

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF


PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
RANGWE CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017

 NATIONAL ASSEMBLY PAPERS LAID	
DATE: 05 DEC 2018	
D.o.V. Wednesday (Pm)	
TABLED BY:	Hon. Aden Duale, M.P. Leader of Majority Party
CLERK-AT-THE-TABLE:	Rachel Kaino - Principal Clerk Assembly



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100 NAIROBI

29 SEP 2017

RECEIVED



**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND
RANGWE CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

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

Table of Content

Page

I.	KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II.	FORWARD BY THE CHAIRMAN NATIONAL CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDF)	3
III.	STATEMENT OF NG-CDF MANAGEMENT RESPONSIBILITIES.....	4
IV.	STATEMENT OF RECEIPT AND PAYMENTS.....	5
V.	STATEMENT OF ASSETS.....	6
VI.	STATEMENT OF CASHFLOW.....	7
VII.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	8
VIII.	SIGNIFICANT ACCOUNTING POLICIES.....	11
IX.	NOTES TO THE FINANCIAL STATEMENTS.....	12

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- RANGWE
CONSTITUENCY**

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government *Constituencies Development Fund (NG-CDF)* was set up under the NG-CDF Act, 2003 now repealed by the NG-CDF Act, 2013.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 *RANGWE Constituency's* day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Victor Omondi
3.	Accountant	Francis Oyoo

(d) Fiduciary Oversight Arrangements

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

(e) RANGWE NG-CDF Headquarters

P.O. Box 63 – 40303,
Rangwe Shopping Center,
Along Orero Sec/Rangwe Sub District Hospital Road,
Rangwe, KENYA

(f) RANGWE NG-CDF Contacts

Telephone: (254) 710835019
E-mail: rangwecdfc2013@gmail.com
Website: www.go.ke

(g) RANGWE NG-CDF Bankers

1. Equity Bank Limited,
Bank Road,
P.O. Box 366 – 40300,
Homa Bay - Kenya

(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

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

The Rangwe NG-CDFC wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NG-CDF has improved the Education and Security infrastructures of Rangwe.

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

The Rangwe NG-CDFC wishes that the issues of having the project on going for more than 2years be stopped and the NG-CDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.



.....
Sign

CHAIRMAN NG-CDFC

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

The Accounting Officer in charge of the RANGWE NG- 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, 2016, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the RANGWE 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 RANGWE NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NG-CDF's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NG-CDF's financial statements were approved and signed by the Accounting Officer on 5/09/2017 2017.



Fund Account Manager



Chairman NG-CDFC

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 - RANGWE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Rangwe Constituency set out on pages 5 to 33, 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Rangwe Constituency as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the 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 public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1. Inaccuracies in Financial Statements

1.1 Statement of Receipts and Payments

- (i) The following differences were noted between several balances reflected in the statement of receipts and payments for the year under review and the comparative balances reflected in the statement for 2015/2016 as shown below:

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

Item	Statements of Receipts and Payment (Audited) 2015-2016	Comparative Figures 2016-2017	Difference
	Kshs.	Kshs.	Kshs.
Acquisition of assets	1,000,000	-	1,000,000
Total payments	91,685,993	90,817,444	868,549
Surplus/deficit	19,122,492	19,991,041	(868,549)
Other grants and other payments	37,281,753	39,161,990	(1,880,237)
Net cash flows from Investing Activities	-	15,900,740	15,900,740
Net Increase in Cash and Cash Equivalents	19,122,492	17,018,812	2,103,680
Compensation of Employees note 2	1,799,428	1,315,840	483,588
Bursary – Secondary School	15,122,344	15,253,795	(131,451)
Security	850,000	2,598,786	(1,748,786)
Pending Staff Payables	567,000	1,741,140	(1,174,140)
Committee Allowance	5,203,000	-	5,203,000
Utilities, supplies and services	2,151,812	7,354,812	(5,203,000)
Balance Brought Forward (Bank Accounts) note 7	-	28,288,472	(28,288,472)

In addition, Note 2 and Note 5 to the financial statements reflect comparative figures of Kshs.1,315,840 and Kshs.39,161,990 respectively. However the balances differ with respective account balances shown in the statement of receipts and payment on compensation of employees and other grants and transfers respectively.

- (ii) The following differences were noted between the financial statements and ledger balances:

Item	Financial Statements Kshs.	Ledger Balance Kshs.	Difference Kshs.
Compensation of Employees	1,396,580	1,470,180	(73,600)
Use of Goods and Services			
Utilities, Supplies and	6,688,000	6,095,277	592,723.

Services			
Office and general Supplies and Services, Other Operating Expenses and Routine Maintenance Vehicles	5,682,835	2,262,812	3,420,023

The differences were not explained and as a result the accuracy of the financial statements cannot be confirmed.

1.2 Incorrect Assets Balances

Included in the financial statements under Annex 3 is an aggregate fixed assets balance of Kshs.16,485,286 as at 30 June 2017 along with its comparative balance of Kshs.15,260,280 as at 30 June 2016. However, the certified financial statements for the year 2015/2016 reflected a closing fixed assets balance of Kshs.16,260,286. As a result, the opening balance for fixed assets varies by Kshs.1, 000,006 from the audited balance for the previous financial year.

In view of these discrepancies, the accuracy and completeness of the fixed assets balance in the financial statements as presented as at 30 June 2017 cannot be confirmed.

1.3 Budget Adjustments in the Statement of Appropriation

The statement of appropriation includes a balance of Kshs.16,345,444 being unspent funds under transfers to other Government units rolled over from the previous (2015/2016) financial year. However, records examined during the audit indicated that projects worth Kshs.32,321,425 rolled-over from the 2015/2016 financial year were implemented in the year 2016/2017. , budget information in the statement of appropriation is misstated by Kshs.15,975,981.

Consequently, the accuracy of the sources of funds for the year under review, and of the financial statements in general, cannot be confirmed.

1.4 Cash and Cash Equivalents

Included in the financial statements under Note 6 is a cash and cash equivalents balance of Kshs.301,550 . In addition, the bank reconciliation statement presented for audit revealed that an amount of Kshs.336,116 reflected as a reconciling item which however has not been explained. Further, examination of bank reconciliation statements for the month of December 2016 revealed that cheques totaling Kshs.5,126,401 listed as un-presented as at 31 December 2016 that were not carried forward to the January 2017 bank reconciliation statement and yet they were not cleared by the bank in that period.

Consequently, the accuracy and validity of the bank balances cannot be confirmed.

2. Pending Bills

Included in the financial statements under Note 8 are pending bills totaling Kshs.1,741,140 which include a salary arrears balance of Kshs.411,240 and staff gratuity balance of Kshs.1,329,900. However, the names of the respective persons entitled to the two balances have not been disclosed. In addition, only Kshs.301,550 was in the bank account of the Fund as at 30 June 2017 against pending bills totaling to Kshs.1,741,140. Clearly, the cash was not enough to settle the liabilities of NGCDF-Rangwe.

No plausible explanation has been provided by management why they committed more expenditures than their allocations during the year under review.

3. Unsupported Goods and Services Ledger Balance

The ledger balance for office and general supplies and services, routine maintenance and other operating expenses totaling to Kshs.1,926,812 as at 30 June 2017 included an amount of Kshs.385,222 whose payment vouchers were not presented for audit review.

Consequently, the propriety of the expenditure of Kshs.385,222 cannot be confirmed.

4. Unconfirmed Expenditure at Mawego Technical Training Institute

Included in the financial statements under Note 4 is a transfers to other government entities balance amounting to Kshs.62,212,804 which includes transfers to tertiary institutions of Kshs.10,000,000 paid to Mawego Technical Training Institute as co-funding for construction of Rangwe Technical Training Institute. However, the Institute did not submit expenditure returns such as bank statements, payment vouchers and certificates to the constituency office detailing how the funds were utilized.

Consequently, the occurrence and propriety of the expenditure of Kshs.10,000,000 cannot be confirmed

5. Unconfirmed Expenditure on Construction of Deputy County Commissioner (DCC) Residence

Included in the financial statements under Note 5 are other grants and other payments of Kshs.51,825,747 which include security projects amounting to Kshs.9,751,464 out of which one project was allocated two million shillings for the fitting, plastering and painting of the Deputy County Commissioner's (DCC) residence. However, a sum of Kshs.2,651,464 was disbursed to the project during the year. A local company was paid Kshs.1,900,000 out of the disbursement of Kshs.2,651,464 for renovating the residence. However, Rangwe Constituency tender evaluation committee meeting held on 25 January 2016 awarded the contract at Kshs.852,807 leading to an overpayment of Kshs.1,047,193. Management has

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

not availed Project Management Committee (PMC) and bank statements to confirm receipt and accountability of the funds disbursed and further, the payment was not supported with bills of quantities and certificates showing executed works.

In view of these anomalies, the propriety of the expenditure of Kshs.1,900,000 and unutilized balance of Kshs.751,464 cannot be confirmed.

6. Missing Project Management Committees Returns

Included in the other grants and transfers balance of Kshs.51,825,747 is an amount of Kshs.12,867,088.90 disbursed to project management committees that did not however, submit returns to the Constituency Office as required under Section 38 of the National Government Constituencies Development Fund Act , 2015.

In the absence of expenditure returns, the occurrence and measurement of the expenditure totaling Kshs.12,867,089 disbursed to Project Management Committees cannot be confirmed.

7. Unvouched Emergency Expenditure

Included in the financial statements under Note 5 are other grants and transfers of Kshs.51,825,747 which include emergency projects of Kshs.4,920,000. However, examination of cash book and payment vouchers made available disclosed that emergency expenditure amounting to Kshs.2,750,000 was omitted from the ledger. The expenditure related to purchase of building materials and assorted food stuffs for victims of very strong winds that reportedly engulfed sections of the Constituency and damaged homesteads leaving many homeless. However, there was no report from the relevant arm of government about this disaster. Further, some of the items purchased had not been signed for by the beneficiaries contrary to Section 8(3) of National Government Constituencies Development Fund Act, 2015.

Consequently, the validity of the expenditure totaling s Kshs.2,750,000 cannot be confirmed.

8. Purchase of Untitled Land and Building for Acheho Primary School

Included in the financial statements under Note 4 are transfers to other government entities of Kshs.62,212,804 which include transfers to primary schools of Kshs.45,912,804, whereby Acheho Primary School received a total of Kshs.5,600,000 for purchase of land and construction of seven classrooms. The project management committees bank account showed that the contractor was paid Kshs.5,600,000 for construction of seven classrooms and purchase of land. The land vendor was paid Kshs.560,000 for unspecified size of land vide agreement dated 4 February 2017. In addition, documents on procurement of the piece of land were not filed in the project file. Further, the title deed for the land was not made available for audit review.

In the absence of key records, it is not possible to confirm whether the Fund obtained value for money on the expenditure of Kshs.5,600,000 incurred on the

project and whether legal title to the land bought was transferred to the Fund by the seller.

9. Unconfirmed Bursary Disbursements

Included in the financial statements under Note 5 are other grants and payments totaling Kshs.51,825,747 which include total transfers of Kshs.31,719,367 disbursed from the Constituency bank account to the Rangwe NG-CDF bursary fund during the year to be managed by a bursary sub-committee. The bursary committee did not avail bank statements, cash book and minutes to show how the funds were disbursed to the beneficiaries. However, from the bursary lists made available for audit verification, only a total of Kshs.8,112,545 was disbursed to beneficiaries in the eleven locations of Rangwe Constituency, leaving a balance of Kshs.23,606,822 unaccounted for.

In the absence of records, the occurrence and accuracy of expenditure totaling Kshs.23,606,822 reported to have been incurred on bursaries cannot be confirmed.

10. Unsupported Funds not Spent

Included in the financial statements under summary statements of appropriation are adjustments (unspent funds for 2015/2016) of Kshs.47,410,964 which were however not explained.

Consequently, the accuracy and the validity of the balance of Kshs.47,410,964 cannot be confirmed.

11. Unresolved Prior-year Issues

During the year under review, the Fund did not resolve all the issues highlighted for corrective action in the audit report for the previous financial year. This is contrary to Public Sector Accounting Standards Reporting Template that requires the audited entity to report on follow-up of unresolved audit issues carried in the previous year's audit reports.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituency Development Fund - Rangwe Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of financial statements. Except for the matters described in

the Basis for Adverse Opinion section, I have determined that there are no Key Audit Matters to communicate in my report.

Other Matter

1. Unapproved Use of Goods and Services Expenditure

The expenditure of Kshs.5,682,835 reported in Note 3 of the Financial Statements as having been incurred on office and general supplies, other operating expenses and routine and maintenance during the year but the approved budget allocation for these items in the year under review was Kshs.2,379,038 leading to an over-expenditure of Kshs.3,303,797 which was incurred without approval contrary to Section 51 (2) of the Public Finance Management Regulations 2015 that stipulates that commitments for goods and services shall be controlled against spending and procurement plans approved by the responsible Accounting Officer, based on allocations and allotments from approved budgets.

2. Unspent Budget Allocation for the Elderly

The statement of appropriation includes compensation of employees budget of Kshs.2,400,000 but the approved estimates reflect a total of Kshs.4,505,720 resulting to a variance of Kshs.2,105,720. In addition, relative to the approved budget of Kshs.4,505,720, the financial statements reflect actual spending of Kshs.1,396,580 resulting to an under-expenditure of Kshs.3,109,140. The under-expenditure mainly resulted from an allocation of Kshs.2,400,000 meant for payment of National Hospital Insurance Fund membership fees for elderly persons but the allocation was not spent in totality.

In view of the under expenditure, the needy elderly persons in Rangwe did not wholly enjoy health insurance and medical services planned for their use during the year under review.

3. Project Not in the Approved Estimates

Included in the financial statements under Note 4 are transfers to other government entities amounting to Kshs.61,212,804 which include transfers to primary schools of Kshs.45,912,804 out of which Kshs.3,000,000 was disbursed to God Pundo Primary School for construction of classrooms and yet the project was neither in the approved estimates of 2015/2016 or the year under review. . This was contrary to Section 28 (1) of NGCDF Act, 2015 which states that the list of proposed constituency projects shall be submitted to the Board before the end of the month of February in each year or in such other month as may be determined by the Cabinet Secretary in order to ensure timely inclusion of projects in the annual Government budget of a particular financial year. In addition, the project file was not made available for audit verification.

Consequently, the management of NGCDF-Rangwe Constituency breached regulations on allocations of funds.

4. Poor Workmanship in Construction of Dormitory at Kwoyo Kochia Secondary

Included in the financial statements under Note 4 are transfers to other government entities which include transfers totaling Kshs.6,300,000 made to secondary schools and which in turn included a sum Kshs.1,200,000 transferred to Kuoyo Kochia Secondary School for construction of a dormitory block.

Physical verification of the works revealed that the works were not done in a satisfactory manner and as a result, the clerk of works recommended that they be demolished. In addition, the contractor raised an invoice of Kshs.3,033,989, without a certificate from an engineer to support the expenditure. This was contrary to Section 72 (1) Public Finance Management Act, 2015.

Consequently, the funds amounting to Kshs.1,200,000 spent on construction of the demolished dormitory was all lost.

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

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

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

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

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

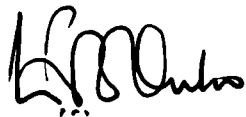
material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and 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

12 October 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	80,696,552.00	110,808,485.00
Proceeds from Sale of Assets		-	
Other Receipts		-	
TOTAL RECEIPTS		80,696,552.00	110,808,485.00
PAYMENTS			
Compensation of employees	2	1,396,580.00	1,799,428.00
Use of goods and services	3	12,370,835.00	7,354,812.00
Transfers to Other Government Units	4	62,212,804.00	44,250,000.00
Other grants and transfers	5	51,825,747.00	37,413,204.00
Acquisition of Assets			
Other Payments		-	-
TOTAL PAYMENTS		127,805,966.00	90,817,444.00
SURPLUS/DEFICIT		(47,109,414.00)	19,991,041.00

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



Chairman – NG-CDFC




Fund Account Manager


V. STATEMENT OF ASSETS

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10	301,550.00	47,410,964.00
Cash Balances (cash at hand)		-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		301,550.00	47,410,964.00
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	47,410,964.00	28,288,472.00
Surplus/Defict for the year		(47,109,414.00)	19,122,492.00
Prior year adjustments	14	-	-
NET LIABILITIES		301,550.00	47,410,964.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The RANGWE NG-CDF financial statements were approved on 5/09/2017 2017 and signed by:



Chairman – NG-CDFC



Fund Account Manager

VI. STATEMENT OF CASHFLOW

		2016 - 2017	2015 - 2016
Receipts for operating income			
Transfers from NG-CDF Board	1	80,696,552.00	110,808,485.00
Other Receipts		-	-
		80,696,552.00	110,808,485.00
Payments for operating expenses			
Compensation of Employees	2	1,396,580.00	1,799,428.00
Use of goods and services	3	12,370,835.00	7,354,812.00
Transfers to Other Government Units	4	62,212,804.00	44,250,000.00
Other grants and transfers	5	51,825,747.00	37,413,204.00
Other Payments		-	-
			90,817,444.00
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities			19,991,041.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Net cash flows from Investing Activities		-	(15,900,740.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		(47,109,414.00)	17,018,812.00
Cash and cash equivalent at BEGINNING of the year	7	47,410,964.00	28,288,472.00
Cash and cash equivalent at END of the year	6	301,550.00	47,410,964.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The RANGWE NG-CDF financial statements were approved on 5/9/2017 2017 and signed by:



Chairman NG-CDFC



Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – RANGWE CONSTITUENCY

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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget 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	81,896,552.00	47,410,964.00	129,307,516.00	128,107,516.00	1,200,000.00	99.07%
Proceeds from Sale of Assets			-		-	0
Other Receipts			-		-	0
Totals	81,896,552.00	47,410,964.00	129,307,516.00	128,107,516.00	1,200,000.00	99.07%
PAYMENTS						
Compensation of Employees	2,400,000.00		2,400,000.00	1,396,580.00	1,003,420.00	58.19%
Use of goods and services	11,410,000.00	1,318,950.00	12,728,950.00	12,370,835.00	358,115.00	97.19%
Transfers to Other Government Units	56,464,268.00	16,345,444.00	72,809,712.00	62,212,804.00	10,596,908.00	84.06%
Other grants and transfers	10,422,284.00	29,746,570.00	40,168,854.00	51,825,747.00	(11,656,893.00)	129.02%
Acquisition of Assets						
Other Payments	0	0	0	0	0	0
TOTALS	80,696,552.00	47,410,964.00	129,005,966.00	127,805,966.00	301,550.00	99.07%

NB: On other grants and transfers, its noted expenditures exceed 100% i.e. 29.2% since part of funds for financial year 2015/2016 were disbursed late thus the increased percentage.

The RANGWE NG-CDF financial statements were approved on 29/7/2017 2017 and signed by:


Chairman NG-CDF



Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – RANGWE CONSTITUENCY

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

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.

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015-2016
	Kshs	Kshs
CDF Board		
AIE NO. A 829980	4,094,827.60	
AIE NO. A 855079	36,853,449.00	
AIE NO. A 855248	39,748,275.10	
AIE NO. A 820638		10,000,000.00
AIE NO. A 796358		10,000,000.00
AIE NO. A 796292		10,000,000.00
AIE NO. A 724031		651,464.00
AIE NO. A 820781		25,000,000.00
AIE NO. A 825664		27,000,000.00
AIE NO. A 825767		28,157,021.00
TOTAL	80,696,551.70	110,808,485.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	1,396,580.00	1,315,840.00
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Gratuity		
Other personnel payments		
Total	1,396,580.00	1,315,840.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	6,688,000.00	7,354,812.00
Communication, supplies and services		
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses		
Hospitality supplies and services		
Insurance costs		
Specialized materials and services		
Office and general supplies and services	184,350.00	
Other operating expenses	3,756,023.00	
Routine maintenance – vehicles and other transport equipment	1,742,462.00	
Routine maintenance – other assets		
Total	<u>12,370,835.00</u>	<u>7,354,812.00</u>

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016-2017 Kshs	2015-2016 Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	45,912,804	17,550,000.00
Transfers to secondary schools (see attached list)	6,300,000	23,300,000.00
Transfers to tertiary institutions (see attached list)	10,000,000	1,100,000.00
Transfers to health institutions (see attached list)		2,300,000.00
TOTAL	62,212,804	44,250,00.00

5. OTHER GRANTS AND OTHER PAYMENTS

	2016-2017 Kshs	2015-2016 Kshs
Bursary – secondary schools (see attached list)	28,120,603.00	15,253,795.00
Bursary – tertiary institutions (see attached list)	3,491,764.00	7,399,817.00
Bursary – special schools (see attached list)	107,000.00	20,000.00
Mock & CAT (see attached list)		-
Water projects (see attached list)		1,500,000.00
Agriculture projects (see attached list)		-
Electricity projects (see attached list)		-
Security projects (see attached list)	9,751,464.00	2,598,786
Roads projects (see attached list)	250,000.00	4,000,000.00
Sports projects (see attached list)	1,436,206.90	2,567,400.00
Environment projects (see attached list)	3,752,709	1,303,192.00
Emergency projects (see attached list)	4,920,000.00	4,519,000.00
Total	51,825,746.90	39,161,990.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTES TO THE FINANCIAL STATEMENTS (Continued)7

OTHER PAYMENTS

Specify	2016 - 2017 Kshs	2015 - 2016 Kshs
---------	---------------------	---------------------

6 : Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
<i>Name of Bank, Account No</i>	Kshs	Kshs
Equity Bank- Homa Bay A/C NO.0980261940653.	301,550.05	47,410,464.25
<i>Name of Bank, Account No.</i>	xxx	xxx
<i>Name of Bank, Account No.</i>	xxx	xxx
Total	xxx	xxx

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7: BALANCES BROUGHT FORWARD

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	47,410,964.25	28,288,472.00
Cash in hand		
Imprest		
Total	47,410,964.25	28,288,472.00
<i>[Provide short appropriate explanations as necessary]</i>		

PRIOR YEAR ADJUSTMENTS

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

OTHER IMPORTANT DISCLOSURES

PENDING ACCOUNTS PAYABLE

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

8: PENDING STAFF PAYABLES

	Kshs	Kshs
Senior management		
Middle management		
Unionisable employees		
Others (<i>specify</i>)	411,240	
Staff salary arrears	1,329,900	
Staff gratuity		
	1,741,140	0.00

OTHER PENDING PAYABLES (See Annex 3)

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

15.4 PMC bank Account balances (annex1)

<i>PMC BANK BALANCES</i>		
	<i>2016 / 2017</i>	<i>2015 / 2016</i>
TOTAL	16,988.00	25,924.93

<i>2016/2017</i>	<i>2015/2016</i>
pending disbursement from the board	
1,200,000.00	0.00

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)

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

- ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	a	B	C	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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

**Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)**

ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount a	Date Payable Contracted B	Amount Paid To-Date C	Outstanding Balance 2016 d=a-c	Outstanding Balance 2014	Comments
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

- ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	B	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT ENTITY - (*indicate actual name of the entity*)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/2017	Historical Cost (Kshs) 2015/16
Land		
Buildings and structures	11,352,286.00	11,352,286.00
Transport equipment	4,200,000.00	4,200,000.00
Office equipment, furniture and fittings	700,000.00	700,000.00
ICT Equipment, Software and Other ICT Assets	210,000.00	210,000.00
Other Machinery and Equipment	8,000.00	8,000.00
Heritage and cultural assets		
Intangible assets		
Total	16,470,286.00	16,470,286.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

Annex 1 : PMC bank Account balances

PMC BANK BALANCES		
PMC ACCOUNT NAME	2016 / 2017	2015 / 2016
Achego Primary School	460.00	
Alara Korayo Primary School	780.00	
Got Lwala Primary School	130.00	
God Ponge Primary School	650.60	
God Kado Primary School	380.00	
Ang'iro Primary School	406.00	
Chiepe Primary School	1,881.00	
God Mony Primary School	450.00	
Kuoyo Kochia Primary School	525.00	
Landa Primary School	1,987.00	
Nyando Primary School	330.00	
Onganga Primary School	740.00	
Orero Primary School	1,233.00	
Tar Primary School	2,286.00	
Wangapala Kolielo Primary School	364.50	
Yogo Primary School	1,170.00	
Genga Chief's Office	453.60	
Nyokal ACC Residence	390.00	
Loura Primary School	1,228.00	
Ngegu Primary School	660.00	
Pundo Primary School	243.00	

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

Rangwe AP Line	240.00	
Luora Secondary School	0.30	
Ligisa Primary School		180.00
St. Mary's Kachar Girls Sec School		1,548.08
Kawiya Primary School		780.00
God Puro Primary School		2,783.45
Rangwe Health Centre		773.00
Odiyenya Primary School		80.00
St. Paul's Secondary School – Ligisa		175.00
Prisons Health Centre		(690.60)
Opined Mixed Secondary School		2,375.00
St. Mathew God Bondo Mixed Sec School		2,200.00
Koga Foot Bridge		120.00
Nyogumo Footbridge		560.00
Omoya – Lwanda Kodote Road		120.00
Abala – Obuya – Koyola – Ayuyu Road		2,010.00
Omoya Chief's Office		931.00
Kokoko Sub Location Chief's Office		1,010.00
Rangwe Police Post		1,280.00
Gongo Chief's Camp		560.00
Opera and Wakeru Water Springs		120.00
Omoche Secondary School		170.00
Olare Secondary School		520.00
Kuoyo Kochia Secondary School		265.00
St. Stephen Ang'iro Mixed Secondary School		155.00
Rachar Primary School		656.00
Rabuoro Kaura Primary School		670.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

Pap Kamathayo Primary School		1,130.00
Oneno Primary School		2,630.00
Oluso Primary School		281.00
Obwanda Primary School		230.00
Obuya Primary School		130.00
Nyopuge Primary School		138.00
Nyandema Primary School		97.00
Marienga Primary School		480.00
Kuoyo Kaura Primary School		362.00
Koga Primary School		109.45
Oboke Primary School		274.55
Nyawita Primary School		40.00
Nyarut Primary School		310.00
Manga Primary School		140.00
Lwanda Kodote Primary School		192.00
Lwaho Primary School		30.00
TOTAL	16,988.00	25,924.93

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

Annex 2 : Asset Register

Asset class	Item Description	Serial no. /Registrati on	Year of Purchase	Historical cost		Historical cost 2015/16(Kshs)
				2016/17 (Kshs)		
Motor vehicle (1)	CDF/RAN/MV/001	LAND ROVER DTI GKA 624T	2008 / 2009	4,200,000		4,200,000.00
CDF Office at Rangwe (1)	CDF/RAN/OF/001		2011	11,352,28 6		10,352,286.00
Deskjet Printer (1)	CDF/RAN/PR/002	HP F2280 (all in one)	2010 / 2011	8000		8,000.00
Laserjet Printer (1)	CDF/RAN/PR/001	HPP2055B	2010 / 2011	Supplied by the Board		
Desktop Computer	CDF/RAN/COM/001	HP CZC0106S MK	2010 / 2011			
UPS (1)	CDF/RAN/UPS/001	400745109 05	2010 / 2011			

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

Chairs – High back (6)	CDF/RAN/HBC/001 - 006	Leather	2008 / 2009		
Conference tables (3)	CDF/RAN/CT/001 -003	Wooden	2008 / 2009		
Office tables (5)	CDF/RAN/OT/001 - 005	Wooden	2008 / 2009		
Arm chairs (14)	CDF/RAN/AC/001 - 014	Leather	2008 / 2009	700,000.00	
Cabinets (2)	CDF/RAN/CBNT/001 - 002	Metalic	2008 / 2009		
Secretary Chair (1)	CDF/RAN/SC/001	Cushioned	2008 / 2009		

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

Scanner	CDF/RAN/SCAN/001	HP 5590 CN2BPVH0 3Q	2013 / 2014		
Keyboard (Hp)	CDF/248/RAN/KBD/001	BCYU0HAC P7VM3T	2014/2015		
	CDF/248/RAN/KBD/002	BCYU0HAC P7VN2S	2014/2015		
	CDF/248/RAN/KBD/003	BCYU0HAC P7VAK4	2014/2015		
Monitor (Hp)	CDF/248/RAN/MTR/001	3CQ4491F XJ	2014/2015		
	CDF/248/RAN/MTR/002	3CQ4491FY 4	2014/2015		

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

	CDF/248/RAN/MTR/003	3CQ4381B SL	2014/2015		
CPU (Hp)	CDF/248/RAN/CPU/001	SGH504Q1 58	2014/2015	50,000.00	
	CDF/248/RAN/CPU/002	SGH504Q1 BR	2014/2015	50,000.00	
	CDF/248/RAN/CPU/003	SGH504Q1 CC	2014/2015	50,000.00	
Laptop (Toshiba)	CDF/248/RAN/LPT/003	1F331468C	2014/2015	60,000.00	
TOTAL				16,485,286.00	15,260,280.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)
