

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper Laid on the
Table of the
House by the*

REPORT

*Leader of the
Majority Party on
Wednesday*

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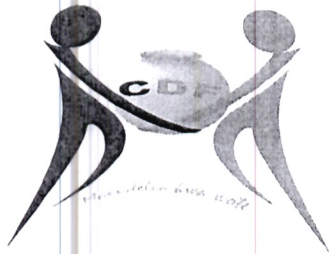
22/08/2018

ON

(Afternoon)
[Signature]

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
SABOTI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2017**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-
SABOTI 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 – SABOTI
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The National Government *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the NGCDF Act, 2013.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 is 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 SABOTI *Constituency's* day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Masakha Trenk
3.	Accountant	Kinuthia Guchu
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provides overall fiduciary oversight on the activities of SABOTI Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the National Government Constituency Development Fund Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) SABOTI NGCDF Headquarters

P.O. Box 1330-30200
Teachers Plaza
Kitale, KENYA

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For the year ended June 30, 2017

(f) SABOTI NGCDF Contacts

Telephone: (254) 722510246
E-mail: ngcdfsaboti@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) SABOTI CDF Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Cooperative Bank of Kenya
Kitale, Branch

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

It is gratifying to note that during the year, the NG-CDF Board remitted to the constituency 100% of the funds.

On the other hand, the NG-CDFC was able to disburse 90% of the funds.

The challenges on the capacity of PMCs to implement projects is still being felt, while the available funds are still too low for the needs of the constituency.

Sign



CHAIRMAN CDFC

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III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government 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 SABOTI Constituency Development Fund is responsible for the preparation and presentation of the SABOTI NGCDF financial statements, which give a true and fair view of the state of affairs of the SABOTI NGCDF for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the NGCDF; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

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

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

Approval of the financial statements

The NGCDF's financial statements were approved and signed by the Accounting Officer on 26th July 2017.



Fund Account Manager



Chairman NGCDFC

REPUBLIC OF KENYA

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NAIROBI



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Saboti Constituency set out on pages 6 to 29, 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 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 do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, as required by Article 229(6) of the Constitution, I have not been able to obtain sufficient appropriate audit evidence to confirm that public money has been applied lawfully and in an effective way.

Basis for Disclaimer of Opinion

1.0 Errors in the Financial Statements

1.1 Statement of Assets

The statement of assets net liabilities reflect a figure of Kshs.11,868,221 which is at variance with the computed figure of Kshs.34,049,669 resulting in a variance of Kshs.22,181,448 which has not been explained or reconciled.

1.2 Summary Statement of Appropriation

A review of the summary statement of appropriation revealed the following anomalies:

- a) The statement reflects payments total final budget figure of Kshs.101,491,751 which is at variance with the computed figure of Kshs.81,896,511 resulting in an unexplained variance of Kshs.19,595,240.

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

- b) The summary statement of appropriate contains an adjustments figure of Kshs.19,595,200 under transfer from Constituencies Development Fund Board and which has not been analysed or explained.

Under the circumstances, the accuracy of the financial statements for the year ended 30 June 2017 could not be confirmed and are not in accordance with International Public Sector Accounting Standards.

2.0 Use of Goods and Services

2.1 Committee Expenses

Included in the use of goods and services figure of Kshs.5,240,144 reflected in the statement of receipts and payments under note 5 is committee expenses figure of Kshs.3,830,000 which is at variance with the supporting documents figure of Kshs.3,185,300 resulting to unexplained variance of Kshs.644,700.

In addition, invitation letters to attend the meeting, attendance register, minutes of the meetings attended and the monitoring and evaluation reports were not availed for audit verification.

Under the circumstances, the regularity of committee expenses of Kshs.3,830,000 could not be confirmed.

2.2 Routine Maintenance-Vehicles and Other Transport Equipment

Included also in the use of goods and services figure of Kshs.5,240,144 reflected in the statement of receipts and payments under note 5 is routine maintenance-vehicles and other transport equipment expenditure of Kshs.1,100,821. However, the expenditure includes fuel and insurance expenditure of Kshs.500,000 and Kshs.366,461 respectively which do not relate to routine maintenance-vehicles and other transport equipment expenses.

Under the circumstances, the expenditure of Kshs.866,461 in respect of fuel and insurance is not appropriately classified.

3.0 Transfer to Other Government Units

3.1 Purchase of Land

Included in the transfer to other government entities figure of Kshs.63,781,034 reflected in the statement of receipts and payments is an expenditure of Kshs.2,800,000 incurred on purchase of land for some schools. However, procurement records such as tender advertisement, tender opening, evaluation and award minutes, and letter of offer were not availed for audit review. Further, land title deeds, search from Kitale land office, valuation reports and sale agreements were not availed for audit verification.

Under the circumstances, the ownership and regularity of purchase of land expenditure of Kshs.2,800,000 could not be confirmed.

3.2 Transfers to Primary Schools -Tuwan Primary School

Included in the transfer to other government entities figure of Kshs.63,781,034 reflected in the statement of receipts and payments is a transfer of Kshs.1,000,000 to Tuwan Primary School for foundation, walling and roofing of two classrooms. However, actual expenditure returns from the project management committee were not availed for audit review. Further, physical verification of the projects during the month of May 2018 revealed that the project did not exist.

Under the circumstances, validity and regularity of Kshs.1,000,000 could not be confirmed.

3.3 Transfers to Primary Schools - Muliro Primary School

The transfer to other government entities figure of Kshs.63,781,034 reflected in the statement of receipts and payments further includes a transfer of Kshs.500,000 to Muliro Primary School for construction of a foundation, walling and roofing of two classrooms. However, actual expenditure returns from the project management committee were not availed for audit verification.

Consequently, the validity and regularity of Kshs.500,000 could not be confirmed.

3.4 Purchase of Six Buses

Included in the transfer to other government entities figure of Kshs.63,781,034 reflected in the statement of receipts and payments is disbursements amounting to Kshs.19,732,284 for purchase of six buses. However, procurement records such as tender advertisement, tender opening, evaluation and award minutes, letter of offer, acceptance inspection and acceptance committee report and logbooks were not availed for audit review.

Under the circumstances, the ownership and regularity of Kshs.19,732,284 could not be confirmed.

3.5 Insurance of Buses

Included in the transfer to other government entities figure of Kshs.63,781,034 reflected in the statement of receipts and payments is an expenditure of Kshs.2,718,750 on insurance of buses. However, the expenditure was not budgeted for and procurement records such as tender advertisement, tender evaluation and award minutes, letter of offer and policy documents were not availed for audit review.

Under the circumstances, the regularity of insurance expenditure of Kshs.2,718,750 could not be confirmed.

3.6 Transfer to Secondary Schools

Included in the statement of receipts and payments is transfer to other Government units figure of Kshs.63,781,034 which includes transfers to secondary schools of

Kshs.33,681,034 which is at variance with supporting documents figure of Kshs.34,081,034 resulting in unexplained and unreconciled variance of Kshs.400,000.

Consequently, the accuracy and completeness of the transfers to secondary schools figure of Kshs.33,681,034 could not be confirmed.

4.0 Other Grants and Transfers

4.1 Bursary Sub-committee

The statement of receipts and payments for the year ended 30 June 2017 reflects grants and transfers figure of Kshs.41,131,173 which include bursary to secondary schools disbursements of Kshs.22,755,310. However, minutes of the bursary subcommittee indicating how the beneficiaries were identified and confirming that two co-opted members, one from the area education office seconded by the Ministry of Education as required by Constituency Development Fund circular reference no. Vol.1/111 dated 13 September 2010, were not availed for audit review. In addition, the lists of beneficiaries and acknowledgement letters from recipient institutions were not availed for audit review.

Consequently, the regularity of Kshs.22,755,310 could not be confirmed.

4.2 Bursary - Secondary Schools

Included in other grants and other payments figure of Kshs.41,131,173 is bursary – secondary schools figure Kshs.22,755,310 which is at variance with the supporting documents figure of Kshs.33,488,160 resulting in an unexplained variance of Kshs.10,732,850.

Under the circumstances, the accuracy and completeness of bursary expenditure of Kshs.22,755,310 could not be confirmed.

4.3 Security Projects

Included also in other grants and other payments figure of Kshs.41,131,173 is disbursements to security projects balance of Kshs.13,000,000 for the construction of various Administration police and chiefs camps. However, a list of projects funded and actual expenditure returns from the project management committee for each project were not availed for audit verification.

Under the circumstances, the regularity of Kshs.13,000,000 expenditure on security projects could not be confirmed.

4.4 Sports Projects

Other grants and other payments figure of Kshs.41,131,173 further includes disbursements to sports projects balance of Kshs.1,637,932 for purchase of uniforms, boots and balls for various secondary schools. However, actual expenditure returns from the respective project management committee for each project and the distribution list were not availed for audit verification.

Under the circumstances, the validity and regularity of Kshs.1,637,932 expenditure on sports projects could not be confirmed.

4.5 Environment Projects

Other grants and other payments figure of Kshs.41,131,173 in addition includes disbursements to environment projects figure of Kshs.1,637,932 for purchase of seedlings for various Administration police posts, chiefs' camps and primary schools. However, actual expenditure returns from project management committee for each project and distribution list of the seedlings were not availed for audit verification.

Under the circumstances, the validity and regularity of Kshs.1,637,932 expenditure on environment projects could not be confirmed.

5.0 Bank Balances

The statement of assets reflects a bank balances figure of Kshs.11,868,221. A review of the bank reconciliation statement for the month of June 2017 revealed that cheques totaling Kshs.175,900 were stale but had not been reversed in the cash book. No explanation has been provided for this anomaly.

Under the circumstances, the accuracy of bank balances of Kshs.11,868,221 could not be confirmed.

6.0 Prior Year Adjustment

The statement of assets reflects prior year adjustments figure of Kshs.11,090,724 whose supporting documents were not provided for audit review. Under the circumstances, the validity and accuracy of the prior year adjustments figure of Kshs.11,090,724 as at 30 June 2017 could not be confirmed.

7.0 Project Management Committee Bank Balances

Note 15.4 to the financial statements shows that the project management committee account had balances of Kshs.1,298,329. However, the cash books, bank confirmation and bank reconciliation statements were not availed for audit review.

Under the circumstances, the accuracy, completeness and existence of the project management committee bank balance of Kshs.1,298,329 at 30 June 2017 could not be confirmed.

8.0 Budgetary Control and Performance

8.1 Budget Absorption

During the year under review, the constituency had a total budget of Kshs.81,896,511 while the actual expenditure amounted to Kshs.111,617,525 resulting in an over expenditure of Kshs.31,059,519 or 38% which was not explained as follows:

Item	Budget 2016/2017 (Kshs)	Actuals 2016/2017 (Kshs)	Under Expendi-ture (Kshs)	Over Expendi- ture (Kshs)	Under Expend- iture (%)	Over Expendi- ture (%)
Compensation of Employees	792,000	1,465,174		673,174	0	85
Use of goods and services	6,578,649	5,240,144	1,338,505		20	
Transfer to other Government Units	39,181,034	63,781,034		24,600,000	0	63
Other grants and transfers	35,344,828	41,131,173		5,786,345	0	16
Total	81,896,511	111,617,525	1,338,505	31,059,519	2	38

From the above summary, it is clear that the fund incurred an over expenditure of Kshs.31,059.519 or 38% of its budget allocation which was not authorised. Further, the Fund failed to utilise Kshs.1,338,505 allocated to use of goods and services expenditure. Failure to utilize all the funds as budgeted for is an indication that programs or activities were not implemented as planned thus not achieving the intended objective of improving delivery of goods and services to the people of Saboti Constituency. It may also be an indication that the budgetary process was not properly estimated and thus there may be need for the management to relook at the budgeting process to ensure that only priority areas are allocated funds.

8.2 Project Implementation Status

During the year under review, Saboti CDF had an approved budget Kshs.49,956,896 to fund forty two (42) projects. According to the status report seven (7) projects with an estimated budget of Kshs.24,418,965 were fully completed and thirty-five (35) projects with an estimated budget of Kshs.25,537,931 were on going as shown below:

	Project name	Activity	Completion Date	Amount (Kshs)	Status
1	Sports	Purchase of uniforms, boots and balls in the constituency	1-Jan-17	1,637,931	Complete
2	St. Aquinas Kapretwa Secondary School	Contribution towards purchase of 51 seater school bus	1-Apr-17	3,796,839	Complete
3	St. Patrick's Koy koy Secondary School	Contribution towards purchase of 51 seater school bus	1-Apr-17	3,796,839	Complete
4	Nakami Friends Secondary School	Contribution towards purchase of 51 seater school bus	1-Apr-17	3,796,839	Complete
5	Matisi Friends Secondary School	Contribution towards purchase of 51 seater school bus	1-Apr-17	3,796,839	Complete

6	Tuwan Girls Secondary School	Contribution towards purchase of 51 seater school bus	1-Apr-17	3,796,839	Complete
7	St. Columbans Secondary School	Contribution towards purchase of 51 seater school bus	1-Apr-17	3,796,839	Complete
		Sub Total		24,418,965	
1	Environment	Purchase of tree seedlings for distribution to the various institution	Not yet	1,637,931	On-going
2	Mung'oma Primary School	Purchase of land one acre	Not yet	800,000	On-going
3	Chetoto Primary School	Foundation, walling, roofing of two classrooms	Not yet	1,000,000	On-going
4	Matisi Primary Sch	Renovation of four classrooms- reroofing, re-plastering, repainting	Not yet	1,000,000	On-going
5	Rafiki Primary School	Roofing, plastering, painting of two classrooms	Not yet	500,000	On-going
6	Farm Prison Primary School	Roofing, plastering, painting of four classrooms	Not yet	1,000,000	On-going
7	Makhele Primary School	Renovation three classrooms- reroofing, re-plastering ,repainting	Not yet	600,000	On-going
8	Panacol Primary School	Foundation, walling, roofing of two classrooms	Not yet	1,000,000	On-going
9	Kisawai Primary School	Roofing, plastering, painting of two classrooms	Not yet	500,000	On-going
10	Sango Primary School	Foundation, walling, roofing of a classroom	Not yet	500,000	On-going
11	Cheptumbelio Primary School	Foundation, walling, roofing of a classroom	Not yet	1,000,000	On-going
12	Kaloleni Annex Primary School	Completion of Administration block Plastering, doors, windows, painting, Ceiling board	Not yet	1,300,000	On-going
13	Muliro Primary School	Foundation, walling, roofing of two classrooms	Not yet	500,000	On-going
14	Tuwan Primary School	Foundation, walling, roofing of two classrooms	Not yet	1,000,000	On-going
15	St. Columbans School for the Deaf	Foundation, walling, roofing of a classroom	Not yet	500,000	On-going
16	Gituamba Primary Sch	Foundation, walling, roofing of two classroom	Not yet	1,100,000	On-going
17	Legemet Primary School	Purchase of one and half acre of land	Not yet	1,000,000	On-going
18	Mengo Primary Sch	Renovation of two classrooms- reroofing, re-plastering, repainting.	Not yet	500,000	On-going
19	Sukwo Primary School	Foundation, walling, roofing of a classroom	Not yet	500,000	On-going
20	Lukesi Primary School	Renovation of three classrooms- reroofing, re-plastering, repainting	Not yet	500,000	On-going

21	Lukhome Primary School	Renovation of three classrooms- reroofing, replastering, repainting	Not yet	600,000	On-going
22	Maeni Primary School	Foundation, walling, roofing of a classroom	Not yet	500,000	On-going
23	St. James Bondeni Primary Sch	Foundation, walling, roofing of a classroom	Not yet	500,000	On-going
24	Wamuini Police Post	Foundation, walling, roofing of office	Not yet	800,000	On-going
25	Kinyoro AP Camp	Roofing, painting of staff houses	Not yet	700,000	On-going
26	Teldet AP Camp	Foundation, walling, roofing of office	Not yet	1,000,000	On-going
27	Saboti Police Station	Foundation, walling, roofing of police armoury & cells	Not yet	700,000	On-going
28	Kalaha AP Camp	Foundation, walling, roofing of office	Not yet	700,000	On-going
29	Rengecha AP Camp	Roofing, painting of the staff houses	Not yet	700,000	On-going
30	Kipsagam Police Post	Foundation, walling, roofing of office	Not yet	800,000	On-going
31	Machewa Chief's Office	Foundation, walling, roofing of Chief's office	Not yet	500,000	On-going
32	Chemichemi AP Camp	Foundation, walling, roofing of office	Not yet	500,000	On-going
33	Lukhome AP Camp	Foundation, walling, roofing of office	Not yet	300,000	On-going
34	Kakunga AP Camp	Foundation, walling, roofing of office	Not yet	300,000	On-going
35	Tuwan Ass. Chief's office	Foundation, walling, roofing of office	Not yet	500,000	On-going
		Sub Total		25,537,931	
		Grand Total		49,956,896	

Projects which were not fully implemented with a total budget of Kshs.25,537,931 may impact negatively on the service delivery to the people of Saboti Constituency.

8.3 Projects Verification

Out of forty-two (42) projects costing Kshs.49,956,896, the following observations were made regarding eight (8) projects that were physically verified with a cost of Kshs.6,900,000 as detailed below:

Project Name	Project Activity	Amount (Kshs)	Observation
Kaloleni Annex Primary School	Completion of Administration block, plastering, doors, windows, painting, ceiling board	1,300,000	Completion of Administration block, plastering, doors, windows, painting, ceiling board is complete. The structure is already in use

Farm Prison Primary School	Plastering, roofing, painting of four classrooms	1,000,000	The plastering, roofing, painting of the classrooms is complete and in use. Although instead of the renovation of 4 classrooms, 6 classrooms were done.
Tuwan Primary School	construction of two classrooms	1,000,000	Construction of two classrooms was not done. Instead funds were used in renovating classrooms as opposed to building.
Chetoto Primary School	foundation, walling of two classrooms	1,000,000	Foundation, walling, roofing of two classrooms complete and in use
Muliro Primary School	foundation, walling of two classrooms	500,000	Foundation, walling of two classrooms was not done. No project on ground
St. Columbans Primary School	Foundation, walling of a classroom	600,000	Foundation, walling of a classroom complete and in use. No branding on the project was done.
Waumini Police Post	Foundation, walling, roofing of office	800,000	Substructure works done and completed, roof structure done and covered using iron sheets, fittings i.e. steel casement windows and doors done. Wiring, paint job not done.
Grassland AP Camp	Construction of two new houses for staff	700,000	Works done include: substructure works, floor concrete cast, lintel cast, roof structure and covered with ordinary corrugated iron sheets, fittings i.e. 12 steel casement windows, plastering and rendering. Pending works include: paint works, plastering incomplete and labelling.
Total		6,900,000	

The Fund's failure to complete some projects may adversely affect service delivery to the people of Saboti Constituency.

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

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

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern/ 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.

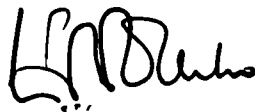
Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

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

My responsibility is to conduct an audit of the National Government Constituencies Development Fund - Saboti Constituency's financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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. However, because of the matter described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

I am independent of National Government Constituencies Development Fund - Saboti 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.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

01 August 2018

CONSTITUENCY**Reports and Financial Statements**

For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	83,896,551	112,794,489
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		83,896,551	112,794,489
PAYMENTS			
Compensation of employees	4	1,465,174	733,667
Use of goods and services	5	5,240,144	5,380,070
Transfers to Other Government Units	6	63,781,034	56,850,995
Other grants and transfers	7	41,131,173	28,520,418
Acquisition of Assets	8	-	-
Other Payments	9	--	-
TOTAL PAYMENTS		111,617,525	91,485,150
SURPLUS/DEFICIT		(27,720,974)	21,309,339

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SABOTI NGCDF financial statements were approved on 26th July 2017 and signed by:



Chairman - CDFC



Fund Account Manager

Reports and Financial Statements


For the year ended June 30, 2017

V. STATEMENT OF ASSETS

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	11,868,221	50,679,920
Cash Balances (cash at hand)	10B		
Outstanding Imprests	11		
TOTAL FINANCIAL ASSETS		11,868,221	50,679,920
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July 2016	13	50,679,919	24,766,946
Surplus/Deficit for the year		(27,720,974)	21,309,339
Prior year adjustments	14	11,090,724	4,603,635
NET LIABILITIES		11,868,221	50,679,919

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SABOTI NGCDF financial statements were approved on 26th July 2017 and signed by:


Chairman - CDFC


Fund Account Manager

Reports and Financial Statements

For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW

		2016 - 2017	2015 - 2016
Receipts for operating income			
Transfers from CDF Board	1	83,896,551	112,794,489
Other Receipts	3		
Payments for operating expenses			
Compensation of Employees	4	1,465,174	733,667
Use of goods and services	5	5,240,144	5,380,070
Transfers to Other Government Units	6	63,781,034	56,850,995
Other grants and transfers	7	41,131,173	28,520,418
Other Payments	9	-	-
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		111,617,525	91,485,150
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		-38,811,698	25,912,973
Cash and cash equivalent at BEGINNING of the year	13	50,679,919	24,766,946
Cash and cash equivalent at END of the year		11,868,221	50,679,919

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SABOTI NGCDF financial statements were approved on 26th July 2017 and signed by:



 Chairman CDFC



 Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI 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	81,896,551	19,595,200	101,491,751	83,896,551	17,595,200	83%
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	792,000	-	792,000	1,465,174	673,174	185%
Use of goods and services	6,578,649	-	6,578,649	5,240,144	1,338,505	80%
Transfers to Other Government Units	39,181,034	-	39,181,034	63,781,034	24,600,000	163%
Other grants and transfers	35,344,828	-	35,344,828	41,131,173	5,786,345	116%
Acquisition of Assets	-	-	-	-		
Other Payments	-	-	-	-		
TOTALS	81,896,551	19,595,200	101,491,751	111,617,525		136%

The SABOTI NGCDF financial statements were approved on 26th July 2017 and signed by:

Atusa

Chairman CDF

Atusa

Fund Account Manager

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

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For the year ended June 30, 2017

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

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

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
CDF Board		
AIE NO A829989	4,094,827	
AIE NO A855083	36,853,449	
AIE NO A855146	2,000,000	
AIE NO A855659	40,948,275	
AIE NO A724149		30,000,000
AIE NO A796364		20,000,000
AIE NO A825690		26,794,489
AIE NO A825607		36,000,000
TOTAL	83,896,551	112,794,489

1.1.1.1.1.1.2 PROCEEDS FROM SALE OF ASSETS

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.3 OTHER RECEIPTS

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

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

	2016 - 2017 Kshs	2015 - 2016 Kshs
Basic wages of contractual employees		733,667
Basic wages of casual labour	878,147	
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	587,027	-
Other personnel payments	-	-
Total	1,465,174	733,667

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY
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For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11.1.1.1.5 USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Committee Expenses	3,830,000	4,299,000
Utilities, supplies and services	-	-
Communication, supplies and services	-	30,000
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	525,000
Office Rent	180,069	180,070
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Bank Charges	16,976	-
Office and general supplies and services	112,278	96,000
Other operating expenses	-	250,000
Routine maintenance – vehicles and other transport equipment	1,100,821	-
Routine maintenance – other assets	-	-
TOTAL	5,240,144	5,380,070

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	30,100,000	22,600,995
Transfers to secondary schools (see attached list)	33,681,034	34,250,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	63,781,034	56,850,995

1.1.1.1.1.1.7 OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	22,755,310	14,878,638
Bursary – tertiary institutions (see attached list)	-	-
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	-	600,000
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	13,000,000	7,500,000
Roads projects (see attached list)	-	-
Sports projects (see attached list)	1,637,932	2,295,890
Environment projects (see attached list)	1,637,932	2,295,890
Emergency projects (see attached list)	2,100,000	950,000
Total	41,131,173	28,520,418

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.8 ACQUISITION OF ASSETS

Non Financial Assets

2016 - 2017 2015 - 2016

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

Total

-	-
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.9 OTHER PAYMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs

Specify

	-	-
	-	-

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017 Kshs	2015 - 2016 Kshs
<i>Cooperative Bank of Kenya, Account No.01141599096300</i>	11,868,220.95	50,679,919.45
Total	11,868,220.95	50,679,919.45

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (specify)	-	-
Total	-	-

[Provide cash count certificates for each]

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
Total		-	-	-

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. RETENTION

	2016 - 2017 Kshs	2015 - 2016 Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2016 - 2017 Kshs	2015 - 2016 Kshs
Bank accounts	50,679,919	24,766,946
Cash in hand	-	-
Imprest	-	-
Total	50,679,919	24,766,946

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Bank accounts	11,090,724	4,603,635
Cash in hand	-	-
Imprest	-	-
Total	11,090,724	4,603,635

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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	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: 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 Account Balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	1,298,329	232,287
	1,298,329	232,287

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI 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 2016	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings	NIL					
1.						
2.						
3.						
Sub-Total						
Construction of civil works	NIL					
4.						
5.						
6.						
Sub-Total						
Supply of goods	NIL					
7.						
8.						
9.						
Sub-Total						
Supply of services	NIL					
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY
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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land		
Buildings and structures	NIL	NIL
Transport equipment	5,000,000	5,000,000
Office equipment, furniture and fittings	99,300	99,300
ICT Equipment, Software and Other ICT Assets	49,225	49,225
Other Machinery and Equipment	484,950	484,950
Heritage and cultural assets	NIL	NIL
Intangible assets	NIL	NIL
Total	5,633,475	5,633,475

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY
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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Kaloleni Annex Primary School	Co-operative	01139694832200	4,1582	4,1582
Makhele Primary School	Co-operative	01139695291300	2,722	2,722
Gituamba Primary School	Co-operative	01139694065200	19,177	19,177
Maeni Primary School	Co-operative	01139694772400	3,595	3,595
Panacol Primary School	Co-operative	01139695289300	1,072	1,072
Cheptumbelio Primary School	Co-operative	01139694841500	1,022	1,022
Lukesi Primary School	Co-operative	01139695271900	1,473	1,473
Saboti CDF Security Project	Co-operative	01141599175900	1,569	1,569
Central Primary School	Co-operative	01139694840300	1,822	1,822
Mengo Primary School	Co-operative	01139694885500	1,632	1,632
Masinde Muliro Primary School	Co-operative	01139694844800	1,572	1,572
Kitale Farm Prison Primary School	Co-operative	01139694831700	1,172	1,172
Sikinwa Secondary Shcool	Co-operative	01139694461100	3,577	3,577
Farm Prison Primary School	Co-operative	01139085630500	9,572	9,572
Lukhome Primary School	Co-operative	01141695288200	325	325
Sukwo Primary School	Co-operative	01139694932600	1,572	1,572
Tuwan Primary School	Co-operative	01139694825800	1,267	1,267

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY
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PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
St. James Bondeni Primary School	Co-operative	01139694772800	1,618	1,618
Legemet Primary School	Co-operative	01139694839900	3,172	3,172
Lukhuna Primary School	Co-operative	01139694821300	4,462	4,462
St. Philip's ACK Tuyookoony Sec Sch	Co-operative	01139096523302	102	102
Saboti CDF Sports PMC	Co-operative	01141599175800	8,931	8,931
Kinyoro Sec Sch	Co-operative	01139694837500	49,572	49,572
St. Andrews Sec Sch Sukwo	Co-operative	01139694805900	5,572	5,572
Pango Primary School	Co-operative	01139695022100	1,572	1,572
Sikinwa Primary School	Co-operative	01139695022200	1,022	1,022
Sango Sec School	Co-operative	01139694810400	5,812	5,812
Teldet Secondary School	Co-operative	01139694833800	1,572	1,572
St. Joseph's Primary School	Co-operative	01139694892100	1,572	1,572
Chebukaka Primary School	Co-operative	01139694856200	1,972	1,972
Trans nzoia Sec Sch	Co-operative	01139268342202	5,662	5,662
Bishop Crowley Sec Sch Lukesi	Co-operative	01159268942803	1,022	1,022
Muroki AP Camp	Co-operative	01141694855400	462	462
Koykoy AP camp	Co-operative	01141694855500	2,962	2,962
Mt. Elgon Primary School	Co-operative	01139694821200	782	782
CDF Saboti School Buses Project	Co-operative	01141694082100	3,362	3,362

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

PMC	Bank	Account number	Bank Balance	Bank Balance
			2016/17	2015/16
Township Primary School	Co-operative	01139694848200	362	362
Grassland AP Camp	Co-operative	01141694855600	1,450	1,450
Boma Boys High School	Co-operative	01139694831900	1,022	1,022
Kissawai AP Camp	Co-operative	01141694855700	1,450	1,450
St. Athanas Kissawai Sec Sch	Co-operative	01139694782100	1,572	1,572
Friends Day Sec Sch Lukhome	Co-operative	01139599613702	4,622	4,622
Saboti Environment PMC	Co-operative	01141599175700	4,658	4,658
Mung'oma Primary School	Co-operative	01139599134400	538	538
Sikulu Secondary School	Co-operative	01139694422100	1,572	1,572
CDF Saboti Electrification Project	Co-operative	01141694082000	1,462	1,462
Matisi Girls Secondary School	Co-operative	01139694446600	1,592	1,592
Kipsagam Primary School	Co-operative	01139694461000	1,200	1,200
Kapretwa Primary School	Co-operative	01139694266200	1,950	1,950
CDF Saboti Prefabricated PMC	Co-operative	01141599619400	1000	1000
Sikinwa Cattle Dip	Co-operative	01134599138400	184	184
St. Thomas Aquinas Kapretwa Sec Sch	Co-operative	01139599924300	2,912	2,912
CDF Saboti Water PMC	Co-operative	01141599619500	600	600
Matisi Primary School	Sidian Bank	01026030004239	870	870
St. Columbans Sec Sch	Sidian Bank	01026030008751	5,045	5,045

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY

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PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Muroki Friends Sec Sch	Sidian Bank	01026030000942	2,300,00	2,300
Chetoto Primary School	Sidian Bank	010260300005383	1,001,200	-
Total			1,298,329	232,287

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY
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For the year ended June 30, 2017 (Kshs'000)

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.	Comparative figures for past year not matching	Financial statement has been adjusted	F.A.M	Resolved	Immediate
2.	Compensation of employees amounts differing	This was due to deductions; now resolved	F.A.M	Resolved	Immediate
3.	Use of goods and services vouchers availability	The vouchers were available at Treasury	Sub County Accountant	Resolved	Immediate
4.	Transfers to other government entities vouchers availability	The vouchers were available at Treasury	Sub County Accountant	Resolved	Immediate
5.	Other grants and transfers vouchers availability	The vouchers were available at Treasury	Sub County Accountant	Resolved	Immediate
6.	Bank balances	Balances explained	F.A.M	Resolved	Immediate

