

REPUBLIC OF KENYA



*Paper laid
Hon. Mr. C. O. Ochieng
(Droptail, mp)
24/10/2018
Wednesday
Attorney
Sitting
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REPORT

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OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
SOUTH IMENTI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
SOUTH IMENTI CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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



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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SOUTH
IMENTI 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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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 South Imenti Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Leah Wairimu
3.	Accountant	Bonface Mugambi

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of South Imenti Constituency. The reports and recommendation of ARMC when adopted by the NGCDF 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) SOUTH IMENTI NGCDF Headquarters

South Imenti Constituency Office Building.
P.O Box 111- 60206
Kanyakine.
Meru. Kenya

South Imenti CDF Contacts

Telephone: (254) 720434742
E-mail: southimenticdf@gmail.com

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SOUTH
IMENTI CONSTITUENCY**

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

(f) South Imenti NGCDF Bankers

NG-CDF Main Banker
Cooperative Bank of Kenya
Nkubu Branch
Account Number 01120020073300
P.o Box740 60202
Nkubu

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

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


In the Financial year 2016/2017 South Imenti NG-CDF utilised Kshs.61,087,119.19 out of Kshs 102,035,394.31 available for utilization representing absorption rate of 59.9%.

The constituency has greatly benefited from NG-CDF notably in the sectors of education, security, sports, and environment conservation.

During implementation of the projects, the constituency has encountered numerous challenges including: lack of proper planning by project management committees, late release of funds, so many projects requiring assistance against limited resources, change of government policies and legal matters which led to delays in implementing the projects.

To address these challenges we recommend that: more funds be set aside for monitoring and evaluation to enable NG-CDFC carry out project inspection on monthly basis during implementation, train project management committees on project planning to address the audit issues arising on procurement procedures, the Board releases funds on time to ensure utilisation is improved and an increase in the NG-CDF funding to enable the constituency take care of the numerous projects proposed by the residents.



Sign. 
CHAIRMAN NG-CDFC

III STATEMENT OF NGCDF 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 NGCDF shall prepare financial statements in respect of that NGCDF. 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 South Imenti NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF 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 NGCDF; (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 NGCDF; (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 South Imenti NGCDF accepts responsibility for the NGCDF'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 NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2017, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the South Imenti NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF's financial statements were approved and signed by the Accounting Officer on 28/07/17 2017.



[Handwritten signature]

Fund Account Manager

[Handwritten signature]

Chairman

REPUBLIC OF KENYA

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



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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SOUTH IMENTI 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 Constituencies Development Fund-South Imenti Constituency set out on pages 7 to 31, which comprise the statement of financial assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and a combined 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 sections of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund-South Imenti 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 National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, except for the matters described in the Basis for Qualified Opinion and Other Matter Sections of my report, based on the procedures performed, I confirm that, 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

1.0 Unaccounted for Bursaries

The financial statements and other records maintained at the CDF office indicated that a total of Kshs.13,614,491 had been disbursed as bursaries to various tertiary institutions as at 30 June 2017. However, only bursaries totalling Kshs.12,061,578 (89%) were acknowledged by the beneficiaries through letters of acknowledgement leaving a balance of Kshs.1,552,913 (11%) unacknowledged.

In the circumstances, the propriety of the Kshs.1,552,913 expenditure as at 30 June 2017 could not be ascertained.

2.0 Delayed Completion Projects

2.1 Construction of Igoji Department Offices

During the financial year under review, the Fund disbursed Kshs.5,000,000 for roofing and partitioning of the second floor of Igoji department offices. The project was a three storied building whose construction started in the financial year 2010/2011. The project implementation status for the six financial years from 2010/2011 when the project started to the financial year under review revealed that the project had spent a total of Kshs.31,528,045 as at 30 June 2017. However, a physical inspection carried out on 18 April 2018 revealed that the building had not been completed and it was dilapidated while the wooden fittings including the door frames had been destroyed by termites. It was further noted that guard rails, plastering, partitioning and flooring had not been done while in addition, there was no provision for people with disabilities to use the building.

In the circumstances, the propriety and value for money for the Kshs.31,528,045 expenditures as at 30 June 2017 could not be ascertained.

2.2 Construction of the Deputy County Commissioner's Residence

During the financial year under review, the Fund disbursed Kshs.2,000,000 for construction, fencing, land scaping and other minor finishing inside the Deputy County Commissioner's residence. The project was started in the Financial Year 2010/2011 and the total project financing between the financial year 2010/2011 (when the project commenced) and the financial year under review was Kshs.9,500,000. A review of the bank statements for the project account-(account No.01141205828700) revealed a balance of Kshs.852,411. Therefore, out of the total project financing as at 30 June 2017 of Kshs.9,500,000, Kshs.8,647,589 had already been spent towards the project. However, a physical inspection carried out on 19 April 2018, revealed that the window panes, floor tiles, water connection and front yard had not been done while the wiring had been vandalized. Further, fencing had not been done and there was overgrown vegetation. In addition, although the project was incomplete, it had been abandoned.

In consequence, the propriety and value for money of the accumulated expenditure of Kshs.8,647,589 as at 30 June 2017 could not be confirmed.

2.3 Establishment of Igoji ICT Centre

During the financial year under review, the Fund disbursed Kshs.2,338,513 for the establishing of an ICT center. This, as per management assertion was in compliance with a Presidential directive which required that ICT centers should be started and boosters mounted to help the youth access ICT services including accessing internet services for extracting of information for promoting the youth activities. However, a site visit made on 18 April 2018 to Igoji department offices building revealed that there was nothing in operation as the mounted dish was stored inside one of the rooms allegedly due to heavy rains.

Under the circumstances, the propriety and value for money for the Kshs.2,338,513 expenditure as at 30 June 2017 could not be ascertained.

3.0 Purchase of Sports Equipment and Apparel

During the financial year under review, NG-CDF Board approved a budget of Kshs.1,637,931 for Constituency sport activities. The funds were to be used to carry out an annual Constituency sports tournament in all wards and reward the winning teams. The sports project management committee was facilitated with funds to carry out the project and a number of sports apparel and equipment were bought and distributed to different sport teams within the Constituency.

However, scrutiny of the supporting documents revealed that quotations for procuring the items did not contain deadline dates in line with Section 70(6)(f) of the Public Procurement and Asset Disposal Act, 2015 which require that tender documents set out an explanation of where and when tenders shall be submitted including a statement that the tenders will be opened immediately after the deadline for submitting them and an explanation of where the tenders will be opened.

Consequently, the propriety of the Kshs.1,637,931 expenditure as at 30 June 2017 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Budget Control and Performance

The Fund had budgeted to receive Kshs.102,035,394 from the NGCDF Board comprising of Kshs.11,874,777 (11.6%) and Kshs.90,160,617 (88.4%) for recurrent and development expenditure respectively. However, the actual receipts were Kshs.61,087,119 comprising of Kshs.20,138,842 for the financial year 2015/2016 received in the year under review and Kshs.40,948,277 for the year 2016/2017. Therefore, out of the Kshs.102,035,394 budgeted receipts for the year under review, only Kshs.40,948,277 was received during the year resulting to a revenue shortfall of Kshs.61,087,117. In addition, the statement of receipts and payments reflected receipts of Kshs.40,948,277 and payments of Kshs.60,940,853 resulting to a budget deficit of Kshs.19,992,577 which has not been explained.

Consequently, the Fund did not operate within the approved budget and this might have impacted service delivery negatively.

2.0 Project Implementation Status

The Fund had budgeted to implement 77 projects during the year 2016/2017. However 62 projects worth Kshs.33,749,999 had not started while 8 projects with a cost of 31,388,512 were ongoing and only 7 projects worth 11,888,512 had been completed as analyzed below;

Project Status	Sector	Amount Allocated (Kshs)	Amount Disbursed (Kshs)	No of Projects
Completed	Environment	1,637,931.00	1,637,931	1
	Emergency	950,000.00	950,000	5
	Sports	1,637,931.00	1,637,931.00	1
	Sub Total	4,225,862.00	4,225,862.00	7
Ongoing	Education	12,550,000.00	11,888,512.00	7
	Bursary	19,000,000.00	14,500,000.00	
	Security	5,000,000.00	5,000,000.00	1
	Sub Total	36,550,000.00	31,388,512.00	8
Not Started	Emergency	3,144,827.59	0	5
	Security	6,500,000.00	0	13
	Education	22,631,034.13	0	44
	CATs & Mocks	1,474,138.00	0	
	Sub-Total	33,749,999.72	0	62
Grand Total		74,525,861.72	35,614,374.00	77

In the circumstances, the Constituents did not receive promised and expected services equivalent to the unimplemented projects totaling to Kshs.33,749,999.

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

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

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the

management either intends to liquidate the Fund's or to cease operations, or have no realistic alternative but to do so.

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

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

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

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

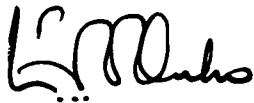
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund 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

22 August 2018

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SOUTH
IMENTI CONSTITUENCY**

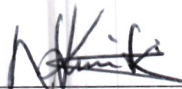
**Reports and Financial Statements
For the year ended June 30, 2017**

IV STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Balance b/d			
Transfers from NG-CDF board-AIEs' Received	1	40,948,277	153,985,037
Other Receipts	2		127,000
TOTAL RECEIPTS		40,948,277	154,112,037
PAYMENTS			
Compensation of employees	3a	2,236,142	2,159,476
Use of goods and services	4a	6,666,120	7,046,790
Transfers to Other Government Units	5	7,050,000	63,537,931
Other grants and transfers	6	44,360,726	65,651,768
Acquisition of Assets	7	627,866	500,000
TOTAL PAYMENTS		60,940,854	138,895,965
SURPLUS/DEFICIT		(19,992,577)	15,216,072

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. South Imenti NGCDF financial statements were approved on 28/07 2017 and signed by:





Chairman - NGCDF



Fund Account Manager

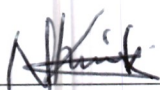
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SOUTH
IMENTI CONSTITUENCY**

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

V.STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	8	146,266	20,138,843
		146,266	20,138,843
TOTAL FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd 1st July...	9	20,138,843	4,922,770
Surplus/Deficit for the year		(19,992,577)	15,216,072
NET LIABILITIES		146,266	20,138,843

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. South Imenti NGCDF financial statements were approved on 28/07 2017 and signed by:


Chairman - NGCDFC




Fund Account Manager


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SOUTH
IMENTI CONSTITUENCY**

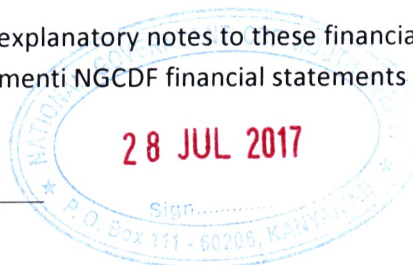
**Reports and Financial Statements
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VI STATEMENT OF CASHFLOW

Receipts for operating income		2016 - 2017	2015 - 2016
		Kshs	Kshs
Transfers from CDF Board	1	40,948,277	153,985,037
Other Receipts	2		127,000
		40,948,277	154,112,037
Payments for operating expenses			
Compensation of Employees	3	2,236,142	2,159,476
Use of goods and services	4	6,666,120	7,046,790
Transfers to Other Government Units	5	7,050,000	63,537,931
Other grants and transfers	6	44,360,726	65,651,768
		(60,312,988)	(138,395,963)
Net cash flow from operating activities		(19,364,711)	15,716,072
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of assets			
Acquisition of Assets	7	627,866	500,000
		(627,866)	(500,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(19,992,577)	15,216,072
Cash and cash equivalent at BEGINNING of the year	9	20,138,843	4,922,770
Cash and cash equivalent at END of the year		146,266	20,138,843

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. South Imenti NGCDF financial statements were approved on 28/07/2017 2017 and signed by:


Chairman NGCDFC




Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SOUTH
IMENTI CONSTITUENCY**

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	81,896,551.72	20,138,842.59	102,035,394.31	61,087,119.19	40,948,275.12	59.9%
Proceeds from Sale of Assets			-	-	-	
Other Receipts	-		-	-	-	
TOTAL	81,896,551.72	20,138,842.59	102,035,394.31	61,087,119.19	40,948,275.12	59.9%
PAYMENTS						
Compensation of Employees	2,593,800.00	1,342,900.00	3,936,700.00	2,236,141.54	1,700,558.46	56.8%
Use of goods and services	4,776,890.00	3,161,187.21	7,938,077.21	6,666,120.05	1,271,957.16	84.0%
Transfers to Other Government Units	25,800,000.00		25,800,000.00	7,050,000.00	18,750,000.00	27.3%
Other grants and transfers	48,725,861.72	15,364,889.38	64,090,751.10	44,360,725.85	19,730,025.25	69.2%
Acquisition of Assets		269,866.00	269,866.00	627,866.00	(358,000.00)	232.7%
Other Payments			-	-	-	
TOTAL	81,896,551.72	20,138,842.59	102,035,394.31	60,940,853.44	41,094,540.87	59.7%

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 NGCDF 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 NGCDF.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the NGCDF 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 NGCDF 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.

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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.

VIII 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 NGCDF 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 NGCDF'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 NGCDF'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.

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IX NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
Normal allocation	A796063		24,932,530
	A790809		24,932,530
	A796450		20,000,000
	A820643		10,000,000
	A820789		22,000,000
	A825743		52,119,977
	A830000	4,094,827.00	
	A855089	36,853,449.00	
TOTAL		40,948,277	153,985,037

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2 . OTHER RECEIPTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Receipts from Sale of tender documents		127,000
Total		127,000

3 COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	1,135,069	1,261,903
House allowance	188,900	242,400
Transport allowance	221,000	201,600
Employer contribution to NSSF	11,400	24,000
Gratuity	679,773	429,573
Total	2,236,142	2,159,476

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4 USE OF GOODS AND SERVICES	2016 - 2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	54,768	131,870
Communication, supplies and services	180,130	172,060
Domestic travel and subsistence	350,100	135,270
Printing, advertising and information supplies & services	179,276	172,608
Training expenses	469,750	741,200
Hospitality supplies and services	98,670	218,140
Other committee expenses	494,500	418,800
Committee allowance	3,823,500	2,836,000
Insurance costs		305,638
Office and general supplies and services	176,670	356,942
Fuel ,oil & lubricants	593,450	497,296
Other operating expenses		14,560
Routine maintenance – vehicles and other transport equipment	245,306	1,046,406
Total	6,666,120	7,046,790

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5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to primary schools	7,050,000	35,837,931
Transfers to secondary schools		21,200,000
Transfers to tertiary institutions		1,300,000
Transfers to health institutions		5,200,000
TOTAL	7,050,000	63,537,931

6. OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools	6,547,303	1,465,100
Bursary – tertiary institutions	13,614,891	6,783,830
Mock & CAT	1,000,000	500,000
Water		7,161,746
Security	8,500,000	19,200,000
Roads		7,621,735
Sports	1,637,931	2,067,456
Environment	2,112,399	1,994,602
Markets and community centres	5,098,114	10,879,052
Emergency Projects (specify)	5,850,088	7,978,248
Total	44,360,726	65,651,768

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. ACQUISITION OF ASSETS

Non-Financial Assets

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Refurbishment of Buildings	269,866	500,000
Purchase of photocopier	170,000	
Purchase of other office equipments	188,000	
Total	627,866	500,000

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8. Bank Accounts (cash book balance)

Name of Bank, Account No. & currency	2016- 2017	2015 - 2016
	Kshs	Kshs
Cooperative Bank of Kenya A/c 01120020073300	146,265.76	20,138,842.59
	146,265.76	20,138,842.59

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. BALANCES BROUGHT FORWARD

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank account(cash book)	20,138,842.59	4,922,770.46
Total	20,138,842.59	4,922,770.46

10. OTHER IMPORTANT DISCLOSURES

**10.1: PENDING STAFF PAYABLES – MAY, JUNE SALARIES & PAYABLE TO COMMISSIONER
OF DOMESTIC TAXES**

	2016-2017	2015-2016
	Kshs	Kshs
Stephen Mwenda	62,154	303,329
Eric Gitonga	51,340	237,753
Idah Gaceri	51,340	237,753
Jackhim Gitonga	46,766	205,377
Etedy Mukami	46,766	205,377
Jeremy Kinyua	33,294	
Commissioner of domestic taxes	42,568	
	334,278	1,189,589

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10.2 RECEIVABLE FROM THE NG – CDF BOARD	2016-2017	2015-2016
	Kshs	Kshs
Amount Receivable	40,948,275.12	
	Kshs	Kshs
10.3 PMC account Balances (See Annex 2)	7,356,670.34	11,471,749.45
	7,356,670.34	11,471,749.45
	Kshs	Kshs
10.3 GRATUITY Payment	2016-2017	2015-2016
	679,773	429,573

The gratuity payable at the expiry of staff contracts in August 2017 was Kshs 1,109,346.00, however in our books for last financial year what was due at the closure of year 2 as at 30th June 2016 was Kshs 429,573.00 was committed from compensation of employees vote hence a provision where the cheque of similar amount was drawn in favour of South Imenti NG CDF and the cheque was rebanked therefore creating a contra entry where the debit appeared in the gratuity account and was treated as an expenditure. Note Kshs 429,573.00 was not paid to any employee. In current financial year the credit affected the gratuity account since the last financial year compensation for employee expenditure was overstated. The funds were set aside to avoid delays in settling off the gratuity on expiry of the contract.

10.4 AUDIT REPORT 2014/2015 FOLLOW UP

Reference No on the audit query report	Issue/Observation from the auditor	Management comment	Focal Point person to resolve the issue	Status
1.	Cash and Cash Equivalent	Stale cheques have since	District Accountant	Resolved

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	<p>The The cash and cash equivalents balances stood at Kshs 4,922,770.00 as at 30th June 2015. However, unrepresented cheques of Kshs 1,949,082.10 in the bank reconciliation statement of June 2015 , included a stale Cheque Of Kshs 60,800 which had not been reversed in the cashbook. It was also not clear why the fund has a large number of unrepresented cheques and and uncleared effects of Kshs 15,276.00 As a result, the cash and cash equivalents balances Kshs 4,922,770 at as at 30 June 2015 could not be confirmed</p>	<p>been reversed to the cash book and replaced</p>		
2	<p>Unaccounted Bursary Fund</p> <p>Records maintained at the CDF office indicate that a total of Kshs 6,988,962.00 had been disbursed as bursaries to various institutions as at 30 June 2016.</p> <p>Observations</p> <p>Only 44.6 % bursaries were acknowledged through letters of acknowledgement and official receipts</p> <p>There were no clear criteria on award of bursaries and lack of</p>	<p>The Fund Account Manager has been writing constant reminders to the institution however the response is very sluggish. The committees resolved to hand deliver the cheques to the institutions situated at neighboring counties and the response has been positive in terms of receipting. The ward committees were formed every sub location to have a member and to co opt the assistance chiefs and the chiefs</p>	<p>NG CDFC Chairman Fund Account Manager</p>	<p>resolved</p>

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	vetting committees at ward levels. It was therefore no			
3	<p>Budgetary control and performance</p> <p>The CDF Fund – South Imenti had budgeted to receive Kshs 99,730,120 from the CDF Board However actual receipt for the year was Kshs 91, 719,261.20 which included Kshs 41,854,201.2 relating to financial year 2013/2014 translating to non receipt of Kshs 49,865, 080 for the year under review rendering the whole budget unrealistic</p>	The slow absorption of funds resulted to slow presentation of the bursary cheques that were dispatched through EMS and took time before presenting them to the bank, also there were project management committees who held the cheques on receiving them which made the committee to change the mode of dispatching the projects cheques whereby the Fund manager is supposed to deposit the cheque and notify the beneficiary through writing and attaching the deposit slip	Fund Manager	Resolved
4	<p>Other Matters</p> <p>(a) Construction of Kanyakine District Headquarters and District Commissioners Residence</p> <p>The two projects were funded from years 2007/2008 and 2012/2013 to a cost of Kshs 21,350,000 and 7,000,000 respectively</p> <p>(ii) Complete and</p>	The two projects were handed over during transition in year 2013 to the current NG CDF committee which continued funding as the policy of the NG CDF Board requires the project to funded to completion and failure to fund would have led to lost of government funds	NG CDF Committee	Pending

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	<p>Unutilised projects</p> <p>During the period 2007/2008 to 2014/2015 South Imenti had utilised Kshs 14,350,000 however the projects remained unutilized, consequently the value for money had not been realized</p> <p>(iii) Stalled Projects</p> <p>South Imenti Has two stalled projects , Mikumbune Library and Mikumbune Subcounty District Hospital worth Kshs 3,600,000.00 which stalled and the area residents have not benefited from the</p>	<p>Mwichiune, Kieni Kia Ndege, Kigane, Ithitwe and Mbeti Dispensaries were taken over by the County Government and no staff are stationed in the facilities still now in use</p> <p>Chure and Baranga AP Line are still not in use only Abogeta West DO s office has been occupied by the Assistant County Commissioner and now in use</p> <p>The sub County hospital was taken over by the county government and funded the on going project. NG CDFC also funded Mikumbune Library with Kshs 1,000,000.00 in Financial Year 2016/2017 which will complete ground floor</p>		<p>Resolved</p>
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	facilities	and put it in use	
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Chairman NG CDFC




Fund Account Manager

ANNEX 1: SUMMARY OF FIXED ASSETS REGISTER

Asset class	Historical Cost 2016-2017 Kshs	Historical Cost 2015-2016 Kshs
Buildings and Structures	1,868,651	1,598,785
Transport Equipment	11,371,750	11,371,750
Office Equipment, Furniture and Fittings	281,794	281,794
ICT Equipment	335,474	165,474
Other Machinery and Equipment	289,650	101,650
Total	14,147,319	13,519,453

ANNEX 2 –PMC BANK BALANCES AS AT 30TH JUNE 2017

ACCOUNT NAME	BANK	ACCOUNT NO	2016- 2017	2016-2015
Kagaru primary school	Family	062000016758	6,560.00	10,740.00
Kiangua Sec.	Family	062622669	82,722.20	2,622.20

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Kirogine Primary school	Family		6,310.00	328,780.00
Mitunguu Primary school	Family	062000008022	4,433.20	402,381.00
Nkumari Primary school	Family	0620000017965	300.95	-243.92
Mukaragatine Primary School	KCB	1165546299	1,062.00	300,600.00
Bubui primary school	KCB	1170621716	4,405.00	4,405.00
Kathigiri boarding primary School	KCB	01103769529	3,658.00	137,878.00
Nkubu G.K Dispensary	KCB	1110298137	3,254.00	3,254.00
Ukuu Girls high Shc.	KCB	1103307991	3,820.00	14,650.00
Abogeta west Division HQs	Cooperative Bank	01134205475100	13,086.02	0
Baranga ap line	Cooperative Bank	0113420594500	10,940.00	10,940.00
D.E.B Karegi primary school	Cooperative Bank	01141206678700	562.50	462.50
DCs residence	Cooperative Bank	01141205828700	931,411.00	76,761.00
District Headquarters Kanyakine	Cooperative Bank	01134022309300	4,845.60	396,345.60
Gaatia Day sec	Cooperative Bank	01134205379200	22,211.00	503,521.00
Gakiiri primary school	Cooperative Bank	01141206682800	2,792.50	249,642.50
Gakumukumu pry	Cooperative Bank	01141206122400	1,250.00	1,250.00
Gakuuni girls sec	Cooperative Bank	01134205499600	1,990.00	1,990.00
Gakuuni primary school	Cooperative Bank	01141206684300	51,504.00	400,462.50
Gankondi day sec sh.	Cooperative Bank	01134205238100	340,621.00	40,621.00
Gaturi primary school	Cooperative Bank	0114120645100	2,006,878.52	1,878.52
Gaukune primary school	Cooperative Bank	01141206685800	146.00	28.25
Gicici primary school	Cooperative Bank	01141206174600	1,068.50	1,068.50
Gikurune Girls Sec Sch	Cooperative Bank	01134205201000	9,976.00	9,966.00
Gikurune primary school	Cooperative Bank	01141206682600	912.50	139,812.50

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Igandene primary school	Cooperative Bank	01141206597700	2,202.50	462.50
Igandene Sec Sch	Cooperative Bank	01134205589200	243,739.00	584,214.00
Igoji departmental headquarters	Cooperative Bank	01134205826500	2,517.00	177,052.00
Irimbene primary school	Cooperative Bank	01141206666800	2,512.50	522.50
Ithitwe dispensary	Cooperative Bank	01141205922900	300,335.00	300,335.00
Kagwampungu day sec School	Cooperative Bank	01139205287600	1,042.00	1,042.00
Kagwampungu primary school	Cooperative Bank	01139205310201	2,354.00	2,354.00
Kairaa Day sec	Cooperative Bank	01139023221400	2,772.50	1,672.50
Kamuringi primary school	Cooperative Bank	01139205728200	2,872.50	1,052.50
kanyakine college	Cooperative Bank	01139205481200	106,965.00	106,965.00
Kathangari primary school	Cooperative Bank		1,000.00	0
kathanthatu day sec sch	Cooperative Bank	01141206684200	5,525.50	303,362.50
Kathigu Health Centre	Cooperative Bank	01134205195800	299.00	238,299.00
kathuguya primary school	Cooperative Bank	01141206446800	4,972.50	972.50
kaubau day secondary school	Cooperative Bank	01141206682500	762.50	762.50
Kaura primary school	Cooperative Bank	01141206450100	72.05	72.05
Kiamweri /kiroone chiefs camp	Cooperative Bank	01141205829900	184,980.00	184,980.00
Kiandugu primary school	Cooperative Bank	01141206654301	312.50	312.50
Kiangua Fry School	Cooperative Bank	01141206829200	751,912.50	299,462.50
Kianjogu Chiefs camp	Cooperative Bank	01134205812600	60.00	60.00
Kigane primary school	Cooperative Bank	0114126679900	152.50	152.50
Kiithwa primary school	Cooperative Bank	01139022228700	1,212.50	1,202.50
kinoro primary school	Cooperative Bank	01139206266000	6,132.50	1,032.50
Kinoro Sub District Hospital	Cooperative Bank	01141205812300	98,588.50	590,418.50

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Kionyo primary school	Cooperative Bank	01139205849100	2,052.50	500,712.50
Kiroone pry	Cooperative Bank	01141206953900	86.50	0
Kirendene chiefs camp	Cooperative Bank	01141206194600	390.00	750.00
Kireru primary schol	Cooperative Bank	01141206465100	782.50	282.50
kithangari Girls secondary school	Cooperative Bank	011412206691500	1,700.00	197,850.00
njogune boarding pry school	Cooperative Bank	01141206468400	361,877.50	361,877.50
Kithunguri Day Sec.	Cooperative Bank	01141206460600	3,322.50	3,322.50
Kiune Day Secondary Sch.	Cooperative Bank	01139205183201	1,065.00	1,065.00
Kothine day sec school	Cooperative Bank	01141205324500	173,270.00	262,550.00
Machegene pry school	Cooperative Bank	01141206684400	65,532.50	212,112.50
Mbaine Day sec	Cooperative Bank	01134205400200	1,087.00	1,087.00
Mbeti police post	Cooperative Bank	01134205450700	159.00	159.00
Mitunguu Police station	Cooperative Bank	01141206042100	700.00	700.00
Mugae hill day	Cooperative Bank	01139205374500	2,791.15	2,791.15
Mugae Hill primary scool	Cooperative Bank	01139205804800	1,800.00	1,800.00
muguru primary school	Cooperative Bank	01141206470100	3,872.50	3,872.50
Mukaragatine day sec sch.	Cooperative Bank	01134205491800	1,683.50	230,825.50
Mwichune AP line	Cooperative Bank	01134205491500	1,052.50	499,662.50
Ngongo primary school	Cooperative Bank	01141206689100	362.50	362.50
Ngugwe primary school	Cooperative Bank	01141206684000	462.50	462.50
Njerune primary achool	Cooperative Bank	01141206684100	242.50	482.50
Njogune community centre	Cooperative Bank	01141206684100	242.50	300,462.50
Nkubu Come nearer market	Cooperative Bank	01141206634900	1,262.50	1,262.50

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Nkubu market	Cooperative Bank	01141206634700	587.50	587.50
nkuene boys schoool	Cooperative Bank	0114120696900	15,917.50	15,917.50
Nkumbo chiefs office	Cooperative Bank	01134057362900	2,135.00	2,135.00
Nkuriga primary school	Cooperative Bank	01141206686600	462.50	67,962,50
Ntemwene Dispensary	Cooperative Bank	01134206003300	1,257.00	64,657.00
Ntharene Police Post	Cooperative Bank	01134205411800	24,500.00	173,705.00
Nyombayathi primary school	Cooperative Bank	01141206680400	21,180.50	490.50
Ucima primary school	Cooperative Bank	01139572882000	8,862.50	8,062.50
Uruku Police Post	Cooperative Bank	01134205315900	287.75	637.75
Ucima primary School	Cooperative Bank	01141206681600	8,817.50	139,667.00
Yururu Day sec	Cooperative Bank	01124205232400	177.00	3,777.00
Yururu girls boarding	Cooperative Bank	01141205924900	610.00	610.00
Baitigitu Asst. Chief's office	Equity Bank	0370193103770	550.00	550.00
Blessed joseph Gerald gaturi Day Sec	Equity Bank	0370296378433	662.8	47.80
Bus stop shelters	Equity Bank	0370262502630	1,670.00	1,670.00
Chure Social hall	Equity Bank	0370296253144	99.50	99.50
gaatia assistant chief office	Equity Bank	03702612335602	143.00	523.00
Gatakene primary school	Equity Bank	0370264271568	103,820.00	299,780.00
Geeto Day Sec Sch	Equity Bank	0370293185449	104.25	164,25
Gitara primary school	Equity Bank	0370261814395	49	1,009.00
Giumpu primary school	Equity Bank	0370264180003	1,658.00	270.00
Kairaa primary school	Equity Bank		1,125.00	810.00

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Kanyakine Boys Boarding	Equity Bank	0370292387583	1,743.00	1,743.00
Karoe Day sec	Equity Bank	0370292900184	1,251.20	501,176.20
Kathera Chief's camp	Equity Bank	0370193142296	133.45	133.45
Kathigu Day sec	Equity Bank	0370293944072	130.00	30.00
Kianyaga primary school	Equity Bank	0370297666392	2,658.95	1,033.95
Kiarago Health centre	Equity Bank	0370194007606	14.70	14.70
Kieni – Kia – Ndege Dispensary	Equity Bank	0370292995272	0	400.00
Kigane chiefs camp	Equity Bank	0370296508066	91,174.00	449.00
kinoro day secondary school	Equity Bank	03702930290101	746.00	26.00
Kionyo Day sec	Equity Bank	0370292914019	1,957.10	1,957.10
kiringa primary school	Equity Bank	03702642244456	165.00	165.00
Kirogine Dispensary	Equity Bank	0370292924511	129,050.00	623,850.50
Kithakanaro day sec sch.	Equity Bank	0370293892076	183.00	213,743.00
Kithangari primary school	Equity Bank	0370264218680	875.00	299,050.00
Kithatu primary school	Equity Bank	0370264175024	57,075.00	235.00
Kothine AP line	Equity Bank	0370295212583	3,718.00	3,635.00
Lower Chure day sec	Equity Bank	0370294802654	62,955.00	62,955.00
Machikine Girls sec	Equity Bank	0370293934318	6,722.50	6,722.50
Marimba Asst. Chief office	Equity Bank	0370293197130	315.00	315.00
Mbeti primary	Equity Bank	0370299790032	1,371.65	1,206.65
MIKUMBUNE COMMUNITY LIBRARY	Equity Bank	0370191977401	68.00	68.00
Mikumbune Institution	Equity Bank	0370195318692	26,045.00	26,045.00

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sanitation complex				
Murembu day sec sch.	Equity Bank	0370292974102	34,490.00	34,490.00
Murungurune polytechnic	Equity Bank	0370263714552	21,745.00	21,745.00
Mutunguru day sec	Equity Bank	0370292714544	748.00	473.00
Mweru day sec school	Equity Bank	0370294193551	360.00	360.00
Mworoga Day Sec Sch	Equity Bank	0370292972242	454.85	129.85
Mworoga primary school	Equity Bank			
Nkachie Chief's office	Equity Bank	0370292960102	1,410.00	860.00
Nkumari Day	Equity Bank	0370293995420	299,905.00	299,905.00
Nkunjumu Mck primary school	Equity Bank	0370264219409	220.00	220.00
Ntharene day sec Sch	Equity Bank	0370294017343	500,470.00	470.00
Ntharene primary school	Equity Bank	0370264225195	171.00	2,765.00
Rwompo primary school	Equity Bank	0370264195668	182.00	122.00
St Paul Gitine day sec sch	Equity Bank	0370299744904	2,574.00	2,574.00
St. Agnes Girls sec	Equity Bank	0370294075945	1,870.00	1,870.00
St. Joseph intergrate primary school	Equity Bank	0370264230441	1,690.00	3,740.00
st. lucy High sch for the visually impaired	Equity Bank	0370294529172	2,604.30	2,604.30
St.marys' girls high school	Equity Bank	0370292827402	21,911.00	32,411.00
Upper Mikumbune day sec	Equity Bank	0370292968324	5,375.15	65,595.15
Uruku Girls Sec Sch	Equity Bank	0370293229098	11,650.00	120,425.00
TOTAL			7,356,670.34	11,471,749.45