

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



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THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2017**



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

29 SEP 2017

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND -

SUBUKIA 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 Board
SUBUKIA CONSTITUENCY
P.O Box 86
Subukia
| Cell: 0728776506
Email: info@cdf.go.ke | Website: www.cdf.go.ke

OUR REF: NGCDF/SBK/001/2017/18

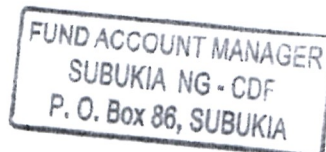
DATE: 29/08/2017

TO
THE CHIEF EXECUTIVE OFFICER,
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND BOARD,
HARAMBEE PLAZA, 10TH FLOOR,
P.O BOX 46682-00100,
NAIROBI, KENYA

REF: SUBMISION OF FINANCIAL STATEMENTS

I hereby submit financial statements for Subukia constituency for financial year 2016/2017 for your perusal and Action.

Regards



Gloria Keitany
Fund Account Manager,
Subukia Constituency.

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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 amended in 2007 and repealed by the CDF Act of 2013.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

(b) Key Management

The *SUBUKIA Constituency's* day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (CDFB)
- ii. National Government Constituency Development Fund Committee (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	Gloria Keitany
3.	Accountant	James kiritu

(d) Fiduciary Oversight Arrangements

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SUBUKIA
CONSTITUENCY**

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

(e) NGCDF Headquarters

P.O. Box 86
Subukia Centre
Nakuru-Nyahururu Road

SUBUKIA

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

(f) NGCDF Contacts

Telephone: (254)728776506

E-mail: Gkeitany@cdf.go.ke

Website: www.go.ke

(g) NGCDF Bankers

Equity Bank of Kenya
Nakuru-Gate House Branch
P.o Box 12568
NakuruKenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SUBUKIA
CONSTITUENCY**

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

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

SUBUKIA constituency development fund committee comprises of very young and energetic men and women who are dedicated to developing their constituency through NG-CDF. The constituency is expansive and have very poor road networks with no tarmac .the committee endures rough rides which worsen during rainy season.

On secondary education, several day secondary schools which have enabled several pupils to transit from primary schools to secondary have been funded. The bursaries from NG-CDF although not enough has benefited many needy students in Subukia Constituency.

Some of the challenges that we face as a committee are;

- Insufficient funding against the needs of Subukia Constituency
- Delay disbursement of funds from the NG-CDFB
- Low allowances especially to the officials yet they spend much of their time in the NG-CDF offices serving wananchi.

The following are the committee members;

- | | |
|----------------------|-----------|
| 1. Nicholas Koech | Chairman |
| 2. Janet Ndunge | Secretary |
| 3. Margaret Wangari | Member |
| 4. Hannah W. Kimani | Member |
| 5. Francis Mwangi | Member |
| 6. Rhodah Yator | Member |
| 7. Redempta Mutitika | Member |
| 8. Susan Ndisya | Member |
| 9. Gloria Keitany | Member |

Sign..........
CHAIRMAN NGCDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SUBUKIA
CONSTITUENCY**

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

III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF shall prepare financial statements in respect of that NG-CDF. 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 *SUBUKIA NG-CDF* is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the 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.

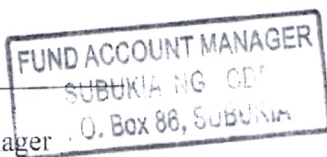
The Accounting Officer in charge of the *SUBUKIA NG-CDF* accepts responsibility for the NG-CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). 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 *SUBUKIA 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 *SUBUKIANG-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 NGCDF's financial statements were approved and signed by the Accounting Officer on


Gloria Keitany
Fund Account Manager




Nicholas Koech
Chairman

REPUBLIC OF KENYA

Telephone: +254-20-342330
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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 - SUBUKIA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Subukia set out on pages 6 to 26, which comprise the statement of financial assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund-Subukia as at June 30, 2017, and (of) its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229 (6) of the Constitution, except for the matter described in the Other Matter section of my report, based on the procedures performed, I confirm that, nothing else has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Use of Goods and Services

Note 5 to the financial statements reflects use of goods and services expenditure of Kshs.7,443,153 which includes committee allowances of Kshs.2,033,980 and office and general supplies expenditure of Kshs.900,527. Verification of payment vouchers revealed a total of Kshs.2,582,380 for committee allowances and Kshs.996,300 for general supplies resulting to unexplained and unreconciled differences of Kshs.548,400 and Kshs.95,773 respectively. In the circumstance, the expenditure on use of goods and services of Kshs.7,443,153 could not be confirmed as a proper charge to public funds.

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

2. Un-Acknowledged Bursary Funds

The statement of receipts and payments for the year ended 30 June 2017 reflects other grants and transfers of Kshs.55,510,733 which includes bursary disbursements of Kshs.35,698,258 as supported by note 7. However, the expenditure schedules and support payment vouchers availed for audit showed a total of Kshs.34,635,258 as disbursed resulting to un-reconciled variance of Kshs.1,063,000. In addition, audit verification and confirmation on the bursaries disbursed showed that out of the total of Kshs.35,698,258 reported, only bursaries amounting to Kshs.27,829,998 had been acknowledged. The balance of Kshs.7,868,260 could not be ascertained if it reached the needy students it was intended to serve. In the circumstance, the expenditure could not be confirmed as fairly stated.

3. Inaccuracies in the Opening Balances

The following inaccuracies were observed in the financial statements that need to be corrected.

Item	Audited Balances	Comparative Figures shown	Variance
	Kshs	Kshs	Kshs
Deficit	29,068,255	29,066,815	1,440
Transfers from Board	78,221,495	53,000,000	25,221,495
Compensation of Employees	689,127	688,287	840

In the circumstance, the accuracies of the comparative figures could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Statement of Assets

The statement of assets and liabilities as at 30 June 2017 reflects bank balances as per cash book of Kshs.1,426,727. Verification of the bank reconciliation revealed

unpresented cheques totaling Kshs.913,747 dating back to 22 October 2016 which have since become stale. No explanation has been made for their non-reversal in the cash book. In the circumstance, the reported bank balance of Kshs.1,426,727 could not be confirmed as fairly stated.

2. Incomplete Projects

Note 6 to the financial statements reflects transfers to other Government entities of Kshs.37,736,470 which includes transfers to primary schools of Kshs.22,770,470. The projects were not complete as no completion certificates have been presented for audit verification. Schools such as Munyaka and Mibarak were incomplete even though Kshs.1,500,000 and Kshs.1,000,000 has been used so far yet they still need more money for plastering, fitting windows, doors and floors for the benefit of the users. In the circumstance, value for money may not be achieved.

3. Projects not Undertaken

Note 6 to the financial statements reflects transfers to other Government entities of Kshs.37,736,470 which includes transfers to secondary schools of Kshs.14,966,000 for which a budget of Kshs.22,770,470 had been made by Subukia constituency. Verification of these transfers revealed that projects totaling Kshs.5,700,000 were incomplete as renovations, flooring, plastering, painting and completion of laboratory had not been done yet the building were being used by students. No completion certificates were issued and presented to confirm completion and use of the buildings. In the circumstance, the transfers to secondary schools of Kshs.14,966,000 could not be confirmed as fairly stated.

4. Budgetary Control and Performance

During the financial year under review, Subukia Constituency had an approved receipts budget of Kshs.134,887,774.12 against an actual expenditure of Kshs.102,512,772 of budget of Kshs.134,887,774 representing seventy-six (76%) percent utilization of funds. The resultant under absorption is Kshs.32,375,002. Therefore, services of similar value were not provided to the residents.

5. Transfer to Other Government Entities - Under Absorption of Funds

The statement of receipts and payments for the year ended 30 June 2017 reflects transfers to other Government entities of Kshs.37,736,470 against a budget of Kshs.55,243,602 resulting to under absorption of funds of Kshs.17,507,132. The under absorption is thirty-two (32%) percent. No explanation has been made for the under absorption. In the circumstance, the residents were denied services of similar value.

6. Other Transfers - Under Absorption of Funds

The statement of receipts and payments reflects Other Grants and Transfers of Kshs.55,510,733 against a budget of Kshs.65,324,834 resulting to under absorption of funds of Kshs.9,814,103. The under absorption represents eighteen (18%) percent. No explanation for the under absorption has been made.

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

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

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229 (7) of the Constitution of Kenya. 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.

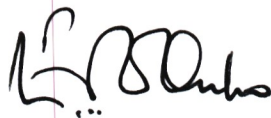
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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 to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

Nairobi

23 August 2018


NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SUBIKIA
 CONSTITUENCY

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


IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	102,802,748.60	78,221,495.00
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	-	0
TOTAL RECEIPTS		102,802,748.60	78,221,495.00
PAYMENTS			
Compensation of employees	4	1,522,416.00	688,287.00
Use of goods and services	5	7,443,153.00	5,031,742.00
Transfers to Other Government Units	6	37,736,470.00	53,107,931.00
Other grants and transfers	7	55,510,732.50	48,460,350.14
Acquisition of Assets	8	300,000.00	
Other Payments	9	-	-
TOTAL PAYMENTS		102,512,771.50	107,288,310.14
SURPLUS/DEFICIT		289,977.10	(29,066,815.14)

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



 Nicholas Koech
 Chairman - NGCDFC



 Gloria Keitany
 Fund Account Manager


FUND ACCOUNT MANAGER
 SUBUKIA NG - CD
 P. O. Box 86, SUBUKIA

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


V. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	1,426,726.66	1,136,749.56
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		<u>1,426,726.66</u>	<u>1,136,749.56</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	1,136,749.56	30,203,564.14
Surplus/Deficit for the year		289,977.10	(29,066,815.14)
Prior year adjustments	14	-	-
NET LIABILITIES		<u>1,426,726.66</u>	<u>1,136,749.00</u>

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



 Nicholas Koech
 Chairman - NGCDFC



 Gloria Keitany
 Fund Account Manager

FUND ACCOUNT MANAGER
 SUBUKIA NG - CD
 P. O. Box 86, SUBUKIA


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SUBUKIA
CONSTITUENCY**

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

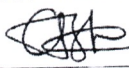
VI. STATEMENT OF CASHFLOW

		2015 - 2016	2014 - 2015
Receipts for operating income			
Transfers from CDF Board	1	102,802,748.60	78,221,495.00
Other Receipts	3	-	-
		102,802,748.60	78,221,495.00
Payments for operating expenses			
Compensation of Employees	4	1,522,416.00	688,287.00
Use of goods and services	5	7,443,153.00	5,031,742.00
Transfers to Other Government Units	6	37,736,470.00	53,107,931.00
Other grants and transfers	7	55,510,732.50	48,460,350.14
Other Payments	9	0	-
		102,212,771.50	107,288,310.14
Adjusted for:			
Adjustments during the year		0	-
Net cash flow from operating activities		589,977.10	(29,066,815.14)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0	
Acquisition of Assets	8	300,000.00	
Net cash flows from Investing Activities		(300,000.00)	
NET INCREASE IN CASH AND CASH EQUIVALENT		289,977.10	(29,066,815.14)
Cash and cash equivalent at BEGINNING of the year	13	1,136,749.56	30,203,564.14
Cash and cash equivalent at END of the year	10A	1,426,726.66	1,136,749.00

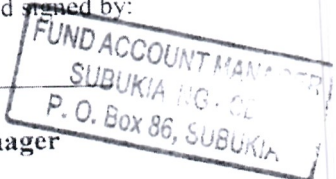
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF financial statements were approved on.....and signed by:



Nicholas Koech
Chairman NGCDFC




Gloria Keitany
Fund Account Manager



ANNUAL BUDGETARY CONTROL STATEMENT AND BUDGETARY
 Reports and Financial Statements
 For the year ended June 30, 2017

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on	Budget	% of Utilisation
	a	b	c=a+b	Comparable Basis	Utilisation Difference	
				d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,552.56	52,991,221.56	134,887,774.12	103,939,498.16	30,948,275.96	77
Proceeds from Sale of Assets	0	0	-	0	-	0
Other Receipts	0	0	-	-	-	0
TOTAL	81,896,552.56	52,991,221.56	134,887,774.12	103,939,498.16	30,948,275.96	77
PAYMENTS						
Compensation of Employees	1,786,308.00	1,707,010.00	3,493,318.00	1,522,416.00	1,970,902.00	44
Use of goods and services	5,584,381.66	5,241,636.56	10,826,018.22	7,443,153.00	3,382,865.22	69
Transfers to Other Government Units	33,773,132.40	21,470,470.00	55,243,602.40	37,736,470.00	17,507,132.40	68
Other grants and transfers	40,752,730.50	24,572,105.00	65,324,835.50	55,510,732.50	9,814,103.00	85
Acquisition of Assets				300,000.00	(300,000.00)	#DIV/0!
Other Payments						0
TOTAL	81,896,552.56	52,991,221.56	134,887,774.12	102,512,771.50	32,375,002.62	

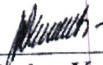

 FUNDING CONTROL MANAGER
 C - CDF
 (10/10/17)

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

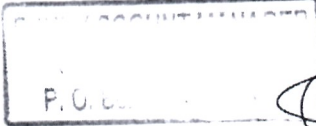

**Reports and Financial Statements
For the year ended June 30, 2017**

NB: NG-CDF did not have any underutilization (below 50% of utilization) and neither did it have any over utilization. This is clearly captured in the Appropriation summary.

The NGCDF financial statements were approved on 28/8/2017 and signed by:



Nicholas Koech
Chairman NGCDF


P.O. 

Gloria Keitany
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- SUBUKIA
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 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.

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, 2016.

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

IX. NOTES TO THE FINANCIAL STATEMENTS

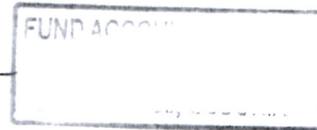
1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	AIE NO	2016 - 2017	2015 - 2016
		Kshs	Kshs
Normal allocation	A825892	51,854,472.00	10,000,000.00
	A839505	4,094,827.60 -	10,000,000.00 -
	A855094	36,853,499	10,000,000.00 -
	A839700	10,000,000.00 -	23,000,000.00
TOTAL		102,802,748.00-	78,221,495.00

2. PROCEEDS FROM SALE OF ASSETS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
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		

(Signature)



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- SUBUKIA
CONSTITUENCY

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


NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2016 - 2017	2015-2016
	Kshs	Kshs
Basic wages of contractual employees	1,140,555.00	688,287.00
Basic wages of casual labour		-
Personal allowances paid as part of salary		
House allowance		0
Transport allowance		0
Leave allowance		0
Other personnel payments		0
gratuity	381,861.00	0
Employer contribution to NSSF		
Total	1,522,416.00	688,287.00



SUBUKIA NG-C
P. O. Box 86, SUBUKIA

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2016 - 2017	2015-2016
	Kshs	Kshs
Utilities, supplies and services	125,129.00	271,095.00
Office rent		
Communication, supplies and services	136,400.00	80,637.00
Domestic travel and subsistence	303,000.00	25,000.00
Printing, advertising and information supplies & services	544,507.00	306,730.00
Rentals of produced assets		
Training expenses	448,000.00	
Hospitality supplies and services	64,300.00	
Commitee allowance	2,033,980.00	1,759,012.00
Other commitee expenses (Monitoring and Evaluation)	2,516,760.00	1,896,400.00
Insurance costs		
Specialised materials and services		
Office and general supplies and services	900,527.00	
Fuel ,oil & lubricants		
Other operating expenses	370,550.00	
Routine maintenance – vehicles and other transport equipment		692,868.00
Routine maintenance – other assets		
Total	7,443,153.00	5,031,742.00


 ACCOUNT MANAGER
 SUBUKIA NG - CDF
 P. O. Box 86, SUBUKIA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- SUBUKIA
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to primary schools	22,770,470.00	28,957,931.00
Transfers to secondary schools	14,966,000.00	22,050,000.00
Transfers to Tertiary institutions	-	-
Transfers to Health institutions	-	2,100,000.00
TOTAL	37,736,470.00	53,107,931.00

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary -Secondary	9,441,000.00	8,965,000.00
Bursary -Tertiary	23,779,258.00	333,500.00
Bursary-Special	2,478,000.00	992,000.00
Mocks & CAT	-	-
water	300,000.00	11,464,842.00
Agriculture (food security)	-	-
Electricity projects	-	-
Security	8,050,000.00	8,075,486.14
Roads	-	16,226,418.00
Sports	1,500,000.00	1,043,104.00
Environment	1,500,000.00	960,000.00
Emergency Projects (specify)	8,462,474.50	400,000.00
Total	55,510,732.50	48,460,350.14

CA

MANAGER
SUBUKIA DISTRICT
P.O. Box 86, SUBUKIA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- SUBUKIA
CONSTITUENCY**


Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets	2016- 2017	2015- 2016
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles	0	0
Purchase of Bicycles & Motorcycles	0	0
Overhaul of Vehicles	0	0
Purchase of Office furniture and fittings	300,000.00	0
Purchase of computers ,printers and other IT equipments	0	0
Purchase of photocopier	0	0
Purchase of other office equipments	0	0
Purchase of soft ware	0	0
Acquisition of Land	0	0
Total	300,000.00	-


ACCOUNT MANAGER
SUBUKIA NG - CDF
P. O. Box 86, SUBUKIA

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- SUBUKIA
CONSTITUENCY

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

Specify	2015 - 2016 Kshs	2014 - 2015 Kshs
---------	---------------------	---------------------

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2016 - 2017	2015 - 2016
		Kshs (30/6/2016)	Kshs (30/6/2015)
<i>Equity Bank</i>	14602262029565	1,426,726.66	1,136,749.56
			-
Total		1,426,726.66	1,136,749.56

10B: CASH IN HAND)

	2016-2017 Kshs (30/6/2017)	2015-2016 Kshs (30/6/2016)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
Total	-	-
	[Provide cash count certificates for each]	



ACCOUNT MANAGER
SUBUKIA NG - CDF
P. O. Box 86, SUBUKIA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- SUBUKIA
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs

0

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

12 Retention			
Supplier/Contractor	PV no	2015 - 2016	2014 - 2015
		Kshs	Kshs
TOTAL			

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- SUBUKIA
CONSTITUENCY**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	-	-
Cash in hand		
Imprest	-	-
Total	<u>-</u>	<u>-</u>

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	<u>-</u>	<u>-</u>

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

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015- 2016 Kshs	2014 - 2015 Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	xxx	xxx

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others (specify)	xxx	xxx
	xxx	xxx

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	xxx	xxx
Amounts due to other grants and other transfers (see attached list)	xxx	xxx
Others (specify)	xxx	xxx
	xxx	xxx

15.4: PMC ACCOUNTBALANCES (See Annex 5)

PMC account balances (see attached list)

TOTAL

	Kshs	Kshs
PMC account balances (see attached list)	2,500,000	-
TOTAL	2,500,000	-



ACCOUNT MANAGER
SUBUKIA NG - CDF
P.O. Box 86, SUBUKIA

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-SUBUKIA CONSTITUENCY

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	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 CONSTITUENCIES DEVELOPMENT FUND-SUBUKIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	B	c	d=a-c		
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 CONSTITUENCIES DEVELOPMENT FUND- SUBUKIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount a	Date Payable Contracted B	Amount Paid To-Date c	Outstanding Balance 2015 d=a-c	Outstanding Balance 2014	Comments
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 CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	N/A	N/A
Buildings and structures	N/A	N/A
Transport equipment	5308000-	5308000
Office equipment, furniture and fittings	446000-	146000-
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	5,754,000-	5,454,000-

Prepared by:




Fund Account Manager


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

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

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Forest Hill secondary School	National Bank	01025021853000	500,000.00	
Lari AP post	Equity Bank	0130270210701	500,000.00	
Wiyumererie Secondary School	Equity Bank	1460262239083	500,000.00	
Simboiyon Secondary School	Equity Bank	0130262596713	500,000.00	
Pole Pole AP post	Equity Bank	0130262556432	500,000.00	
Total			2,500,000.00	


 DEPUTY CHIEF EXECUTIVE OFFICER
 NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
 SUBUKIA NG-CD

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017
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)
FY 2014/2015	Unsupported expenditure 35,735,832. No expenditure returns and bank statements of projects under transfers to other government entities	Expenditure returns and bank statements available for review.	FAM	RESOLVED	
	Emergency projects - Projects implemented were not in the list of projects approved by the board	CDF ACT 2015 states that Emergency is at the discretion of CDPC	FAM	RESOLVED	
	Unsupported Committee expenses - CDPC failed to maintain attendance register to record number of committee meetings held.	The Attendance register available for review	FAM	RESOLVED	
	Revenue Analysis - CDPC were under funded with 25,221,495	Delay of disbursement of funds	FAM	RESOLVED	
	Expenditure Analysis - CDPC		FAM	RESOLVED	



 Focal Point, SUBUKIA

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

implemented 82 projects contrary to CDF Act 2013 sec 23(1) which advocated minimum of 5 and maximum of 25 projects	CDFC clustered several primary, secondary and health projects as one project under Education and Health Sectors.			
--	--	--	--	--



7

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

TRIAL BALANCE AS AT 30TH JUNE 2017			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	1,426,727	
	Cash Balances		
	Outstanding Imprest		
Payments			
	Compensation of Employees	1,522,416	
	Use of goods and services	7,443,153	
	Transfers to Other Government Units	37,736,470	
	Other grants and transfers	55,510,733	
	Acquisition of Assets	300,000	
	Other Payments	-	
Receipts			
	Transfers from the Board		102,802,749
	Proceeds from sale of assets		0
	Others receipts		-
Fund Balance b/f			1,136,750
TOTAL		103,939,499	103,939,498

GA

FUND ACCOUNT MANAGER
 SUBUKIA NC
 P. O. Box 95



**National Government Constituencies Development Fund
Subukia Constituency**

P.O Box 86,
Subukia
Cell: 0728776506
Email: subukia@cdf.go.ke

OUR REF: Sbkia/Ngcdf/002/15/16

Date: 30th OCT 2016

To

The Office of the auditor General

South Rift Hub

P.o Box 1050

Nakuru.

RE: MANAGEMENT LETTER RESPONSE 2014/2015 FINANCIAL YEAR

We acknowledge receipt of your management letter dated 25th October 2016 and we would like to address to the issues raises as follows

Basis for Disclaimer of opinion

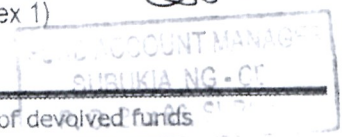
1.0 UNSUPPORTED EXPENDITURE

It is true that the fund disbursed a total of Ksh. 35,737,832 as transfers to other government entities as disclosed under note 7. The amount was disbursed as follows

S/NO	DESCRIPTION	AMOUNT
1	Transfer to primary school	10,750,000.00
2	Transfer to Secondary school	17,600,000.00
3	Transfer to health Institutions	7,385,832.00
	TOTAL	35,735,832.00

Expenditure returns and bank statements are available for review as attached in (Annex 1)

Vision: To be a leading public institution in the effective and efficient management of devolved funds





NG-CDF

**National Government Constituencies Development Fund
Subukia Constituency**

P.O Box 86.

Subukia

Cell: 0728776506

Email: subukia@cdf.go.ke

2.0 Emergency Projects

It is true that projects amounting to 3,851,304 were funded from funds set aside for emergency projects. The projects were approved by CDFC Minutes dated 4TH July 2015, Agenda number 4. This was in line with CDF ACT 2015 which states that.(2) **The Constituency Development Fund Committee shall determine the allocation of the emergency reserve in accordance with the Act.** (3) "Emergency" shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

3.0 Unsupported committee Expenses

The CDFC Maintained attendance registers to record the number of meetings. Attached is copy of attendance register.(Annex 2)

4.0 Budget Appraisal Performance

4.1 Revenue Analysis

Subukia NG-CDF was under funded to the tune of Ksh. 25,221,495.00. This was due to the delay of disbursement of funds from CDF Board.

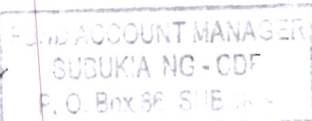
4.2 Expenditure Analysis

The CDFC clustered several primary projects and Secondary projects as one project under Education project, several health projects as one project under Health sector. The projects were approved by the NG-CDF Board for implementation but the CDFC will rectify this in the future.

Yours Faithfully

GLORIA KEITANY

Fund Account Manager



Vision: To be a leading public institution in the effective and efficient management of devolved funds



**National Government Constituencies Development Fund
Subukia Constituency**

P.O Box 86.
Subukia
Cell: 0728776506
Email: subukia@cdf.go.ke

ASSET REGISTER 2016

S/NO	TYPE OF FURNITURE.	MAKE	NO OF ITEMS	ASSET SERIAL NO.	ACQUISITION DATE.	COST (KSH).	CURRENT CONDITION.
1.	PRINTER	HP LASER JET P2055d		CDF 140/012	13/10/2011	45,000	GOOD CONDITION
2	COMPUTER	HP S 2031a		CDF 140/011	13/10/2011	55,000	GOOD CONDITION
3	MOTORCYCLE.	YAHAMA DT 125CC		CDF140/003	2009	298,000	GOOD CONDITION
4	CALCULATOR.	TAKSUN TS		CDF140/004	2010	1000	GOOD CONDITION
5	CALCULATOR.			CDF140/005	2010	1000	GOOD CONDITION
6	PAPER PUNCH.			CDF140/006	2010	300.	GOOD CONDITION
7	STAPLER.	KANGAROO HD-210		CDF140/007	2010	300.	GOOD CONDITION
8	COMPUTER	HP		CDF 140/009	2010(BY CDF BOARD)	THE ACTUAL AMOUNT KNOWN BY HEAD OFFICE	GOOD CONDITION
9	PRINTER	HP LASER JET P2055d		CDF 140/010	2010(BY CDF BOARD)	44, 000	GOOD CONDITION
10	MOTOR VEHICLE	LAND ROVER		CDF140/008	JULY, 2011	5,010,000	GOOD CONDITION
11	PRINTER	HP LASERJET PRO 200M 250N		CDF140/013	2/11/2016	44,000	GOOD CONDITION
12	WATER DISPENSERS	RAMTONS	2	CDF140/014	2/11/2016	16,000	GOOD CONDITION
13	EXECUTIVE TABLE		1	CDF140/015	2/11/2016	68,000	GOOD CONDITION
14	VISITORS CHAIRS		4	CDF140/016	2/11/2016	66,000	GOOD CONDITION
	EXECUTIVE CHAIR		1	CDF140/017	2/11/2016	48,000	GOOD CONDITION

Vision: To be a leading public institution in the effective and efficient management of devolved funds



NG-CDF

**National Government Constituencies Development Fund
Subukia Constituency**

P.O Box 86.
Subukia

Cell: 0728776506

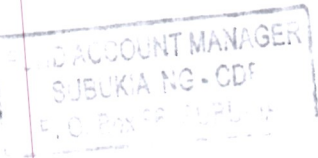
Email: subukia@cdf.go.ke

EXECUTIVE CHAIR		1	CDF140/017	2/11/201 6	58,000	GOOD CONDITION

Compiled by

Gloria Keitany

Fund Account manager



Vision: To be a leading public institution in the effective and efficient management of devolved funds