

REPUBLIC OF KENYA



*Paper laid by  
Leader of Majority  
Party  
Thursday  
2/8/2018  
Ash*

OFFICE OF THE AUDITOR-GENERAL



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**REPORT**

**OF**

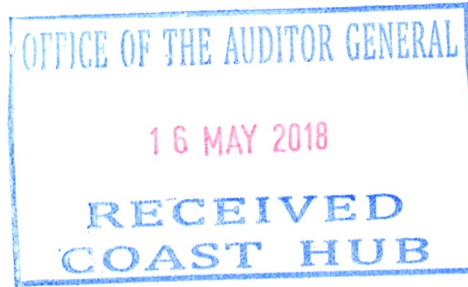
**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
KILIFI SOUTH CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2017**





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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
KILIFI SOUTH CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KILIFI SOUTH  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

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# NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KILIFI SOUTH 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The National Government Constituencies Development Fund (NG-CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The National Government Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the National Government Constituencies Development Fund. The objective of the fund to ensure that specific portion of the national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

#### (b) Key Management

The Kilifi South Constituency's day-to-day management is under the following key organs:

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

#### (c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	George Juma Onesmus
3.	Accountant	Margret Mwanyiro
4.		

#### (d) Fiduciary Oversight Arrangements

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

#### (e) Kilifi South National Government Constituency Development Fund

P.O. Box 1368-80108

Kilifi-Kenya



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KILIFI SOUTH  
CONSTITUENCY**

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

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**(f) Kilifi South NG-CDF Contacts**

Telephone: +254721355958

E-mail: [cdfkilifisouth@cdf.go.ke](mailto:cdfkilifisouth@cdf.go.ke)

**(g) Kilifi South NG-CDF Bankers**

Co-operative Bank, Mtwapa Branch

Account Name: Kilifi South National Government Constituency Development Fund,

Account Number: 01141143001500

P.O. Box 561-80109

Mtwapa

Tel: 0736306810

**(h) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya





**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KILIFI SOUTH  
CONSTITUENCY**

**Reports and Financial Statements**

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

Kilifi South Constituency endeavours to be the leading constituency in effective management of Public Resources and proper utilisation of Public funds, ensuring that transparency and accountability is the guiding principles of its operations.

Kilifi South NG-CDF has been able to provide infrastructure and resources to finance development activities in education, health, water and sanitation, security, land and housing, environment and roads. The Fund has seen the initiation of new and modern secondary schools such as Mtomondoni Secondary School, Vipingo Secondary School and Ng'ombeni Girls' Secondary School that sit as the centres of excellence. Upgrading of Mtwapa health centre paediatric and maternity wing among other health centres has seen the reduction of infant mortality rates. Construction of medical staff houses in the health centres has also added value to the services of the medical staff in the centres.

Construction of administration police staff houses at Animo Police post and rehabilitation of Junju Chief's office among others have improved security in the Constituency.

Illiteracy of PMCs, political influence, increased population, increasing school enrolment and lack of proper machinery to harmonise of NG-CDF projects with the County Government projects among others pose as challenges to the implementation of NG-CDF in the constituency.

With NG-CDF we have invested our efforts and resources towards programs that empower children, young people, women and people with special needs. Our development trajectory and approach has always embraced the participation of people and their communities in the constituency. In doing so, we have been able to tap on every development idea that can add value to our efforts and in enhancing lives of communities.

Sign



**CHAIRMAN NG-CDFC**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KILIFI SOUTH  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**III. STATEMENT OF NG-CDF MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the Kilifi South National Government Constituency Development Fund is responsible for the preparation and presentation of the Kilifi South NG-CDF financial statements, which give a true and fair view of the state of affairs of the Kilifi South NG-CDF for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG-CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NG-CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

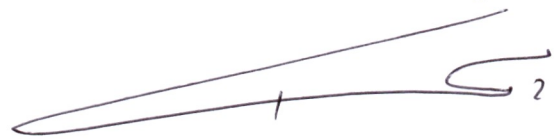
The Accounting Officer in charge of the Kilifi South NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF's funds received during the year under audit were used for the eligible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

**Approval of the financial statements**

The Kilifi South NG-CDF's financial statements were approved and signed by the Accounting Officer on 22/8 2017.



**Fund Account Manager**



**Chairman NG-CDFC**

# REPUBLIC OF KENYA

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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kilifi South Constituency set out on pages 5 to 27, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation- 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Kilifi South 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 National Government Constituency Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, except for matters highlighted in my basis of qualified opinion section of my report, 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 Qualified Opinion

##### 1. Bank Balances

The statement of assets reflects bank balance of Kshs.7,106,565 as at 30 June 2017. However, the bank reconciliation statement reflects unrepresented cheques of Kshs.3,427,719 which includes stale cheques amounting to Kshs.305,778 and which had not been reversed in the cash book as at 30 June 2017. In addition, the bank reconciliation statement as at 30 June 2017 included receipts totaling Ksh.15,000

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

which had not been recorded in the cash book for more than six months. The management has not explained why the cash book has not been updated.

Further, the bank reconciliation statement reflected cheque reversals totaling Kshs.34,000 and bank charges of Kshs.21,020 as reconciling items. It is not clear and the management has not explained why these were treated as reconciling items instead of accounting for the same in these financial statements.

Consequently, the accuracy and completeness of bank balance of Kshs.7,106,565 could not be confirmed.

## 2. Other Grants and Transfers

The statement of receipts and payments reflect a figure of Kshs.42,131,551 in respect of other grants and transfers for the year ended 30 June 2017 as detailed in Note 7 to the financial statements.

The above balance includes a figure of Kshs.5,756,874 in respect of emergency projects which includes a disbursement of Kshs.3,745,403 to four (4) projects as detailed below:

No.	Name of Project	Project Activity	Amount
1	Bungu Primary School	Completion of 3 classrooms	1,535,403
2	Vipingo Tailoring Workshop	Completion of tailoring workshop	1,500,000
3	Rhome Market shades	Installation of metallic grills on stalls	310,000
4	Vwevvesi Social hall	Rehabilitation of social hall	400,000
	<b>Total</b>		<b>3,745,403</b>

Audit verification of the projects revealed that the same had not met prerequisite conditions for emergency as per Section 8 (3) of National Government Constituency Development Fund Act, 2015 which states that, "emergency" shall be construed to mean an urgent, unforeseen need for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents'. It was not clearly explained why the projects could not have been included in the project proposal for the next financial year.

Further, there was no evidence of a report by the Constituency Development Fund Committee to the National Government Constituency Development Fund Board on the utilization of emergency vote as per Section 20 (2) of the National Government Constituency Development Fund Act regulations, 2016 which states that "the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board." The Fund was therefore in breach of the law.

In the circumstances, the regularity of expenditure amounting to Kshs.3,745,403 in respect of other grants and other payments for the year ended 30 June 2017 could not be ascertained.

### **3. Unremitted Taxes**

According to the statement of receipts and payments, during the period under audit, a total of Kshs.123,336,726 was disbursed as transfers to other government units of Kshs.81,205,175 and other grants and transfers of Kshs.42,131,551. Included in the disbursements of Kshs.123,336,726 were transfers totaling Kshs.101,999,979 to undertake various construction projects. However, there was no evidence of withholding taxes being deducted from contractors and remitted to Kenya Revenue Authority contrary to Section 4 (1) of the Income Tax Rules 2001, which provides that a person who makes a payment of, or on account of, any income which is subject to withholding tax shall deduct tax therefrom in the amount specified. As a result, the management did not comply with the income tax requirements and possible fines and penalties accruing due to non-compliance was not provided for in these financial statements.

Consequently, the management is in breach of the law and effects of non-compliance with the income tax laws could not be ascertained for the year ended 30 June 2017.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Kilifi South 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 section of my report, I have determined that there are no Key Audit Matters to communicate in my report.

### **Other Matter**

#### **1.0 Budgetary Controls and Performance**

The CDF overall budget for the year under review was Kshs.145,800,461 against total expenditure of Kshs.138,693,896 resulting to under absorption of Kshs.7,106,565 or 5% as summarized below:

Budget line	Final Budget	Expenditure	Unspent Balance	% of Utilization
Compensation of Employees	6,104,175	3,378,341	2,725,834	45
Use of goods and services	10,735,557	7,678,829	3,056,728	28
Transfers to Other Government Units	82,105,175	81,205,175	900,000	1
Other grants and transfers	42,555,554	42,131,551	424,003	1
Acquisition of assets	4,300,000	4,300,000	0	0
<b>Total</b>	<b>145,800,461</b>	<b>138,693,896</b>	<b>7,106,565</b>	<b>5</b>

The fund had a total net under-expenditure of Kshs.7,106,565 representing 5% of the budget. The management has not explained the failure to utilize all the funds budgeted for development projects.

This may also be an indication of poor project planning and monitoring which may affect delivery of goods and services to the residents of Kilifi South Constituency contrary to values and principles of public service as provided for under Article 232 (1– c) of the Constitution which requires responsive, prompt, effective, impartial and equitable provision of services.

## 2.0 Project Implementation

According to the project implementation status report as at 30 June 2017, the following eight (8) projects with a total budget of Kshs.8,537,930 were not implemented during the period under review:

No.	Name of project	Project Activity	Allocation (Kshs.)
1	Mwarakaya Secondary School	Completion of laboratory	1,000,000
2	Mwezang'ombe Primary School	Completion of 1 classroom	400,000
3	Pingilikani Primary School	Re-roofing of 6 classrooms,	1,200,000
4	Bodoi Primary School	Re-roofing of 6 classrooms,	1,200,000
5	Kizingitini Primary School	Construction of 1 No. classroom	1,300,000
6	Tunzanani Primary School	Re-roofing of 4 classrooms	900,000
7	Mwezang'ombe Primary School	Re-roofing of 3 classrooms, attached office and administration block	900,000
8	Kilifi South Environmental Activities	Undertake tree planting in various schools	1,637,930
	<b>Total</b>		<b>8,537,930</b>

The management has attributed non-implementation to among others reallocation of funds to other projects. Non-implementation of development projects affects goods and service delivery to the public and the intended purpose of the projects may not to be realized.

### 3.0 Project Inspection

Audit inspection of five (5) projects during the month of April 2018 with a total disbursement of Kshs.16,500,000 indicated the following state of affairs of the following projects:-

No.	Project name	Project Allocation (Kshs.)	Project Activity	Disbursement (Kshs.)	Observations
1	Dzitsoni Secondary School	1,800,000	Completion of dormitory	1,800,000	The following items were not done although they were included in the bills of quantities: <ul style="list-style-type: none"> <li>• 2 wash hand basins</li> <li>• 3 wash clork suite with cistern</li> <li>• 3 shower rose</li> <li>• 1 1000 litres water tank</li> </ul>
2	Bundacho Secondary School	2,500,000	Completion of laboratory	2,500,000	The following items were not done although they were included in the bills of quantities: <ul style="list-style-type: none"> <li>• Plastic water gutters</li> <li>• Septic tank</li> <li>• Gauge 30 galsheets used instead of gauge 28</li> </ul>
3	Lutsangani Secondary School	3,000,000	Completion of a dining hall	3,000,000	The following items were not done although they were included in the bills of quantities: <ul style="list-style-type: none"> <li>• Construction man holes</li> <li>• Installation of electrical works</li> </ul>
4	Vipingo Secondary School	4,600,000	Construction of 4 classroom	4,600,000	The following items were not done although they were included in the bills of quantities: <ul style="list-style-type: none"> <li>• 12 notice board</li> <li>• Ceiling board</li> <li>• Flush electricity sockets and switches</li> </ul>
5	Mtomondoni Secondary School	4,600,000	Completion of 4 classrooms and ablution block	4,600,000	The following items were not done although they were included in the bills of quantities:



					<ul style="list-style-type: none"> <li>• Provisional sum for plumbing works</li> <li>• Bill board</li> <li>• Electrical conduits</li> </ul>
	<b>Total</b>	<b>16,500,000</b>		<b>16,500,000</b>	

The above scenario casts doubt on the effectiveness of the project monitoring and evaluation carried out by the National Government Constituency Development Fund Committee (CDFC).

Further, there was no evidence that Kilifi South NG-CDF had handed over the devolved projects including health facilities, water, roads and street lighting to the County Government of Kilifi which could affect sustainability and maintenance of the projects.

### **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 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/ 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'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 Constituency'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,

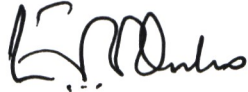
individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 National Government Constituencies Development Fund – Kilifi South Constituency'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 National Government Constituencies Development Fund – Kilifi South Constituency's 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**

**02 July 2018**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KILIFI SOUTH  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

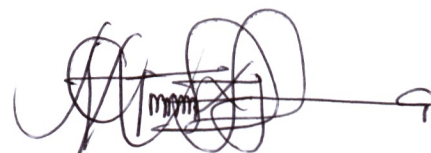
**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016 - 2017	2015- 2016
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NG-CDF board-AIEs' Received	1	82,396,552	129,310,969
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
<b>TOTAL RECEIPTS</b>		<b>82,396,552</b>	<b>129,310,969</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,378,341	1,934,456
Use of goods and services	5	7,678,829	6,205,052
Transfers to Other Government Units	6	81,205,175	37,920,000
Other grants and transfers	7	42,131,551	44,885,335
Acquisition of Assets	8	4,300,000	0
Other Payments	9	0	0
<b>TOTAL PAYMENTS</b>		<b>138,693,896</b>	<b>90,944,843</b>
<b>SURPLUS/DEFICIT</b>		<b>(56,297,344)</b>	<b>38,366,126</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kilifi South NG-CDF financial statements were approved on 22/2/ 2017 and signed by:



**Chairman – NG-CDFC**



**Fund Account Manager**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KILIFI SOUTH  
CONSTITUENCY**

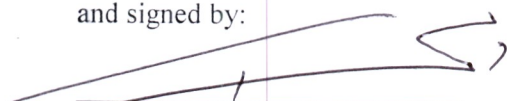
**Reports and Financial Statements**

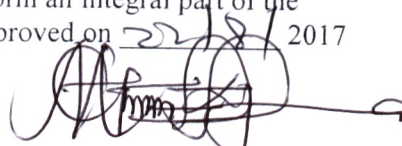
**For the year ended June 30, 2017**

**V. STATEMENT OF ASSETS**

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	7,106,565	63,359,909
Cash Balances (cash at hand)	10B	0	0
Outstanding Imprests	11	0	44,000
<b>TOTAL FINANCIAL ASSETS</b>		<u>7,106,565</u>	<u>63,403,909</u>
<b>REPRESENTED BY</b>			
Retention	12	0	0
Fund balance b/fwd 1st July...	13	63,403,909	25,037,783
Surplus/Deficit for the year		(56,297,344)	38,366,126
Prior year adjustments	14	0	0
<b>NET LIABILITIES</b>		<u>7,106,565</u>	<u>63,403,909</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kilifi South NG- CDF financial statements were approved on 22/8/2017 and signed by:

  
Chairman – NG-CDFC

  
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KILIFI SOUTH  
CONSTITUENCY**

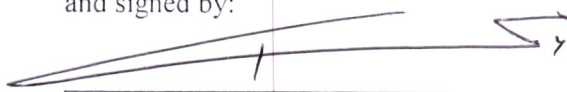
**Reports and Financial Statements**

**For the year ended June 30, 2017**

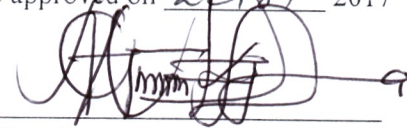
**VI. STATEMENT OF CASHFLOW**

		<b>2016 - 2017</b>	<b>2015 - 2016</b>
<b>Receipts for operating income</b>			
Transfers from NG-CDF Board	1	82,396,552	129,310,969
Other Receipts	3	0	0
		<b>82,396,552</b>	<b>129,310,969</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	3,378,341	1,934,456
Use of goods and services	5	7,678,829	6,205,052
Transfers to Other Government Units	6	81,205,175	37,920,000
Other grants and transfers	7	42,131,551	44,885,335
Other Payments	9	0	0
<b>Adjusted for:</b>			
Adjustments during the year	14	0	0
<b>Net cash flow from operating activities</b>		<b>(51,997,344)</b>	<b>38,366,126</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	9	4,300,000	0
<b>Net cash flows from Investing Activities</b>		<b>(4,300,000)</b>	<b>0</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(56,297,344)</b>	<b>38,366,126</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>63,403,909</b>	<b>25,037,783</b>
<b>Cash and cash equivalent at END of the year</b>		<b>7,106,565</b>	<b>63,403,909</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kilifi South NG-CDF financial statements were approved on 22/8/2017 and signed by:



**Chairman NG-CDFC**



**Fund Account Manager**

**Reports and Financial Statements**  
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**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	81,896,552	63,903,909	145,800,461	145,800,461	0	100
Proceeds from Sale of Assets	0	0	0	0	0	0
Other Receipts	0	0	0	0	0	0
<b>PAYMENTS</b>						
Compensation of Employees	2,474,175	3,630,000	6,104,175	3,378,341	2,725,834	55
Use of goods and services	4,896,514	5,839,043	10,735,557	7,678,829	3,056,728	72
Transfers to Other Government Units	41,855,175	40,250,000	82,105,175	81,205,175	900,000	99
Other grants and transfers	28,370,688	14,184,866	42,555,554	42,131,551	424,003	99
Acquisition of Assets	4,300,000	0	4,300,000	4,300,000	0	100
Other Payments	0	0	0	0	0	0
<b>TOTALS</b>	81,896,552	63,903,909	145,800,461	138,693,896	7,106,565	95

The Kilifi South NG- CDF financial statements were approved on 22/8/ 2017 and signed by:

  
 Chairman NG- CDF

  
 Fund Account Manager



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KILIFI  
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**VIII. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of compliance and basis of preparation**

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

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

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

**2. Recognition of revenue and expenses**

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

**3. In-kind contributions**

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

**4. Cash and cash equivalents**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KILIFI  
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*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**5. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the NG-CDF at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**6. Budget**

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

**7. Comparative figures**

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

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2017.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KILIFI  
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**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
AIE No: A796240		10,300,000
AIE No.A796278		10,000,000
AIE No. A796473		10,000,000
AIE No.A820577		10,000,000
AIE No.A724245		10,000,000
AIE No A820814		19,000,000
AIE No.A825792		60,010,969
AIE NO A825963	500,000	
AIE NO A829606	4,094,828	
AIE NO. A855037	36,853,449	
AIE NO. A855735	40,948,275	
<b>TOTAL</b>	<b>82,396,552</b>	<b>129,310,969</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	00	00
Receipts from sale of office and general equipment	00	00
Receipts from the Sale Plant Machinery and Equipment	00	00
<b>Total</b>	<b>00</b>	<b>00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2016- 2017	2015 - 2016
	Kshs	Kshs
Interest Received	00	00
Rents	00	00
Receipts from Sale of tender documents	00	00
Other Receipts Not Classified Elsewhere	00	00
<b>Total</b>	<b>00</b>	<b>00</b>

**4. COMPENSATION OF EMPLOYEES**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	3,378,341	1,870,696
Basic wages of casual labour	00	00
<b>Personal allowances paid as part of salary</b>		
House allowance	00	00
Transport allowance	00	00
Leave allowance	00	00
Gratuity	00	00
Other personnel payments	00	00
<b>Social Security Benefits</b>		
Employer contribution to NSSF	00	63,760
<b>Total</b>	<b>3,378,341</b>	<b>1,934,456</b>

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

**5. USE OF GOODS AND SERVICES**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Committee Expenses</b>		
Committee allowances	3,587,000	3,288,588
Utilities, supplies and services	70,700	67,900
Communication, supplies and services	755,893	679,052
Domestic travel and subsistence	229,800	425,360
Printing, advertising and information supplies & services	268,000	00
Rentals of produced assets	360,000	120,000
Training expenses	00	00
Hospitality supplies and services	00	00
Insurance costs	00	00
Specialized materials and services	00	00
Fuel, oil and lubricants	356,000	220,000
Office and general supplies and services	467,000	00
Other operating expenses	00	00
Routine maintenance – vehicles and other transport equipment	1,584,436	1,404,152
Routine maintenance – other assets	00	00
<b>Total</b>	<b>7,678,829</b>	<b>6,205,052</b>

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

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to National Government entities	00	00
Transfers to primary schools	40,700,000	15,820,000
Transfers to secondary schools	38,800,000	17,150,000
Transfers to tertiary institutions	1,705,175	00
Transfers to health institutions	00	4,950,000
<b>TOTAL</b>	<b>81,205,175</b>	<b>37,920,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2016 - 2017	2015- 2016
	Kshs	Kshs
Bursary – secondary schools	13,937,736	9,330,000
Bursary – tertiary institutions	7,399,011	7,710,000
Bursary – special schools	00	00
Mock & CAT	00	00
Water projects	00	5,100,000
Agriculture projects	00	00
Electricity projects	00	00
Security projects	4,400,000	700,000
Roads projects	7,000,000	6,800,000
Sports projects	1,637,930	2,300,116
Environment projects	2,000,000	390,219
Emergency projects	5,756,874	5,055,000
Resource Centre and Social hall	00	7,500,000
<b>Total</b>	<b>42,131,551</b>	<b>44,885,335</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

<u>Non Financial Assets</u>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	00	00
Construction of Buildings	4,300,000	00
Refurbishment of Buildings	00	00
Purchase of Vehicles and Other Transport Equipment	00	00
Overhaul of Vehicles and Other Transport Equipment	00	00
Purchase of Household Furniture and Institutional Equipment	00	00
Purchase of Office Furniture and General Equipment	00	00
Purchase of ICT Equipment, Software and Other ICT Assets	00	00
Purchase of Specialized Plant, Equipment and Machinery	00	00
Rehabilitation and Renovation of Plant, Machinery and Equip.	00	00
Acquisition of Land	00	00
Acquisition of Intangible Assets	00	00
<b>Total</b>	<b>4,300,000</b>	<b>00</b>



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

**9. OTHER PAYMENTS**

2016 - 2017	2015 - 2016
Kshs	Kshs
00	00
<b>00</b>	<b>00</b>

**10A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
<i>Co-operative Bank, Account No. 01141143001500</i>	7,106,565	63,359,909
<b>Total</b>	<b>7,106,565</b>	<b>63,359,909</b>



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

**10B: CASH IN HAND**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Cash	00	00
Other Locations	00	00
<b>Total</b>	<b>00</b>	<b>00</b>

**11: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<b>Total</b>				<b>00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**12. RETENTION**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Supplier 1	00	00
Supplier 2	00	00
Supplier 3	00	00
<b>Total</b>	<b>00</b>	<b>00</b>

**13. BALANCES BROUGHT FORWARD**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	63,359,909	25,037,783
Cash in hand	00	00
Imprest	44,000	00
<b>Total</b>	<b>63,403,909</b>	<b>25,037,783</b>

**14. PRIOR YEAR ADJUSTMENTS**

	2016- 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	00	00
Cash in hand	00	00
Imprest	00	00
<b>Total</b>	<b>00</b>	<b>00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KILIFI  
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**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2016- 2017	2015 - 2016
	Kshs	Kshs
Construction of buildings	00	00
Construction of civil works	00	00
Supply of goods	00	00
Supply of services	00	00
	<b>00</b>	<b>00</b>

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	Kshs	Kshs
Senior management	00	00
Middle management	00	00
Unionisable employees	00	00
Others ( <i>gratuity</i> )	00	576,260
	<b>00</b>	<b>576,260</b>

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	00	42,850,000
Amounts due to other grants and other transfers (see attached list)	1,637,930	11,711,866
Others ( <i>specify</i> )	00	00
	<b>1,637,930</b>	<b>54,561,866</b>

**15.4: PMC account balances (See Annex 5)**

	Kshs	Kshs
PMC account Balances (see attached list)	461,957	00
	<b>461,957</b>	<b>00</b>

**15.5: AMOUNT DUE FROM THE BOARD**

	Kshs	Kshs
Due from NG-CDF Board	00	00
	<b>00</b>	<b>00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KILIFI SOUTH CONSTITUENCY**  
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KILIFI SOUTHCONSTITUENCY**  
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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2017 d=a-c	Outstanding Balance 2016	Comments
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-KILIFI SOUTH CONSTITUENCY**  
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**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2017 d=a-c	Outstanding Balance 2016	Comments
<b>Amounts due to other Government entities</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Amounts due to other grants and other transfers</b>							
4.	Environmental Projects						
	Trees planting to schools	1,637,930	1,637,930	0	1,637,930	0	Re-allocated to construction of toilets
5.							
6.							
<b>Sub-Total</b>							
<b>Sub-Total</b>		1,637,930			1,637,930		
<b>Others (specify)</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Grand Total</b>							



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-KILIFI SOUTH CONSTITUENCY**  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
<b>FURNITURE AND FITTINGS</b>		
1. Filling Cabinet metallic (3)	48,000	48,000
2. Reception desk (1)	11,600	11,600
3. Visitors (office) chairs (3)	12,600	12,600
4. Office desks (1)	18,363	18,363
5. Office chair (1)	7,000	7,000
6. Executive chair(1)	24,569	24,569
7. Office Benches (2)	4,600	4,600
<b>PROPERTY, PLANT AND EQUIPMENT</b>		
8. Photocopier-Sharp (1)-Working	499,800	499,800
9. Photocopier-Kyocera KM 3035 (1) –Not working	580,000	580,000
10. Desktop Computer (Monitor HP)-(1)	15,000	15,000
11. UPS-HP Compaq-Not working (1)	5,500	5,500
12. CPU (PCM POWERCOM) –(1)	65,000	65,000
13. Desk top computer (Monitor)-Digitek-(1)	20,000	20,000
14. CPU-HP Compaq (1)	35,000	35,000
15. Motorcycle (Suzuki 200cc)-(1)	400,000	400,000
16. Printer HP Laserjet Pro1005 (1)	32,500	32,500
17. Printer HP Laserjet Pro 400 (1)	NG-CDF Board	NG-CDF Board
18. Office tray (1)-Not working	850	850



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-KILIFI SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
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Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
19. Motor Vehicle Toyota Landcruiser GKA 836V-(1)	4,400,000	4,400,000
20. Water dispenser-(1)-Not working	16,800	16,800
21. Fire resistant Filling cabinet GODREJ 92 (1)	198,650	198,650
22. Sonny TV 32" Flat seen (1)	38,995	38,995
23. Sony DVD Player (1)	4,700	4,700
24. DSTV Set (1)	22,000	22,000
25. Computer table (1)	30,000	30,000
26. Pedestal mobile 4DRW-Not working (1)	28,000	28,000
27. Office chair 512 haux	42,000	42,000
28. Visitors Executive chairs (2)	70,000	70,000
29. Filling cabinet wooden-(1)	60,000	60,000
30. Office MB Chair	35,200	35,200
31. Conference table Rectangle (2)	153,600	153,600
32. Conference chairs (10)	70,000	70,000
33. Ken plastic chairs-silver (6)	34,800	34,800
34. Office fums (8)	30,000	30,000
35. NG-CDF Office	4,300,000	0
36. HP Scan jet 5590 Scanner (1)	NG-CDF Board	NG-CDF Board
<b>TOTAL</b>	<b>11,315,127</b>	<b>7,015,127</b>



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-KILIFI SOUTH  
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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2017**

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
1. Tunzanani Primary School	Co-operative Bank	01139142957700	3,421	0
2. Ushindi Primary School	Co-operative Bank	01139144192900	529	0
3. Mwezang'ombe Primary School	Co-operative Bank	01141143014400	2,047	0
4. Pingilikani Primary School	Co-operative Bank	01141143315100	201,620	0
5. Dzitsoni Primary School	Co-operative Bank	01141143612900	2,210	0
6. Ngamani Primary School	Co-operative Bank	01139143957900	2,937	0
7. Gongoni Primary School	Co-operative Bank	01141143598000	1,067	0
8. Mapawa Primary School	Co-operative Bank	01141143585100	2,905	0
9. Junju Primary School	Co-operative Bank	01139143995000	1,060	0
10. Mwarakaya Primary School	Co-operative Bank	01139143978100	1,203	0
11. Chengoni Primary School	Co-operative Bank	01139143985600	3,567	0
12. Chasiimba Central Primary School	Co-operative Bank	011391433967700	192,680	0
13. Kolongoni Primary School	Co-operative Bank	01139143967600	1,910	0
14. Mbomboni Primary School	Co-operative Bank	01141143612900	2,720	0
15. Pingilikani Chief's Office	Co-operative Bank	01141143315100	1,450	0
16. Sirini Primary School	Co-operative Bank	01141143500000	2,070	0
17. Kolewa Primary School	Co-operative Bank	01139143985500	1,290	0
18. Mtepeni Primary School	Co-operative Bank	01141143549300	820	0
19. Baroni Primary School	Co-operative Bank	01141143315500	1,562	0
20. Vwevvesi Primary School	Co-operative Bank	01141144097900	1,203	0
21. Kireme Primary School	Co-operative Bank	01141144102100	2,510	0
22. Shariani Primary School	Co-operative Bank	01141143208900	701	0
23. Bwani Primary School	Co-operative Bank	01141144111600	1,330	0
24. Mtependoni Primary School	Co-operative Bank	011391422935300	1,090	0

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-KILIFI SOUTH  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2016/17</b>	<b>Bank Balance 2015/16</b>
25. Mtomondoni Secondary School	Co-operative Bank	01139143985400	2,438	0
26. Mipeni Secondary School	Co-operative Bank	01141143549300	15,167	0
27. Dabani Secondary School	Co-operative Bank	011441143929500	3,290	0
28. Kibicho Secondary School	Co-operative Bank	01141143638100	1,502	0
29. Ms. marini Secondary School	Co-operative Bank	01141143615000	1,033	0
30. Lutsangani Secondary School	Co-operative Bank	01139143985300	3,635	0
31. Mweyvesi Polytechnic Social hall	Co-operative Bank	01141143291600	987	0
32. Kinnyi Police Station	Co-operative Bank	01141143937900	2,940	0
<b>Total</b>			<b>461,957</b>	



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-KILIFI SOUTH  
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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	Budget control and performance: -Under-expenditure	Under-expenditure was as a result of disbursement of funds by NG-CDF Board in phases.	George Juma-Fund Account Manager	Resolved	
2.0	Project Implementation-Delay in implementation of project.	Delay attributed to disbursement of funds by NG-CDF Board in phases	George Juma-Fund Account Manager	Resolved	
3.0	Project inspection -Baharini Primary School classrooms not branded -Matwapa Health Centre paediatric ward not branded -Springo Central Primary School pit latrines not branded	-Contractors instructed to do branding before being paid retention.	Noah Mbui-Clerk of works	Resolved	

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