

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

THE NATIONAL ASSEMBLY
PAPER LAID

DATE: 08 MAY 2019 DAY: Wednesday

TABLED BY: LOM
CLERK-AT-THE-TABLE: Getrude Chebet

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THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
TETU CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2018**



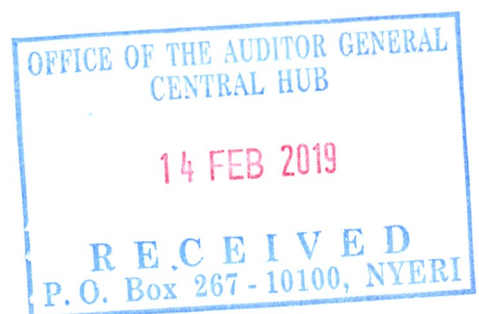


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND TETU
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) TETU
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2018**

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

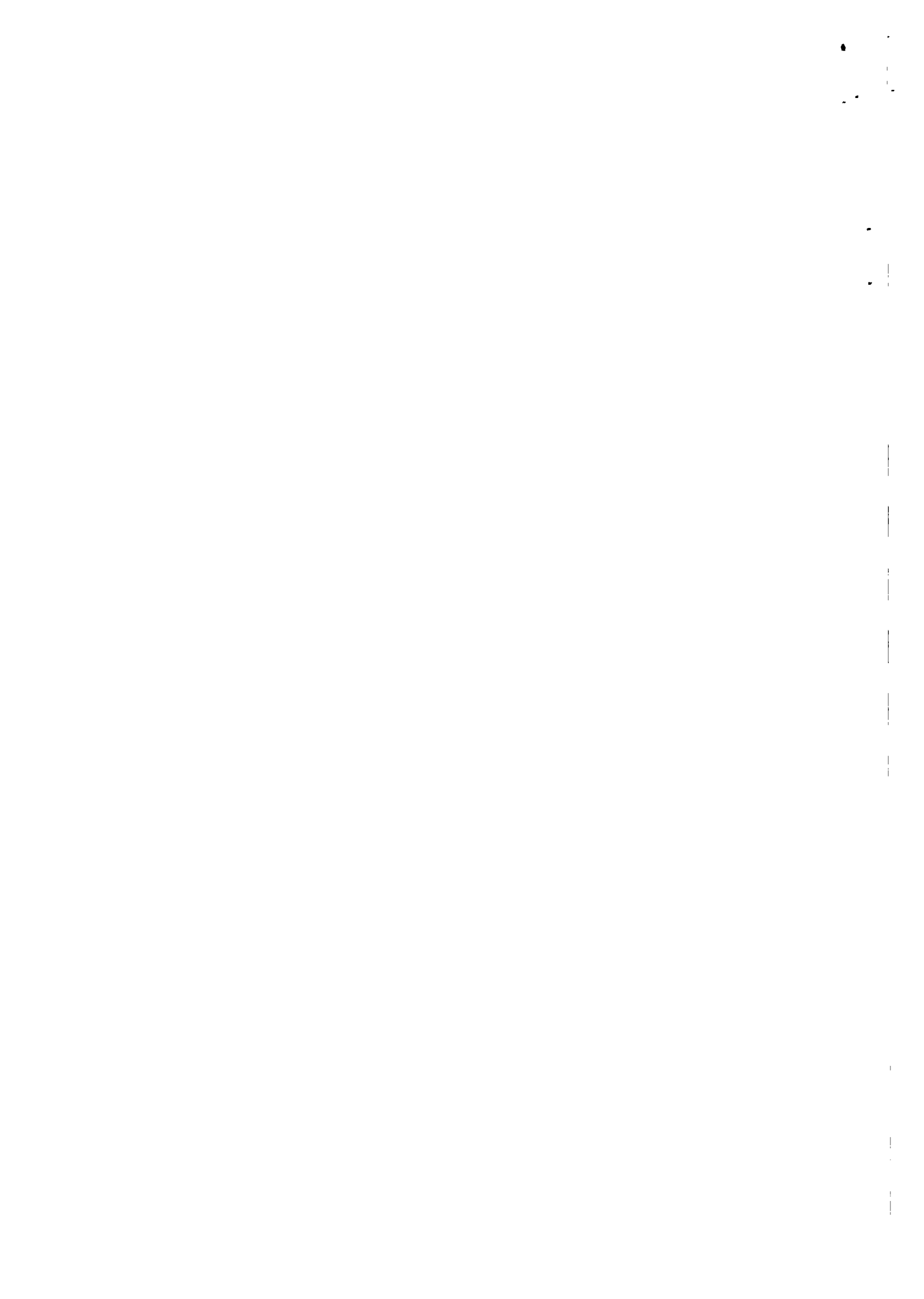
Vision

Equitable Socio-economic development countrywide

Mission

To provide leadership and policy direction for effective and efficient management of the Fund

Core Values



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
TETU CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

(b) Key Management

The NGCDF TETU day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Peter K. Wagereka
3.	Sub-County Accountant	Fredrick Muriithi
4.	Chairman NGCDFC	John Wahome
5.	Member NGCDFC	Leah Wangechi

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF TETU Constituency Headquarters

P.O. Box 12132-100
Nyeri,
KENYA.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

TETU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

(f) NGCDF TETU Constituency Contacts

Telephone: (254) 0716047883

E-mail: ngcdftetu@ngcdf.go.ke

Website: www.ngcdftetu.go.ke

(g) NGCDF TETU Constituency Bankers

1. Co-operative Bank,
Nyeri Branch,
A/C NO.01141032528500

Kenya

(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

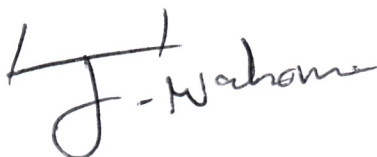
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Include among others the following:

- Mention in summary the budget performance against actual amounts for current year based on economic classification and programmes, *(under this section, include graphs, pie charts, figures and tables)*
- Detail key achievements for the entity *(under this section use pictorials to depict successful projects undertaken during the year),*
- List emerging issues related to the entity,
- List the implementation challenges and recommended way forward. *(Ensure that you include what the entity is doing to overcome the challenges noted).*

Sign



CHAIRMAN NGCDF COMMITTEE



TETU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. 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.

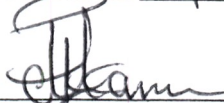
The Accounting Officer in charge of the NGCDF-TETU Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 20XX. 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 entity; (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 entity; (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 NGCDF-TETU Constituency accepts responsibility for the entity'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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-TETU Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-TETU Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity'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 entity'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-TETU Constituency financial statements were approved and signed by the Accounting Officer on 30/06/2018 2018.



Fund Account Manager

Name: PETER KAMAU WASERETA



Sub-County Accountant

Name:
ICPAK Member Number:



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-TETU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Tetu Constituency set out on pages 6 to 45, which comprise the statement of assets as at 30 June 2018, and the statement of receipts and payments, statement of cash flows, summary statements 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-Tetu Constituency as at 30 June, 2018 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.

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-Tetu Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Conclusion on lawfulness and effectiveness in the use of public resources section

of my report, I have determined that there are no key audit matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusions on lawfulness and effectiveness in the use of public resources, section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Budget Execution

During the financial year under review, Tetu NG-CDF received a total of Kshs.143,615,283 from the National Government Constituencies Development Fund Board against a budget of Kshs.200,037,697. Out of the total receipts for the year, the NG-CDF incurred a total expenditure of Kshs.67,939,891 equivalent to absorption rate of 34% of the approved as follows:

Component	Budget Amount (Kshs.)	Actual Amount (Kshs.)	Variance (Kshs.)	Absorption Rate %
Receipts	200,037,697	143,615,283	56,422,414	72
Payments				
Compensation to Employees	5,400,459	280,715	5,119,744	5
Use of Goods and Services	11,429,013	6,268,700	5,160,313	55
Transfers to Other Government Units	98,318,234	37,000,000	61,318,234	38
Other Grants and Transfers	76,655,758	16,466,228	60,189,530	21
Acquisition of Assets	8,234,233	7,924,249	309,984	96
Total	200,037,697	67,939,892	132,097,805	34

Further, projects implemented during the year relates under transfers to other government entities and other grants and transfers relates to 2016/2017 rollover projects implemented in 2017/2018 period. Therefore, none of the 2017/2018 approved projects was implemented during the year. No explanation was however provided for the underutilization of the budgetary provisions. In addition, under absorption of Kshs.132,097,805 impacted negatively on service delivery to the residents of Tetu Constituency.

2. Construction of Classrooms at Nyaithe Primary School

Included in transfers to other government entities figure of Kshs.37,000,000 and as disclosed in note 6 to the financial statements figure of Kshs.7,000,000 transfers to primary schools is an amount of Kshs.1,000,000 disbursed to Nyaithe primary school for renovation of eight (8) classrooms. However, inspection carried out in January 2019 revealed incomplete works. Renovation was only done on the walls facing the front side of the school, thus the backside walls were not done. Further, painting of the roofing, verandah floor and some windows at the backside walling were not done.

In addition, bills of quantity and work plan for the works were not presented for audit review. Consequently, the regularity of the expenditure of Kshs.1,000,000 incurred on the renovation of the classrooms during the year under review could not be confirmed.

3. Kiawaithanji Primary School

Further, included in transfers to other government entities as disclosed in note 6 to the financial statements figure of Kshs.7,000,000 in respect of transfers to primary schools, is an amount of Kshs.1,000,000 towards renovation of eight(8) classrooms at Kiawaithanji primary school during the year under review. The works involved flooring, roofing, plastering, painting and fixing of doors and windows. However, physical verification of the works carried out in January 2019, revealed that the plastering and painting works was completed in only four (4) classrooms instead of the initial 8 funded by the CDF. Further, renovation of verandah floor was not done. The management has not provided explanation for the failure to complete the works as planned.

As a result, the regularity and value for money of Kshs.1,000,000 incurred on the renovation works during the year ended 30 June 2018 could not be ascertained.

4. Hubuini Primary School-Administration Block

Included in transfers to other government entities as disclosed in note 6 to the financial statements figure of Kshs.7,000,000 in respect of transfers to primary schools, is an amount of Kshs.1,000,000 towards completion of administration block at Hubuini Primary school. The scope of works included flooring, roofing, plastering and painting. However, physical verification of the project carried out in January 2019, revealed that roofing works were completed while flooring, plastering and painting works had not commenced and yet allocated funds had been exhausted. It is not clear why the project was not implemented as planned.

In the circumstances, it has not been confirmed that the community obtained value for money spent during the year ended 30 June 2018.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on lawfulness and effectiveness in the use of public resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management 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 maintaining effective 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 and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the ability of National Government Constituencies Development Fund-Tetu Constituency to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

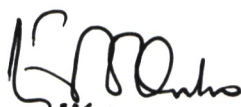
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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.
- 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 National Government Constituencies Development Fund-Tetu Constituency 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

09 April 2019

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

TETU CONSTITUENCY

Reports and Financial Statements

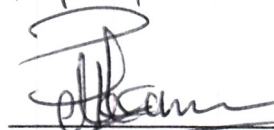
For the year ended June 30, 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
RECEIPTS			
Transfers from NGCDF board	1	119,568,965.00	53,308,705.00
Proceeds from Sale of Assets	2		
Other Receipts	3		
TOTAL RECEIPTS		119,568,965.00	53,308,705.00
PAYMENTS			
Compensation of employees	4	280,715.00	252,948.00
Use of goods and services	5	6,268,700.00	9,369,740.00
Transfers to Other Government Units	6	37,000,000.00	42,640,956.00
Other grants and transfers	7	16,466,228.00	39,371,381.00
Acquisition of Assets	8	7,924,249.00	433,600.00
Other Payments	9		
TOTAL PAYMENTS		67,939,891.00	92,068,625.00
SURPLUS/(DEFICIT)		<u>51,629,074.00</u>	<u>(38,759,920.00)</u>

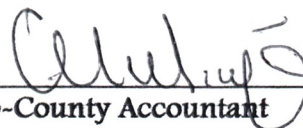
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-TETU Constituency financial statements were approved on

30/06/2018 2018 and signed by:



Fund Account Manager

Name: PETER KAMAN WASEROKOT



Sub-County Accountant

Name:
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

TETU CONSTITUENCY

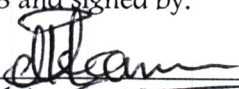
Reports and Financial Statements

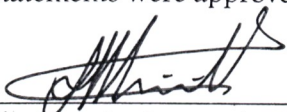
For the year ended June 30, 2018

V. STATEMENT OF ASSETS

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	75,675,392.00	24,064,318.00
Cash Balances (cash at hand)	10B		
Current receivables-outstanding Imprests	11		
TOTAL FINANCIAL ASSETS		<u>75,675,392.00</u>	<u>24,064,318.00</u>
FINANCIAL LIABILITIES			
REPRESENTED BY			
Account payables -Retention	12		
NET FINANCIAL ASSETS			
Fund balance b/fwd 1st July...	13	24,046,318.00	62,806,238.00
Surplus/Deficit for the year		51,629,074.00	(38,759,920.00)
Prior year adjustments	14		
NET FINANCIAL POSITION		<u>75,675,392.00</u>	<u>24,064,318.00</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-TETU Constituency financial statements were approved on 30th June 2018 and signed by:


 Fund Account Manager
 Name: PETER KAMAU WAGEREKA


 Sub-County Accountant
 Name: FREDRICK MUREITHI KANGAU
 ICPAK Member Number: 17635



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

TETU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2017 – 2018	2016 - 2017
Transfers from NGCDF Board	1	119,568,965.00	53,308,705.00
Other Receipts	3		
		119,568,965.00	53,308,705.00
Payments for operating expenses			
Compensation of Employees	4	280,715.00	252,948.00
Use of goods and services	5	6,268,700.00	9,369,740.00
Transfers to Other Government Units	6	37,000,000	42,640,956.00
Other grants and transfers	7	16,466,228.00	39,371,381.00
Other Payments	9		
		60,015,642	91,635,025
Adjusted for:			
Adjustments during the year	14		
Net cash flow from operating activities		59,553,323.00	(38,326,320.00)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		
Acquisition of Assets	9	(7,924,249.00)	(433,600.00)
Net cash flows from Investing Activities		(7,924,249.00)	(433,600.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		51,629,074.00	(38,759,920.00)
Cash and cash equivalent at BEGINNING of the year	13	24,046,318.00	62,806,238.00
Cash and cash equivalent at END of the year		<u>75,675,392.00</u>	<u>24,046,318.00</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-TETU Constituency financial statements were approved on 30/06/2018 and signed by

Fund Account Manager

Name:

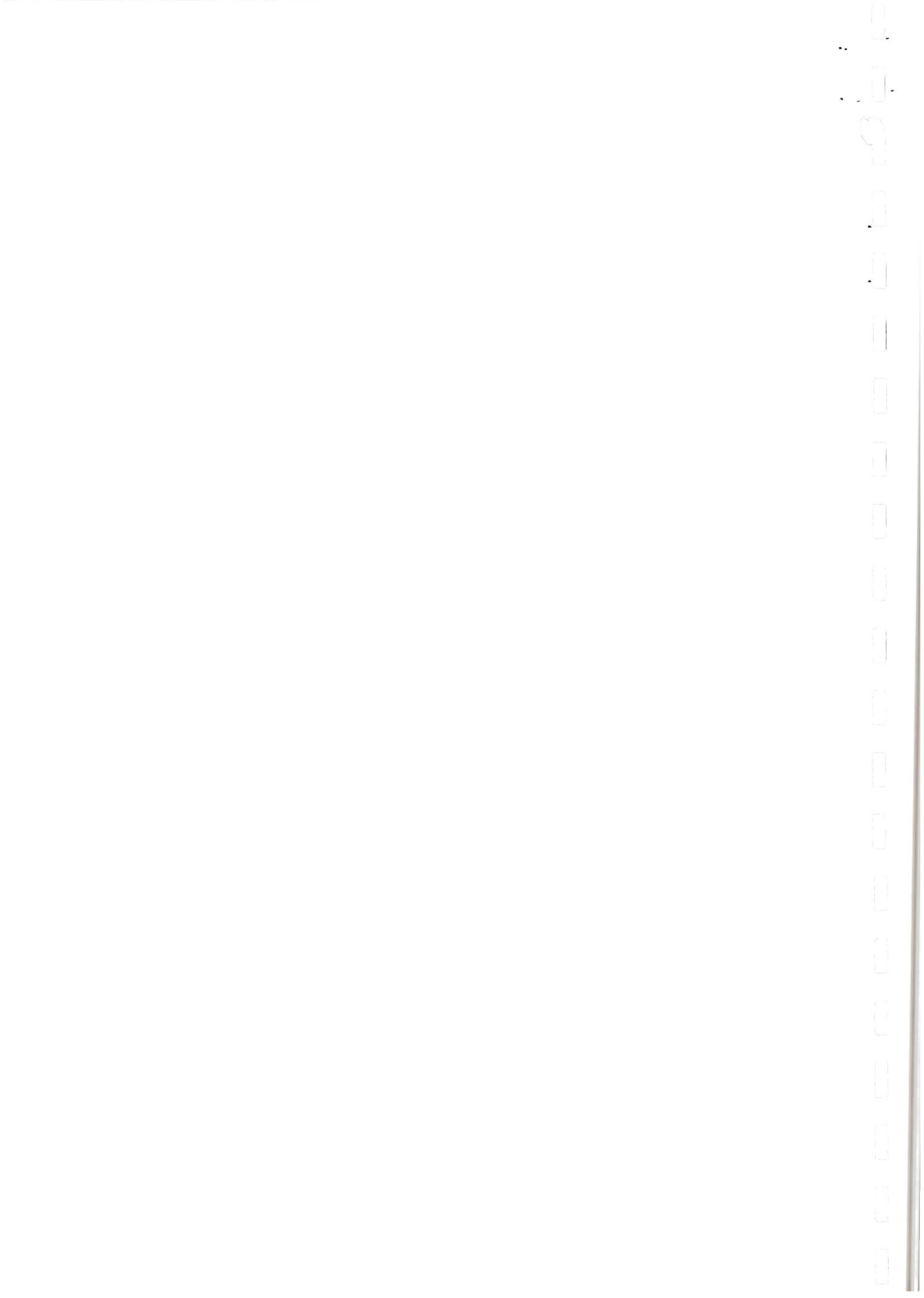
PETER KUMAN WASERKA

Sub-County Accountant

Name:

ICPAK Member Number:

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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 Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Transfers from NGCDF Board	98,189,835.00	101,847,862.00	200,037,697.00	143,615,283.00	56,422,414.00	71.8%
Proceeds from Sale of Assets						
Other Receipts	98,189,835.00	101,847,862.00	200,037,697.00	143,615,283.00	56,422,414.00	71.8%
PAYMENTS						
Compensation of Employees	1,708,621.00	3,691,838.00	5,400,459.00	280,715.00	5,119,744.00	5.2%
Use of goods and services	6,128,448.00	5,300,565.00	11,429,013.00	6,268,700.00	5,160,313.00	54.8%
Transfers to Other Government Units	22,454,007.00	75,864,227.00	98,318,234.00	37,000,000.00	61,318,234.00	37.6%
Other grants and transfers	66,898,759.00	9,757,179.00	76,655,758.00	16,466,228.00	60,189,530.00	21.5%
Acquisition of Assets	1,000,000.00	7,234,233.00	8,234,233.00	7,924,249.00	309,984.00	96.2%
Other Payments						
TOTALS	98,189,835.00	101,848,042.00	200,037,697.00	67,939,891.00	132,097,805.00	43.1.0%

(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 90% of utilization) and any overutilization (above 100%)]

i. The underutilization below 90% was due to delay of funds disbursement from the board this was because 2017/2018 was affected by elections and there were changes in the office since the constituency had a new member of parliament.

ii.


(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The changes between the original and the final budget was as result of projects rollover for the financial year 2016/2017.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2018

The NGCDF-TETU Constituency financial statements were approved on 30/06/ 2018 and signed by:


Fund Account Manager
Name:

PETER KAMAN WASEKETA


Sub-County Accountant
Name:

ICPAK Member Number:

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 Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NGCDF-TETU Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Ksh), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.



SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. 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.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. 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 Entity 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.

10. Unutilized Funds

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

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

13. 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 30th June 2018.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
AIE NO..A839512	1		4,094,828.00
AIE NO..A855184	2		49,213,877.00
AIE NO..A892520	3	5,500,000.00	
AIE NO..A855751	1	36,853,448.00	
AIE NO..A896821	2	37,905,172.00	
AIE NO..A896857	3	39,310,345.00	
TOTAL		119,568,965.00	53,308,705.00

2. PROCEEDS FROM SALE OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Total		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

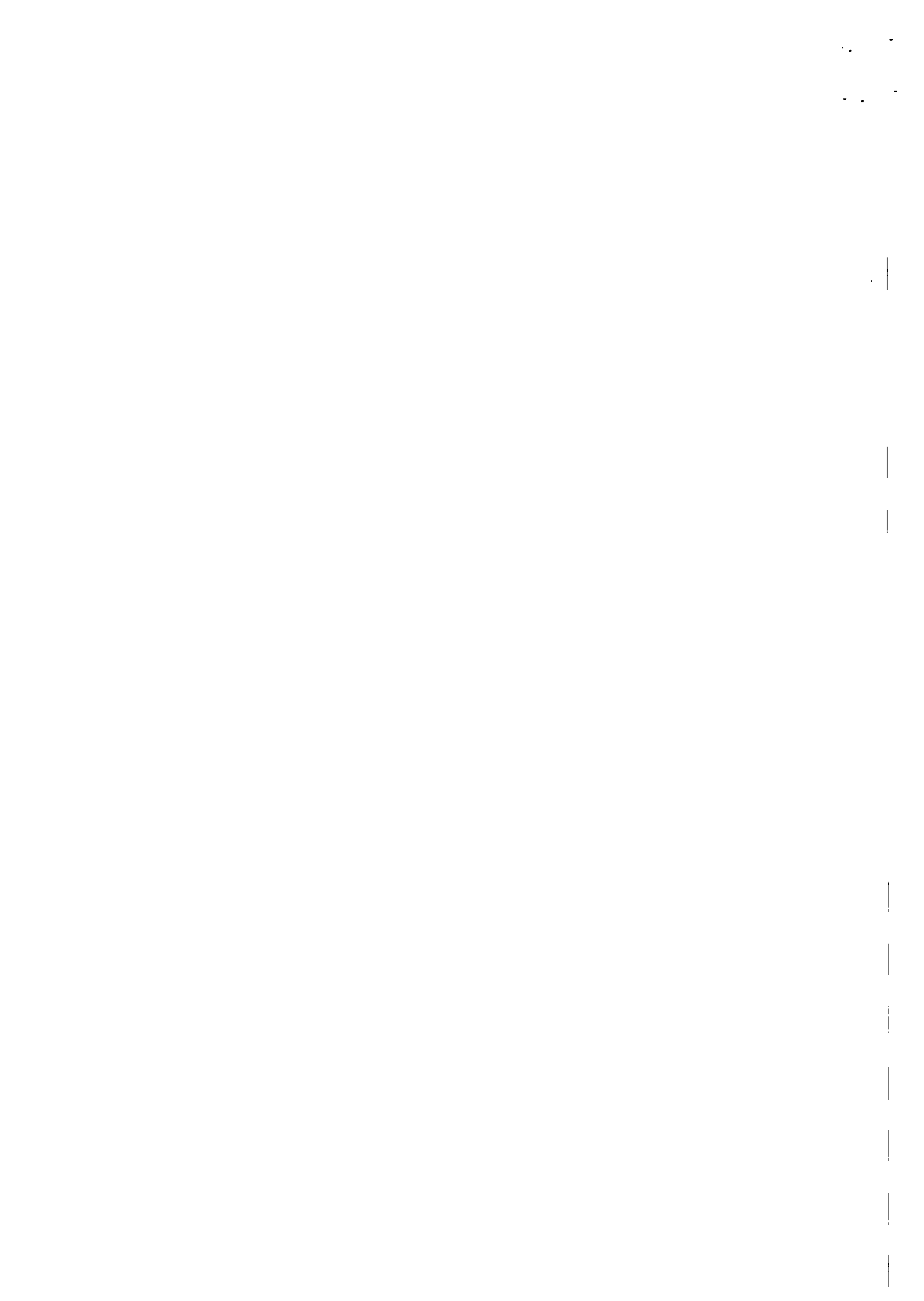
NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2017- 2018	2016-2017
	Kshs	Kshs
Interest Received		
Rents		
Receipts from Sale of tender documents		
Other Receipts Not Classified Elsewhere		
Total		

4. COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	114,790.00	203,000.
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Gratuity	95,480.00	
Other personnel payments	70,445.00	49,938.
Total	280,715.00	252,948.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Committee Expenses	2,598,500.00	2,628,000.00
Utilities, supplies and services	26,600	575,329.00
Communication, supplies and services		
Domestic travel and subsistence		114,000.00
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses	2,946,500.00	3,901,250.00
Hospitality supplies and services		1,721,510.00
Insurance costs		
Specialized materials and services		
Office and general supplies and services	697,100	401,411.00
Other operating expenses		
Routine maintenance – vehicles and other transport equipment		
Routine maintenance – other assets		
Total	6,268,700.00	9,369,740.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018 Kshs	2016-2017 Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	7,000,000.00	15,350,000.00
Transfers to secondary schools (see attached list)	30,000,000.00	26,290,956.00
Transfers to tertiary institutions (see attached list)		1,000,000.00
Transfers to health institutions (see attached list)		
TOTAL	37,000,000.00	42,640,956.00

7. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018 Kshs	2016- 2017 Kshs
Bursary – secondary schools (see attached list)	5,102,770.00	17,682,000.00
Bursary – tertiary institutions (see attached list)	2,817,100.00	6,466,100.00
Bursary – special schools (see attached list)	82,000.00	150,000.00
Mock & CAT (see attached list)		
Security projects (see attached list)		5,600,000.00
Sports projects (see attached list)	1,637,931.00	1,954,278.00
Environment projects (see attached list)		1,954,278.00
Emergency projects (see attached list)	6,826,427.00	5,564,725.00
Total	16,466,228.00	39,371,381.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets

	2017-2018	2016-2017
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles and Other Transport Equipment	6,322,960.00	
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	499,289.00	
Purchase of ICT Equipment, Software and Other ICT Assets	1,102,000.00	433,600.00
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Acquisition of Land		
Acquisition of Intangible Assets		
Total	7,924,249.00	433,600.00

9. OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Strategic plan		
ICT Hub		
TIVET		

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
<i>Tetu NG-CDF Co-operative Bank Nyeri A/C NO 01141032528500</i>	75,675,392.00	24,046,318.00
Total	75,675,392.00	24,046,318.00
10B: CASH IN HAND		
Location 2		
Location 3		
Other Locations (<i>specify</i>)		
Total	75,675,392.00	
<i>[Provide cash count certificates for each]</i>		

a) Included in our reconciliation statement are stale cheques worth Ksh 128,503.95 for the financial year 2017/2018 which were reversed in the cash book, in the financial year 2018/2019 after following up with the beneficiaries.

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			

Total

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

12RETENTION

	2017 - 2018 Kshs	2016-2017 Kshs
Supplier 1		
Supplier 2		
Supplier 3		

Total

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2017-2018 Kshs	2016-2017 Kshs
Bank accounts	75,675,392.00	24,046,318.00
Cash in hand		
Imprest		

Total

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

	2017- 2018 Kshs	2016-2017 Kshs
Bank accounts		
Cash in hand		
Imprest		
Total		

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017- 2018 Kshs	2016-2017 Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: UNUTILIZED FUNDS (See Annex 3)

	Kshs	Kshs
Compensation of employees	5,119,744.00	3,691,838.00
Use of goods and services	5,160,313.00	5,300,565.00
Amounts due to other Government entities (see attached list)	61,318,530.00	75,864,227.00
Amounts due to other grants and other transfers (see attached list)	60,189,530.00	9,757,179.00
Acquisition of assets	309,984.00	7,234,233.00
Others (<i>specify</i>)		
	132,097,805.00	101,848,042.00



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	45,605,876.55	18,933,664.00
	45,605,876.55	18,933,664

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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



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 ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs'000)

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Grand Total		132,097,805.00	101,848,862.00	



NATIONAL GOVERNMENT ENTITY *(indicate actual name of the entity)*
reports and Financial Statements
For the year ended June 30, 2018 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land				
Buildings and structures	2,500,000.00	0	0	2,500,000.00
Transport equipment	0	6,322,960.00	0	6,322,960.00
Office equipment, furniture and fittings	244,603.00	499,289.00	0	743,892.00
ICT Equipment, Software and Other ICT Assets	685,651.00	1,102,000.00	0	1,787,651.00
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	3,430,254.00	7,924,294.00	0	11,354,503.00



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NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs'000)

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2018

F	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Kiawaithanji Primary School	Family bank	055000042014	863.80	40,046.20
Kanjora Primary School	Family bank	055000022915	296,095.70	-
Ihururu Primary School	Family bank	0550000328606	311,210.60	
Kiriti Primary School	Family bank	055000031508	1,001,602.40	1,602.40
Karo Primary school	Family bank	055000013746	500,026.00	
Ngooru secondary school	Family bank	055000032524	5,000,327.20	
Hubu-ini Primary School	Family bank	055000034502	136,635.80	40,515.40
Kiandu Secondary School	Family bank	055000017675	1,000,747.00	
Ngogu-ini Secondary school	Family bank	055000023535	2,917,352.00	417,352.00
Ihithe Secondary School	Family bank	055000017664	10,001,675.00	1,675.00
<i>Mutathi-ini Secondary school</i>	Family bank	055000022450	434,874.00	52,020.00
Gichira Secondary School	Family bank	055000012903	1,011,947.00	11,949.00
Ithekahuno Secondary School	Family bank	055000018065	582,222.00	52,020.00
Ngooru Secondary School	Family bank	055000032524	3,176,926.00	5,000,327.20
Aguthi Secondary School	Family bank	055000029836	10,004,678.40	4,004,678.40
Gachatha Secondary School	Family bank	055000022847	3,001,234.00	
Kahiga-ini Primary School	Family bank	055000041489	184.00	
Wamagana Primary School	Family bank	055000034474	1,001,142.20	
Kangaita Primary School	Family bank	055000036312	441,349.50	
Kihora Primary School	Family bank	055000010898	999,999.95	



NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs'000)

F	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Gathuthi Primary School	Family bank	055000010156	549.00	500,007.00
Huho-ini Primary School	Family bank	055000012400	3,742.30	16,516.80
Ihithe Primary School	Family bank	055000032842	507,945.00	507,945.00
Muhoya Chief's office	Family bank	055000023282	843.00	444,345.00
Karo Primary school	Family bank	055000013746	500,026.00	500,026.00
Kaigonde Primary School	Family bank	055000034425	40,795.80	40,795.80
Gondo Primary School	Family bank	055000010895	794.00	24,706.00
Mutathi-ini primary sch	Family bank	055000035345	1,345.20	37,626.80
Kigwadi Primary school	Family bank	055000032353	1,000,393.80	1,000,393.80
Mbaa-ini Primary School	Family bank	055000013719	125.00	931,812.00
Karigu-ini primary School	Family bank	055000034411	1,992.50	2,212.50
Kigogo-ini Primary School	Family bank	055000033723	5,869.20	79,073.20
Gaaki Secondary School	Family bank	055000036578	22,491.65	22,491.65
Gititu secondary School	Family bank	055000010599	3,696.57	3,696.57
Kiwaithanji Secondary School	Family bank	055000010716	47,785.00	49,785.00
Dr Kamundia Girls	Family bank	055000022436	76,311.00	1,056,423.00
Mathakwa-ini secondary school	Family bank	055000012843	237,703.00	238,853.00
Kanjora Secondary School	Family bank	055000031279	28,492.00	549,044.000
Gathathi-ini Secondary School	Family bank	055000010683	500,525.00	500,525.00
Ihithe Ass Chief Office	Family bank	055000029922	300,115.00	300,115.00



NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2018 (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)
CEN.H UB/NY ERI.C/T ETU	Transfers from the board has been delayed causing delayed project implementation and also rollover of the budget.	The committee will do its best to ensure that funds are utilized within the shortest time when released from the board.	CDF Board	Not Resolved	As soon as possible

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