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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
KIENI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017





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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
KIENI 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 – KIENI
CONSTITUENCY**
Accounts and Financial Statements
for the year ended June 30, 2017

Table of Content

Page

KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC).....	3
STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES.....	4
STATEMENT OF RECEIPTS AND PAYMENTS.....	5
STATEMENT OF ASSETS.....	6
STATEMENT OF CASHFLOW.....	7
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	24
SIGNIFICANT ACCOUNTING POLICIES	25
NOTES TO THE FINANCIAL STATEMENTS.....	27

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIENI
CONSTITUENCY**

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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Development Fund (CDF)* was established under the Constituency Development Fund (CDF) Act, 2003 amended in 2007 and repealed by the CDF Act, 2013.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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Jessi Mathu
3.	Accountant	Samuel Kamau
4.		

(d) Fiduciary Oversight Arrangements

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

(e) Kieni CDF Headquarters

P.O. Box 127- 10104
Mweiga
NG-CDF office,
Along nyeri – nyahururu highway, KENYA

**NATIONAL GOVERNEMENT CONSTITUENCY DEVELOPMENT FUND- KIENI
CONSTITUENCY**

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

(f) Kieni NG-CDF Contacts

Telephone: (254) 725758965
E-mail: kieni@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Kieni NG-CDF Bankers

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

2. Equity Bank
Nyeri Branch

(h) Independent Auditors

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

(i) Principal Legal Adviser

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


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

It is my great pleasure to present the annual report and financial statement prepared in accordance with the cash basis of accounting method under the International Public Sector Accounting Standard (IPSAS) for the financial year ended 30th June, 2017.

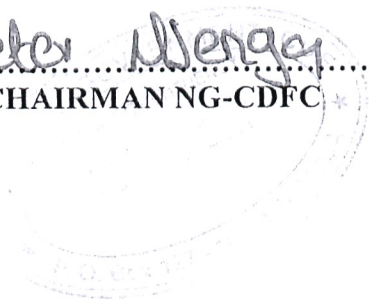
The overall budget performance stands as 78.7%. This is great Improvement from last year performance of 38.1%. This was as result of receiving almost all the budgeted allocation from the NG-CDFB and utilizing within the year. We have managed to implement and complete several infrastructural projects covering education, security, Interior and National Government Coordination ministry. In addition emergencies from the community have also been sorted out.

However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Project. Other issues affecting the project implementation process is the delayed approving of reallocations and delayed implementation by the Project management committee once the funds have been disbursed to their accounts.

The NG-CDF is planning to intensify PMC capacity building and carrying out intensive monitoring and evaluation and several project visits to ensure any emerging challenge is sorted out with the shortest time possible. In addition the NG-CDFC will adder take ensure all funds disbursed have been accounted for by putting up system to submit back all the projects expenditure returns.

Sign.....

Name.....
CHAIRMAN NG-CDFC



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF NG-CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government agency shall prepare financial statements in respect of that agency. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the Othaya National Government Constituency Development Fund is responsible for the preparation and presentation of the Othaya NG-CDF financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG-CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NG-CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF accepts responsibility for the NG-CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2016, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

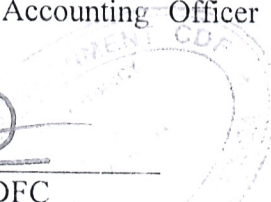
The NG-CDF's financial statements were approved and signed by the Accounting Officer on 2017.



Fund Account Manager



Chairman NG-CDF



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kieni Constituency set out on pages 5 to 27, 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, 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, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund-Kieni 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 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, except for the matters described in the Other Matter section of my report, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Opinion

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

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

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. There were no key audit matters to communicate in my report.

Other Matter

1. Bank Balances – Stale Cheques

The statement of assets reflects bank balances of Kshs.3,129,598 as at 30 June 2017. However, a review of bank reconciliation statements reflects payments of Kshs.12,536,821 in cashbook not recorded in the bank statements which include stale cheques totaling Kshs.1,564,317. No reason has been provided for failure to investigate the cheques or having them credited back in the cashbook.

2. Prior Year Adjustment

The statement of financial assets as at 30 June 2017 reflects prior year adjustments of Kshs.701,861 which comprised of credit adjustments of Kshs.198,723 and debit adjustments of Kshs.900,583 in respect to reversal of cancelled cheques into the cash book. However, detailed listing of the cheques and dates of the reversals was not provided for audit review. In the circumstances, the accuracy of the prior year adjustment of Kshs.701,861 as at 30 June 2017 could not be confirmed.

3. Expenditure on Developments Projects

The Kieni CDF had a budget of Kshs.183,014,282 for development vote during the year under review. However, audit verification of the project implementation report as at 30 June 2017 and physical inspection of the project revealed that the CDF spent Kshs.143,465,229 during the year resulting to under expenditure of Kshs.42,549,053 or 30 % of approved budget as analyzed below:

Item	Budgeted amount-Kshs.	Actual amount Kshs	Variance Kshs.	No of projects budgeted	No of project completed	Projects not started	% of projects completed
Education	64,881,379	48,156,000	19,975,379	65	44	21	68
Education-not in the code list	0	16,661,432		0	21	0	21
Health	3,250,000	3,250,000	0	4	4	0	100
Security	31,650,000	22,748,376	8,901,624	34	25	9	
Bursary	48,082,083	31,479,163	16,602,920	0			
Water	7,594,265	6,174,208	1,420,057	7	6	1	86
Sports	3,846,566	3,846,566	0	2	2	0	100
Environment	3,846,566	2,208,634	1,637,932	16	8	8	50
Social security programme	6,649,656		6,649,656	1	0	1	0
Emergency	9,862,474	6,186,950	3,675,524	6	5	1	83
Other grants and transfers	3,442,163	750,000	2,692,163	3	1	2	33
Acquisition of assets	2,909,130	2,003,900	905,230	1	0	1	68.9
Total	186,014,282	143,465,229	42,549,053	139	116	44	

The above analysis indicates that the management had budgeted to implement a total of 139 projects during the year, of which 116 were completed and 44 had not started. However, included in the list of projects are 21 additional projects that were implemented at a cost of Kshs.16,661,432 but had not been budgeted for. Management did not provide explanations for these additional projects.

4. Unprocedural Cash Purchases

The statement of receipts and payments for the year ended 30 June 2017 reflects use of good services figure of Kshs.11,363,788 which includes cash payments for goods and services amounting to Kshs.489,900. However, examination of records revealed that the value of goods and services exceeded Kshs.5,000 threshold for low value procurements contrary to the Public Procurement And Disposal (Amendment) Regulations, 2013 for class 'C' entities. Management was therefore in breach of the law.

5. Unprocedural Expenditure on Repairs

Included in the use of goods and services balance of Kshs. 11,363,788 is an expenditure of Kshs.1,966,200 in respect of repair of motor grader CAT 140H. Audit verification revealed that there was no report from the mechanical department before and after the repairs were done. In the circumstances, the regularity of the expenditure of Kshs.1,966,200 for the year 30 June 2017 could not be confirmed as a correct charge to public funds.

6. Irregular Procurement of Strategic Plan

Included in the other grants and other payments balance of Kshs. 73,393,897 is a payment of Kshs.1,800,000 to a consultancy firm for the preparation of a strategic plan. Records shows that the consultancy was procured through request for quotations yet the value of service exceeded Kshs.500,000 threshold prescribed under class C of the public procurement where the CDF entities fall. Therefore, the award was made contrary to Section 105 of the Public Procurement and Asset Disposal Act, 2015 and Legal Notice No 106 of 2013. Further, the contract agreement for the consultancy was not provided for audit review. Consequently, it has not been possible to confirm whether the CDF obtained value-for-money on the expenditure incurred on the consultancy.

7. Procurement of Boda Boda Training

Included in the other grants and other payments of Kshs.73,393,897 is bursary to secondary schools of Kshs.31,479,163 as disclosed in note 7 to the financial statements out of which Kshs.6,930,000 was paid to Safelink Driving School for training of Boda boda operators. Similarly and as indicated above, the procurement of the service was through request for quotation method instead of open national tendering process despite the value of service exceeding Kshs.2,000,000 threshold prescribed under class C of the public procurement where the CDF entities fall. The procurement was therefore done in contravention of Section 105 of the Public Procurement and Asset Disposal Act, 2015. Further, the CDF office did not prepare an annual procurement plan in accordance with the same Act. In the circumstances,

it has not been possible to confirm whether the CDF obtained value-for-money on the expenditure of Kshs.6,930,000 incurred on the training.

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

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

In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the government intends to cease operations of the Fund, or has 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.

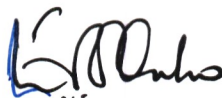
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to 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 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

29 October 2018

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIENI
CONSTITUENCY**

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

IV. STATEMENT OF RECEIPTS AND PAYMENTS

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	151,380,060.60	94,235,424.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		151,380,060.60	94,235,424.00
PAYMENTS			
Compensation of employees	4	5,118,808.00	2,325,518.00
Use of goods and services	5	11,363,788.00	9,595,105.00
Transfers to Other Government Units	6	68,067,432.00	32,226,730.00
Other grants and transfers	7	73,393,897.00	44,256,120.00
Acquisition of Assets	8	2,003,900.00	-
Other Payments	9	-	-
TOTAL PAYMENTS		159,947,825.00	88,403,473.00
SURPLUS/DEFICIT		(8,567,764.40)	5,831,951.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kieni NG-CDF financial statements were approved on 15/8/17 2017 and signed by:


Chairman – NG-CDFC


Fund Account Manager


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIENI
CONSTITUENCY**

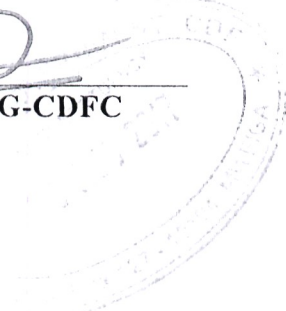
**Reports and Financial Statements
For the year ended June 30, 2017**

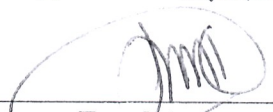
**V. STATEMENT OF ASSETS
STATEMENT OF FINANCIAL ASSETS**

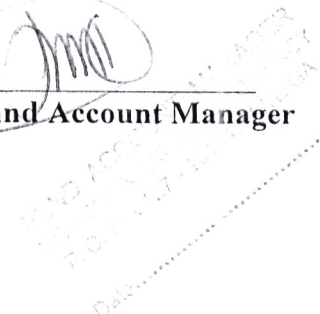
	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	3,129,598.90	10,995,502.30
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		<u>3,129,598.90</u>	<u>10,995,502.30</u>
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	10,995,502.30	5,362,274.30
Surplus/Deficit for the year		(8,567,764.40)	5,831,951.00
Prior year adjustments	14	<u>701,861.00</u>	<u>(198,723.00)</u>
NET LIABILITIES		<u>3,129,598.90</u>	<u>10,995,502.30</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kieni NG CDF financial statements were approved on 18/8/17 2017 and signed by:


Chairman – NG-CDFC




Fund Account Manager



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIENI
CONSTITUENCY**


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

VI. STATEMENT OF CASHFLOW

	[2016-2017]	2015-2016
Receipts for operating income		
Transfers from CDF Board	1 151,380,060.60	94,235,424.00
Other Receipts	3 -	-
	151,380,060.60	94,235,424.00
Payments for operating expenses		
Compensation of Employees	4 5,118,808.00	2,325,518.00
Use of goods and services	5 11,363,788.00	9,595,105.00
Transfers to Other Government Units	6 68,067,432.00	32,226,730.00
Other grants and transfers	7 73,393,897.00	44,256,120.00
Other Payments	9 -	-
	157,943,925.00	88,403,473.00
Adjusted for:		
Adjustments during the year	14 701,861.00	(198,723.00)
Net cash flow from operating activities	(5,862,003.40)	5,633,228.00
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	2 -	-
Acquisition of Assets	9 2,003,900.00	-
Net cash flows from Investing Activities	(2,003,900.00)	-
NET INCREASE IN CASH AND CASH EQUIVALENT	(7,865,903.40)	5,633,228.00
Cash and cash equivalent at BEGINNING of the year	13 10,995,502.30	5,362,274.30
Cash and cash equivalent at END of the year	3,129,598.90	10,995,502.30

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kienii NG-CDF financial statements were approved on 18/8/17 2017 and signed by


Chairman NG-CDF


Fund Account Manager

NATIONAL GOVERNEMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI

Reports and Financial Statements

For the year ended June 30, 2017

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expenses 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 DF Board	81,896,551.72	121,427,286.30	203,323,838.02	162,375,562.90	40,948,275.12	79.9%
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
TOTAL	81,896,551.72	121,427,286.30	203,323,838.02	162,375,562.90	40,948,275.12	79.9%
PAYMENTS						
Compensation Employees	2,493,211.00	2,992,594.30	5,485,805.30	5,118,808.00	366,997.30	93.3%
Cost of goods and services	4,877,478.63	6,946,270.00	11,823,748.63	11,363,788.00	459,960.63	96.1%
Transfers to other Government Units	21,231,379.50	46,900,000.00	68,131,379.50	68,067,432.00	63,947.50	99.9%
Other grants and transfers	51,794,482.59	63,179,292.00	114,973,774.59	73,393,897.00	41,579,877.59	63.8%
Acquisition of assets	1,500,000.00	1,409,130.00	2,909,130.00	2,003,900.00	905,230.00	68.9%
Other payments				-	-	
TOTAL	81,896,551.72	121,427,286.30	203,323,838.02	159,947,825.00	43,376,013.02	78.7%

(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]

The Kieni NG-CDF financial statements were approved on 18/5/17 2017 and signed by:


Chairman NG-CDF


Fund Account Manager

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

Reports and Financial Statements

For the year ended June 30, 2017

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

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

Reports and Financial Statements

For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 NG-CDF 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 NG-CDF'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 NG-CDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

GFS CODES				
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
1330407	Normal Allocation			
	AIE NO.		55,000,000.00	
	AIE NO.		4,094,827.60	
	AIE NO.		55,431,784.00	
	AIE NO.		36,853,449.00	
	AIE NO A820637			42,117,712.00
	AIE NO A820779			52,117,712.00
1330408	Conditional grants			-
		AIE NO...		-
1330409	Receipt from other Constituency	AIE NO...		-
	TOTAL		151,380,060.60	94,235,424.00

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	xxx	x)
Receipts from sale of office and general equipment	xxx	x)
Receipts from the Sale Plant Machinery and Equipment	xxx	x)
Total	xxx	x)

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
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
Interest Received	xxx	xxx
Rents	xxx	xxx
Receipts from Sale of tender documents	xxx	xxx
Other Receipts Not Classified Elsewhere	xxx	xxx
Total	xxx	xxx

4. COMPENSATION OF EMPLOYEES

4 COMPENSATION OF EMPLOYEES		2016 - 2017 Kshs	2015 - 2016 Kshs
2110000	Description		
2110201	Basic wages of contractual employees	2,662,896.71	2,201,822.00
2110202	Basic wages of casual labour		
	Personal allowances paid as part of salary		
2110301	House allowance		
2110314	Transport allowance		
2110320	Leave allowance		
2110326	Other personnel payments		
2120101	Employer contribution to NSSF	106,419.00	123,696.00
2710120	gratuity	2,349,492.29	
	Total	5,118,808.00	2,325,518.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2200000	5 USE OF GOODS AND SERVICES	Description	2016-2017	2015 - 2016
			Kshs	Kshs
2210100		Utilities, supplies and services	72,333.00	112,825.00
2210104		Office rent	145,200.00	133,100.00
2210200		Communication, supplies and services	416,875.00	366,440.00
2210300		Domestic travel and subsistence	1,897,000.00	731,390.00
2210500		Printing, advertising and information supplies & services	2,216,200.00	2,121,266.00
2210600		Rentals of produced assets		
2210700		Training expenses	912,800.00	156,500.00
2210800		Hospitality supplies and services		640,210.00
2210802		Other committee expenses	1,187,571.00	1,082,458.00
2210809		Committee allowance	2,787,000.00	2,134,000.00
2210900		Insurance costs	215,465.00	231,326.00
2211000		Specialised materials and services		
2211100		Office and general supplies and services	494,774.00	359,155.00
2211200		Fuel ,oil & lubricants	768,000.00	277,150.00
2211300		Other operating expenses	157,090.00	791,519.00
2220100		Routine maintenance – vehicles and other transport equipment	93,480.00	206,148.00
2220200		Routine maintenance – other assets		251,620.00
		Total	11,363,788.00	9,595,105.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2016-2017	2015 - 2016
			Kshs	Kshs
2630204	Transfers to primary schools		24,181,432.00	10,108,519.00
2630205	Transfers to secondary schools		30,186,000.00	10,035,453.00
2630206	Transfers to Tertiary institutions		10,450,000.00	12,082,758.00
2630207	Transfers to Health institutions		3,250,000.00	
	TOTAL		68,067,432.00	32,226,730.00

2640000	7 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2640101	Bursary -Secondary		31,479,163.00	15,557,100.00
2640102	Bursary -Tertiary			4,809,300.00
2640104	Bursary-Special schools			180,000.00
2640105	Mocks & CAT			
2640504	water		6,174,208.00	5,708,006.00
2640505	Agriculture (food security)			150,000.00
2640506	Electricity projects			
2640507	Security		22,748,376.00	7,281,754.00
2640508	Roads			6,465,000.00
2640509	Sports		3,846,566.00	
2640510	Other capital grants and transfer		2,958,634.00	4,104,960.00
2640200	Emergency Projects (specify)		6,186,950.00	
	Total		73,393,897.00	44,256,120.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3100000	8 ACQUISITION OF ASSETS			
	Non Financial Assets			
			2016 - 2017	2015 - 2016
			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		2,003,900.00	-
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of office furniture and fittings		-	-
3111002	Purchase of computers ,printers and other IT equipments		-	-
3111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipments		-	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
				-
	Total		2,003,900.00	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. OTHER PAYMENTS

Specify	2016 - 2017 Kshs	2015 - 2016 Kshs
	xxx	xx

10A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2016 - 2017 Kshs (30/6/2017)	2015 - 2016 Kshs (30/6/2016)
Equity bank - nyeri Branch	0110297244437	3,129,598.90	10,995,502
Total		3,129,598.90	10,995,502
10B: CASH IN HAND)		2016 - 2017 Kshs (30/6/2015)	2015-2016 Kshs (30/6/2015)
Location 1		-	
Location 2		-	
Other receipts (specify)		-	
Total		-	
		[Provide cash count certificates for each]	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
 CONSTITUENCY

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

11: OUTSTANDING IMPRESTS

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

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 RETENTION

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

Total

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

13 BALANCES BROUGHT FORWARD	2016 - 2017 Kshs (1/7/2017)	2015-2016 Kshs (1/7/2015)
Bank accounts	10,995,502.30	5,362,274.30
Cash in hand		
Imprest		
Total	10,995,502.30	5,362,274.30

[Provide short appropriate explanations as necessary]

14	PRIOR YEAR ADJUSTMENTS	2016 - 2017 Kshs	2015-2016 Kshs
Bank accounts		701,861.00	(198,723.00)
Cash in hand		-	
Imprest		-	
Total		701,861.00	(198,723.00)

The adjustment represent correction of cashbook being an under cast of expenditure of Kshs. 198,722 and reversal of cancelled stale cheques of Kshs. (900,583).

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -- KIENI
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016- 2017 Kshs	2015 - 2016 Kshs
Construction of buildings	xxx	xx:
Construction of civil works	xxx	xx:
Supply of goods	xxx	xx:
Supply of services	xxx	xx:
	xxx	xx:

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: OTHER PENDING PAYABLES (See Annex 3)

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

15.4: PMC account balances (See Annex 5)

	2016 – 2017 Kshs	2015 - 2016 Ks
PMC account Balances (see attached list)	5,124,660.00	17,406,225
	5,124,660.00	17,406,225

15.5: Amount owing from the NGCDF board

	2016 – 2017 Kshs	2015-2016 Kshs.
	40,948,275.12	132,261,;

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KIENI CONSTITUENCY

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	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATION 11. GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KIENI CONSTITUENCY
 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	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KIENI
CONSTITUENCY**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KIENI
CONSTITUENCY**

**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	19,006,090.00	17,002,190.00
Transport equipment	9,763,625.00	9,763,625.00
Office equipment, furniture and fittings	1,250,518.00	1,250,518.00
ICT Equipment, Software and Other ICT Assets	903,336.00	903,336.00
Other Machinery and Equipment	18,005,520.00	18,005,520.00
Heritage and cultural assets	N/A	N/A
Intangible assets	N/A	N/A
Total	48,929,089.00	46,925,189.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE

KIENI CDF FUNDED PROJECTS ACCOUNT BALANCES				
	NAME OF PROJECT A/C BALANCE	A/C NO	BALANCE AS AT 30/6/2016	BALANCE AS AT 30/6/2017
1	Amboni primary	0110269983964	0.00	71,041.70
2	Amboni sec	0110269924958	0.00	3,870
3	Bellevue Health centre	0110266223868	38,355.00	10,659
4	Bellevue primary	0110266223633	699,525.00	14,195
5	Birisha primary	0110269956783	0.00	3,563
6	Burguret Boda Boda shed	0110269958607	0.00	12,677
7	CCM Primary	0110266222694	854,425.00	854,425
8	Chaka chief's camp	0110269983607	0.00	8,654
9	Charity assistant chief's office	0110266769247	0.00	1,890
10	Charity primary	0110269925113	0.00	227
11	Endarasha boys sec	0110266222846	599,525.00	22,901
12	Endarasha/Mwiyogo environment proj	0110271428492	0.00	25,969
13	Gakanga sec	0110266222225	23,305.00	21,716
14	Gakawa dispensary	0110266222670	51,689.00	51,689
15	Gakawa environment proj	0110271428415	0.00	25,969
16	Gakawa police post	0110269983680	0.00	2,500,000
17	Gatarakwa environment project	0110269984005	0.00	25,969
18	Gatei primary	0110269956718	0.00	51,733
19	Gatuamba secondary	0110268884152	0.00	329,860
20	Gitaro primary	0110268884199	0.00	800,000
21	Gitegi chief's camp	0110271560646	0.00	800,000
22	Gitegi primary	0110266350149	0.00	94,385
23	Gitegi sec	0110269956693	0.00	829
24	Gitero borehole	0110268689937	2,390.00	2,390
25	Gitero primary	0110271581403	0.00	2,407
26	Githungo primary	0110268884370	0.00	849,560
27	Gitinga primary	0110271581050	0.00	60,236
28	Huhoini chief's office	0110269983751	0.00	716,579
29	Huku water project	0110271516110	0.00	1,000,000
30	Ikumari primary	0110272841801	0.00	150
31	Irigithathi sec	0110269956811	0.00	104,695
32	Kamburaini chief's office	0110266239233	0.00	5,131
33	Kamburaini primary	0110271581268	0.00	890

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

34	Kamburaini sec	0110269984454	0.00	180
35	Karemeno primary	0110270008844	0.00	58
36	Karemeno sec	0110266223693	0.00	738
37	Karichen primary	0110269958533	0.00	53
38	Karicheni chief's office	0110269983879	0.00	720
39	Karima Kiburuti Water project	0110266222764	419,305.00	1,793,513
40	Karundas sec	0110269984236	0.00	54,890
41	Katheri primary	0110269984380	0.00	15,595
42	Kiahuko primary	0110271580817	0.00	17,840
43	Kiamathaga A.P camp	0110272560181	0.00	208,410
44	Kiamathaga chief's office	0110271587265	0.00	1,340
45	Kiambogo police post	0110266223576	0.00	23,035
46	Kieni CDF Sports Project	0110262506980	0.00	737,231
47	Kiguru primary	0110273133766	0.00	600,000
48	Kimahuri A.P Line	0110271580615	0.00	8,823
49	Kimahuri chief's camp	0110266769499	0.00	1,560
50	Kimahuri chief's camp	0110266224854	0.00	739
51	Kimahuri environment project	0110269983941	0.00	25,969
52	Kimunyuru sec	0110269985589	0.00	151,040
53	Kimuri sec	0110269956743	0.00	1,035
54	Labura primary	0110268859501	0.00	33,010
55	Lachuta dispensary	0110266222340	0.00	738
56	Lamuria primary	0110266223538	5,240.00	5,240
57	Lamuria sec	0110266223666	25,745.00	25,745
58	Lusoi sec	0110264397188	64,194.00	237,847
59	Mbiriri chief's office	0110271657722	0.00	1,450
60	Mere Dispensary	0110266219779	9,535.00	1,009,535
61	Milimani sec	0110266222426	1,314,415.00	318,412
62	Mugunda environment proj	0110271428612	0.00	25,970
63	Muthuini primary	0110266222802	0.00	101,480
64	Mweiga assistant chief's office	0110271587077	0.00	3,890
65	Mweiga environment proj	0110271428564	0.00	25,970
66	Mweiga sec	0110269984130	0.00	280
67	Mwireri sec	0110266222504	7,085.00	1,015
68	Mwiyogo assistant chief's office	0110269983703	0.00	1,700
69	Mwiyogo primary	0110269924942	0.00	42,410
70	Nairutia primary	0110268884272	0.00	402,256
71	Naromoru /Kiamathaga environment proj	0110271428289	0.00	45,969
72	Naromoru boys sec	0110268884430	0.00	450

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

73	Naromoru police post	0110270777825	0.00	19,890
74	Naromoru Township Primary	0110273175575	0.00	850,000
75	Ndathi police post	0110269983478	0.00	455,510
76	Ndathi sec	01102673012226	5,925.00	5,925
77	Ndiriti assistant chief's office	0110270950719	0.00	24,450
78	Ndiriti primary	0110269984689	0.00	732
79	Ndiriti sec	0110266239059	3,200.00	2,980
80	Njengu sec	0110269958666	0.00	3,315
81	Nyange Health centre	0110266222462	641,528.00	641,528
82	Nyange sec	0110271249685	0.00	130
83	Ruai primary	0110266350050	0.00	984
84	Ruirii primary	0110266223472	1,076.00	86
85	Ruirii sec	0110266223727	537.00	739
86	Simbara Amboni water project	0110266222567	24,500.00	510
87	Simbara Bondeni water project	0110266935692	0.00	500
88	St. Anthony Padua Pura sec	0110272559965	0.00	900,000
89	St. Monica Munyaka sec	0110273176182	0.00	890
90	Tagwa police post	0110266219957	333,161.00	50,731
91	Tanyai primary	0110268859604	0.00	18,010
92	Thegu environment project	0110271428351	0.00	25,969
93	Watuka primary	0110269984318	0.00	232
94	Wendiga primary	0110266769572	0.00	1,020
95	Wendiga primary	0110269925012	0.00	1,700
			5,124,660.00	17,406,225.45



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Un Supported / Un Acknowledged Bursary Award	To ensure they receive acknowledgement of all bursary awards	NG CDFC	resolved	2016/2017 F/Y
2	The projects with un complete records	Ensure all PMC submit their expenditure returns	NGCDF C/PMC	resolved	2016/2017 F/Y
3	Irregular Variation of the project	Confirm the actual expenditure of the project	PMC	resolved	14 days
4	long outstanding reconciling items (un-presented cheques)	Cancel the stale cheques	FAM/DA	resolved	14 days
5	C.C.M primary school – poor workmanship	PMC provide the details of the approvals and other expenditure reports	PMC	resolved	14 days
6	Stalled projects	Ensure implementation of stalled projects	NGCDF C	Not resolved	To be implemented during the 2017/2018 budget

