

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND EMGWEN CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE 2017

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Paper Laid on the Table of the House by the leader of the Majority Party on Wednesday 22<sup>nd</sup> August 2018 (Afternoon)

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
EMGWEN CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
EMGWEN CONSTITUENCY**

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

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- EMGWEN  
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 Constituencies Development Fund (NGCDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act, of 2013. In 2015, the 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-CDFA) 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 constituency level.

**(b) Key Management**

The Emgwen 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 30<sup>th</sup> June 2017 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Wesley maina</b>
3.	Accountant	<b>David munyao</b>

**(d) Fiduciary Oversight Arrangements**

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

NGCDF Office Building.  
P.O Bo 1215  
Kapsabet.  
Kenya

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- EMGWEN  
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**For the year ended June 30, 2017**

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**(f) EMGWEN NGCDF Contacts**

Telephone: (254) 0721885464

E-mail: emgwencdf.go.ke

Website: www.cdf.go.ke

**(g) EMGWEN NGCDF Bankers**

1. Equity Bank  
A/C No: 0490297850306  
Kapsabet Branch

**(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

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

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

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 constituency prioritize the disbursement of bursary to needy students. The process of identification is based on village level and the entire list submitted to the CDF office.

Emgwen Constituency was allocated Ksh 81,896,551 in 2016/2017 financial year. We received Kshs 94,751,661 being the allocation for 2015/2016 and disbursed.

By the end of the financial year the board had not received Kshs.40,948,275.

Sign.  .....

**CHAIRMAN NGCDFC**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- EMGWEN  
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**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 Emgwen 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, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NGCDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Emgwen 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 charge of the Emgwen 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 Emgwen 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 30/6 2017.



Fund Account Manager



Chairman NGCDFC

# REPUBLIC OF KENYA

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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

#### REPORT ON THE FINANCIAL STATEMENTS

##### Disclaimer of Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Emgwen Constituency set out on pages 5 to 31 which comprise the statement of assets as at 30 June 2017 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act.

I do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

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

##### Basis for Disclaimer of Opinion

##### 1.0 Accuracy of the Financial Statements

The statement of receipts and payments submitted for audit revealed various variances between financial statements figures and supporting schedules balances as summarized below:

No	Item	Financial Statements Figure Kshs	Supporting Schedules Figure Kshs	Variance Kshs
1	Transfers from NGCDF board	94,754,662	94,751,661	

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



2	Use of goods and services	13,741,372	14,068,961	(327,589)
	<b>Total</b>	<b>108,496,034</b>	<b>108,820,622</b>	<b>(324,588)</b>

Consequently, the accuracy of the financial statements could not be confirmed.

## **2.0 Cash and Cash Equivalents**

### **2.1 Bank Balance**

The statement of financial assets as at 30 June 2017 reflects bank balance of Kshs.11,287,924. A review of the bank reconciliation statement for the month of June 2017 revealed that unpresented cheques totaling to Kshs.3,136,704 out of which cheques amounting to Kshs.287,788 were stale but had not been reversed in the cash book contrary to Section 90(3) of the Public Finance Management (National Government) Regulations, 2015.

Under the circumstances, accuracy and completeness of bank balance of Kshs.11,287,924 could not be confirmed.

### **2.2 Outstanding Imprest**

The statement of assets as at 30 June 2017 reflects outstanding imprest figure of Kshs.1,379,400 which has been outstanding since 2015/2016 financial year. Further no supporting documents were availed for audit review to confirm who was issued with this imprest and the purpose of the imprest.

Consequently, the accuracy and regularity of outstanding imprests balance of Kshs.1,379,400 could not be confirmed.

## **3.0 Transfers to Other Government Entities**

### **3.1 Unsupported Expenditure**

The statement of receipts and payments reflect transfers to other government units balance of Kshs.53,000,000 as disclosed in note 6 to the financial statements relating to funds disbursed to various project management committees. However, actual expenditure returns and acknowledgement letters from institutions that received the funds were not availed for audit verification contrary to Section 15(1) (d) of the National Constituency Development Fund Regulations, 2016.

Under the circumstances, it was not possible to confirm whether the funds totalling Kshs.53,000,000 was actually received and utilized for the budgeted projects in the year under review.

### **3.2 Purchase of Land**

The statement of receipts and payments reflect transfers to other government units expenditure of Kshs.53,000,000 and out of which Kshs.1,000,000 was for purchase

of land. Available information indicates that, funds were disbursed to A.I.C. Kaptumoo primary School vide payment voucher 112. However, official search reports from the Ministry of Lands Office, valuation reports tender/quotations, tender evaluation and award minutes, land sale agreements and lease or allotment letters/ title deeds were not availed for audit verification.

Under the circumstances, the ownership and regularity of the parcels of land costing Kshs.1,000,000 could not be confirmed.

#### 4.0 Other Grants and Other Payments

##### 4.1 Bursary

The statement of receipts and payments reflects other grants and transfers expenditure of Kshs.37,003,141, out of which Kshs.17,505,291 and Kshs.16,197,850 were for bursaries of secondary schools and tertiary institutions respectively. However, as reported in the previous year, the criteria on how the needy cases were identified and amount of bursaries determined was not availed.

In addition, there was no report that, the National Government Constituency Development Fund committee ratified the list of beneficiaries forwarded by the bursary committee as required by the Constituencies Development Fund circular reference No.Vol.1/111 dated 13 September 2010. Further, the list of bursary subcommittee members including two co-opted members and one who must be the area education officer seconded from the ministry was not availed.

Under the circumstances, it was not possible to confirm whether the bursaries amounting to Kshs.33,703 were awarded to needy students equitably and if the funds were used to achieve the intended objective.

##### 4.2 Emergency Projects

Included in other grants and transfers expenditure of Kshs.37,003,141 is emergency projects amount of Kshs.3,300,000, whose actual expenditure returns were not provided for audit review as indicated below.

No	Date	PV No	Chq No	Payee	Particulars	Amount 'Kshs'
1	23.2.2017	190	EFT	Kipture Primary School	Construction of Toilets	400,000
2	23.2.2017	191	EFT	Kiptenden Primary School	Construction of Toilets	400,000
3	31.1.2017	145	EFT	AIC Kiborgok Girls Sec	Construction of Admin Block	600,000
4	1.2.2017	147	EFT	Chepkumia Secondary School	Construction of Toilets	400,000
4	31.1.2017	146	EFT	Tulon Primary School	construction of Toilets	500,000

6	1.2.2017	115	EFT	Kiptilalon Primary School	Purchase of Land	1,000,000
				<b>Total</b>		<b>3,300,000</b>

Under the circumstances, regularity of the emergency projects expenditure of Kshs. 3,300,000 could not be confirmed.

## 5.0 Use of Goods and Services

Included in use of goods and services expenditure of Ksh14,068,962 is an amount of Kshs. 1,003,563 for domestic travel and subsistence. However, supporting documents such as imprest requisition, imprest warrants and work tickets/travel receipts were not availed for audit verification.

Consequently, the regularity of Kshs.1,003,563 expenditure on domestic travel and subsistence could not be confirmed.

## 6.0 Project Management Committee Bank Balances

Annex 5 to the financial statements reflects total project management committee bank balance of Kshs.11,962,927 as at 30 June 2017 in respect of unutilized funds. However, cash books, bank confirmation certificates and bank reconciliation statements for the project management committee bank balance were not availed for audit review.

Under the circumstances, the accuracy, existence and completeness of the total project management committee bank balance of Kshs.11,962,927 as at 30 June 2017 could not be confirmed.

## 7.0 Budgetary Control and Performance

### 7.1 Budget Performance

During the year under review, the Fund had a budget of Kshs.159,947,691 against expenditure of Kshs.108,039,084 or 68 % resulting in under expenditure of Kshs.51,908,607 or approximately 32.4 % of the approved budget as shown below:

No	Expenditure	Approved budget	Actual expenditure	Under/Over expenditure	Under utilization
		Kshs	Kshs	Kshs	%
1	Compensation of Employees	5,220,111	3,639,389	1,580,722	30
2	Transfer to other Government units	98,800,000	53,000,000	45,800,000	46
3	Other Grants and transfers	49,770,684	37,003,141	12,767,543	25
4	Acquisition of Assets	-	327,590	(327,590)	100

5	Use of Goods & Services	6,156,896	14,068,962	(7,912,066)	128.5
	<b>Total</b>	<b>159,947,691</b>	<b>108,039,084</b>	<b>51,908,607</b>	<b>32.4</b>

Funds not utilized is an indication of approved programs not implemented, hence an indication that, the budget has not fully met the intended objectives of improving delivery of goods and services to the residents of Emgwen constituency or management may be over budgeting on activities, hence need to relook in its budgeting mechanism to ensure priority areas are budgeted.

## 7.2 Project Implementation

During the financial year 2016/2017, the fund budgeted to disburse Kshs.67,000,000 to finance fifty-six (56) projects and out of which an amount of Kshs. 65,000,000 was disbursed to the projects as detailed below.

No	Project name	Details of the project	Allocation Amount	Disbursement 2015/2016	Status
			Kshs	Kshs	
1	Sasimon primary school	Construction of 2 classrooms	1,000,000	1,000,000	Complete
2	St.philiphs kamatargui Primary School	Purchase of half an acre of land	1,000,000	1,000,000	Complete
3	ACK St Andrews Chepkooyo	construction of 2 classrooms	1,000,000	1,000,000	Complete
4	Kiptilalon Primary School	construction of 4 classrooms	2,000,000	2,000,000	Complete
5	Sirwa Yala Pry Sch	Construction of 2 classrooms	1,000,000	1,000,000	Complete
6	Kabwareng Pry School	Construction of 2 classrooms	1,000,000	1,000,000	Complete
7	Kapchepsir Pry School	Construction of 2 classrooms	1,000,000	1,000,000	Complete
8	Kaibeoyo Pry School	Construction of 2 classrooms	1,000,000	1,000,000	Complete
9	Mombor pry School	Construction of 2 classrooms	1,000,000	1,000,000	Complete
10	Chepsonoi pry School	Plaster of walls, repair of floors, painting and replacing doors of 8 classrooms.	1,000,000	1,000,000	Complete
11	Sinendo primary school	Construction of 2 classrooms	1,000,000	1,000,000	Complete
12	Kapchumba primary school	Construction of 2 classrooms	1,000,000	1,000,000	Complete
13	Kaplonyo primary school	Construction of administration block.	1,000,000	1,000,000	ongoing

14	Kapkilel primary school	Construction of 2 classrooms	1,000,000	1,000,000	Complete
15	kapkesengin primary school	Constructions of 2 classrooms	1,000,000	1,000,000	Complete
16	chebonge primary school	construction of 2 classrooms	1,000,000	1,000,000	Complete
17	SDA Tendwet primary school	construction of 2 classrooms	1,000,000	1,000,000	Complete
18	chelliat primary school	construction of 2 classrooms	1,000,000	1,000,000	Complete
19	Songoliet primary school	Plaster of walls, repair of floors, painting and replacing window vanes of 8 classrooms.	1,000,000	1,000,000	Complete
20	Chebarus border primary school	Plastering, painting, window vanes of 2 classrooms and construction of 1 classroom.	1,000,000	1,000,000	Complete
21	Kaptumoo primary school	Construction of 2 classrooms	1,000,000	1,000,000	Complete
22	Kiptamuk primary school	Construction of 2 classrooms	1,000,000	1,000,000	Complete
23	Pr.misoi kapsirichoi primary school	purchase of 2 acres of land	1,000,000	1,000,000	Complete
24	Fr Kuhn Sec School	Painting, window vanes, and finishing of dormitory	1,000,000	1,000,000	Complete
25	AIC Kiborgok Girls Sec Sch	construction of Dormitory	1,000,000	1,000,000	Complete
26	Chesuwe Sec School	Roofing, plastering, windows, doors and painting of laboratory	1,000,000	1,000,000	Complete
27	Chepkumia Sec School	Construction of 4 classrooms	2,000,000	2,000,000	Complete
28	Mosobecho Sec School	Construction of 2 classrooms	1,000,000	1,000,000	Complete
29	Tulon sec school	Roofing, plastering and window vanes of dining hall	1,000,000	1,000,000	ongoing
30	Arwos secondary school	Construction of library	1,000,000	1,000,000	Complete
31	Simteret secondary school	Construction of 2 classrooms	1,000,000	1,000,000	Complete
32	Kabwareng secondary school	Painting, furnishing of laboratory	1,000,000	1,000,000	Complete
33	ACK Emmanuel Kiroppet secondary school	purchase of 1 acre of land	1,000,000	1,000,000	Complete
34	ACK kipsugur mixed secondary school	Construction of 2 classrooms	1,000,000	1,000,000	Complete

35	Kimnyoasis secondary school	Construction of laboratory	1,000,000	1,000,000	ongoing
36	Holy Rosary koibem girls secondary school	Construction of laboratory	1,000,000	1,000,000	ongoing
37	St.barnabas Tegat secondary school	Roofing, plastering, flooring and doors of dining hall	1,000,000	1,000,000	ongoing
38	Kabikwen secondary school	plastering, flooring, windows and doors of dining hall	1,000,000	1,000,000	ongoing
39	Kapkagaon secondary school	Construction of dining hall	1,000,000	1,000,000	ongoing
40	Ndubeneti secondary school	Construction of Dormitory	1,000,000	1,000,000	Complete
41	Tiryo secondary school	Construction of 2 classrooms	1,000,000	1,000,000	Complete
42	Kipsigak secondary school	Construction of 4 classrooms storey of 2 classrooms.	1,000,000	1,000,000	ongoing
43	Kipsotoi secondary school	Construction of laboratory	1,000,000	1,000,000	ongoing
44	Kipture secondary school	Plastering, painting, furniture and finishing of library	1,000,000	1,000,000	Complete
45	Koibem Primary School	Plaster of walls, repair of floors, painting and replacing doors of 8 classrooms.	1,000,000	1,000,000	Complete
46	Kalyet Primary School	Construction of Dormitory	1,000,000	1,000,000	Complete
47	Ngerek Primary School	Construction of Two classrooms	1,000,000	1,000,000	Complete
48	Kiminda Primary School	Plaster of walls, repair of floors, painting and replacing doors of 8 classrooms.	1,000,000	1,000,000	Complete
49	St.Joseph Kiptarei Primary School	Plaster of walls, repair of floors, painting and replacing doors of 8 classrooms.	1,000,000	1,000,000	Complete
50	Ngomwo Primary School	Plaster of walls, repair of floors, painting and replacing doors of 8 classrooms.	1,000,000	1,000,000	Complete
51	Kabirirsang Primary School	Plaster of walls, repair of floors, painting and replacing doors of 8 classrooms.	1,000,000	1,000,000	Complete
52	Aic Pastor Misoi Kapsirichoi Primary School	Construction of Two classrooms	1,000,000	1,000,000	ongoing
53	Kosgei-Irimis Primary School	Plaster of walls, repair of floors, painting and replacing doors of 8 classrooms.	1,000,000	1,000,000	Complete

54	Kapsumbeiywo Primary School	Plaster of walls, repair of floors, painting and replacing doors of 8 classrooms.	1,000,000	1,000,000	Complete
55	Aic Kiptaragon Academy	Plaster of walls, repair of floors, painting and replacing doors of 8 classrooms.	1,000,000	1,000,000	Complete
56	Kipkeibon Secondary School	Completion of one storey Building of Administration Block and 8 classrooms; Roofing, plastering, windows and doors	10,000,000	8,000,000	ongoing
<b>TOTALS</b>			<b>67,000,000</b>	<b>65,000,000</b>	

However, according to the projects status report availed for audit review, forty-six (46) projects with a budget of Kshs.46,000,000 were complete while eleven (11) projects with a budget of Kshs.21,000,000 were on going. No reasons were provided as to why the eleven (11) projects were not complete when funds for the same had been disbursed. As a result, the residents of Emgwen constituency failed to benefit from the incomplete projects.

### 7.3 Project Verification

During the year under review, sixteen (16) projects with a budget of Kshs.25,000,000 were verified and the following observations were made.

No	Project name	Details of the project	Amount 'Kshs'	Remarks
1	Kiptilalon Primary School	construction of 4 classrooms	2,000,000	Complete
2	Sirwa Yala Pry Sch	Construction of 2 classrooms	1,000,000	Complete
3	Kabwareng Pry School	Construction of 2 classrooms	1,000,000	Complete
4	Songoliet primary school	Plaster of walls, repair of floors, painting and replacing window vanes of 8 classrooms.	1,000,000	Complete
5	Chebarus border primary school	Plastering, painting, window vanes of 2 classrooms and construction of 1 classroom.	1,000,000	Complete
6	Chepkumia Sec School	Construction of 4 classrooms	2,000,000	Complete
7	Tulon sec school	Roofing, plastering and window vanes of dining hall	1,000,000	complete

8	Arwos secondary school	Construction of library	1,000,000	Complete
9	Kimnyoasis secondary school	Construction of laboratory	1,000,000	Complete
10	Kipsotoi secondary school	Construction of laboratory	1,000,000	Ongoing
11	Kipture secondary school	Plastering, painting, furniture and finishing of library	1,000,000	Complete
12	Koibem primary school	Plaster of walls, repair of floors, painting and replacing doors of 8 classrooms.	1,000,000	Complete
13	Ngerek primary school	Construction of Two classrooms	1,000,000	Complete
14	Kapsumbeiywo primary School	Plaster of walls, repair of floors, painting and replacing doors of 8 classrooms.	1,000,000	Complete
15	Aic Kiptaragon academy	Plaster of walls, repair of floors, painting and replacing doors of 8 classrooms.	1,000,000	Complete
16	Kipkeibon Secondary School	Completion of one storey Building of Administration Block and 8 classrooms; Roofing, plastering, windows and doors	8,000,000	Ongoing
	<b>Total</b>		<b>25,000,000</b>	

Out of the sixteen (16) projects verified, fifteen (15) were complete and in use while one project was on going. The citizens of Emgwen constituency therefore did not get the benefits from the project which had not been completed.

### **Management's Responsibility for the Financial Statements and those Charged with Governance**

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 sustain services, disclosing, as applicable, matters related to sustainability of services.



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

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

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

My responsibility is to conduct an audit of the National Government Constituencies Development Fund - Emgwen Constituency financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. However, because of the matter described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

I am independent of National Government Constituencies Development Fund - Emgwen Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.



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

**Nairobi**

**31 July 2018**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- EMGWEN  
CONSTITUENCY**

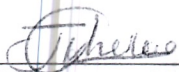
**Reports and Financial Statements**

**For the year ended June 30, 2017**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016-2017	2015/2016
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	94,751,662.00	103,419,064
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>94,754,662.00</b>	<b>103,419,064</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,639,389.00	2,076,777
Use of goods and services	5	13,741,372.00	7,512,378
Transfers to Other Government Units	6	53,000,000.00	63,000,000
Other grants and transfers	7	37,003,141.00	15,032,667
Acquisition of Assets	8	327,590.00	-
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>107,711,492.00</b>	<b>87,621,822</b>
<b>SURPLUS/DEFICIT</b>		<b>(12,959,830)</b>	<b>15,797,242</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMGWEN NGCDF financial statements were approved on 30/6/17 2017 and signed by:



Chairman - NGCDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- EMGWEN  
CONSTITUENCY**

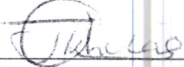
**Reports and Financial Statements**

**For the year ended June 30, 2017**

**V. STATEMENT OF ASSETS**

	Note	2016-2017	2015-2016
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	11,287,924.00	22,377,634.00
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	1,379,400.00	1,870,120.00
<b>TOTAL FINANCIAL ASSETS</b>		12,667,324.00	24,247,754.00
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	24,247,754.00	8,450,512.00
Surplus/Deficit for the year		(12,959,830.00)	15,797,242.00
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		11,287,924.00	24,247,754.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Egwen NGCDF financial statements were approved on 30/6/17 2017 and signed by:

  
Chairman - NGCDFC

  
Fund Account Manager


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- EMGWEN  
CONSTITUENCY**

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

**VI. STATEMENT OF CASHFLOW**

<b>Receipts for operating income</b>		<b>2016 - 2017</b>	<b>2015 - 2016</b>
Transfers from NGCDF Board	1	94,751,662.00	103,419,064
Other Receipts	3		
		<b>94,751,662.00</b>	<b>103,419,064</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	3,639,389.00	2,076,777
Use of goods and services	5	13,741,372.00	7,512,378
Transfers to Other Government Units	6	53,000,000.00	63,000,000
Other grants and transfers	7	37,003,141.00	15,032,667
Other Payments	11		
		<b>107,711,492</b>	<b>87,621,822</b>
<b>Adjusted for:</b>			
Adjustments during the year			
<b>Net cash flow from operating activities</b>		<b>-12,959,830</b>	<b>15,797,242</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2		
Acquisition of Assets	8	327,590.00	0
<b>Net cash flows from Investing Activities</b>		<b>0</b>	<b>0</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>-12,959,830</b>	<b>15,757,242</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>15</b>	<b>24,247,754</b>	<b>8,450,512</b>
<b>Cash and cash equivalent at END of the year</b>	<b>16</b>	<b>11,287,924.00</b>	<b>24,247,754</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Emgwen NGCDF financial statements were approved on 30/6/17 2017 and signed by:

  
\_\_\_\_\_  
**Chairman NGCDFC**

  
\_\_\_\_\_  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND EMGWEN CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from NG CDF Board	81,896,551	78,051,140	159,947,691	118,999,416.00	40,948,275.00	95
Proceeds from Sale of Assets				-	-	
Other Receipts						
<b>Total</b>	<b>81,896,551</b>	<b>78,051,140</b>	<b>159,947,691</b>	<b>118,999,416</b>	<b>40,948,275.00</b>	<b>95</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,013,793	2,206,318	5,220,111	3,639,389.00	1,580,722.00	73
Use of goods and services	4,356,896	1,800,000	6,156,896	14,068,964.00	(7,912,068.00)	41
Transfers to Other Government Units	45,300,300	52,000,000	98,800,000	53,000,000.00	45,800,300.00	115
Other grants and transfers	32,398,682	22,044,822	49,770,684	37,003,141.00	12,767,543.00	
Acquisition of Assets			0	327,590.00	-	
Other Payments			0	-	-	
<b>TOTALS</b>	<b>81,896,551.00</b>	<b>78,051,140.00</b>	<b>159,947,691.00</b>	<b>108,039,084.00</b>	<b>52,236,199.00</b>	<b>68</b>

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

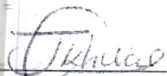
**Reports and Financial Statements**

**For the year ended June 30, 2017**

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- (a) (For the revenue items, indicate whether they form part of the AIA by inserting “AIA”
- (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]
- i. The expenses for nomination new NGCDF and increase office operation lead to over utilization of use of goods and services.

The EMGWEN NGCDF financial statements were approved on 30/6/17 2017 and signed by:

  
\_\_\_\_\_  
**Chairman NGCDF**

  
\_\_\_\_\_  
**Fund Account Manager**

## VIII. SIGNIFICANT ACCOUNTING POLICIES

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

### 1. Statement of compliance and basis of preparation

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

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

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

### 2. Recognition of revenue and expenses

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

### 3. In-kind contributions

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

### 4. Cash and cash equivalents

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

**5. Pending bills**

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

**6. Budget**

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

**7. Comparative figures**

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

**8. Subsequent events**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-EMGWEN  
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 NUMBER	2016 - 2017	2015 - 2016
Description		2015 - 2016	
		Kshs	Kshs
1330407	Normal Allocation		
	A796194		25,209,532.00
	A796205		25,209,532.00
	A820671		20,000,000.00
	A820875		20,000,000.00
	A825520		13,000,000.00
	A825988	53,803,385.00	
	A829540	4,094,827.60	
	A855578	36,853,449.00	
	TOTAL	94,751,661.60	103,419,064

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
3510000	Description	2016 - 2017	2015 - 2016
		Kshs	Kshs
3510202	Receipts from the Sale of Buildings		
3510601	Receipts from the Sale of Vehicles and Transport Equipment		
3510801	Receipts from the Sale Plant Machinery and Equipment		
3510803	Receipts from the Sale of office and general equipment		
	Total	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-EMGWEN  
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+For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3. OTHER RECEIPTS**

	2016 – 2017	2015 - 2016
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
<b>Total</b>	<b>NIL-</b>	<b>NIL</b>

**4. COMPENSATION OF EMPLOYEES**

Description	2016 - 2017	2015 – 2016
	Kshs	Kshs
Basic wages of contractual employees	2,071,551.00	2,025,976
Basic wages of casual labour	00	00
<b>Personal allowances paid as part of salary</b>	00	00
House allowance	00	00
Transport allowance	00	00
Leave allowance	32,000.00	32,000
Other personnel payments	-	-
Employer contribution to NSSF	19,200.00	18,800
gratuity	1,516,637	00
<b>Total</b>	<b>3,620,188</b>	<b>2,076,776</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-EMGWEN  
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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	419,300.00	514,800.00
Office rent	00	00
Communication, supplies and services	216,000	510,000.00
Domestic travel and subsistence	1,003,563.00	508,700.00
Printing, advertising and information supplies & services	337,852.00	329,200.00
Rentals of produced assets	00	00
Training expenses	3,415,500	522,700.00
Hospitality supplies and services	663,830.00	310,000.00
Other committee expenses	1,934,000	1,557,800.00
Committee allowance	2,148,000.00	1,640,000.00
Insurance costs	00	00
Specialized materials and services	00	00
Office and general supplies and services	810,684.86	309,480.00
Fuel ,oil & lubricants	400,000.00	630,100.00
Other operating expenses	2,544,000	500,000.00
Routine maintenance – vehicles and other transport equipment	176,232.00	179,598.00
Routine maintenance – other assets		00
<b>Total</b>	<b>14,068,961.86</b>	<b>7,512,378.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-EMGWEN  
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**+For the year ended June 30, 2017**

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

	2016-2017	2015-2016
	kshs	Kshs
Transfers to primary schools	33,000,000.00	46,000,000
Transfers to secondary schools	20,000,000.00	17,000,000
Transfers to Tertiary institutions	00	00
Transfers to Health institutions	00	00
<b>TOTAL</b>	<b>53,000,000.00</b>	<b>63,000,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2016 - 2017	2015 -2016
	Kshs	Kshs
Bursary -Secondary	17,505,291.00	4,285,934
Bursary -Tertiary	16,197,850.00	2,774,100
Bursary-Special schools	-	-
Mocks & CAT	-	-
water	-	-
Agriculture (food security)		980,0000
Electricity projects	-	-
Security	-	-
Roads	-	-
Sports		1,198,800
Other capital grants and transfer	-	-
Emergency Projects (specify)	3,300,000	5,793,833
<b>Total</b>	<b>37,003,141.00</b>	<b>15,032,667</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-EMGWEN  
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Reports and Financial Statements

+For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11	Other Payments		
OTHER PROJECTS		-	-
Specify		-	-
Specify		-	-
<b>TOTAL</b>		-	-
<b>12A: Bank Balances (cash book bank balance)</b>			
<b>Name of Bank, Account No. &amp; currency</b>		<b>Account Number</b>	
		<b>Kshs (30/6/2017)</b>	<b>Kshs (30/6/2016)</b>
<i>EQUITY BANK -KAPSABET BRANCH</i>		11,287,924.50	24,247,754.20
297850306		-	-
		-	-
<b>Total</b>		<b>11,287,924.50</b>	<b>24,247,754.20</b>
<b>12B: CASH IN HAND)</b>			
		<b>2016 - 2017</b>	<b>2015 - 2016</b>
		<b>Kshs (30/6/2017)</b>	<b>Kshs (30/6/2016)</b>
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
<b>Total</b>		-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-EMGWEN  
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**Reports and Financial Statements  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**12C: OUTSTANDING IMPRESTS**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
WESLEY MAINA	8/3/2017	52,500	nil	52,500.00
WESLEY MAINA	8/3/2017	151,000	nil	151,000.00
WESLEY MAINA	31/3/2017	225,000	nil	225,000.00
WESLEY MAINA	13/4/2017	87,000	nil	87,000.00
WESLEY MAINA	31/5/2017	864,000	nil	864,000.00
WESLEY MAINA			nil	
WESLEY MAINA			nil	
WESLEY MAINA			nil	
WESLEY MAINA			nil	
WESLEY MAINA		1,379,400	nil	
				<b><u>1,379,400.00</u></b>

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

12 Retention			
Supplier/Contractor	PV no	2016 - 2017	2015 - 2016
		Kshs	Kshs
<b>TOTAL</b>		<b>NIL</b>	<b>NIL</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-EMGWEN  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**13. BALANCES BROUGHT FORWARD**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	11,287,924	22,377,634
Cash in hand		-
Imprest	1,379,400	1,870,120
<b>Total</b>	<b>12,667,324.00</b>	<b>24,247,754.00</b>

[Provide short appropriate explanations as necessary]

**14. PRIOR YEAR ADJUSTMENTS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	--	
Cash in hand	-	-
Imprest	-	-
	<b>NIL</b>	<b>NIL</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-EMGWEN  
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**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>2016- 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	<b>NIL</b>	<b>NIL</b>

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>Kshs</b>	<b>Kshs</b>
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (specify)	-	-
	<b>NI</b>	<b>NIL</b>

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

	<b>Kshs</b>	<b>Kshs</b>
Amounts due to other Government entities (see attached list)	11,287,924	11,287,924
Amounts due to other grants and other transfers (see attached list)	-	-
Others (specify)	-	-
	<b>11,287,924</b>	<b>11,287,924</b>



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- EMGWEN  
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**Reports and Financial Statements**

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**15.4: PMC account balances (See Annex 5)**

	Kshs	Kshs
PMC account Balances (see attached list)		

**15.5: Accounts Receivables**

		Kshs	Kshs
Amounts due from the NG - CDF Board		40,948,275.00	
		40,948,275.00	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- EMGWEN 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 2017	Outstanding Balance 2016	Comments
	a	B	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND -EMGWEN CONSTITUENCY**  
**Reports and Financial Statements**  
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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		A	B	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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

**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		A	b	c	d=a-c		
<b>Amounts due to other Government entities</b>							
1. ENVIRONMENT	Planting of trees at various school in the constituency during the financial year	2,020,714.00			2,020,714.00		
2. SPORTS	Purchase of Balls ,Nets and Uniforms and disbursed to various school	2,020,714.00			2,020,714.00		
3. EMGWEN TECHNICAL TRAINING INSTITUTE	Construction of 1 workshop measuring 11mx16m,three lecture rooms each one measuring 8m x6m and an office space measuring 5.5m x 5.4m all located on the ground floor respectively	7,246,496.00			7,246,496.00		
<b>Sub-Total</b>		<b>11,287,924</b>			<b>11,287,924</b>		

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

PROJECT NAME	Original Amount	Date Contracte d	Amount Paid To-Date c	Outstanding Balance 2017 d=a-c	Outstanding Balance 2016	Comments
EMGWEN TECHNICAL TRAINING INSTITUTE	a 10,000,000	B	c	d=a-c 10,000,000		
<b>PRY EDUCATION</b>						
CHEBONGEI PRIMARY SCHOOL	1,000,000			1,000,000		
TEBESONIK PRIMARY SCHOOL	1,000,000			1,000,000		
KAMENON PRIMARY SCHOOL	1,000,000			1,000,000		
MUSLIM PRIMARY SCHOOL	1,000,000			1,000,000		
A.C.K KOLONG PRIMARY SCHOOL	1,000,000			1,000,000		
ST.PAULS ARWOS PRIMARY SCHOOL	1,000,000			1,000,000		
TULON PRIMARY SCHOOL	1,000,000			1,000,000		
A.I.C CHESUWE PRIMARY SCHOOL	1,000,000			1,000,000		
SDA TENDWET PRIMARY SCHOOL	1,000,000			1,000,000		
KAPTENDON PRIMARY SCHOOL	1,000,000			1,000,000		
EMDIN PRIMARY SCHOOL	1,000,000			1,000,000		
KAPLONYO PRIMARY SCHOOL	1,000,000			1,000,000		
<b>SEC EDUCATION</b>						
KIPKEIBON SECONDARY	10,000,000			10,000,000		
<b>SECURITY</b>						
KAPSABET TOWNSHIP CHIEFS OFFICE	1,300,000			1,300,000		
SPORTS	1,637,931			1,637,931		
ENVIRONMENT	1,637,931			1,637,931		
<b>M&amp;E</b>						
COMMITTEEE EXPENSES	32,000			32,000		

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PROJECT NAME	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
GOODS AND SERVICES	24,896			24,896		
ADM						
EMPLOYEES SALARIES	365,544			365,544		
NHIF	56,400			56,400		
NSSF	38,400			38,400		
EMERGENCY	3,855,173			3,855,173		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-EMGWEN CONSTITUENCY**  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost (Kshs) 2016/17	Restated Figure 2015/2016	Historical Cost (Kshs) 2015/16
Land	N/A	N/A	N/A
Buildings and structures	00	00	21,500,000.00
Transport equipment	5,457,448.00	5,457,448.00	5,457,448.00
Office equipment, furniture and fittings	426,890.00	99,300.00	99,300.00
ICT Equipment, Software and Other ICT Assets	1,904,976.00	1,904,976.00	1,904,976.00
Other Machinery and Equipment	20,849.00	20,849.00	20,849.00
Heritage and cultural assets	N/A	N/A	N/A
Intangible assets	N/A	N/A	N/A
<b>Total</b>	<b>7,810,163.00</b>	<b>7,461,724.00</b>	<b>28,982,573.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-EMGWEN CONSTITUENCY**  
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**ANNEX 5 -PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2017**

<b>Pmc</b>	<b>Bank</b>	<b>Account Number</b>	<b>Bank Balance</b>	<b>Bank Balance</b>
			<b>2016/2017</b>	<b>2015/2016</b>
			<b>30.6.2017</b>	<b>30.6.2016</b>
AIC PR. MISOI KAPSIRICHOI PRY SCHOOL	COOPERATIVE	01139327685802	1,999,325.00	NIL
SIRWA YALA PRIMARY SCHOOL	EQUITY	0490262407851	2220.00	2900.00
ST.PHILIPS KAMATARGUI PRIMARY SCHOOL	EQUITY	0490263907856	NIL	50.00
SASIMON PRY SCHOOL	EQUITY	0490299564123	31,317.55	5,742.55
A.C.K ST. ANDREWS CHEPKOIYO PRY SCHOOL	EQUITY	0490299872872	3,592.10	2,810.10
SENETWO PRIMARY SCHOOL	NATIONAL	2456758800	425,896.00	91,754.00
KAPKESENGIN PRIMARY SCHOOL	EQUITY	0490298493031	5521.00	964.00
MOMBOR PRIMARY SCHOOL	EQUITY	0490299076539	1381.50	5,666.50
A.C.K KAIBEYO PRIMARY SCHOOL	COOPERATIVE	01139325231500	1546.00	4567.00
KABWARENG PRIMARY SCHOOL	EQUITY	0490262795941	2045.00	1,690.00
CHEBARUS BORDER PRIMARY SCHOOL	EQUITY	0490299767793	1052.00	1852.00
ST.JOHNS KIPTAMUK PRIMARY SCHOOL	NATIONAL	01024055730201	154.00	2563.00
AIC KAPTUMOO PRIMARY SCHOOL	EQUITY	0490299837028	1425.00	1089.00
KAPCHEPSIR PRIMARY SCHOOL	EQUITY	0490299575951	7.50	47.50
ST.PATRICK CHEPSONOI PRIMARY SCHOOL	EQUITY	0490263909229	455.00	725.00
A.C.K EMMANUEL KIPROPKET	COOPERATIVE	01139326714200	1,165.00	1,165.00
KIPTILALON PRIMARY SCHOOL	EQUITY	0490264719093	10,758.00	29,798.00
BURENDE HILL PRIMARY SCHOOL	EQUITY	04902639112769	2,688	1,423



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KIPTURE PRIMARY SCHOOL	NATIONAL	01024255732701	82248.10	80.10
KIMINDA PRIMARY SCHOOL	EQUITY	0490261562899	275,320.10	1,400.95
KAPSUMBEIYO PRIMARY SCHOOL	NATIONAL	2455745401	1915.00	41,915.00

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2017**

A.I.C KIPTARAGON ACADEMY	COOPERATIVE	01139326691300	262,365.00	NIL
KOSGEI IRIMIS PRIMARY SCHOOL	COOPERATIVE	01139326750300	2541.00	NIL
ST. JOSEPH KIPTAREI PRIMARY SCHOOL	EQUITY	0490298503261	573.26	645.80
KOIBEM PRIMARY SCHOOL	EQUITY	0490272136520	105.00	0.00
KABIRISANG PRIMARY SCHOOL	EQUITY	0490271876693	428,832.00	0.00
NGEREK PRIMARY SCHOOL	EQUITY	0490262672345	104,500.00	245.00
NGOMWO PRIMARY SCHOOL	NATIONAL	2455690701	202,292.45	604.45
KALYET PRIMARY SCHOOL	NATIOAL	2455750401	8945.00	1023.25
KIPKEIBON SEC SCHOOL	EQUITY	0490269556042	7,689,065.00	0
TIRYO SECONDARY SCHOOL	EQUITY	0490268405445	8517.0	1842.00
CHESUWE HIGH SCHOOL	EQUITY	049297519331	65.60	240.50
ST.ROBERT'S ARWOS SECONDARY SCHOOL	EQUITY	0490291894485	8965.00	6542.00
AIC KIBORGOK GIRLS SEC SCHOOL	EQUITY	0490262346563	191.00	30,580
KIMNYOASIS SECONDARY SCHOOL	EQUITY	0490262459504	63480.00	610.00
KIPSOI TOI SECONDARY SCHOOL	COOPERATIVE	01139325568022	4521.00	6871.00
CHEPKUMIA SECONDARY SCHOOL	EQUITY	0490299954639	37,520	2814.50
TULON SECONDARY SCHOOL	NATIONAL	0102155796501	1019.00	1542.00
ACK EMMANUEL KIPROPKET SEC SCHOOL	COOPERATIVE	01139327474801	5263.60	10,256.00
ST.MARY'S KAPCHORWA SECONDARY SCHOOL	EQUITY	0490162085019	47579.25	219.25
KIPTURE SECONDARY SCHOOL	KCB	11365999681	235,564	145.00
MOSOBEOHO SECONDARY SCHOOL	EQUITY	0490299467580	991.00	759,120.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-EMGWEN CONSTITUENCY**  
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**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.

**REPORT OF THE AUDITOR –GENERAL ON THE FINANCIAL STATEMENTS OF EMGWEN CDF FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2015.VIDE LETTER DATED 15<sup>TH</sup> JULY 2016 REF KAPS/EMGCDF**

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
Transfer from Cdf Board	Unexplained differences of Kshs 15,174,890	The AIE was received from the Board and all the funds was disbursed	The Fam	Document send to KENAO	Waiting for responds
Bank Balance	Unpresented cheques of kshs 1,818,858 and stale cheques of kshs411,861	Unpresented and stale cheques was being reversed at the end of financial year.	The Fam and District Accountant	reversed	Resolved

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-EMGWEN CONSTITUENCY**  
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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)
Pending accounts payables	Kshs 50,419,064 of the remaining allocation of kshs 100,838,128 had not been received	All the amount of ksh 53,803,385.00 of AIE No A825988 was received and all disbursed	The Fam	The Funds were received and disbursed FY 2016/2017	Resolved
Budget performance	Under-expenditure of kshs 58,869,576.60 F/Y 2014/2015	The remaining expenditure incurred F/Y 2015/2016	Fam	Document send to KENAO	Resolved
Project implementation status	(20) Un disbursed projects of kshs 26,617,514 F/Y 2014/2015	The funds were received and all the projects was disbursed F/Y 2015/2016	Fam	Document send to KENAO	Resolve

