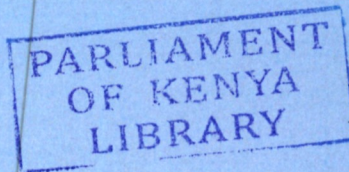


REPUBLIC OF KENYA



Paper laid
By the hon on
Wednesday,
17/10/2018
Mwangi

OFFICE OF THE AUDITOR-GENERAL



REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
GILGIL CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
GILGIL 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 CONSTITUENCY DEVELOPMENT FUND –
GILGIL CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2017

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CONSTITUENCY DEVELOPMENT FUND- GILGIL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 amended in 2007 and repealed by the CDF Act of 2013.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

(b) Key Management

The Gilgil 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	Miriam Naini
3.	Accountant	Martin Thuo

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Gilgil 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) GILGIL CDF Headquarters

P.O. Box 524
Chief's Offices Ground
GILGIL

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

(f) GILGIL CDF Contacts

Telephone: (254) XXXXXXXX
E-mail: cdfgilgil@gmail.com
Website: www.go.ke

(g) GILGIL CDF Bankers

1. Cooperative Bank
P.O. Box 631-20116
GILGIL
2. Kenya Commercial Bank
...
...
...

(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

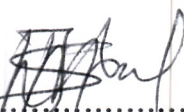
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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

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

The NG-CDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education, Health and Security infrastructures of Gilgil Constituency.

However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations


Sign.....
CHAIRMAN NG-CDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GILGIL
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

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 the Gilgil NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which gives 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 Gilgil NG-CDF 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 in-charge of the Gilgil NG-CDF 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.

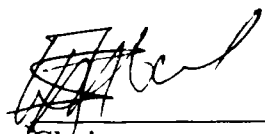
The Accounting Officer in charge of the Gilgil NG-CDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the 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 NG-CDF's financial statements were approved and signed by the Accounting Officer on _____ 2017.



Fund Account Manager



Chairman

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Gilgil Constituency set out on pages 6 to 19, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of appropriation: Recurrent and Development Combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund- Gilgil 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, based on the procedures performed, I confirm that, nothing 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 Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no Key Audit Matters to report in the year under review.

Other Matter

1. Abandoned Project (Kasarani Dispensary)

Transfer to other government entities was reported at Kshs.43,060,000 compared to Kshs.67,005,544 a decrease by Kshs.23,945,544. Included in this amount is Kshs.900,000 expenditure incurred on construction of a staff house at Kasarani dispensary which was fairly complete pending electrical installation and water connection. It was noted that in financial year 2008/2009 (eight (8) financial years ago) the CDF constructed the dispensary and two (2) staff houses which are yet to be put into use. Consequent to the neglected state of the dispensary, the need for a doctor's house does not arise. The priority would have been to carry out repairs on the dispensary to save it from further destruction.

Therefore, there is no value for money since the residents of Kasarani have not benefitted from the project. It is likely that the constructed staff house will be abandoned just like the dispensary and the other staff houses that are already built.

2. Bursary Expenditure

The financial statements reported bursary expenditure of Kshs.28,377,391 compared to Kshs.19,568,557.35 in 2015/2016 an increase by Kshs.8,808,833.65. It was noted that the CDF budgeted to spend Kshs.20,474,137.93, hence having spent Kshs.28,377,391 implies unauthorized over expenditure of Kshs.7,903,254.. There was no evidence in-form of ID cards/birth certificates and letters from local area chiefs/pastors to show that the students awarded bursary are bonafide residents of Gilgil constituency. Approximately eighty (80) students were awarded full bursary sponsorship, although no documents were provided to confirm that they more deserving and needy than the rest. Under the circumstances the issued bursary could not be confirmed to be to the bright, needy and deserving ones.

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 sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

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

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.

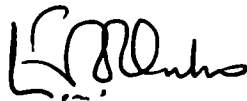
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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 Constituency'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's 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

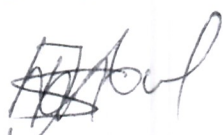
14 August 2018

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

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
balance brought forward	1	21,806,389.05	18,997,432.45
Transfers from CDF board-AIEs' Received	2	81,296,553.20	137,585,639.35
Proceeds from Sale of Assets	3	-	
Other Receipts	4	-	
TOTAL RECEIPTS		103,102,942.25	156,583,071.80
PAYMENTS			
Compensation of employees	4	3,184,430.09	2,232,100.00
Use of goods and services	5	4,875,045.08	7,608,095.40
Transfers to Other Government Units	6	43,060,000.00	67,005,544.00
Other grants and transfers	7	50,159,799.58	55,233,225.35
Acquisition of Assets	8	500,000.00	2,697,718.00
Other Payments	9	-	-
TOTAL PAYMENTS		101,779,274.75	134,776,682.75
SURPLUS/DEFICIT		1,323,667.50	21,806,389.05

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



Chairman - NGCDFC



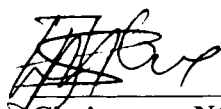
Fund Account Manager

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

II. 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)	10A	1,323,667.50	21,806,389.05
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		1,323,667.50	21,806,389.05
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	21,806,389.05	18,997,432.00
Surplus/Defict for the year		(20,482,721.55)	2,808,956.60
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		1,323,667.50	21,806,388.60

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



Chairman - NGCDFC



Fund Account Manager

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

III. STATEMENT OF CASHFLOW

Receipts for operating income		2016 - 2017	2015 - 2016
Transfers from CDF Board	1	81,296,553.20	137,585,639.35
Other Receipts	3	-	-
		81,296,553.20	137,585,639.35
Payments for operating expenses			
Compensation of Employees	4	3,184,430.09	2,232,100.00
Use of goods and services	5	4,875,045.08	7,608,095.40
Transfers to Other Government Units	6	43,060,000.00	67,005,544.00
Other grants and transfers	7	50,159,799.58	55,233,225.35
Other Payments	9	-	-
		101,279,274.75	132,078,964.75
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		(19,982,721.55)	5,506,674.60
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(500,000.00)	(2,697,718.00)
Net cash flows from Investing Activities		(500,000.00)	(2,697,718.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		(20,482,721.55)	2,808,956.60
Cash and cash equivalent at BEGINNING of the year	13	21,806,389.05	18,997,432.00
Cash and cash equivalent at END of the year		1,323,667.50	21,806,388.60

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gilgil NGCDF financial statements were approved on _____ 2017 and signed by:



Chairman NGCDFC



Fund Account Manager


CONSTITUENCIES DEVELOPMENT FUND GILGIL CONSTITUENCY

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

IV. 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	21,806,389.05	103,702,940.77	103,102,942.25	599,998.52	100.00
Proceeds from Sale of Assets			-	-	-	-
Other Receipts			-	-	-	-
PAYMENTS						
Compensation of Employees	3,436,319.20	36,361.00	3,472,680.20	3,184,430.09	288,250.11	91.70
Use of goods and services	3,934,370.46	1,121,719.48	5,056,089.94	4,875,045.08	181,044.86	96.42
Transfers to Other Government Units	39,560,000.00	3,899,900.00	43,459,900.00	43,060,000.00	399,900.00	99.08
Other grants and transfers	34,465,862.06	16,746,126.57	51,211,988.63	50,159,799.58	1,052,189.05	97.95
Acquisition of Assets	500,000.00	2282	502,282.00	500,000.00	2,282.00	99.55
Other Payments	0	0	0	0	0	0.00
TOTALS	81,896,551.72	21,806,389.05	103,702,940.77	101,779,274.75	1,923,666.02	98.15

The Gilgil NG-CDF financial statements were approved on2017 and signed by:

Chairman: 


John M. Ngunjiri

Fund Account Manager
Miriam Naini

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

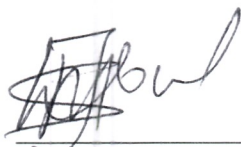
Reports and Financial Statements

For the year ended June 30, 2017

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
- (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- i. XXXX
- ii. XXXX
- iii. XXXX
- iv. XXXX
- v. XXXX

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



Chairman NGCDF



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017**

V. 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. 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
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 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.

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

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

VI. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

I. NOTES TO THE FINANCIAL STATEMENTS				
GFS CODES				
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
1330407	Normal Allocation	A829556	4,094,827.60	26,361,390.35
		A855013	36,853,449.00	10,000,000.00
		A855576	36,910,345.57	10,000,000.00
		A855661	3,437,931.03	10,000,000.00
				25,000,000.00
				28,000,000.00
				28,224,249.00
	TOTAL		81,296,553.20	137,585,639.35
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings		-	
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-
3510801	Receipts from the Sale Plant Machinery and Equipment		-	
3510803	Receipts from the Sale of office and general equipment		-	
	Total			

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For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1400000	3 OTHER RECEIPTS			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Interest Received		-	-
1450207	Other Receipts Not Classified Elsewhere (specify)		-	-
	Total		-	-
2110000	4 COMPENSATION OF EMPLOYEES			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2110201	Basic wages of contractual employees		1,539,392.09	1,583,700.00
2110202	Basic wages of casual labour			
	Personal allowances paid as part of salary			
2110301	House allowance		270,000.00	291,600.00
2110314	Transport allowance		288,000.00	312,000.00
2110320	Leave allowance		28,000.00	28,000.00
2110326	Other personnel payments		15,600.00	16,800.00
2120101	Employer contribution to NSSF		-	-
2710120	gratuity		1,042,838.00	-
	Total		3,183,830.09	2,232,100.00

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

2200000	5 USE OF GOODS AND SERVICES			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2210100	Utilities, supplies and services		-	-
2210104	Office rent		-	-
2210200	Communication, supplies and services		20,000.00	93,600.00
2210300	Domestic travel and subsistence		224,000.00	291,800.00
2210500	Printing, advertising and information supplies & services		-	96,000.00
2210600	Rentals of produced assets		-	-
2210700	Training expenses		1,474,860.00	1,684,000.00
2210800	Hospitality supplies and services		416,650.46	476,809.00
2210802	Other committee expenses		925,000.00	-
2210809	Committee allowance		1,041,400.00	-
2210900	Insurance costs			703,216.40
2211000	Specialised materials and services			900,000.00
2211100	Office and general supplies and services		373,145.62	
2211200	Fuel ,oil & lubricants		400,000.00	1,094,500.00
2211300	Other operating expenses			2,268,170.00
2220100	Routine maintenance – vehicles and other transport equipment		-	-
2220200	Routine maintenance – other assets		-	-
	Total		4,875,045.08	7,608,095.40
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2630204	Transfers to primary schools		25,760,000.00	39,595,000.00
2630205	Transfers to secondary schools		9,850,000.00	25,995,000.00
2630206	Transfers to Tertiary institutions		6,000,000.00	-
2630207	Transfers to Health institutions		1,450,000.00	1,415,544.00
	TOTAL		43,060,000.00	67,005,544.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2640000	7 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2640101	Bursary -Secondary		19,918,981.00	12,601,107.35
2640102	Bursary -Tertiary		7,923,410.00	6,239,800.00
2640104	Bursary-Special schools		535,000.00	428,000.00
2640105	Mocks & CAT		-	299,650.00
2640504	water		500,000.00	12,246,248.00
2640505	Agriculture (food security)		-	300,000.00
2640506	Electricity projects		-	-
2640507	Security		7,121,038.48	6,250,000.00
2640508	Roads		-	552,000.00
2640509	Sports		2,925,600.00	3,033,410.00
2640510	Environment		2,837,931.50	2,897,040.00
2640200	Emergency Projects (specify)		7,212,219.60	5,547,435.00
2640513	bodaboda sheds		-	1,680,000.00
3110701	vehicle		704,958.00	145,185.00
2211310	strategic Plan		480,650.00	3,013,350.00
	Total		50,159,788.58	55,233,225.35

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

3100000	8 ACQUISITION OF ASSETS			
	Non Financial Assets		2016 - 2017	2015 - 2016
			Kshs	Kshs
3110102	Purchase of Buildings		2016 - 2017	2015 - 2016
3110202	Construction of Buildings		Kshs	Kshs
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of office furniture and fittings		500,000.00	-
3111002	Purchase of computers ,printers and other IT equipments		-	-
3111005	Purchase of photocopier		-	1,137,658.00
3111009	Purchase of other office equipments		-	606,000.00
311112	Purchase of soft ware		-	175,000.00
3130101	Acquisition of Land		-	779,060.00
	Total		500,000.00	2,697,718.00
	10A: Bank Balances (cash book bank balance)			
	Name of Bank, Account No. & currency		2016 - 2017	2015 - 2016
		Account Number	Kshs (30/6/2016)	Kshs (30/6/2015)
	cooperative Bank, A/C No. 01141404366300		1,323,667.50	21,806,389.05
			-	-
	Total		1,323,667.50	21,806,389.05

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

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For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS				
<i>Name of Officer</i>			<i>Amount Taken</i>	<i>Amount Surrendered</i>
		<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>
-				
12 Retention				
<i>Supplier/Contractor</i>		<i>PV no</i>	<i>2016 - 2017</i>	<i>2015 - 2016</i>
13 BALANCES BROUGHT FORWARD				
			<i>2016 - 2017</i>	<i>2015 - 2016</i>
			<i>Kshs</i>	<i>Kshs</i>
			<i>(1/7/2017)</i>	<i>(1/7/2016)</i>
Bank accounts			1,323,667.50	21,806,389.05
Cash in hand			-	-
Imprest				-
Total			1,323,667.50	21,806,389.05

		OTHER IMPORTANT DISCLOSURES		
15.1: UNFUNDED PROJECTS				
(See Annex 1)				
			<i>2016-2017</i>	<i>2015-2016</i>
			<i>Kshs</i>	<i>Kshs</i>
Construction of buildings			-	-
Construction of civil works			-	-
Supply of goods			148,458.99	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
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Supply of services		63,742.13	-
TOTAL		212,201.12	-
15.2: UNFUNDED PROJECTS (See Annex 2)			
		Kshs	Kshs
Senior management		-	-
Middle management		-	-
Unionisable employees		-	-
Others (specify)		288,250.11	-
		288,250.11	-
15.3: UNFUNDED PROJECTS (See Annex 3)			
		Kshs	Kshs
Amounts due to other Government entities (see attached list)		100,000.00	-
Amounts due to other grants and other transfers (see attached list)		723,216.27	-
Others (specify)		-	-
		823,216.27	-
15.4: PMC ACCOUNT BALANCES (See Annex 5)			
		Kshs	Kshs
PMC account balances (see attached list)		6,770,864	-
TOTAL		6,770,864	-

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ANNEX 1 – UNFUNDED PROJECTS

Details	Amount (Kshs)
Supply of goods	148,458.99
Supply of services	63,742.13
Amounts due to other Government	100,000
Amounts due to other grants and other transfers	723,216.27
Staff salary	288,250.11
PMC accounts balances	6,770,864
Total	8,094,531.50

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost
	(Kshs) 2016/17	(Kshs) 2015/16
Land	11,300,000	11,300,000
Buildings and structures	6,600,740	6,600,740
Transport equipment	2,416,718	1,916,718
Office equipment, furniture and fittings	781,000	781,000
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	21,098,458	20,598,458

Prepared by:

Miriam Naini
Fund Account Manager - Gilgil

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	BANK	ACCOUNT NO.	BANK BALANCE 2016/2017	BANK BALANCE 2015/2016
GATUNDU SPRINGS	COOPERATIVE	1141404214700	129.00	-
GAKUHA SPRINGS	COOPERATIVE	1141404212000	50,255.00	-
CHAMUKA SPRINGS	COOPERATIVE	1141404198200	795.00	-
NGECHO SPRINGS	COOPERATIVE	1141404215200	189,325.00	-
NGOMONGO PRIMARY SCHOOL	COOPERATIVE	1141404867000	815.65	-
ST PATRICKS PRIMARY SCHOOL	COOPERATIVE	1139115880900	657.50	-
GILGIL TEACHERS PRIMARY SCHOOL	COOPERATIVE	1139404607500	3,748.50	-
THUGUNUI PRIMARY SCHOOL	COOPERATIVE	1141404435500	19,019.00	-
KASAMBARA PRIMARY SCHOOL	COOPERATIVE	1141404964800	750.50	-
ITHERERO PRIMARY SCHOOL	COOPERATIVE	1141403477400	1,020.50	-
KAPKURES PRIMARY SCHOOL	COOPERATIVE	1141404494100	21,335.00	-
KOLIFAR PRIMARY SCHOOL	COOPERATIVE	1141404897100	836.50	-
OLJORAI PRIMARY SCHOOL	COOPERATIVE	1141404870600	3,519.50	-
EBURRU PRIMARY SCHOOL	COOPERATIVE	1141404499200	325.00	-
CURA PRIMAR SCHOOL	COOPERATIVE	1139118612400	17,884.13	-
TWENDANE PRIMARY SCHOOL	COOPERATIVE	1141404461700	1,025.00	-

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NUTHU PRIMARY SCHOOL	COOPERATIVE	1141403470400	1,012.50	-
MWEGA PRIMARY SCHOOL	COOPERATIVE	1141404492800	51,965.00	-
NGUMO PRIMARY SCHOOL	COOPERATIVE	1141404213300	902.00	-
KOMOTHAH PRIMARY SCHOOL	COOPERATIVE	1141404504900	328,260.00	-
KARUNGA PRIMARY SCHOOL	COOPERATIVE	1139118637600	1,148.70	-
MARULA PRIMARY SCHOOL	COOPERATIVE	1139118888900	2,277.50	-
NORTHKARATI PRIMARY SCHOOL	COOPERATIVE	1141404483000	530.00	-
KANGARI PRIMARY SCHOOL	COOPERATIVE	1139119411200	525.00	-
MUGAA PRIMARY SCHOOL	COOPERATIVE	1139115877200	2,631.85	-
OLESULTAN PRIMARY SCHOOL	COOPERATIVE	1139116887400	1,731.50	-
MURIRICUA PRIMARY SCHOOL	COOPERATIVE	1141404422500	153,565.80	-
MBOMBO PRIMARY SCHOOL	COOPERATIVE	1141404482600	913,892.00	-
MUTHAITI PRIMARY SCHOOL	COOPERATIVE	1139118627500	1,542.95	-
NDERIT PRIMARY SCHOOL	COOPERATIVE	1141404115400	25.00	-
KIGOGO PRIMARY SCHOOL	COOPERATIVE	1139115885700	23,557.26	-
UTUMISHI PRIMARY SCHOOL	COOPERATIVE	1141403512900	1,176.50	-
MUNANANDA PRIMARY SCHOOL	COOPERATIVE	1141404862600	493.50	-
GILGIL GITARE ROAD	COOPERATIVE	1141404925500	1,622.50	-

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OLBEGI BRIDGE	COOPERATIVE	1141404804900	532.50	-
MALEWA PRIMARY SCHOOL	COOPERATIVE	1139118878600	788,577.00	-
OLDUBEI PRIMARY SCHOOL	COOPERATIVE	1141404291800	225.00	-
KANORERO PRIMARY SCHOOL	COOPERATIVE	1141403513800	14,282.50	-
TANGITANO PRIMARY SCHOOL	COOPERATIVE	1141403514000	7,624.50	-
ELEMENTAITA PRIMARY SCHOOL	COOPERATIVE	1141118891900	1,010.00	-
KIAMBOGO TOWNSHIP PRIMARY SCHOOL	COOPERATIVE	1141403451400	5,430.50	-
CHEMICHEMI PRIMARY SCHOOL	COOPERATIVE	1141403478700	271.50	-
NUTHU PRIMARY SCHOOL	COOPERATIVE	1141403470400	1,012.50	-
ST JOHNS PRIMARY SCHOOL	COOPERATIVE	1139404801700	52.50	-
KIUNGURURIA PRIMARY SCHOOL	COOPERATIVE	1141404954200	35,137.50	-
GILGIL HIGHWAY PRIMARY SCHOOL	COOPERATIVE	1139118881700	648.00	-
CEDER PRIMARY SCHOOL	COOPERATIVE	1141403484900	222.50	-
MBOMBO WATER	COOPERATIVE	1134403455400	467.50	-
GITARE CENTRE WATER	COOPERATIVE	1134404600500	1,285.50	-
NGEWACHO WATER PROJECT	COOPERATIVE	1134404691600	406,325.60	-
NYODIA WATER PROJECT	COOPERATIVE	1134403488500	1,662.50	-
CHURA WATER PROJECT	COOPERATIVE	1141404370200	1,054,750.00	-

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MUNANDA POLICE POST	COOPERATIVE	1141115264300	236.35	-
TARABETE CHIEF	COOPERATIVE	1141403519900	291.50	-
KONGASIS CHIEF	COOPERATIVE	1141403516500	77.50	-
JAICA POLICE POST	COOPERATIVE	1141404741500	7,945.00	-
NYAMACHOMA POLICE POST	COOPERATIVE	1141403516500	77.50	-
GILGIL CHIEFS CAMP	COOPERATIVE	1141403520000	780.95	-
KASAMBARA CHIEFS OFFICE	COOPERATIVE	1141403519900	291.50	-
OCPD OFFICE	COOPERATIVE	1141404944700	352.50	-
DEPUTY COUNTY COMMISSIONER	COOPERATIVE	1141404462600	205.00	-
PIPELINE AP LINE	COOPERATIVE	1141404923800	1,520.50	-
KONGASIS AP L & CHIEF	COOPERATIVE	1139116082600	7,312.50	-
THOME EBURRU POLICE POST	COOPERATIVE	1141404194200	925.00	-
KCC COMMUNITY TOILET	COOPERATIVE	1141404616600	3.50	-
ELEMENTAITA DISPENSARY	COOPERATIVE	1141115342200	425.00	-
KIKOPEY DISPENSARY	COOPERATIVE	1141118052800	429.65	-
LANGALANGA DISPENSARY	COOPERATIVE	1141404370601	351.50	-
KARUNGA DISPENSARY	COOPERATIVE	1141404629400	469.50	-
ELEMENTAITA POLICE POST	COOPERATIVE	1141404420600	4,501.50	-

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GILGIL CONSTITUENCY ICT CENTRE	COOPERATIVE	1141404666300	894,615.50	-
LANGALANGA CUTURAL CENTRE	COOPERATIVE	1141404213700	86,415.00	-
TANGITANO AP POST	COOPERATIVE	1141404871100	55,602.50	-
KIKOPEY SECONDARY SCHOOL	COOPERATIVE	1141404897000	2,902.50	-
LAKE ELEMENTAITA SECONDARY SCHOOL	COOPERATIVE	1141404271800	1,325.00	-
NDERIT SECONDARY SCHOOL	COOPERATIVE	1141404592800	114,435.00	-
NDOGO SECONDARY SCHOOL	COOPERATIVE	1141404783100	7,945.00	-
NORTHKARATI SECONDARY SCHOOL	COOPERATIVE	1141404947500	1,190.00	-
MUTHITI SECONDARY SCHOOL	COOPERATIVE	1141404211700	56.00	-
MURIRICUA SECONDARY SCHOOL	COOPERATIVE	1139115878300	11,343.59	-
MUGAA SECONDARY SCHOOL	COOPERATIVE	1139403932400	2,360.00	-
MITIMINGI SECONDARY SCHOOL	COOPERATIVE	1139116481600	3,513.45	-
KARIANDUSI SECONDARY SCHOOL	COOPERATIVE	1141404468500	2,725.00	-
NYONDIA PRIMARY SCHOOL	COOPERATIVE	1139118689900	1,210,764.55	-
SONGOLOI PRIMARY SCHOOL	COOPERATIVE	1100118878200	10.00	-
OLEPOLOS PRIMARY SCHOOL	COOPERATIVE	1139404620800	129,252.50	-
KONGASIS PRIMARY SCHOOL	EQUITY	770262857448	800.00	-
OLESIRUA PRIMARY SCHOOL	EQUITY	770262541599	1,947.00	-
CYPRESS PRIMARY SCHOOL	EQUITY	770262810761	287.00	-

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NAGUM PRIMARY SCHOOL	EQUITY	770263143054	8,414.00	-
MELI PRIMARY SCHOOL	EQUITY	770262875226	60.00	-
OLBEGI PRIMARY SCHOOL	EQUITY	770262649404	630.00	-
GILGIL DEB PRIMARY SCHOOL	EQUITY	770263323420	517.00	-
GILGIL TOWNSHIP PRIMARY SCHOOL	EQUITY	770263314315	2,611.00	-
MOROP PRIMARY SCHOOL	EQUITY	770262810064	284.00	-
CHOKERERIA POLICE POST	EQUITY	770262520063	354.00	-
LANGALANGA CHIEFS CAMP	EQUITY	770262379444	3,170.00	-
ELEMENTAITA DIVISION DO	EQUITY	770263450156	511.00	-
KASARANI DISPENSARY	EQUITY	770262811919	780.00	-
GILGIL GIRLS HIGH SCHOOL	EQUITY	770263950393	1,821.00	-
NYONDIA SECONDARY SCHOOL	EQUITY	770268480377	1,395.00	-
NGETETI SECONDARY SCHOOL	EQUITY	770263431233	807.00	-
LADY ANN DELAMERE SECONDARY SCHOOL	EQUITY	770262428124	111.00	-
ECHARIRIA SECONDARY SCHOOL	EQUITY	770263964222	58,835.00	-
GILGIL TOWN SECONDARY SCHOOL	EQUITY	770262750058	19,062.00	-
			6,770,864.00	

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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	<p>Understatement of Net Financial Position The statement of assets reflected a net financial position of Kshs. 18,997,432 comprising of the current surplus of Kshs. 17,018,812.30 and a balance brought forward of Kshs. 1,978,619.70. However, the comparative figure differed with actual balance brought forward of Kshs. 2,717,698 with a difference of Kshs. 739,078.30. Consequently, the accuracy of the statement of assets could not be confirmed.</p>	<p>It is true that the statement of assets reflected a net financial position of Ksh. 18,997,442 comprising of surplus for the current year of Ksh. 17,018,812.30 and a balance of Ksh. 1,978,619.70. This balances was brought forward from the financial year 2013/14. The amount had been initially erroneously stated to be 2,717,698 which was later amended in the financial statement to Ksh. 1,978,619.70. The difference of Ksh. 739,078.30 was therefore an error.</p>	<p>Miriam Naini Fund account Manager</p>	<p>Resolved</p>	
2.1	<p>Cash and Cash Equivalent Examination of folio 41 of the cash book disclosed cash balance of Kshs.695,312 as at 30 June 2015. However, the balance was not disclosed in the statement of assets and consequently, the accuracy of the Cash and Cash Equivalents balance of Kshs. 18,997,432 could not be confirmed.</p>	<p>It is true that the cashbook reflected a cash balance of Ksh. 695,312 as at 30th June, 2015. This amount was in lieu of imprests which had been dully surrendered but not captured in the cashbook. The omission was corrected thus reflecting a nil cash balance.</p>	<p>Miriam Naini Fund account Manager</p>	<p>Resolved</p>	
2.2	<p>Stale Cheques Examination of the bank reconciliation statement as at 30 June 2015 disclosed unrepresented cheques of Kshs 10,427,558.10. Out of this amount, cheques totalling to Kshs. 1, 625,254.00</p>	<p>It is true the stale cheques still reflected in the reconciliation as at 30th June, 2015, but they were cleared in the subsequent month.</p>	<p>Miriam Naini Fund account Manager</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.0	<p>with some dating as far back to April 2014 were stale. It was not clear why the state cheques had not been reversed to the cash book. Although it has been explained that the state cheques were reversed and replaced, it was not clear why they were still reflected in the reconciliation statement</p> <p>Unaccounted for Bursaries Observation</p> <p>According to the projects implementation status report for the year 2014/2015, Kshs.20,143,568.00 was spent on bursaries to needy students from the Constituency. However, the schedules supporting the disbursement and the acknowledgement letters from the various Institutions could only support a sum of Kshs.14,214,019.32 while a balance of Kshs.5,959,548.68 could not be supported. In the circumstances, the propriety of the expenditure of Kshs. 5,959,548.68 could not be confirmed.</p>	<p>It is true that in the financial year 2014/2015 the total allocation for bursaries was Kshs. 20,143,568.00 but we received an amount of Kshs. 14,214,019.32 and disbursed all. The balance on the bursary vote of Kshs. 5,959,548.68 was received after the closure of the financial year in question and was disbursed.</p>	<p>Miriam Naini Fund account Manager</p>	<p>Resolved</p>	
4.0	<p>ii) The slow absorption of funds and implementation of more than the required number of projects may lead to stalled projects and also escalate the cost of project implementation.</p>	<p>The Board usually disburse the money in phases, however the total amount received for the financial year 2014/2015 is Kshs. 125,858,923.65, the remaining Kshs. 26,351,390.35 was received after the closure of the year. This means that this amount will be accounted for in the financial year 2015/2016.</p>	<p>Miriam Naini Fund account Manager</p>	<p>Resolved</p>	
5.0	<p>Incomplete Project</p> <p>Olesutian primary school was allocated Kshs.1,050,000.00 through cheque no.1255 and payment voucher no.138 for completion of an administration block. However, physical verification revealed that the building was approximately 65% complete even after</p>	<p>It is true the School was allocated Kshs. 1,050,000 for construction of an Administration block for phase I which was well spend. In the financial year 2016/2017 the NG-CDFC allocated Kshs. 350,000 for completion. The Administration block is now complete</p>	<p>Miriam Naini Fund account Manager</p>	<p>Resolved</p>	

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For the year ended June 30, 2017

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>exhausting the allocated fund. Further, no expenditure returns were made available for audit verifications and it was therefore not possible to ascertain how the disbursed amount was spent. Consequently, the propriety of the expenditure could not be confirmed.</p>	<p>and in use. The documentation for the expenditure are available for verification.</p>			

NATIONAL GOVERNMENT ENTITY – GILGIL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

TRIAL BALANCE AS AT 30TH JUNE 2017		DR	CR
Cash and Cash equivalents			
	Bank Balances	1,323,667.50	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	3,184,430.09	
	Use of goods and services	4,875,045.08	
	Transfers to Other Government Units	43,060,000.00	
	Other grants and transfers	50,159,799.58	
	Acquisition of Assets	500,000.00	
	Other Payments	-	
Receipts			
	Transfers from the Board		81,296,553.20
	Proceeds from sale of assets		-
	Others receipts		-
	Prior Year Adjustment		-
	Fund Balance b/f		21,806,389.05
	TOTAL	103,102,942.25	103,102,942.25