-county officer - Kathiani provided for provisional sum for contingencies of Kshs.30,000 per unit and screed at Kshs.4,400 per unit adding to a total of Kshs.34,400 per unit which translate to Kshs.997,600 for the 29 units.

However, a visit to Kathiani Police Post, one of the beneficiaries, did not confirm how the amount of Kshs.34,400 was utilized. Further, the toilet structures looked squeezed and the doors were depleted with some already missing and others destroyed by ants, just one year after the expenditure was incurred. There were also no certificates of completion of the toilets from the Public Works Department. In the circumstances, it is not possible to confirm whether the constituents got value for money with respect to the construction of the twenty-nine toilet blocks.

3. Lack of Staff Establishment and Scheme of Service

Throughout the year, the Fund had on its payroll five members of staff including an administrator, an assistant field officer, a secretary, a driver and a cleaner. However, there was no staff establishment and scheme of service for effective control of personnel functions including recruitment, key competences, job descriptions, placements, remuneration and promotions. As a result, adequacy and fairness of the personnel practices in place cannot be confirmed.

4. Delay in Completion of Works at Kauti Primary School

The Fund transferred Kshs.1,637,000 to the PMC in-charge of Kauti Primary for ground leveling works at the school. The amount was released through cheque numbers 005366 and 005367 for Kshs.837,000 and Kshs.800,000 respectively both of which were paid through the bank on 26 May 2017. A visit to the school during the month of April 2018, almost a year after the transfer was made revealed that the works remained approximately 50% complete. The bank statements for the project were also not provided for audit verification to confirm exactly how much balance out of the total disbursed was still available

5. Projects Implementation

The Fund's project implementation status report as at 30 June 2017 indicate that sixteen construction projects started between 2013/2014 and 2016/2017 with total allocation of Kshs.22,704,426 and disbursements of Kshs.20,904,426 were unutilized or under-utilized even though some had long been completed. Among them were three health facilities with disbursements of more than Kshs. 5,282,759 and two nursery schools for which an amount of Kshs. 1,287,201 had been disbursed. Others were security related projects including Kathiani police post which though in use had cracked floors and lacked a reporting desk. The details of these projects are as follows:

	Year	Name of Institution	Activity	Allocation (Kshs)	Disbursement (Kshs)	Status	Remarks
1	2013/2014	Kaani Dispensary	Construction of refurbished House	2,241,379	2,241,379	complete	Not in use
2	2013/2014	Ngoleni Dispensary	Construction of refurbished House	2,241,379	2,241,379	complete	Note in use
3	2013/2014	Kyuluni Nursery	Construction of one classroom	587,201	387,201	At lintel level	Not in use
4	2013/2014	Miumbuni Sec. School	Construct laboratory	1,400,000	1,400,000	At lintel level	Not in use
	2014/2015	Miumbuni Sec. School Co	Construct laboratory	1,600,000	0	At lintel level	Not in use
5	2013/2014	Ngiini sec. School	Construct multipurpose hall	800,000	800,000	At slab level	Not in use
	2013/2015	Ngiini sec. School	Construct multipurpose hall	900,000	900,000	At lintel level	Not in use
6	2013/2014	Kituvu Dispensary	Completion of health facility	500,000	500,000	Complete	Not in use
	2015/2016	Kituvu Dispensary	Completion of health facility	300,000	300,000	complete	Not in use
7		Kathiani Police post Construction of police post		2,000,000	2,000,000	complete	Has floor cracks and no reporting desk
	2014/2015	Kathiani Police post	Construction of police post	1,000,000	1,000,000	complete	Has floor cracks and no reporting desk
	2014/2015	Kathiani Police post	Construction of police post	664,466	664,466	complete	In use has floor cracks and no

							reporting desk
8	2013/2014	Kauti Chiefs Camp	Construct chiefs offices	400,000	400,000	incomplete	Not in use
9	2013/2014	Kathalani Security post	Construct security post and toilets	1,200,000	1,200,000	complete	Not in use
	2014/2015	Kathalani Security post	Construct security post and toilets	1,570,000	1,570,000	Complete	Not in use- No toilets seen
10	2014/2015	Kituluni Chiefs office	Finishing Chief's office	300,000	300,000	Not started	Not in use
11	2014/2015	Kenol police post	Completion of police post	300,000	300,000	incomplete	Not in use
12	2015/2016	Katitu Nursery	Construction of classrooms	900,000	900,000	at foundation	Not in use
13	2015/2016	Kwa ngengi Sec. school	Construct Laboratory	900,000	900,000	roofed	not in use
14	2015/2016	St. Benedict Kituli Sec.	Construct laboratory	900,000	900,000	At slab level	not in use
15	2015/2016	Kinyau secondary	Multipurpose hall	1,000,000	1,000,000	at roof level	not in use
16	2015/2016	Nzaikoni AP Staff Houses	Construct 5 rooms for AP	1,000,000	1,000,000	Slabbed	not in use
				22,704,426	20,904,426		

In the circumstances, the constituents of Kathiani did not obtain value for money in respect of projects completed but not put to use.

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:

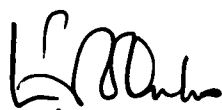
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to 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 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

03 August 2018

NG-CONSTITUENCY DEVELOPMENT FUND- KATHIANI 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	92,917,642.60	101,624,174.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3		316,100.00
TOTAL RECEIPTS		92,917,642.60	101,940,274.00
PAYMENTS			
Compensation of employees	4	1,309,100.00	1,281,296.90
Use of goods and services	5	6,063,818.00	5,626,846.00
Transfers to Other Government Units	6	46,954,723.00	43,587,931.00
Other grants and transfers	7	43,382,819.55	47,414,403.50
Acquisition of Assets	8		521,800.00
Other Payments	9	1,500,000.00	500,000.00
TOTAL PAYMENTS		99,210,460.55	98,932,277.40
SURPLUS/DEFICIT		(6,292,817.95)	3,007,996.60

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KATHIANI NG-CDF financial statements were approved on 12/6/2018 and signed by:



Chairman – NG-CDFC




Fund Account Manager

NG-CONSTITUENCY DEVELOPMENT FUND- KATHLANI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

V. STATEMENT OF ASSETS

	Note	2016 - 2017		2015 - 2016
		Kshs		Kshs
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances (as per the cash book)	10A	3,645,033.65	9,937,851.60	-
Cash Balances (cash at hand)	10B	-	-	-
Outstanding Imprests	11	-	-	-
TOTAL FINANCIAL ASSETS		3,645,033.65	9,937,851.60	
REPRESENTED BY				
Retention	12			
Fund balance b/fwd 1st July...	13	9,937,851.60	6,929,855.00	
Surplus/Defict for the year		(6,292,817.95)	3,007,996.00	
Prior year adjustments	14			
NET LIABILITIES		3,645,033.65	9,937,851.60	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KATHLANI NG-CDF financial statements were approved on 13/6/2018 and signed by:


 Chairman - NG-CDFC


 Fund Account Manager

NG-CONSTITUENCY DEVELOPMENT FUND- KATHIANI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW

		2016 - 2017	2015 - 2016
Receipts for operating income			
Transfers from CDF Board	1	92,917,642.60	101,624,174
Other Receipts	3		316,100.00
		92,917,642.60	101,940,274.00
Payments for operating expenses			
Compensation of Employees	4	1,309,100.00	1,281,296.90
Use of goods and services	5	6,063,818.00	5,626,846.00
Transfers to Other Government Units	6	46,954,723.00	43,587,931.00
Other grants and transfers	7	43,382,819.55	47,414,403.5
Other Payments	9	1,500,000.00	500,000.00
		99,210,460.55	98,410,477.40
Adjusted for:			
Adjustments during the year	14		
Net cash flow from operating activities		(6,292,817.95)	3,529,796.60
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets	8	-	(521,800.00)
Net cash flows from Investing Activities			521,800.00
NET INCREASE IN CASH AND CASH EQUIVALENT		(6,292,817.95)	3,007,996.60
Cash and cash equivalent at BEGINNING of the year	13	9,937,851.60	6,929,855.00
Cash and cash equivalent at END of the year		3,645,033.65	9,937,851.60

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KATHIANI NG-CDF financial statements were approved on 13/6/2018 and signed by:



Chairman CDFC



Fund Account Manager

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,551.72	61,907,217.60	143,803,769.32	102,855,494.20	40,948,275.12	72
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	2,060,000.00	708,000.00	2,768,000.00	1,309,100.00	1,458,900.00	47
Use of goods and services	5,309,793.00	3,732,580.60	9,042,373.60	6,063,818.00	2,978,555.60	67
Transfers to Other Government Units	37,031,931.13					
Other grants and transfers	37,494,827.59	3,8417,723.00	75,449,654.13	46,954,723.00	28,494,931.13	62
Acquisition of Assets		17,048,914.00	54,543,741.59	43,382,819.55	11,160,922.04	80
Other Payments		2,000,000.00	2,000,000.00	1,500,000.00	500,000.00	75
TOTALS	81,896,551.72	61,907,217.60	143,803,769.32	99,210,460.55	44,593,308.77	69

- i. Compensation of employees: -The salary aspect included provision for gratuity which had not been paid hence underutilization.
- ii. The variance between the budgeted and actual utilization resulted from outstanding disbursements that were still at the NGCDF board

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

The KATHIANI NG-CDF financial statements were approved on 13/6/2018 and signed by:



Chairman CDF



Fund Account Manager

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*. 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.

NG-CONSTITUENCIES DEVELOPMENT FUND – KATHIANI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the *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, 2017.

NG-CONSTITUENCIES DEVELOPMENT FUND – KATHIANI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
CDF Board			
AIE NO	A825859	51,969,366.00	24,312,087.00
AIE NO	A829590	4,094,827.60	24,312,087.00
AIE NO	A855120	36,853,449.00	2,000,000.00
			10,000,000.00
			10,000,000.00
			10,000,000.00
			21,000,000.00
(other constituency e,g, parent constituency)			
TOTAL		92,917,642.60	101,624,174.00

2. PROCEEDS FROM SALE OF ASSETS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

NG-CONSTITUENCIES DEVELOPMENT FUND – KATHIANI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2016- 2017	2015 - 2016
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere		316,100.00
Total		316,100.00

4. COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	1,059,129.00	1,155,516.90
Basic wages of casual labour	204,371.00	98,900.00
Personal allowances paid as part of salary		
House allowance	0	0
Transport allowance	0	0
Leave allowance	0	0
Gratuity	0	0
Other personnel payments(NSSF)	45,600.00	26,880.00
	1,309,100.00	1,281,296.90

NG-CONSTITUENCIES DEVELOPMENT FUND – KATHIANI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Committee Expenses	4,130,302.00	2,611,000.00
Utilities, supplies and services	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,577,400.00	2,433,000.00
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	314,203.00	259,460.00
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	41,913.00	323,386.00
Routine maintenance – other assets	-	-
Total	6,063,818.00	5,626,846.00
TOTAL		

NG-CONSTITUENCIES DEVELOPMENT FUND – KATHIANI CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2017***NOTES TO THE FINANCIAL STATEMENTS (Continued)***6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to National Government entities	xx	xx
Transfers to primary schools (see attached list)	40,537,000.00	23,287,931.00
Transfers to secondary schools (see attached list)	5,417,723.00	20,000,000.00
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	1,000,000.00	300,000.00
TOTAL	46,954,723.00	43,587,931.00

7. OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	23,096,434.00	12,911,345.00
Bursary – tertiary institutions (see attached list)	2,700,000.00	2,362,500.00
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	4,600,000.00	5,391,000.00
Water projects (see attached list)	-	6,900,000.00
Agriculture projects (see attached list)	-	1,939,870.00
Electricity projects (see attached list)	-	-
Security projects (see attached list)	7,254,558.00	300,000.00
Roads projects (see attached list)	-	1,743,240.00
Sports projects (see attached list)	1,637,000.00	2,059,000.00
Environment projects (see attached list)	-	2,059,000.00
Emergency projects (see attached list)	4,094,827.55	11,748,448.50
Total	43,382,819.55	47,414,403.50

NG-CONSTITUENCIES DEVELOPMENT FUND – KATHIANI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	521,800.00
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	521,800.00

NG-CONSTITUENCIES DEVELOPMENT FUND – KATHIANI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Strategic Plan	1,500,000.00	500,000.00

1,500,000.00	500,000.00
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10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
<i>Cooperative Bank, Athiriver Branch A/C no.01141563295800</i>	3,645,033.65	9,937,851.60
Total	3,645,033.65	9,937,851.60

NG-CONSTITUENCIES DEVELOPMENT FUND – KATHIANI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND

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

[Provide cash count certificates for each]

11: OUTSTANDING IMPRESTS

<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>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
Total				-

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

NG-CONSTITUENCIES DEVELOPMENT FUND – KATHIANI 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	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	9,937,851.60	6,929,855.00
Cash in hand	-	-
Imprest	-	-
Total	9,937,851.60	6,929,855.00

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

NG-CONSTITUENCIES DEVELOPMENT FUND – KATHIANI 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	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	<hr/>	<hr/>
	<hr/>	<hr/>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	<hr/>	<hr/>
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	<hr/>	<hr/>

15.4: PMC account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	698,000.00	-
	<hr/>	<hr/>
	<hr/>	<hr/>

15.5: Amount due from NG-CDF Board

	Kshs	Kshs
	40,948,275.13	51,969,366

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2014 (Kshs'000)

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 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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 June 30, 2017

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 2014	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to other grants and other transfers							
4.							
5.							
6.							
Sub-Total							
Sub-Total							
Others (specify)							
7.							
8.							
9.							
Sub-Total							
Grand Total							

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land		
Buildings and structures		
Transport equipment	4,000,000.00	4,000,000.00
Office equipment, furniture and fittings	548,924.00	105,424.00
ICT Equipment, Software and Other ICT Assets	700,300.00	644,800.00
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	5,249,224.00	4,750,224.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2017

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

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Lita Ap post	Coop Bank, Machakos	01141748266900	116,000	-
Kathiani Ap Post	Coop Bank, Machakos	01141748495500	200,000	-
Mutitu Ap Post	Coop Bank, Machakos	01141748264300	82,000	-
Kenol Police Post	Coop Bank, Machakos	01141550151800	300,000	-
Total			698,000.0 0	-

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2017

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)
1.0	Procurement of exams by PMCs using quotations instead open tender Payment Vouchers for pmcs not showing what 5% administration is used for	Exams procurement done on termly basis with specific calender timelines hence quotations being more applicable 5% PMC provision accounting done at PMC level where implementation is done not at CDFC level where vouchers are prepared	FAM	Responded to	Awaiting response from Kenac
2.1	Variation of works by 38% at Kathiani Police Post Evidence of completion certificate for Kaewa Secondary dormitory	Variation did not exceed 22% and completion certificates and commitment and handover letters received from contractor showing no outstanding payments Certificate provided	FAM	Responded to	Awaiting response from Kenac

Pendables

Employees' Salaries	4-016-079-2110000-100-2016/2017-001	Payment of staff salaries and gratuity	1,060,000.00
Goods and Services	4-016-079-2210000-100-2016/2017-002	Purchase of fuel, repairs and maintenance, printing, stationery, telephone, travel and subsistence, office tea, etc.	574,344.00
Committee Expenses	4-016-079-2210802-100-2016/2017-005	Payment of Committee sitting allowances, transport, conferences	600,000.00
Goods and Services	4-016-079-2210000-111-2016/2017-001	Purchase of fuel, repairs and maintenance, printing, stationery, Airtime, travel and subsistence, e.Lc	200,000.00
Committee Expenses	4-016-079-2210802-111-2016/2017-002	Payment of Committee sitting allowances, transport, conferences	356,000.00
CDFC/PMC Capacity Building	4-016-079-2210700-111-2016/2017-003	Undertake Training of the PMCs/CDFCs on CDF Related issues	300,000.00
Bursary Tertiary Schools	4-016-079-2640100-102-2016/2017-002	Payment of bursary to needy student in Secondary and Tertiary Institutions	1,163,000.00
Kathalani Primary School	4-016-079-2630204-104-2016/2017-001	Renovation of 5 classes and an office-roofing, plastering and painting	500,000.00
Mangaani Primary School	4-016-079-2630204-104-2016/2017-002	Land purchase of 1/4 an acre	500,000.00
Isooni Primary School	4-016-079-2630204-104-2016/2017-003	Renovation of 3 classes and office-roofing, plastering and painting	500,000.00
Wandathe Primary School	4-016-079-2630204-104-2016/2017-004	Construction of 1 classroom to completion	600,000.00
Kya Mwee Primary School	4-016-079-2630204-104-2016/2017-005	Renovation of 10 classes-roofing, plastering and painting	1,000,000.00
Kikaawani Primary	4-016-079-2630204-104-2016/2017-006	Renovation of 5 classes-roofing, plastering and painting	500,000.00
Mutumbini Primary School	4-016-079-2630204-104-2016/2017-007	Renovation of 8 classes and office-roofing, plastering and painting	500,000.00
Iveti Primary School	4-016-079-2630204-104-2016/2017-008	Renovation of 5 classes-roofing, plastering and painting	500,000.00
Ithaeni Primary School	4-016-079-2630204-104-2016/2017-009	Renovation of 5 classes and office-roofing, plastering and painting	500,000.00
Ivuuni Primary School	4-016-079-2630204-104-2016/2017-010	Renovation of 10 classes-roofing, plastering and painting	1,000,000.00
General Mulinge Primary School	4-016-079-2630204-104-2016/2017-011	Renovation of 10 classes-roofing, plastering and painting	1,000,000.00
Nutini Primary School	4-016-079-2630204-104-2016/2017-012	Purchase of land 1/4 an acre (Kshs. 400,000.00) and construction of classroom to completion (Kshs.600,000.00)	1,000,000.00
Kasiani Primary School	4-016-079-2630204-104-2016/2017-013	Construction of 1 classroom to completion	600,000.00
Mutondoni Primary School	4-016-079-2630204-104-2016/2017-014	Construction of 1 classroom to completion	600,000.00
Citie Primary School	4-016-079-2630204-104-2016/2017-015	Renovation of 6 classes-roofing, plastering and painting	794,931.13
Ivbee Primary School	4-016-079-2630204-104-2016/2017-016	Construction of 1 classroom to completion	600,000.00
Iwanga Primary School	4-016-079-2630204-104-2016/2017-017	Construction of Administration block to completion	500,000.00
Ivumbuni Primary School	4-016-079-2630204-104-2016/2017-018	Renovation of 10 classes-roofing, plastering and painting	1,000,000.00
Ihinu Primary School	4-016-079-2630204-104-2016/2017-019	Renovation of 10 classes and office-roofing, plastering and painting	1,000,000.00
Iwa Ngengi Secondary	4-016-079-2630205-104-2014/2015-014	Laboratory construction-roofing, plastering and painting	2,200,000.00
Ikoleni Secondary School	4-016-079-2630205-104-2015/2016-002	Construction of Laboratory-doors, windows, plastering	500,000.00
Ivinyau Secondary School	4-016-079-2630205-104-2015/2016-004	Multipurpose hall completion-roofing, plastering, painting	1,000,000.00
Ivlini Secondary school	4-016-079-2630205-104-2014/2015-019	completion of Hall-roofing, plastering and painting	1,500,000.00
General Mulinge Secondary School	4-016-079-2630205-104-2016/2017-001	Completion of a Dorm-walling as the project is co-funded by parents	400,000.00
Ivuuni secondary School	4-016-079-2630205-104-2016/2017-002	Construction of a dining hall to completion	2,500,000.00
Iviani secondary School	4-016-079-2630205-104-2016/2017-003	Purchase of land of 3/4 an acre	1,000,000.00
Ivoleni Secondary Dormitory	4-016-079-2630205-104-2016/2017-004	Construction of dormitory to completion	2,200,000.00
Ivlini Secondary school	4-016-079-2630205-104-2016/2017-005	Construction of a six door toilet to completion	500,000.00
Ivathiani Boys School	4-016-079-2630205-104-2016/2017-006	Renovation of dormitory(400,000) and installation of cctv cameras(100,000)	500,000.00
Ihinu Secondary School	4-016-079-2630205-104-2016/2017-007	Roof repairs-roofing	300,000.00
Itev. Kitonyi Secondary School	4-016-079-2630205-104-2016/2017-008	Construction computer lab Kshs. 500,000.00 up to walling) and purchase of land of 3/4 an acre Kshs. 1,000,000.00	1,500,000.00
Ivathiani TSC Office	4-016-079-2630206-104-2016/2017-001	Renovation of small office block-expansion of room, plastering and painting	300,000.00
Ivathiani Youth Center	4-016-079-2630206-104-2016/2017-002	construction of public library	1,000,000.00

Kathiani Education zonal offices	4-016-079-2630206-104-2016/2017-003	Purchase of one printer, one Photocopier and one computer at Kathiani Zonal Offices	500,000.00
Iveti Education zonal offices	4-016-079-2630206-104-2016/2017-004	Purchase of one printer, one Photocopier and one computer at Iveti Zonal Offices	500,000.00
Mitaboni Education zonal offices	4-016-079-2630206-104-2016/2017-005	Purchase of one printer, one Photocopier and one computer at Mitaboni Zonal Offices	500,000.00
Kenol Police post	4-016-079-2640507-108-2014/2015-004	Completion-Fixing doors and windows, plastering and painting	300,000.00
Mutitu Security Post	4-016-079-2640507-108-2015/2016-003	Completion of Security Post-roofing, doors and windows, plastering, painting	1,500,000.00
Muonyweni Security Post	4-016-079-2640507-108-2015/2016-006	Completion of Security Post-roofing, doors and windows, plastering, painting	1,700,000.00
Kathalani Security Post	4-016-079-2640507-108-2016/2017-001	Construction of 2 staff houses (Kshs 900,000) and ablution block(600,000) to completion	1,500,000.00
Kathiani AP Toilets	4-016-079-2640507-108-2016/2017-002	Construction of ablution block to completion	600,000.00
Kathiani Deputy County (DCC) Commissioner's House	4-016-079-2640507-108-2016/2017-003	Renovation of Deputy County Commissioner's Staff house-Reroofing, reinstallation of piping and drainage system, painting	1,000,000.00
Total			40,948,275.13

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

NGCDF/EH/MBO/28/2016/2017/ (15)

31 August 2018

Mr. Michael R. Sialai , EBS
Clerk of the National Assembly
Parliament Buildings
P.O Box 41842-00100
NAIROBI

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The records are
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4/9

Dear Mr. Sialai,

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- MBOONI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017.

I transmit the report on the examination and audit of the financial statements of National Government Constituencies Development Fund- Mbooni Constituency for the year ended 30 June 2017 in accordance with the provisions of Article 229 (7) of the Constitution of Kenya for the necessary action as required by Article 229 (8) of the Constitution.

Yours sincerely,

William Agunda
For: AUDITOR-GENERAL

Copy to: The Principal Secretary
National Treasury
P.O. Box 30007-00100
NAIROBI

