

REPUBLIC OF KENYA



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By leader of the
Majority Party (Adel side)

OFFICE OF THE AUDITOR-GENERAL

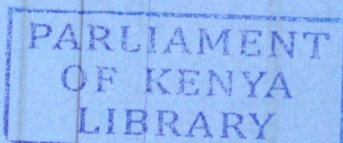
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REPORT



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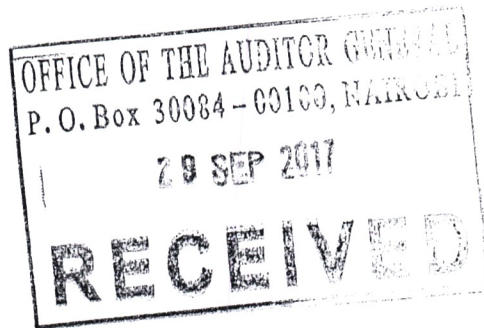


THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2017**

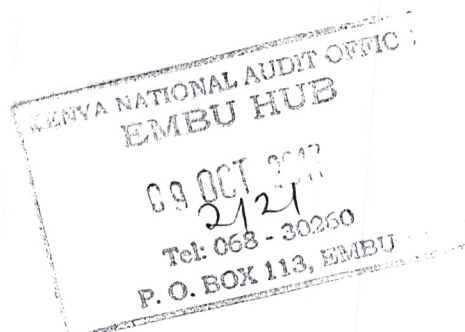


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
CENTRAL IMENTI CONSTITUENCY**

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 CONSTITUENCY DEVELOPMENT FUND –
 CENTRAL IMENTI 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The National Government Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2015. The 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 Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The NGCDF CENTRAL IMENTI Constituency's day-to-day management is under the following key organs:

- i. 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 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Kenneth Njagi
3.	Accountant	John Rintari
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of CENTRAL IMENTI 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) CENTRAL IMENTI NGCDF Headquarters

NGCDF Office Building.
P.O Bo 1646-60200
Mutego Equator.
Meru

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

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

(f) CENTRAL IMENTI NGCDF Contacts

Telephone: (254) 0722 371972
E-mail: centralimenticdf@NGCDF.go.ke
Website: www.centralimenti.go.ke

(g) CENTRAL IMENTI NGCDF Bankers

1. Equity Bank
P.O Box 402
Nkubu

...
...

(h) Independent Auditors

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

(i) Principal Legal Adviser

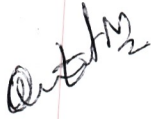
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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

The NGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education and Security infrastructures of CENTRAL IMENTI.

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

The NGNGCDFCs wish that the issues of having the project on going for more than 2years be stopped and the NGCDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.


Sign.....
FRANK MUTHURI SIMON
CHAIRMAN NGCDFC

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 NGCDF shall prepare financial statements in respect of that NGCDF. 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.

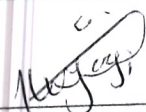
The Accounting Officer in charge of the CENTRAL IMENTI NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. This 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 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 CENTRAL IMENTI 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 CENTRAL IMENTI 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.

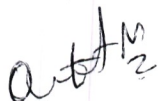
The Accounting Officer in charge of the CENTRAL IMENTI NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF's funds received during the year under audit were used for the eligible purposes 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
31st 2017.



Fund Account Manager
KENNETH NJAGI



Chairman
FRANK MUTHURI

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund-Central Imenti Constituency set out on pages 6 to 32, which comprise the statement of assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information, in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund-Central Imenti Constituency as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1.0 Accuracy and Completeness of the Financial Statements

1.1 Variances Between the Ledger and the Financial Statements

The financial statements for the year under review reflect a balance of Kshs.104,978,090 on four (4) expenditure items while the respective schedules reflect a balance of Kshs.107,469,089 resulting in unexplained and unreconciled variance of Kshs.2,490,999 as follows;

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

Item	Financial statements (Kshs)	Supporting Schedule (Kshs)	Variance (Kshs)
Compensation of employees	3,783,487	3,892,335	(108,848)
Use of goods and services	9,758,839	12,025,839	(2,267,000)
Transfer to other government units	47,903,257	43,532,507	4,370,750
Other grants and transfers	43,532,507	48,018,408	(4,485,901)
Total	104,978,090	107,469,089	2,490,999

The financial statements were therefore understated by Kshs.2,490,999.

In the circumstances, the accuracy and completeness of the financial statements for the year under review could not be ascertained.

1.2 Presentation and Disclosure of the Financial Statements

The table of content at page one (1) of the financial statements for the year under review indicates that the financial statements were forwarded by the Cabinet Secretary instead of the Chairman National Government Constituencies Development Fund Committee as required by the International Public Sector Accounting Standards (Cash Basis) while the key constituency information and management and the table of contents both bear same page number (page number 1). Further, page 2 is blank while pages 10 to 23 are missing, what should have been page 36 is indicated as page 10 and pages 25 to 31 have been repeated.

In addition, paragraph two of the statement of NGCDF Management Responsibilities at page four of the financial statements for the year under review indicated that the information contained therein was for the financial year ended 30 June 2016. However, the information required for this audit should have been for the financial year ended 30 June 2017. It was also noted that annexes 1 to 4 do not indicate the name of the entity.

In the circumstances, the presentation and of the financial statements as at 30 June 2017 could not be confirmed.

2.0 Voidable Bursaries

2.1 Award of Bursaries to Tertiary Institutions

During the financial year under review, the Fund awarded bursaries totaling Kshs.14,772,500 to students in tertiary institutions. However, perusal of records provided for audit revealed that only bursaries totaling Kshs.11,842,507 were acknowledged as having been received by the recipient institutions while the balance of Kshs.2,929,993 was not acknowledged by the respective Institutions. Further, there were no set criteria in award of the bursaries.

In the circumstances, the regularity of the Kshs.2,929,993 expenditure could not be confirmed.

2.2 Award of Bursaries to Secondary Schools

During the year under review, the Fund disbursed a total of Kshs.14,075,300 as bursaries to secondary schools vide commitment letters from the school principals who would give a list of needy cases in their schools to the National Government Constituencies Development Fund-Central Imenti office for award without filling application forms. However, this was contrary to the requirements of Constituency Development Fund Circular Vol 1/111 of 13 September 2010 which requires that beneficiaries must make formal application for the bursary and applications must be vetted before awards. In addition, examination of disbursement records to the various schools revealed unexplained and unreconciled variance of Kshs.3,770,200 between the Kshs.4,738,000 reflected as having been disbursed by the Fund and the Kshs.967,800 which was appearing in the school records as follows;

No.	Name of the School	CDF Records (Kshs.)	School Records (Kshs.)	Variance (Kshs.)
1.	Kirigara Girls Secondary	3,235,000	854,000	2,381,000
2.	Karaene Day Secondary	885,000	43,000	842,000
3	Nkando Secondary	618,000	70,800	537,200
	TOTAL	4,738,000	967,800	3,770,200

In the circumstances, the regularity and accuracy of the expenditure of Kshs.14,075,300 could not be confirmed.

3.0 Committee Expenses

The financial statements for the year under review, reflect committee expenses balance of Kshs.4,518,600 while the supporting schedules reflect a balance of Kshs.6,785,600 leading to an unexplained and unreconciled variance of Kshs.2,267,000. Further, a review of the supporting ledgers revealed that included in the Kshs.6,785,600 was an expenditure of Kshs.5,702,000 which was not supported by committee minutes. In addition, the Fund held 32 meetings during the year under review exceeding the statutory limit of 24 meetings by 8 meetings.

In the circumstances, the accuracy and propriety of the expenditure of Kshs.4,518,600 shown in the financial statements could not be confirmed.

4.0 Irregular and Invalid Compensation of Employees

4.1 Payment of Gratuity

Included in the compensation of employees' balance of Kshs.3,783,487 was Kshs.1,767,706 for payment of gratuity to 8 employees of the Fund. A review of the payments revealed that the employees were on a three-year contract from 1 January 2014 to 31 December 2016; a period in which the Fund was legislated by the Constituency Development Fund Act, 2013 which stipulated that a Constituency

Development Fund office could employ at maximum, 5 staff members. Further, the Fund did not maintain personnel records including contract documents for two of the 8 employees while the gratuity paid to the 8 employees was not taxed at source.

In the circumstances, the propriety and validity of the gratuity expenditure of Kshs.1,767,706 remains doubtful.

4.2 Irregular Recruitment

During the financial year under review, the Fund recruited an assistant grader whose terms of engagement including the contract, remuneration, personal file and other engagement documents were not provided for audit review. A total of Kshs.165,000 was paid to the staff as allowances for grader operations in the year under review in addition to his monthly salary of Kshs.13,738. Further, the nature of works the grader was doing were not disclosed while the related work tickets were not provided for audit scrutiny. A further analysis of the financial ledger revealed that another employee by the name David Rutere was paid a total of Kshs.91,000 through various cheques but he was not appearing in the payroll.

In the circumstances, the regularity and validity of the payments of Kshs.256,000 could not be confirmed.

5.0 Unsupported Purchase of Sports Equipment and Apparel

The financial statements for the year under review reflect an expenditure of Kshs.1,627,000 for sports activities while the respective supporting schedules indicate an expenditure of Kshs.1,645,000 leading to an unexplained and unreconciled variance of Kshs.18,000. A review of the supporting documents however revealed that there was no project management committee in place to run the activities but instead the payments were being made to the Fund Account Manager while the NG-CDFC acted as the Project Management Committee (PMC). Further, included in the Kshs.1,645,000, was Kshs.600,000 in respect to administration translating to 36% of the allocation in violation of the National Government Constituencies Development Fund Act, 2015 which set the limit at 5%. In addition, the procurement documents were not supported by tender opening, evaluation and award minutes including invoices, delivery notes, acknowledgements and distribution list.

In the circumstances, the accuracy and regularity of the Kshs.1,627,000 expenditure could not be confirmed.

6.0 Mocks and Continuous Assessment Tests

The financial statements reflect an expenditure of Kshs.1,641,702 in respect to Mocks and Continuous Assessment Tests for the year under review. However, the respective supporting schedules reflect an expenditure of Kshs.1,738,853 resulting in unexplained and unreconciled variance of Kshs.91,151. Further, the expenditure was not budgeted for and there was no Project Management Committee in place. In addition, the payments were not supported by requisition letters and acknowledgement receipts from the recipient schools.

In the circumstances, the accuracy and regularity of expenditure amounting to Kshs.1,641,702 could not be confirmed.

7.0 Management of Environment Projects

During the year under review, the Fund spent Kshs.2,228,000 on three environment projects. However, no supporting schedules were availed for audit review. Further, documents made available in support of the environment projects showed an expenditure totaling Kshs.1,836,000 leading to an unexplained and unaccounted for variance of Kshs.392,000.

In the circumstances, the accuracy and regularity of the expenditure of Kshs.2,228,000 could not be confirmed.

8.0 Voidable Procurement of a Bus for MCK Chaaria Township Primary School

Included in the transfers to Primary Schools balance of Kshs.13,210,000 is Kshs.1,500,000 paid out to MCK Chaaria Township Primary School for the purchase of a 52 Seater bus. However, available information revealed that no bus has been purchased. Further, no expenditure returns and bank statements were made available for audit review.

Consequently, the regularity and validity of the Kshs.1,500,000 could not be confirmed.

9.0 Unauthorized Re-Allocation of Funds

The financial statements for the year under review reflect a transfer to primary schools balance of Kshs.13,210,000 which includes Kshs.650,000 which was re-allocated from transfer to secondary schools. However, no approval for re-allocation and expenditure returns were availed for audit review.

In the circumstances, the propriety of the Kshs.650,000 expenditure as at 30 June 2017 could not be confirmed.

10.0 Transfer to Primary Schools

The financial statements for the year under review reflect transfers to primary schools balance of Kshs.13,210,000 which includes Kshs.1,110,000 transferred to 6 primary schools whose transfer vouchers, expenditure returns and bank statements were not made available for audit scrutiny. Three of the six primary schools namely; Ngeene, Mwitumura and Njuthere received Kshs.200,000 each while the remaining three schools namely; Murathi, Ucheru and Kianthumbi received Kshs.350,000, Kshs.150,000 and Kshs.10,000 respectively.

In the circumstances, the regularity of the expenditure of Kshs.1,110,000 could not be confirmed.

11.0 Security Projects

Included in the security projects balance of Kshs.9,165,250 is Kshs.1,340,500 transferred to 5 security institutions for the construction of offices as follows;

Date	Project	P.V No.	Amount (Kshs.)
15.3.2017	Gaitu east chief	3752	200,000
15.3.2017	Gaitu west chief	3753	300,000
5.4.2017	Nkandore alpine	4342	500,000
8.6.2017	Baragu ass chief	4472	225,500
8.6.2017	Baragu ass chief	4473	115,000
	Total		1,340,500

However, no project returns and files were provided for audit review. A physical inspection carried out in early May 2018 for Gaitu West Chief's camp which was awarded Kshs.300,000 revealed existence of an office though poor workmanship was noted as big cracks were visible on the veranda floor. The other part of the building revealed that the works were still ongoing and some rooms were allegedly used as offices. The Nkandore AP line which was awarded Kshs.500,000 in the financial year was still under work in progress and the building was not in use.

In the circumstances, the propriety of the expenditure of Kshs.1,340,500 could not be confirmed.

12.0 Domestic Travel and Accommodation

The financial statements for the year under review reflect a balance of Kshs.2,722,239 in respect to domestic travel and accommodation which include Kshs.1,161,130 spent on procurement of fuel, spare parts, food and postal charges at a cost of Kshs.670,000, Kshs.203,200, Kshs.220,500 and Kshs.67,330 respectively. However, the Kshs.670,000 and Kshs.203,200 expenditures on fuel and spare parts both totalling Kshs.873,200 were not supported by the fuel and spare parts registers.

In the circumstances, the regularity of the expenditure of Kshs.873,000 could not be confirmed.

13.0 Unsupported Expenditure on Use of Goods and Services

13.1 Unsupported Payments to Staff and Suppliers

The financial statements for the year under review reflect use of goods and services figure of Kshs.9,758,839. However, the figure did not include Kshs.1,790,673 paid out to two officers and two other firms as per the records reflected in the ledger as follows;

Date	Payee	Cheque No	Amount (Kshs.)	Vote head
	Kenneth Njagi	3038	448,000	Admin Goods and Services
	Kenneth Njagi	3135	232,000	Goods and Services
2.12.2016	B. Kagwiria	3214	265,000	Goods and Services
	Meru Highway Motors	3242	64,673	Admin goods and services
3.01.2017	Silverspread	3357	300,000	goods and services
03.02.2017	Beatrice kagwiria	3563	180,000	Admin goods and services
09.02.2017	Beatrice kagwiria	3651	36,000	Admin goods and services
2.03.2017	kenneth njagi	3697	115,000	Admin goods and services
02.05.2017	Kenneth njagi	4382	150,000	Adm goods and services
Total			1,790,673	

Further, no supporting documents in relation to the payments were availed for audit review.

In the circumstances, the accuracy and regularity of the Kshs.9,758,839 could not be confirmed.

13.2 Un-Supported Expenditure on Training

During the year under review, the Fund spent Kshs.1,923,000 on training. However, no supporting documents including payment documents were availed for audit review.

In the circumstances, the propriety of the expenditure of Kshs.1,923,000 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-Central Imenti Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Key Audit Matters

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

in the Basis for Adverse Opinion and Other Matter sections of my report, I have determined that there are no other Key Audit Matters to communicate in my report.

Other Matter

1.0 Budgetary Control and Performance

The combined summary statement of appropriation reflects an approved budget of Kshs.105,063,750 comprising of Kshs.81,899,551 budget for the year and Kshs.23,167,199 cash balance brought forward from 2015/2016. However, out of the Kshs.81,896,551 approved budget for the year, only Kshs.79,346,551 (97%) was released by the NGCDF Board during the year leading to unrealized amount of Kshs.2,550,000 (3%).

Further, out of the Kshs.105,063,750 total budget for the year only Kshs.104,978,090 was spent while Kshs.85,660 remained unutilized as at 30 June, 2017.

2.0 Project Implementation Status

The Fund had budgeted to implement 49 projects during the year under review. However, 14 projects worth Kshs.26,100,000 had not started while 24 projects with a cost of 42,981,034 were ongoing and only 11 projects worth 5,444,828 had been completed as analyzed below;

Project Status	Sector	Amount Allocated (Kshs.)	Amount Disbursed (Kshs.)	No Of Projects
Completed	Education	1,350,000	1,350,000	3
	Emergency	4,094,828	4,094,828	8
	Sub Total	5,444,828	5,444,828	11
Ongoing	Environment	1,637,931	1,637,931	1
	Education	7,331,034	7,331,034	11
	Bursary	28,724,138	28,724,138	1
	Sport	1,637,931	1,637,931	1
	Security	3,650,000	3,650,000	10
	Sub Total	42,981,034	42,981,034	24
	Not Started	Security	5,400,000	4,150,000
	Education	20,700,000	19,200,000	9
	Sub-Total	26,100,000	23,350,000	14
Grand Total		74,525,862	71,775,862	49

In the circumstances, the constituents did not receive promised and expected services worth Kshs.26,100,000 and Kshs.42,981,034 being the projects not started and those ongoing respectively.

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 ability to continue as a going concern, 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.

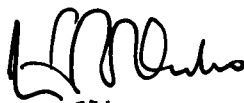
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material

uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.
- I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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

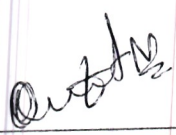
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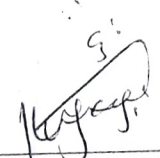
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - CENTRAL
 IMENTI CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	79,346,551	98,770,223
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		79,346,551	98,770,223
PAYMENTS			
Compensation of employees	4	3,783,487	1,888,880
Use of goods and services	5	9,758,839	9,774,299
Transfers to Other Government Units	6	47,903,257	23,612,775
Other grants and transfers	7	43,532,507	77,624,192
Acquisition of Assets	8		167,000
Other Payments	9	-	
TOTAL PAYMENTS		104,978,090	113,067,146
SURPLUS/DEFICIT		(25,631,539)	(14,296,923)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The CENTRAL IMENTI NGCDF financial statements were approved on 21/8 2017 and signed by:

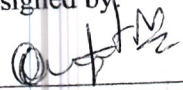

 Chairman - NGCDFC
 FRANK MUTHURI


 Fund Account Manager
 KENNETH NJAGI

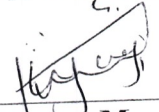
V. STATEMENT OF ASSETS

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	87951	23,167,199
Cash Balances (cash at hand)	10B		-
Outstanding Imprests	11	-	
TOTAL FINANCIAL ASSETS		87,951	23,167,199
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	23,167,199	30,399,553
Surplus/Deficit for the year		(25,631,539)	(14,296,923)
Prior year adjustments	14	2,552,290	7,064,569
NET LIABILITIES		87,951	23,167,199

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The CENTRAL IMENTI NGCDF financial statements were approved on 31/8 2017 and signed by:



**Chairman - NGCDFC
 FRANK MUTHURI**



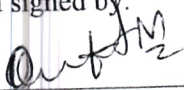
**Fund Account Manager
 KENNETH NJAGI**

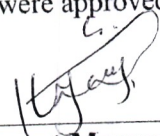
Reports and Financial Statements
For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW

		2016 - 2017	2015 - 2016
Receipts for operating income			
Transfers from CDF Board	1	79,346,551	98,770,223
Other Receipts	3	-	
		79,346,551	
Payments for operating expenses			
Compensation of Employees	4	(3,783,487)	(1,888,880)
Use of goods and services	5	(9,758,839)	(9,774,299)
Transfers to Other Government Units	6	(47,903,257)	(23,612,775)
Other grants and transfers	7	(43,532,507)	(77,624,192)
Other Payments	9	-	-
		(104,978,090)	(113,067,146)
Adjusted for:			
Adjustments during the year	14	2,552,290	7,064,569
Net cash flow from operating activities		(23,079,249)	7,065,354
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9		(167,000)
Net cash flows from Investing Activities			(167,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(23,079,249)	7,232,354
Cash and cash equivalent at BEGINNING of the year	13	23,167,199	30,399,553
Cash and cash equivalent at END of the year		87,951	23,167,199

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The CENTRAL IMENTI NGCDF financial statements were approved on 3/8 2017 and signed by:


Chairman NGCDFC
FRANK MUTHURI

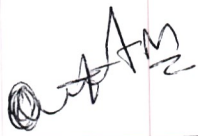

Fund Account Manager
KENNETH NJAGI

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

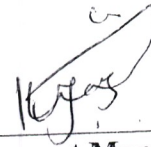
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,551	23,167,199	105,063,750	102,513,750	2,550,000	97%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	81,896,551	23,167,199	105,063,750	102,513,750	2,550,000	97%
PAYMENTS						
Compensation of Employees	1,500,000	2,323,996	3,823,996	3,783,487	40,509	99
Use of goods and services	7,870,689	1,888,420	9,759,109	9,758,839	270	100%
Transfers to Other Government Units	31,525,862	16,377,395	47,903,257	47,903,257	0	100%
Other grants and transfers	41,000,000	2,577,388	43,577,388	43,532,507	44,881	99%
Acquisition of Assets						
Other Payments						
TOTAL	81,896,551	23,167,199	105,063,750	104,978,090	85,660	99%

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]
- (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]
- i. XXXX
 - ii. XXXX
 - iii. XXXX
 - iv. XXXX
 - v. XXXX

The CENTRAL IMENTI NGCDF financial statements were approved on 3/8 2017 and signed by:



Chairman NGCDF
FRANK MUTHURI



Fund Account Manager
KENNETH NJAGI

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.

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
Normal allocation			
	A796265		10,000,000
	A 796319		10,000,000
	A 796467		10,000,000
	A 797219		20,000,000
	A825719		48,770,223
		4,094,827	
		36,853,449	
		38,398,275	
TOTAL		79,346,551	98,770,223

2. PROCEEDS FROM SALE OF ASSETS

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

CONSTITUENCIES DEVELOPMENT FUND – CENTRAL IMENTU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2016 - 2017 Kshs	2015 - 2016 Kshs	2013 - 2014 Kshs
Interest Received	-	-	-
Rents	-	-	-
Receipts from Sale of tender documents	-	-	-
Other Receipts Not Classified Elsewhere	-	-	950000-
Total	-	-	950000-

4. COMPENSATION OF EMPLOYEES

Description	2016 - 2017 Kshs	2015 - 2016 Kshs
Basic wages of contractual employees	1,554,269	1,385,102
Basic wages of casual labour		-
Personal allowances paid as part of salary		-
House allowance	256000	-
Transport allowance		-
Leave allowance	205,511	249,720
Other personnel payments		254,058
Employer contribution to NSSF gratuity	1,767,706	
Total	3,783,487	1,888,880

CONSTITUENCIES DEVELOPMENT FUND – CENTRAL IMENI 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 Kshs	2015 - 2016 Kshs
Utilities, supplies and services		1,405,000
Communication, supplies and services		56,170
Domestic travel and subsistence	2,722,239	
Printing, advertising and information supplies & services		967,000
Rentals of produced assets		-
Training expenses	1,923,000	
Hospitality supplies and services	595,000	
Other committee expenses	4,518,600	2,000,000
Committee allowance		4,331,129
Insurance costs		-
Specialised materials and services		965,000
Office and general supplies and services		
Fuel ,oil & lubricants		
Other operating expenses		
Routine maintenance – vehicles and other transport equipment		50,000
Routine maintenance – other assets		
Total	9,758,839	9,774,299

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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)	13,210,000	13,447,414
Transfers to secondary schools (see attached list)	28,097,964	6,740,000
Transfers to tertiary institutions (see attached list)		300,000
Transfers to health institutions (see attached list)	2,224,543	3,125,361
-TOTAL	43,532,507	23,612,775

7. OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	14,075,300	9,437,335
Bursary – tertiary institutions (see attached list)	14,772,500	15,415,090
Bursary – special schools (see attached list)		140,200
Mock & CAT (see attached list)	1,641,702	1,545,960
Water projects (see attached list)		2,180,130
Agriculture projects (see attached list)		-
Electricity projects (see attached list)		-
Security projects (see attached list)	9,165,250	4,500,000
Roads projects (see attached list)		35,264,227
Sports projects (see attached list)	1,627,000	1,645,000
Environment projects (see attached list)	2,228,000	1,890,250
Other Projects (see attached list)		
Emergency Projects (specify)	4,393,505	5,606,000
Total	47,903,257	77,624,192

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets

	2016 - 2017 Kshs	2015 - 2016 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	-	167,000
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total		167,000

9. OTHER PAYMENTS

Specify	2016 - 2017	2015 - 2016
	Kshs	Kshs

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
Equity bank nkubu branch AC/ No. 0370261971374	87,951	23,167,199
	-	-
	-	-
	-	-
	87,951	23,167,199
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]		

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
				<u>0</u>

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

12 Retention			
Supplier/Contractor	PV no	2016 - 2017	2015 - 2016
		Kshs	Kshs
TOTAL			

13. BALANCES BROUGHT FORWARD

	2016 - 2017 Kshs	2015 - 2016 Kshs
Bank accounts	449,104.4	30,399,553
Cash in hand	-	-
Imprest	-	-
Total	449,104.4	30,399,553

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Bank accounts	2,552,290	7,064,569
Cash in hand	-	-
Imprest	-	-
Total	2,552,290	7,064,569

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016- 2017 Kshs	2015 - 2016 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 account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	xxx	xxx
	xxx	xxx

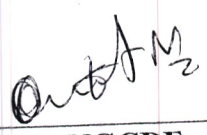
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – CENTRAL
IMENTI CONSTITUENCY**


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

16.0 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	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Unsupported Bursary Funds	Follow up being done with beneficiary institutions	FAM Central Imenti CDF	Partly Resolved	Yearly
Other Matters					
i)	Budgetary Control and Performance	CDF Board to release Funds in time	FAM Central Imenti CDF and PMCs	Resolved	
ii)	Project Implementation Status	All projects have been implemented	FAM and PMCs	Resolved	
iii)	Idle Projects	All the projects are now in use	PMCs	Resolved	


**Chairman NGCDF
FRANK MUTHURI SIMON**


**Fund Account Manager
KENNETH NJAGI KITHINJI**

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount - a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2015 d=a-c	Outstanding Balance 2014	Comments
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount A	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2015 d=a-c	Outstanding Balance 2014	Comments
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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

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

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	14,996,345	14,996,345
Transport equipment	21,005,520	21,005,520
Office equipment, furniture and fittings	2,637,066	2,637,066
ICT Equipment, Software and Other ICT Assets	5,293,039	5,126,039
Other Machinery and Equipment	N/A	N/A
Heritage and cultural assets	N/A	N/A
Intangible assets	43,931,970	43,764,970
Total		

Prepared by:



Kenneth Njagi
 Fund Account Manager
CENTRAL MENTI

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2017 (Kshs'000)
 ANNEX 4 - PMC BANK BALANCES AS AT 30TH JUNE 2017

	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
PMC				
Ruiga primary school	Equity	140298667366	2495	
Gatuune primary school	Equity	140291875962	3458	
Mwitumura primary school	Equity	140292965657	1975	
MCK Runyweene primary	Equity	1132054583	1640	
Kauthene primary school	Equity	111172242	1230	
Gikukuru primary school	Equity	140292998416	195	
Kiria day sec school	Equity	102539795402	890	
Mpindi primary sch	Equity	124839867100	470	
Karoli lwanga primary sch	Equity	140299066978	1305	
Nkuura primary sch	Equity	120330601900	30	
Rwangya pry sch	Equity	124839869500	1835	
Abothuguchi primary school	Equity	1402994519815	2305	
Kibari primary sch	Equity	1402993016629	1015	
Kaguma mixed day	Equity	124840070600	1280	
St bonaventure ruiga sec	Equity	140293016712	6510	
Matetu primary sch	Equity	140298667366	780	
Kirwiro pry sch	Equity	140291875962	1945	

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

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
	Equity	140292965657	1890	
Kiamakoro pry sch	Equity	1132054583	780	
Kieni pry sch	Equity	111172242	1690	
Karaene pry sch	Equity	140292998416	1730	
Katheri pry sch	Equity	102539795402	376	
Gatenderene pry sch	Equity	124839867100	2020	
Mbajone pry sch	Equity	140299066978	10	
Mukuune gakwine pry sch	Equity	120330601900	1560	
Kirima kia thi pry sch	Equity	124839869500	780	
St john gathiranga	Equity	140292998417	780	
Gatuatine pry sch	Equity	140292998418	1145	
Karimunga pry sch	Equity	140292998419	200	
Nguchia pry sch	Abc bank	006100001000965	89.5	
Ruiga girls	Abc bank	006100001001000	300,000	
Keeru sec sch	Abc bank	00623000000077	0	
Rware primary	Abc bank	00623000000078	34.5	
Karimunga pry	Abc bank	00623000000079	4,047.5	
Mbwinjiru pry	Abc bank	00623000000080	1,104.5	
Kathathene pry	Abc bank	00623000000081	41.5	
Nkuene pry				

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

	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
PMC				
Kithirune pry	Abc bank	00623000000082	94.5	
Ucheru pry	Abc bank	00623000000083	47.5	
Ngonga pry	Abc bank	00623000000084	4.5	
Kaongo pry	Abc bank	00623000000085	14.5	
Kirirwa pry	Abc bank	00623000000086	64.5	
Mujiwa pry	Abc bank	00623000000089	16.5	
Ngeene pry	Abc bank	00623000000090	4.5	
Gaitu pry	Abc bank	00623000000093	64.5	
Manthi pry	Abc bank	00623000000094	54.5	

CENTRAL IMENTI NGCDF

TRIAL BALANCE AS AT 30TH JUNE 2017			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	87,951	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	3,783,487	
	Use of goods and services	9,758,839	
	Committee Expenses		
	Transfers to Other Government Units	43,532,507	
	Other grants and transfers	47,903,257	
	Social Security Benefits		
	Acquisition of Assets		
	Other Payments	-	
Receipts			
	Transfers from the Board		79,346,551
	Proceeds from sale of assets		-
	Others receipts		-
	Prior Year Adjustment		2,552,291
	Fund Balance b/f		23,167,199
	TOTAL	105,066,041	105,066,041

[Handwritten signature]

