

REPUBLIC OF KENYA

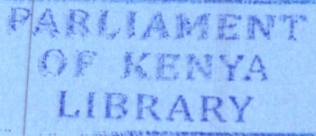


OFFICE OF THE AUDITOR-GENERAL

REPORT

*Paper Laid on
the Table of
the House by
the Leader of the
Majority Party on
Wednesday*

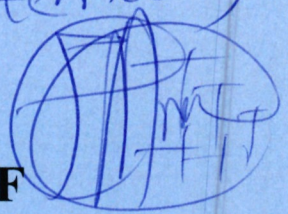
OF



THE AUDITOR-GENERAL

*22nd August 2018
Afternoon*

ON



THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
NAKURU TOWN WEST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017



National Government Constituencies Development Fund
Nakuru Town West Constituency
P.O Box 16051-20100
Nakuru
Cell: 0722606424
Email: nakurutwestcdf@gmail.com

OUR REF: NG-CDF NTW/BRD/015/2017

2nd August, 2017

Chief Executive Officer
NG-Constituencies Development Fund Board
P.O Box 46682-00100
NAIROBI.

Dear Sir /Madam

RE: SUBMISSION OF 2016/2017 FINANCIAL STATEMENTS

Subject to the above matter:

I hereby submit the Financial Statements for FY 2016/2017 for NG-CDF Nakuru Town West Constituency for your action.

The Nakuru Town West NG-CDF committee appreciates the support and advice from board.

Yours faithfully,

Faith Kathambi Mmung'ania
Fund Account Manager
Nakuru Town West.
0724-445-840

NAKURU TOWN WEST CDF
FUND ACCOUNT MANAGER
P.O. BOX 16051-20100 - NAKURU
Date 1/8/2017



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

29 SEP 2017

RECEIVED

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
NAKURU TOWN WEST 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)

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituency Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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 NG-Nakuru Town West Constituency's day-to-day management is under the following key organs:

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

(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 | Faith Kathambi |
| 3. | Accountant | Beatrice Wakabu |

(d) Fiduciary Oversight Arrangements

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

(e) NAKURU TOWN WEST NG-CDF Headquarters

P.O. Box 46682-00100
HARAMBEE PLAZA, 10TH FLOOR
JUNCTION OF HAILE SELASSIE AND UHURU AVENUE
Nairobi, KENYA

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

On behalf of the Nakuru Town West NG-CDFC, i would like to give an overview on the operations of our constituency under the financial year 2016/2017. The budget performance for this financial year was achieved as targeted. This was achieved due to the fact that the board disbursed funds in good time which enhanced project prioritization and allocation of funds early enough.

NG-CDF has become the backbone in education sector in our constituency. To improve security for the students, most of the schools have been aided in the construction of the perimeter walls. Some of the schools which have been funded for the construction of perimeter walls include:

- moi primary
- Mwarki secondary
- Kibowen komen primary

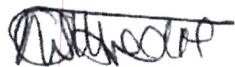
NG cdf has also aided in providing a conducive learning environment by assisting in the construction of new classrooms which includes

- Kelelwet primary school
- Uhuru Primary school
- Parkview primary school etc

Security has been an issue in our country, during the financial year 2016/2017 through the NG-CDF, we managed to construct a perimeter wall in Kaptembwo police station. The wall will enable the security officer to work in secured place.

NG-CDF has been an important resource to the members of the community. Members have benefitted a lot from the bursaries. They are able to access the funds aiding them for subsidising there children's school fees. Bursary has touched many people within the constituency. Many students who previously were unable to pay their fees now they are able to learn more efficiently. This year I would like to thank the NGCDF board for Disbursing funds on time which aided in implementing projects in the right time. This will help the community in benefiting from the project as planned.

Sign



CHAIRMAN NG-CDFC

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NAKURU TOWN WEST 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 - Nakuru Town West set out on pages 5 to 24, 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 section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Nakuru Town West Constituency 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 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. Statement of Assets

The statement of assets as at 30 June 2017 reflects bank balance as per cash book of Kshs.441,011. The reconciliation statement in support of this balance reflects payments in cash book not recorded in bank statement of Kshs.546,591. Included in this amount are cheques totaling Kshs.72,020 dating back to 13 November 2015 and which were thus stale as at 30 June 2017. No explanation has been made for non-reversal of the cheques

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Nakuru Town West Constituency for the Year Ended 30 June 2017

as at the time of audit in May 2018. In the circumstance, the accuracy and validity of the bank balance of Kshs.441,011 as at 30 June 2017 could not be confirmed.

2.0 Bursaries

The statement of receipts and payments reflects other grants and other payments of Kshs.52,241,466. Included in this amount are bursaries of Kshs.8,243,203 and Kshs.4,771,637 for secondary and tertiary institutions respectively as indicated in note 7. However, bursaries amounting Kshs.5,120,000 were not acknowledged by letters confirming receipt by institutions and individual beneficiaries. In the circumstance, the expenditure on bursaries totaling Kshs.21,007,340 for the year ended 30 June 2017 could not be confirmed as fairly stated.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have confirmed that there are no Key Audit Matters to communicate in my report.

Other Matter

2.0 Transfers to Other Government Entities

2.1 Tumaini House School Dormitory

The statement of receipts and payments for the year ended 30 June 2017 reflects transfers to other Government entities of Kshs.31,900,000. Included in this amount are transfers to primary schools of Kshs.15,700,000 which includes an amount of Kshs.2,500,000 disbursed to Tumaini house school for construction of a dormitory. A visit to the school on 24 May, 2018 revealed that the project had stalled at fifty (50%) percent completion level and no funds were allocated for completion of the project in 2017/2018 financial year. In the circumstance, the completion of the dormitory remains unknown and value for money may not be achieved.

2.2 Inadequate Funding for Nakuru Hill Special School Perimeter Wall

During the year under review, the budget for Nakuru Hill Special School was Kshs.2,000,000 and this amount was disbursed for construction of a perimeter wall round the school. A visit to the school on 25 May 2018 revealed that the funds disbursed were

only able to complete the perimeter wall for one side of the school compound and not around the school as intended. This did not solve the need of fencing the whole school compound due to the school hosting students with disability challenges which makes most of them to sneak out of the compound. In the circumstance, the intended objective has not been achieved.

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

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

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

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

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

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

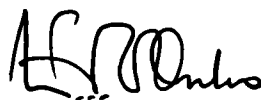
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

13 July 2018

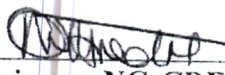
Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund-Nakuru Town West Constituency for the Year Ended 30 June 2017

NG-CONSTITUENCY DEVELOPMENT FUND- NAKURU TOWN WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2016-2017 Kshs | 2015-2016 Kshs |
|---|------|------------------------------|-------------------------------|
| RECEIPTS | | | |
| Transfers from CDF board-AIEs' Received | 1 | 82,396,551.70 | 94,412,773.00 |
| Proceeds from Sale of Assets | 2 | 0 | 0 |
| Other Receipts | 3 | - | 0 |
| TOTAL RECEIPTS | | 82,396,551.70 | 94,412,773.00 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 2,000,400.00 | 2,564,142.47 |
| Use of goods and services | 5 | 6,004,751.00 | 4,678,454.40 |
| Transfers to Other Government Units | 6 | 31,900,000.00 | 42,100,000.00 |
| Other grants and transfers | 7 | 52,241,465.54 | 67,571,442.20 |
| Acquisition of Assets | 8 | - | 200,000.00 |
| Other Payments | 9 | - | - |
| TOTAL PAYMENTS | | 92,146,616.54 | 117,114,039.07 |
| SURPLUS/DEFICIT | | <u>(9,750,064.84)</u> | <u>(22,701,266.07)</u> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NAKURU TOWN WEST NG- CDF financial statements were approved on 14th June 2017 and signed by:


 Chairman NG-CDFC

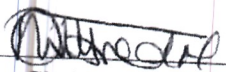

 Fund Account Manager

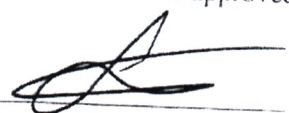
NG-CONSTITUENCY DEVELOPMENT FUND- NAKURU TOWN WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW

| | | 2016 - 2017 | 2015- 2016 |
|--|---|-------------------|----------------------|
| Receipts for operating income | | | |
| Transfers from CDF Board | 1 | 82,396,551.70 | 94,412,773.00 |
| Other Receipts | 3 | - | - |
| | | 82,396,551.70 | 94,412,773.00 |
| Payments for operating expenses | | | |
| Compensation of Employees | 4 | 2,000,400.00 | 2,564,142.47 |
| Use of goods and services | 5 | 6,004,751.00 | 4,678,454.40 |
| Transfers to Other Government Units | 6 | 31,900,000.00 | 42,100,000.00 |
| Other grants and transfers | 7 | 52,241,465.54 | 67,571,442.20 |
| Other Payments | 9 | 0 | - |
| | | 92,146,616.54 | 116,914,039.07 |
| Adjusted for: | | | |
| Adjustments during the year | | 0 | - |
| Net cash flow from operating activities | | (9,750,064.80) | (22,501,266.07) |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | | 0 | |
| Acquisition of Assets | 8 | - | (200,000.00) |
| Net cash flows from Investing Activities | | - | (200,000.00) |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (9,750,064.80) | (22,501,266.07) |
| Cash and cash equivalent at BEGINNING of the year | | 10,191,075.53 | 32,892,341.60 |
| Cash and cash equivalent at END of the year | | <u>441,010.69</u> | <u>10,191,075.53</u> |

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


 Chairman NG-CDFC


 Fund account manager

For the year ended June 30, 2017

I. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

NG-CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

IX NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | | 2016-2017 | 2015-2016 |
|---------------------------------|------------------|----------------------|----------------------|
| | | Kshs | Kshs |
| Normal Allocation | AIE NO.A796292 | 4,094,827.60 | 10,000,000.00 |
| | AIE NO..A839646 | 36,853,449.00 | 10,000,000.00 |
| | AIE NO...A855225 | 40,948,275.10 | 10,000,000.00 |
| | AIE NO..A855683 | 500,000.00 | 17,000,000.00 |
| | | | 10,000,000.00 |
| | | | 37,412,773.00 |
| Conditional grants | | - | |
| Receipt from other Constituency | | - | |
| TOTAL | | 82,396,551.70 | 94,412,773.00 |

NOTE 2 Proceed from sale of Assets

0

0

NOTE 3 Other Receipts

0

0

NG-CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY

Reports and Financial Statements

for the year ended June 30, 2017

TO THE FINANCIAL STATEMENTS (Continued)

NOTE 5. USE OF GOODS AND SERVICES

| Description | 2016-2017 | 2015-2016 |
|--|----------------------------|----------------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 395,806.00 | |
| Office rent | 600,000.00 | 600,000.00 |
| Communication, supplies and services | 163,640.00 | 37,550.00 |
| Domestic travel and subsistence | 50,175.00 | 229,000.00 |
| Printing, advertising and information supplies & services | | |
| Rentals of produced assets | | |
| Training expenses | | 20,000.00 |
| Hospitality supplies and services | 117,230.00 | 124,798.00 |
| Other committee expenses | | 225,000.00 |
| Committee allowance | 4,072,600.00 | 2,984,000.00 |
| Insurance costs | | |
| Specialised materials and services | | |
| Office and general supplies and services | | 247,252.00 |
| Fuel ,oil & lubricants | 384,000.00 | 7,000.00 |
| Other operating expenses | 153,800.00 | 110,054.40 |
| Routine maintenance – vehicles and other transport equipment | | |
| Routine maintenance – other assets | 67,500.00 | 93,800.00 |
| Total | <u>6,004,751.00</u> | <u>4,678,454.40</u> |

NG-CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

7 OTHER GRANTS AND OTHER PAYMENTS

| Description | 2016-2017 Kshs | 2015-2016 Kshs |
|----------------------------------|-----------------------------|-----------------------------|
| Bursary -Secondary | | |
| Bursary -Tertiary | 8,243,203.00 | 10,536,465.00 |
| Bursary-Special | 4,771,637.00 | 9,660,045.00 |
| Mocks & CAT | 7,992,500.00 | 4,771,500.00 |
| water | | |
| Agriculture (food security) | | 1,500,000.00 |
| Electricity projects | | |
| Security | | |
| Roads | 6,500,000.00 | |
| Sports | 16,681,034.48 | 31,023,910.91 |
| Environment | 1,637,931.03 | 1,898,255.45 |
| Emergency Projects (specify) | 1,637,931.03 | 1,997,427.34 |
| Kolen Holly cross road | | 6,183,838.50 |
| Sewage Mikta academy road | 682,067.00 | |
| Rhoda Masikio Road | 1,000,000.00 | |
| Posta -mother kevin pry Drainage | 1,000,000.00 | |
| Mwamonda Hardware | 1,000,000.00 | |
| Motherkevin Hospital Road | 99,335.00 | |
| | 995,827.00 | |
| Total | <u>52,241,465.54</u> | <u>67,571,442.20</u> |

NG-CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 10A. Bank Accounts (cash book bank balance)

| Name of Bank, Account No. & Currency | Account Number | 2016-2017 Kshs (30/6/2017) | 2015-2016 Kshs (30/6/2016) |
|--------------------------------------|----------------|-------------------------------|-------------------------------|
| Family bank | 018000049795 | 441,010.69 | 10,191,075.53 |
| Total | | <u>441,010.69</u> | <u>10,191,075.53</u> |

11. OUTSTANDING IMPRESTS

| Name of Officer | Date imprest taken | Amount Taken Kshs | Amount Surrendered Kshs | Balance (30/6/2017) Kshs |
|-----------------|--------------------|----------------------|----------------------------|--------------------------------|
| NAME OF OFFICER | DATE | AMOUNT TAKEN | AMOUNT SURRENDERED | BALANCE |
| | | | | |
| TOTAL | | | | |

12. RETENTION

| Supplier/contractor | PV | 2016/2017 |
|---------------------|----|-----------|
| | | 0 |
| Total | | 0 |

NG-CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

15.2 PENDING STAFF PAYABLES

| | 2016-2017 Kshs | 2015-2016 Kshs |
|-----------------------|-------------------|-------------------|
| Senior management | - | - |
| Middle management | - | - |
| Unionisable employees | - | - |
| Others (specify) | - | - |
| Total | <u>0</u> | <u>0</u> |

15.3 OTHER PENDING PAYABLES (See Annex 3)

| | 2016-2017 Kshs | 2015-2016 Kshs |
|---|-------------------|-------------------|
| Amounts due to other Government entities (see attached list) | - | - |
| Amounts due to other grants and other transfers (see attached list) | - | - |
| Others (specify) | - | - |
| Total | <u>0</u> | <u>0</u> |

15.4 Pmc account balances (Annex III)

| | 2016-2017 Kshs | 2015-2016 Kshs |
|-------------|-------------------|-------------------|
| Pmc balance | 6,555.62 | 0 |
| Total | <u>6,555.62</u> | <u>0</u> |

NG-CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX II NECESSARY EXPLANATIONS

There are variances noted in the statement of appropriation. These variances were made up of the following.

I The amount seen as an over expenditure in transfer to other government entities and the one seen as under expenditure in other Grants and other transfers were as a result of reallocation during the financial year. This was as follows.

Explanation of variances

| | Reallocated From. | Reallocated To |
|---|----------------------------|------------------------------|
| I. Upperhill police post Reallocated to Prison Primary school Nakuru west Primary school | 2,500,000.00 | 1,300,000.00 1,200,000.00 |
| II 2014/2015 Audit fee Reallocated to Prosons primary school | 500,000.00 | 500,000.00 |
| | <u>3,000,000.00</u> | <u>3,000,000.00</u> |

The amount in the statement of appropriation that are noted as the budgetary adjustments were Ksh 10,191,075.53 which is the total balance brought forward from the previous financial. And Ksh 500,000. Which was an allocation of the previous financial which was released this year to fund a school project ie Prisons Primary school. It was put as a budget adjustment since it was not budgeted in the allocation of the financial year under review.

Amounts Brought Forward was for the following projects

| Project Name | Amount | Total |
|--|---------------|-----------------------------|
| Employee compensation | 31,741.53 | 31741.53 |
| Use of Goods and services | 989,431.73 | 989,431.73 |
| Transfer To other Government Entities | | |
| Kigonor Primary school | 1,200,000.00 | |
| Eileen Ngochoch Pimary school | 1,200,000.00 | |
| Mumaini House school | 2,500,000.00 | |
| Kelelwet Secondary school | 2,000,000.00 | |
| Sub-Total | | 6,900,000.00 |
| Other Grants and other Transfers | | |
| Opnandi Borehole | 500,000.00 | |
| Emergency | 682,067.00 | |
| 2014/2015 Audit fee | 500,000.00 | |
| Salary | 587,835.27 | |
| Sub-total | | 2,269,902.27 |
| Total | | <u>10,191,075.53</u> |

NG-CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2017

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

| S/NO | PMC ACCOUNT NAME | BANK | ACCOUNT NUMBER | Bank Balance 2016/2017 | Bank Balance 2015/2016 |
|------|--|-------------|----------------|------------------------|------------------------|
| 1 | Parkview Primary School Cdf Project | Family Bank | 018000063625 | 98.00 | - |
| 1. | Rhonda Masika Street Road Ng-Cdf Project | Family Bank | 018000069632 | 4.00 | - |
| 2. | Sewage- Mikita Academy-Resource Center Road Ng-Cdf Project | Family Bank | 018000069631 | 4.00 | - |
| 3. | Nakuru West Secondary School Ng-Cdf Account | Family Bank | 018000069986 | 50.00 | - |
| 4. | Koinange Primary School Cdf Account | Family Bank | 018000056306 | 414.00 | - |
| 5. | General Mathenge Link Road | Family Bank | 018000069984 | 0.00 | - |
| 6. | Kibowen Komen Primary School Cdf Project | Family Bank | 018000064130 | 137.00 | - |
| 7. | Nakuru West Bangladesh Baringo West Road | Family Bank | 018000070420 | 85.00 | - |
| 8. | Eveready Shabaab Lokicha Road Ng-Cdf Project | Family Bank | 018000069995 | 55.00 | - |
| 9. | Kelelwet Primary School | Family Bank | 018000056278 | 33.00 | - |
| 10. | Nakuru West Biashara Street Pivot Hotel Ragati | Family Bank | 018000070401 | 88.48 | - |
| 11. | Nakuru Ask Showground Road | Family Bank | 018000070034 | 31.00 | - |
| 12. | Uhuru Primary School Ng-Cdf Account | Family Bank | 018000070592 | 849.20 | - |
| 13. | Mother Kevin Primary Drainage Ng-Cdf Project | Family Bank | 018000069718 | 27.00 | - |
| 14. | Mother Kevin Hospital-Kaptembwo-Primary Road Mother Kevin | Family Bank | 018000070787 | 81.00 | - |
| 15. | Nakuru West Primary School | Family Bank | 018000056279 | 251.34 | - |
| 16. | Mwariki Secondary School Cdf Account | Family Bank | 018000056661 | 4,347.60 | - |
| | Total | | | 6,555.62 | - |

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

NAKURU TOWN WEST CONSTITUENCY NG-CDF MEETING HELD
ON 27TH JULY 2017, AT 10:00 A.M. AT THE CDF BOARD ROOM

PRESENT

- | | |
|--------------------|------------------|
| 1. Wilfred Omariba | -Chairman |
| 2. Dorcah Gwako | -Secretary |
| 3. Faith Kathambi | -FAM Ex-Official |
| 4. Hannah Wambui | -Member |
| 5. Elmi Shaffi | -Dcc |
| 6. Jane Alfonzo | -Member |
| 7. Mathew Kirui | -Member |
| 8. Patrick Chege | -Member |
| 9. Douglas Sengera | -Member |
| 10. Elphas Museve | -Member |

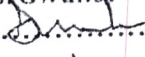
Agenda

1. Preliminary
2. Reading and confirmation of previous minutes
3. Matters Arising
4. Reports- Financial statement
5. Project proposal FY 2017/2018
6. A.O.B

Compiled by

Secretary:

Dorcah Gwako:

Sign... 

Date. 27/07...../...../2017

witnessed by

chairman

Wilfred Omariba:

Sign... 

Date. 27...../07...../2017

A report on environmental plan, register of assets and monitoring & Evaluation reports were tabled to the members for deliberation and approval. The members were happy by the good work done and thanked the manager for good management and cooperation with the staff and NG-CDFC members. The reports were approved and all members seconded the reports.

The manager informed members that every financial years the law requires that NG-CDF manager to prepare the records of account and present the financial statement to the NG-CDFC for approval and submit the approved statement to the NG-CDF board.

The manager informed the members that the financial statement is ready for their perusal and review to ask any question or give recommendations. The manager appreciated the support given by the NG-CDFC staff during the preparation of the said reports. The office of account assistant is very important in the preparation of the financial statement.

The manager informed members that the Audit is conducted in the basis of financial statement where the Kenya national audit advices the constituency on how to use the funds based on the financial statement.

The members after review acknowledged the technicality of the financial statement and approved the financial statement as it was presented to the members. It was approved by all members and seconded by the members as per the attached financial statement.

The chairman requested the fund manager to ensure she complies with the head office submissions to ensure the constituency is not left out.

MIN NG-CDFC/NKR.WEST /005/002/011/2017-2018 PROJECT PROPOSAL FY 2017/2018

The member were concerned about the proposal for projects for the financial year 2017/2018 which the first month is almost ending. The manager informed the members that she will follow up the matter with the head office so that she can advice on the way forward once she get the communication.


MIN NG-CDFC/NKR.WEST /006/002/012/2017-2018 A.O.B

There being no other business the meeting ended by a word of prayer from Mr. Patrick Chege at 1:15P.M

Compiled by

Secretary:

Dorcas Gwako:

Sign.....

Date...27...../07...../2017

witnessed by

chairman

Wilfred Omariba:

Sign.....

Date.27...../07...../2017

| | | | | | | |
|--------------|------------|-----------------------|-------------------|--|--|--|
| 03136 | 19.06.2017 | University of Nairobi | 35,000.00 | | | |
| 03137 | 19.06.2017 | JKUAT | 15,000.00 | | | |
| 03141 | 19.06.2017 | NSSF | 2,400.00 | | | |
| 03142 | 19.06.2017 | NHIF | 5,000.00 | | | |
| 03143 | 19.06.2017 | Maru University | 10,000.00 | | | |
| 03145 | 23.06.2017 | Commissioner of VAT | 10,345.00 | | | |
| 03146 | 23.06.2017 | Commissioner of VAT | 20,688.00 | | | |
| 03147 | 23.06.2017 | Commissioner of VAT | 1,914.00 | | | |
| 03148 | 23.06.2017 | Commissioner of VAT | 4,724.00 | | | |
| TOTAL | | | 546,591.00 | | | |