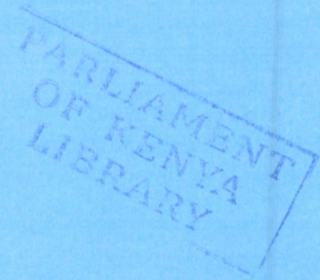
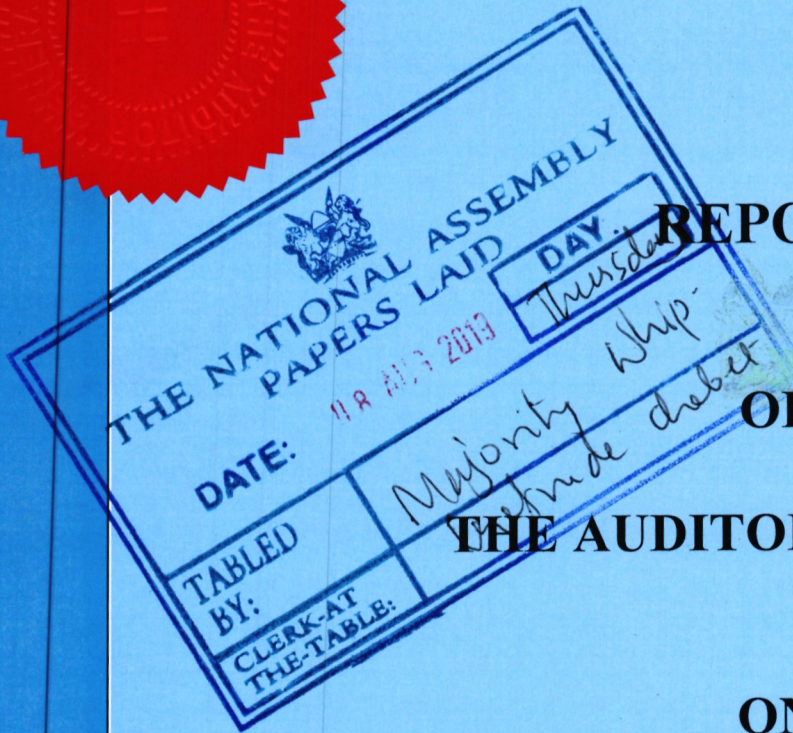


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



**REPORT**  
**OF**  
**THE AUDITOR-GENERAL**  
**ON**  
**THE FINANCIAL STATEMENTS OF**  
**NATIONAL GOVERNMENT**  
**CONSTITUENCIES DEVELOPMENT FUND**  
**KIMININI CONSTITUENCY**

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





---

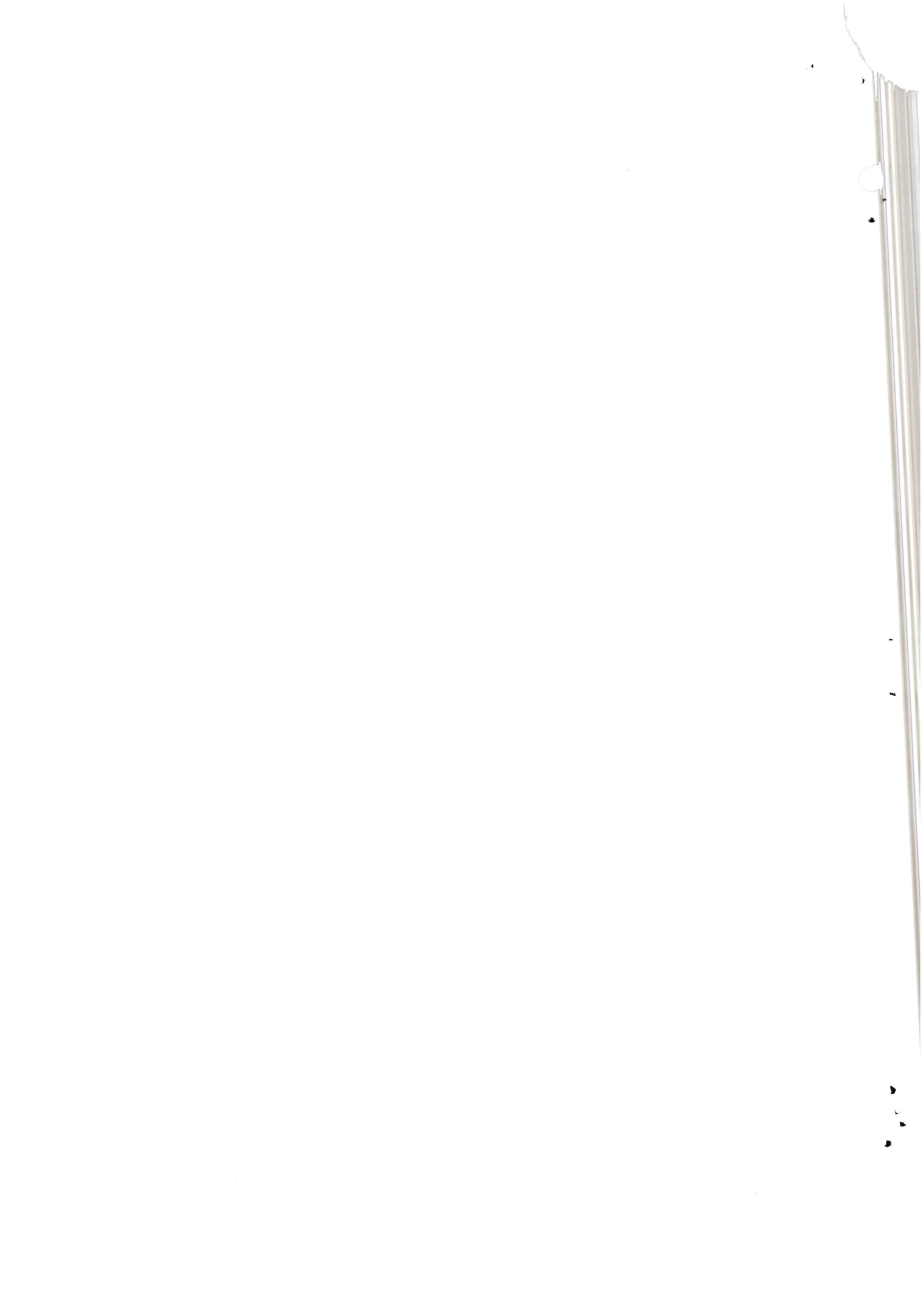
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND KIMININI  
CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 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)**

**KIMININI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended 30<sup>Th</sup> June 2018**

---

**Table of Contents**

I.	KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	i
II.	FORWARD BY THE CHAIRMAN NGCDF COMMITTEE .....	iv
	CHAIRMAN NG-CDFC KIMININI CONSTITUENCY .....	iv
III.	STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES .....	v
	STATEMENT OF RECEIPTS AND PAYMENTS .....	1
IV.	STATEMENT OF ASSETS .....	2
V.	STATEMENT OF CASHFLOW .....	3
VI.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	4
VII.	SIGNIFICANT ACCOUNTING POLICIES .....	6



**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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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





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

**Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2018**

---

**Core Values**

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 GILGIL 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 30<sup>th</sup> June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Rotich Kiptoon</b>
3.	Sub-County Accountant	<b>Eliud K. Chirchir</b>
4.	Chairman NGCDFC	<b>John Siboe</b>
5.	Member NGCDFC	<b>Mercelina Wanyama</b>

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 1683 30200,  
Dipakben Vipul Dodhia Building,  
Milimani Road (Opposite Kitale Club),  
Off Eldoret-Kitale Highway,  
KITALE.

t



**(f) NGCDF KIMININI Constituency Contacts**

Telephone: (254) 722700266  
E-mail: cdfkiminini@ngcdf.go.ke  
Website: www.go.ke

**(g) NGCDF KIMININI Constituency Bankers**

Cooperative Bank  
Kitale Branch  
A/c number 01141599005900  
P.O BOX 1058,  
KITALE

**(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**

The Kiminini constituency development fund in the financial year 2017/18 was allocated kshs 86,810,345 Eighty six million, eight hundred and ten thousand three hundred and forty five only by the NGCDF board and an additional ksh 11,379,310 Eleven million, three hundred and seventy nine thousand three hundred and ten only. During the financial year 2017/2018 Kshs 74,353,447 was disbursed to the constituency by end of June 2018 of which Ksh 30,948,274 belonged to financial year 2016/2017 . Our budget therefore has been funded 50% for financial year 2017/2018. The NG-CDFC was able to disburse the funds to the project management committees as soon as the A.I.E was available. The projects implemented by the pmcs are at various stages of completion.

The project management committee is the model used in the constituency for the implementation of projects. In the year ended 30<sup>th</sup> June 2018 most of the projects reported inadequacy of funds allocated for the completion of their projects this could be attributed to inadequate allocations and or increasing costs for the various projects materials and labour due to time factor. Cases of misappropriation may also not be ruled out.

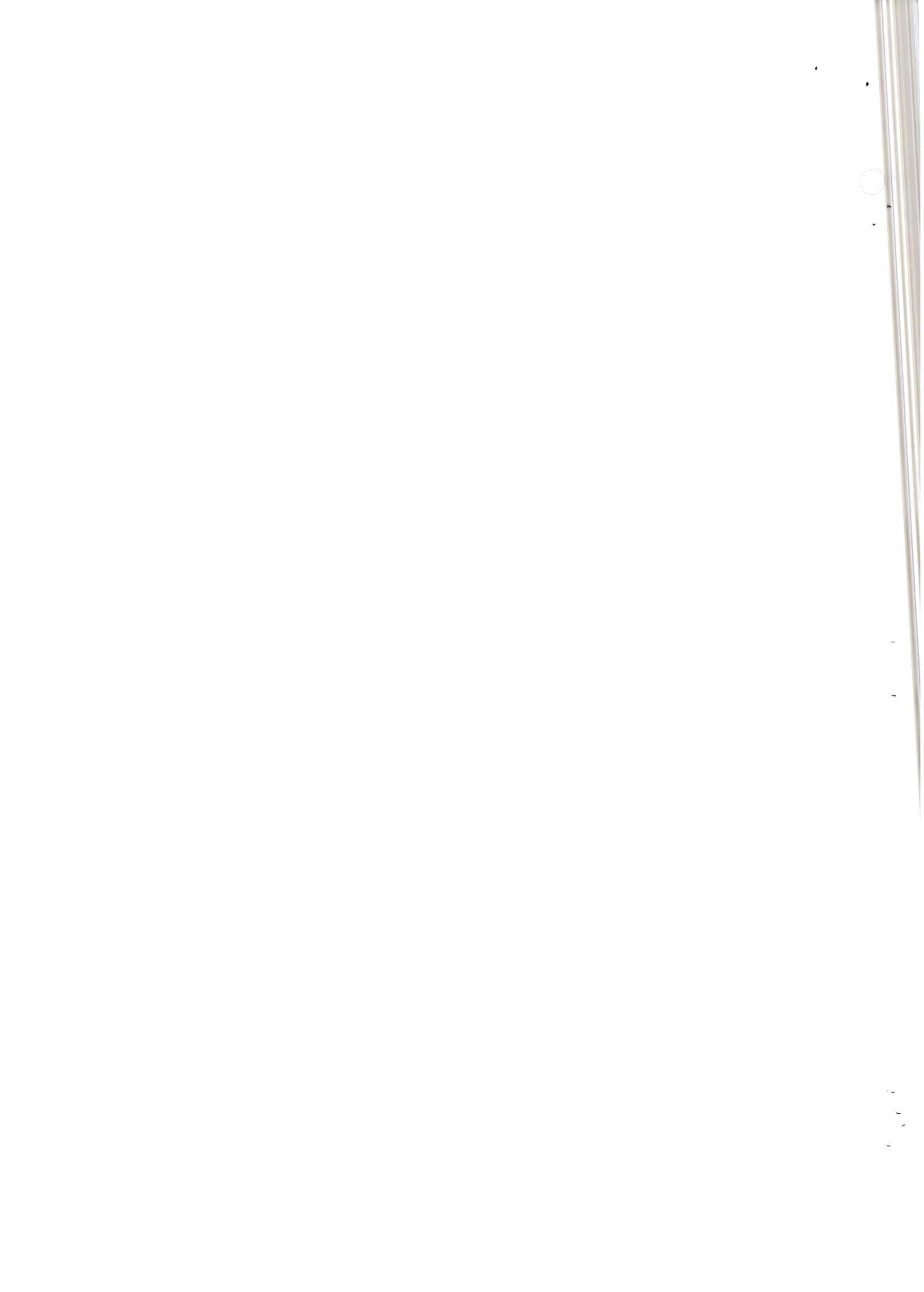
For the year ended some of the projects on budget had not received funds due to the delay of release of funds by the cdf board. The board should try to release funds in one instalment of 100% or two instalments of 50% each before end of the financial year to enable the NG-CDF implement its projects as budgeted within the financial year.

We look forward to better performance in the next financial year 2018/2019.



JOHN SIBOE

**CHAIRMAN NG-CDFC KIMININI CONSTITUENCY**



**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-KIMININI 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, 2018. 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-KIMININI 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-KIMININI 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-Kiminini 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-KIMININI Constituency financial statements were approved and signed by the Accounting Officer on 14/05 2018.



**Fund Account Manager**

Name: Haron Rotich Kiptoon



**Sub-County Accountant**

Name: E. Chirchir

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 – KIMININI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

---

#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kiminini Constituency set out on pages 1 to 29, which comprise the statement of financial assets as at 30 June 2018, and the statements of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund-Kiminini 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 Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015

#### Basis for Qualified Opinion

##### 1.0 Cash and Cash Equivalent

##### 1.1 Bank Reconciliations

The cash and cash equivalents balance of Kshs.20,389,783 as reflected in the financial statements for the year under review is not supported with bank reconciliation statements for the months July 2017 to April 2018 and no satisfactory explanation was given for such anomaly.

Further, there were stale cheques totaling Kshs.840,389 which had not been reversed in the cash book as analyzed in the table below.

---

*Report of the Auditor-General on the financial statements of National Government Constituencies Development Fund – Kiminini Constituency for the year ended 30 June 2018*

	<b>Cheque No.</b>	<b>Date</b>	<b>Payee</b>	<b>Amount Kshs.</b>
1	001851	31.1.2016	St. Antony High School	700,000
2	001721	29.10.2015	PAYE	4,484
3	001722	29.10.2015	PAYE	4,484
4	001723	29.10.2015	PAYE	4,484
5	001724	29.10.2015	PAYE	4,484
6	001725	29.10.2015	PAYE	4,484
7	001731	29.10.2015	PAYE	4,484
8	001741	30.11.2015	K-REP Bank	4,260
9	002218	18.2.2016	Undercast	1,000
10	002301	18.2.2016	PAYE	3,868
11	002394	30.6.2016	Commissioner of Income Tax	5,628
12	002396	30.6.2016	NHIF	1,600
13	003506	28.4.2017	University of Nairobi	20,000
14	002507	28.4.2017	Com.of Income Tax	3,867
15	003558	17.5.2017	Ken.Garden High School	3,000
16	003573	17.5.2017	Tolosa Secondary School	3,000
17	003521	24.5.2017	VAT	1,368
18	003523	24.5.2017	VAT	7,261
19	003526	24.5.2017	VAT	4,884
20	003527	24.5.2017	VAT	5,628
21	003541	24.5.2017	VAT	3,868
22	003553	02.06.2017	St. Joseph Girls High School	4,000
23	003654	02.06.2017	St. Michael Top	4,000
24	003703	28.7.2017	St. Maurice High School	3,000
25	003706	31.08.2017	St. Michael Liyay	3,000
26	003719	31.08.2017	PAYE	15,127
27	003724	31.08.2017	NHIF	15,127
			<b>Total</b>	<b>840,390</b>

## 1.2 Un supported Project Management Committee Bank Balance

Note 15.4 to the financial statements reflects project management committee bank account balances totaling Kshs.6,099,174 as at 30 June 2018 as further analyzed under annex 4. However, the cashbooks, bank reconciliation statements and bank confirmation certificates in support of the bank balance totaling Kshs.6,099,174 were not availed for audit review.

In the circumstances, it was not possible to confirm that the cash and cash equivalents balance of Kshs.20,389,783 as at 30 June 2018 is not fairly stated.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Kiminini 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 qualified 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 matter described in the Basis for Qualified Opinion, I have determined that there are no key audit matters to communicate in my report.

### **Other Matter**

#### **1. Transfers to Other Government Entities**

##### **1.1 Irregularities in Construction of Storey Tuition Block at Nyabomo Secondary School**

Included in the transfer to other Government entities of Kshs.26,800,000 is transfer to secondary schools of Kshs.13,800,000 which in turn includes Kshs.2,500,000 transferred to Nyabomo Secondary School for construction of storey tuition block of six classrooms at the school of which a local contractor was awarded contract at a sum of Kshs.7.2 Million. However, the following anomalies were noted;

- i. The cost of construction was originally estimated to be Kshs.11,012,854 but the contractor was awarded at Kshs.7.2 million. However, there were no revised bills of quantities showing how the works were reduced by Kshs.3,812,854
- ii. Most of the natural stones used for building were of 130mm thick internally instead of 150mm thick internally as prescribed in the approved bills of quantities. No evidence of variation order was provided for audit review authenticating such alteration.
- iii. There was no certificate of works done prepared by the Works Officer indicating the value of works done, amount paid, pending works and specific works done that was being paid for.
- iv. There was no evidence on file to confirm that the projects were being supervised by the relevant Ministry's Works officer and thus it could be confirmed as to whether the works were being done according to specifications and acceptable standards.
- v. The management purchased assorted hardware materials from a local supplier but the receipt for payments of Kshs.1,868,200 did not have ETR. No valid reason was given for such serious omission.
- vi. As at the time of audit, the project had stalled and the contractor was not on site.

In the circumstances, it is not possible to confirm whether the firm was competitively sourced, how the contract sum was arrived at and therefore, the constituents of Kiminini NG-CDF may not have received value for money on these projects.

## 1.2 Irregularities in Completion of a Dining Hall at Kibomet AIC Secondary School

Included in the transfer to other Government entities of Kshs.26,800,000 is transfer to secondary schools Kshs.13,800,000 which in turn includes Kshs.1,500,000 transferred to Kibomet AIC Secondary School for construction of multipurpose dining hall by a local construction company. However, the following anomalies were noted.

- i. Assorted hardware materials supplied by a local supplier worth Kshs.98,810 were supported by receipts that were not ETR as detailed in the table below:

Date	Payee	Amount Kshs.
15.10.2018	Eden Rock Hardware	59,810
14.08.2018	Eden Rock Hardware	39,000
<b>Total</b>		<b>98,810</b>

- ii. There was no certificate of works done prepared by the Works Officer indicating the value of works done, amount paid, pending works and specific works done that was being paid for.
- iii. It was not clear how the contractor was identified by the school management since no clear records were maintained by the school accounting officer through the Project Management Committee file.
- iv. The management overcharge by paying items not delivered as analyzed in the table below:

Item	Nos as per BQ	Actual Installed	Amount Kshs.
Wooden doors	9	5	28,800
Steel doors	12	10	54,000
<b>Total</b>			<b>82,800</b>

- v. There were no copies of appointment letters for the committee members to the tender opening, tender evaluation and inspection and acceptance committees. In absence of the letters, it was not possible to confirm whether the members who signed were duly authorized.
- vi. There was no evidence on file to confirm that the projects were being supervised by the relevant Ministry's Works officer and thus it could be confirmed as to whether the works were being done according to specifications and acceptable standards.
- vii. The natural stones used for building were of 130mm thick internally instead of 150mm thick internally as prescribed in the approved bills of quantities.

No evidence of variation order was provided for audit review authenticating such alteration.

In view of the foregoing, it was not possible to confirm whether the firm was competitively sourced, the contract sum and therefore the constituents of Kiminini did not receive value for money.

### **1.3 Irregularities in Construction of Storey Tuition Block at Showground Primary School**

Included in the transfer to other Government entities of Kshs.26,800,000 is transfer to primary schools of Kshs.13,000,000 which in turn includes Kshs.2,500,000 transferred to Showground Primary School for construction of storey tuition block of six classrooms at the school at a contract sum of Kshs.6,889,878 awarded to a local contractor for a period of six months as per contract agreement. However, the following irregularities were noted;

- i. There was no evidence that the contract was advertised in at least two daily newspapers of nationwide circulation.
- ii. There was no certificate of works done by the works officer indicating the contract sum, amount of work done, pending works and specific work done being paid for casting doubts on quality and extent of works done.
- iii. The tender was to be awarded by the tender evaluation committee instead it was awarded by an unauthorized Project Management Committee as reflected by the minutes dated 25 July 2018
- iv. The natural stones used for building were of 130mm thick internally instead of 150mm thick internally as prescribed in the approved bills of quantities. No evidence of variation order was provided for audit review authenticating such alterations.
- v. There was also no contractor on site as at the time of the audit an indication that the project was abandoned.
- vi. There was no evidence on file to confirm that projects were being supervised with the relevant ministry's works officer and thus it could be confirmed as to whether the works were being done according to specifications and acceptable standards.

### **1.4 Irregularities in Construction of Storey Tuition Block at Sibwani Primary School**

Included in the transfer to other Government entities of Kshs.26,800,000 is transfer to primary schools of Kshs.13,000,000 which in turn includes Kshs.2,500,000 transferred to Sibwani Primary School for construction of storey tuition block of six classrooms at the school at a contract sum of Kshs.6,889,878 awarded to a local company. The project was to be completed in eight months as per contract agreement. However, the following anomalies were noted;

- i. Most of the natural stones used for building were of 130mm thick internally instead of 150mm thick internally as prescribed in the approved bills of quantities. No evidence of variation order provided for audit review authenticating such alteration.
- ii. There was no evidence that the contract was advertised in at least two daily newspapers of nationwide circulation.

- iii. There was no certificate of works done by the works officer indicating the contract sum, amount of work done, pending works and specific work done being paid for, casting doubts on quality and extent of works done.
- iv. There was no evidence on file to confirm that projects were being supervised with the relevant ministry-works officer and thus it could be confirmed as to whether the works were being done according to specifications and acceptable standards.
- v. No evidence attached that it was advertised in one of the national newspaper.
- vi. There was also no contractor on site as at the time of the audit an indication that the project was abandoned.

### **1.5 Irregularities in Renovation Works at Milimani Primary School**

Included in the transfer to other Government entities of Kshs.26,800,000 is transfer to primary schools Kshs.13,000,000 which in turn includes Kshs.500,000 transferred to Milimani primary school for renovation works at a contract sum of Kshs.500,000 paid to a local contractor for a period of three months as per contract agreement. However, the following anomalies were noted;

- i. There was no certificate of works done by the works officer indicating the contract sum, amount of work done and work pending casting doubts on quality and extent of works done.
- ii. The approved bills of quantities indicated that 6 steel doors (4 double shutters for Hall and 2 single shutter for hall office and staffroom) were to be installed. However, a site visit revealed there were no steel doors installed.
- iii. The specifications in the approved bills of quantities were also not clear i.e. the gauge was not indicated.
- iv. The approved bills of quantities also stated that painting of walls of 4 classrooms was to be done, however, on site visit nothing had been done.
- v. The approved bills of quantities also stated repair of verandahs and fixing of steel pillars which on site visit had not been done
- vi. No copies of appointment letters for committee members to the tender opening, tender evaluation and inspection and acceptance committees. In absence of the letters, it was not possible to confirm whether the members who signed were duly authorized to carry out the tendering process.
- vii. There was no contractor on site as at the time of the audit, an indication that the project was abandoned.
- viii. The contract period had elapsed yet the contract was not complete and there was no extension approval.
- ix. There was no evidence on file to confirm that projects were being supervised by the relevant Ministry's Works Officer and thus it could not be confirmed as to whether the works were being done according to specifications and acceptable standards.

## 1.6 Irregularities in Construction of a Classroom at Kitale Forest Primary School

Included in the transfer to other Government entities of Kshs.26,800,000 is transfer to Kshs.13,000,000 is Kshs.500,000 transferred to Kitale Forest Primary school for construction of a classroom at a contract sum of Kshs.500,000 to a local company for a period of one and half months as per contract agreement. However, the following irregularities were noted;

- i. The specifications in the approved bills of quantities indicated the iron sheets to be used were to be gauge 28 however on site visit we noted that the iron sheets that were used were gauge 30.
- ii. No copies of appointment letters for committee members to the tender opening, tender evaluation and inspection and acceptance committees. In absence of the letters, it was not possible to confirm whether the members who signed were duly authorized to carry out the tendering process.
- iii. There was no contractor on site as at the time of the audit an indication that the project was abandoned.
- iv. There was no certificate of works done by the works officer indicating the contract sum, amount of work done and work pending, casting doubts on quality and extent of works done.
- v. There was no evidence on file to confirm that projects were being supervised by the relevant Ministry's works officer and thus it could be confirmed as to whether the works were being done according to specifications and acceptable standards.

## 2. Use of Goods and Services

Included in the use of goods and services of Kshs.5,969,079 is Kshs.357,005 for office and general supplies and services which in turn includes Kshs.88,750 paid directly to an individual without duly authorized imprest warrant as detailed below;

Voucher no.	Payee	Amount Kshs.
131	Haron Rotich	45,000
Cash	Haron Rotich	43,750
	<b>Total</b>	<b>88,750</b>

In absence of an approved imprest warrant, it was not possible to confirm the propriety of the payments.

## REPORT ON LAWFULNESS AND EFFECTIVE IN USE OF PUBLIC RESOURCES

### Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matter described in the Report on Lawfulness and Effective in 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 Control and Performance

#### 1.1 Budget Performance for the Financial Year 2017/ 2018

During the financial 2017/2018 NG-CDF of Kiminini NG-CDF had approved budget of Kshs.130,123,369. They received Kshs.74,353,447 from NG-CDF Board during the financial year under review resulting to underfunding of Kshs.54,784,482 and satisfactory explanation was given for such underfunding. Out of the amount received of Kshs.74,353,447, the management of Fund spend Kshs.54,949,104 resulting to under-absorption on the budgeted amount.

Receipt/Expense Item	Original Budget Kshs.	Adjustments Kshs.	Final Budget Kshs.	Actual on Comparable Basis Kshs.	Budget Utilisation Difference Kshs.	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Transfers from NGCDF Board	86,810,345	43,313,024	130,123,369	75,338,887	54,784,482	58%
<b>Payments</b>						
Compensation of Employees	2,452,320	320,000	2,772,320	1,962,320	810,000	71%
Use of goods and services	6,452,032	1,724,059	8,176,091	5,969,079	2,207,012	74%
Transfers to Other Government Units	42,800,000	28,200,000	71,000,000	26,800,000	44,200,000	38%
Other grants and transfers	0,428,965	13068,965	43,497,931	20,163,760	23,334,171	46%
<b>Totals</b>	<b>82,133,317</b>	<b>43,313,024</b>	<b>122,676,794.32</b>	<b>54,895,159</b>	<b>70,561,000</b>	

In view of the foregoing, the funds not utilized imply that approved programs were not implemented, and thus the budget did not fully meet the objectives of improving delivery of services to the constituents of Kiminini.

#### 1.2 Projects Implementation Performance

Detailed analysis of the Projects Implementation Status of the Constituency reveals that the management of the fund had an approved plan to implement four hundred and fifty five (455) projects between financial year 2013/14 to 2017/18, valued at Kshs.400,082,277. However, sixty eight (68) projects representing 14.95% valued at Kshs.6,801,528 had not started, eighty eight (88) representing 19.34% valued at Kshs.108,417,758 were still ongoing and two hundred and ninety nine (299) representing 65.71% of total projects) valued at Kshs.284,862,992 had been completed as summarized in the table below.



Sector/Status	Not yet started		Ongoing		Completed	
	No	Value (Kshs)	No	Value (Kshs)	No	Value (Kshs)
Administration	2	410,000	13	14,334,195	34	27,235,472
Agriculture	0	0	5	4,748,000	0	0
Education	5	3,169,500	55	72,250,000	155	213,933,079
Emergency	1	100,000	2	6,167,647	5	11,564,725
Environment	47	2,071,066	4	498,415	39	3,048,308
Health	0	0	0	0	3	4,482,759
Roads/Bridges	0	0	1	300,000	3	6,400,000
Security	1	300,000	6	9,900,000	23	12,050,000
Sports	12	750,962	2	219,500	37	6,148,649
<b>Total</b>	<b>68</b>	<b>6,801,528</b>	<b>88</b>	<b>108,417,758</b>	<b>299</b>	<b>284,862,992</b>

Failure to implement projects as planned may have denied the constituents of Kiminini the much desired services

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 matter described in the Basis for Report on Effectiveness of Internal Controls, Risk Management and Governance 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

### IT Internal Controls

The Fund did not have the Information Technology Strategic policy nor Strategic plan, active IT steering committee either at the constituency level or at the Board level, formally approved IT Security policy to ensure data confidentiality, formally documented and approved process to manage upgrades, environmental controls such as fire suppression systems, fire extinguishers and air conditioning systems. However, the Fund manager is trained on IT in the Constituency and such training has not been extended to other staff members.

### 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 effective 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 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 its services and disclosing as applicable matters related to sustainability of services.

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

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

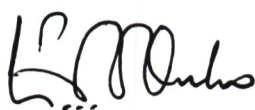
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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 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 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**

**02 July 2019**



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

**KIMININI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2018**

**STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	74,353,447	50,848,277
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>74,353,447</b>	<b>50,948,277</b>

**PAYMENTS**

Compensation of employees	4	1,962,320	2,403,743
Use of goods and services	5	6,023,024	13,431,585
Transfers to Other Government Units	6	26,800,000	29,840,000
Other grants and transfers	7	20,163,760	25,992,980
Acquisition of Assets	8	-	1,084,350
Other Payments	9	-	
<b>TOTAL PAYMENTS</b>		<b>54,949,104</b>	<b>72,752,658</b>

**SURPLUS/(DEFICIT)**

**19,404,343**

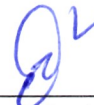
**(21,804,381)**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIMININI Constituency financial statements were approved on 14/05 2018 and signed by:



Fund Account Manager

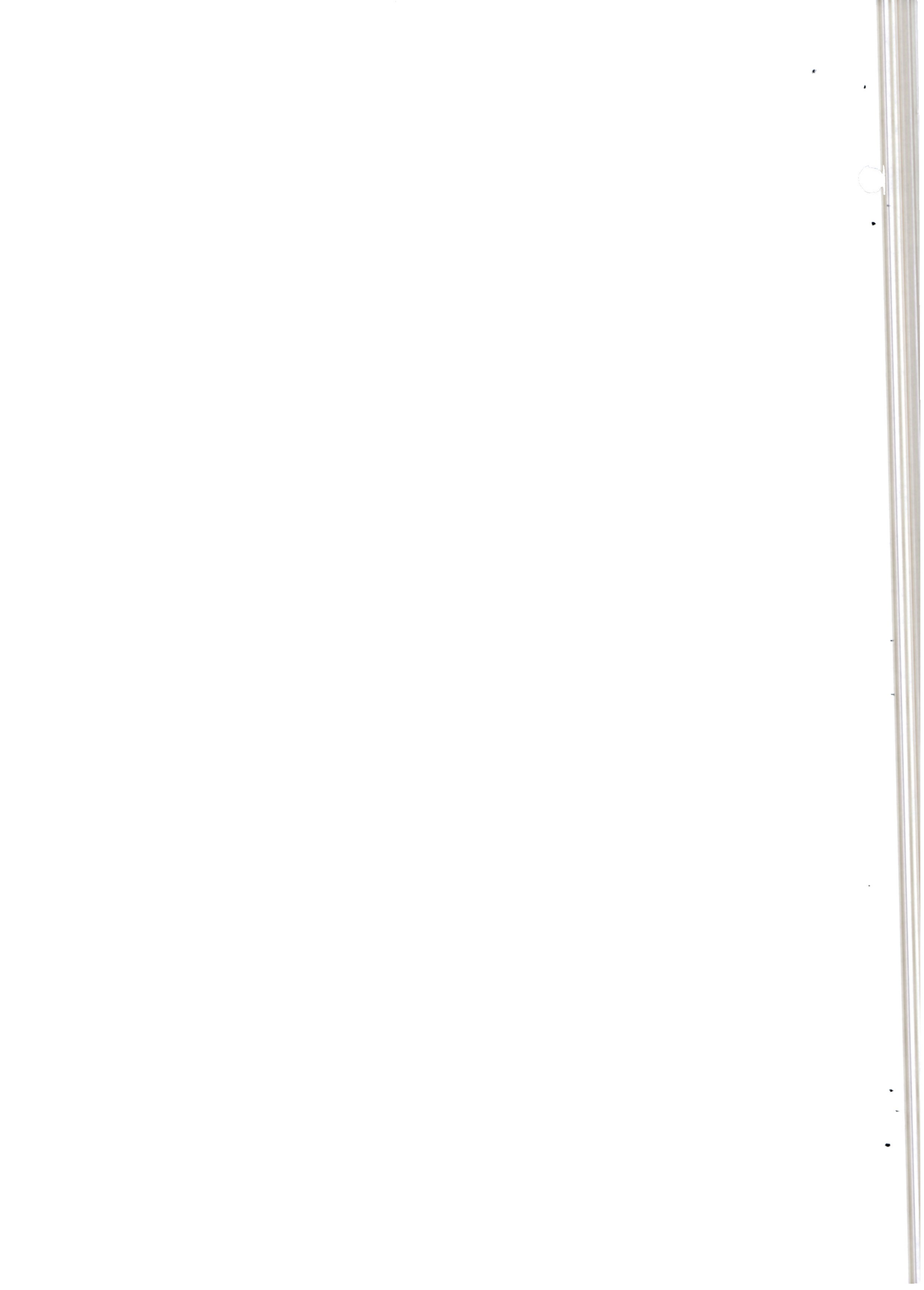
Name: Haron Robert Kiptoon



Sub-County Accountant

Name: E. Chirchir

ICPAK Member Number:

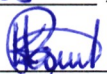



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KIMININI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2018**

**V. STATEMENT OF CASHFLOW**

		<b>2017 - 2018</b>	<b>2016 - 2017</b>
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	74,353,447	50,948,277
Other Receipts	3	-	
		<b>74,353,447</b>	<b>50,948,277</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,962,320	2,403,743
Use of goods and services	5	6,023,024	13,431,585
Transfers to Other Government Units	6	26,800,000	29,840,000
Other grants and transfers	7	20,163,760	25,992,980
Other Payments	9	-	
<b>Adjusted for:</b>			
Adjustments during the year	14	-	(236,092)
<b>Net cash flow from operating activities</b>		<b>54,949,104.</b>	<b>71,432,216</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(1,084,349)
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>(1,084,349)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>19,404,343</b>	<b>(21,804,381)</b>
Cash and cash equivalent at BEGINNING of the year	13	749,348	22,789,821
Cash and cash equivalent at END of the year		<u>20,153,691</u>	<u>749,348</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- KIMININI Constituency financial statements were approved on 14/05 2018 and signed by:

  
 Fund Account Manager  
 Name: AARON ROTICH KIPTOON

  
 Sub-County Accountant  
 Name: E. Chirchir  
 ICPAK Member Number:





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

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2018**

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

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	86,810,345	43,313,024	130,123,369	75,338,887	54,784,482	58%
Proceeds from Sale of Assets						
Other Receipts						
<b>PAYMENTS</b>						
Compensation of Employees	2,452,320	320,000	2,772,320	1,962,320	810,000	71%
Use of goods and services	6,452,032	1,724,059	8,176,091	5,969,079	2,207,012	74%
Transfers to Other Government Units	42,800,000	28,200,000	71,000,000	26,800,000	44,200,000	38%
Other grants and transfers	30,428,966	13,068,965	43,497,931	20,163,760	23,334,171	46%
Acquisition of Assets	0	0	0			
Other Payments	4,677,027	0	4,677,027	0	4,677,027	0%
<b>TOTALS</b>	<b>86,810,345</b>	<b>43,313,024</b>	<b>130,123,369</b>	<b>54,895,159</b>	<b>75,228,210</b>	

(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. Compensation of employees has a utilization of 71% which is below the required minimum of 90% is as result of the disbursement from the NGCDF Board being done late and in tranches, i.e the first disbursement in the financial year was done in February and at the end of the financial year Kimini constituency has received only 42% of the whole year budget. However amounts payable to employees include a 31% gratuity payable at the end of three years at expiry of contract to the CDFC employees. However the adjustments of Ksh 320,000 above the original budget is as result of monies carried forward from the previous year 2016/2017.
- ii. Under use of goods the utilization is at 74% which is way below 90% threshold, this is as a result of NGCDF Board disbursing funds less than 50% for the whole financial year budget. Under the adjustment column there is an adjusted



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KIMININI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30<sup>th</sup> 2018**

figure of Ksh 1,724,059 which is as result of adjustments in sublementary budget by parliament and money brought forward during financial year 2016/2017.

- iii. Transfers to other government units has a low utilization rate of 34%, this is however due to the fact that the NGCDF board released funds late during the financial year and also disbursing less than 50% of the total budget. This therefore leads to less projects being implemented. The variance in the original budget and final budget of Ksh 28,200,000 is as a result of balance brought forward from financial year 2016/2017 and a supplementary budget passed by parliament.
- iv. Other grants and transfers has a utilization rate of 46%, this is however due to the fact that the NGCDF board released funds late during the financial year and also disbursing less than 50% of the total budget. This therefore leads to less projects being implemented. However the variance between the original budget and final budget of Ksh. 13,068,965 is as a result of balance broght forward during last financial year 2016/2017.
- v. In the other payments the utilization rate is 0%. This is attributed to the fact that funds disbursed by the board could not accommodate the whole projects to be funded.

*(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 NGCDF- KIMININI Constituency financial statements were approved on 14/06/2018 and signed by:



Fund Account Manager

Name: Haron Rotich Kiptoon



Sub-County Accountant

Name: E. Chirchir

ICPAK Member Number:



## **VII. 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.
- 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- KIMININI 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 (KShs), 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 30<sup>th</sup> 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.

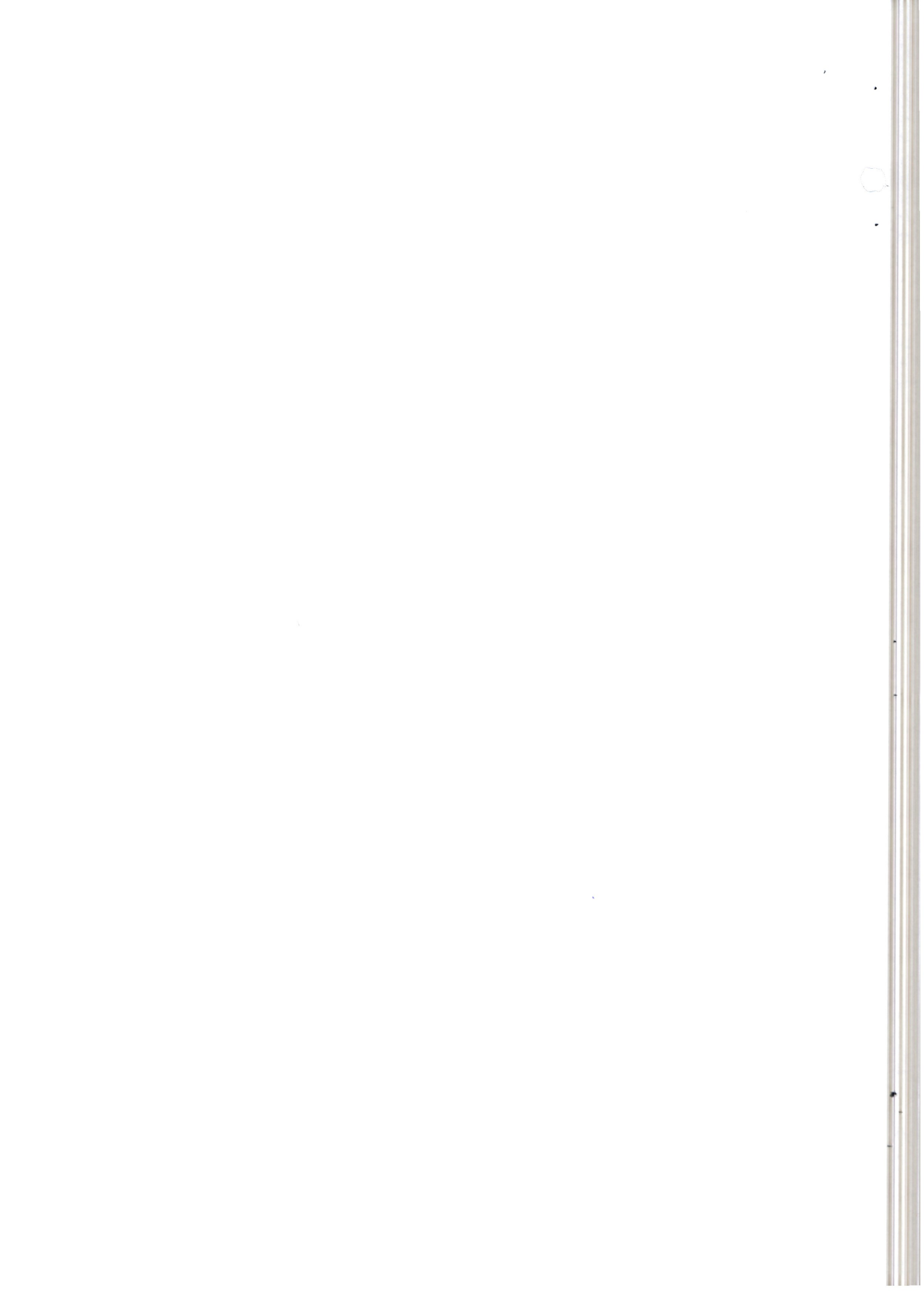
### **Use of Goods and Services**

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.





## **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**

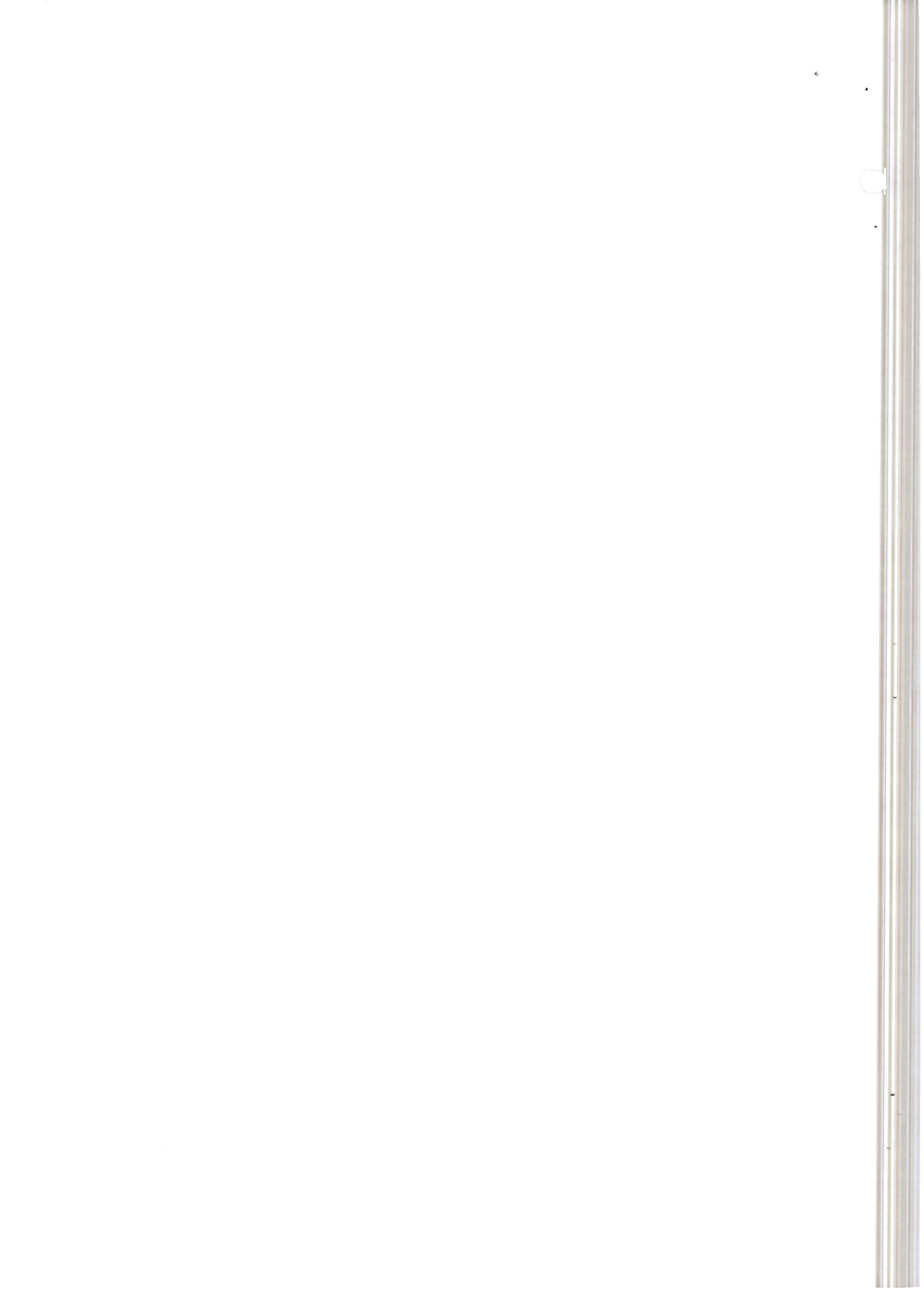
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations 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 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.



## **SIGNIFICANT ACCOUNTING POLICIES**

### **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 1<sup>st</sup> July 2017 to 30<sup>th</sup> 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 30<sup>th</sup> June 2018.

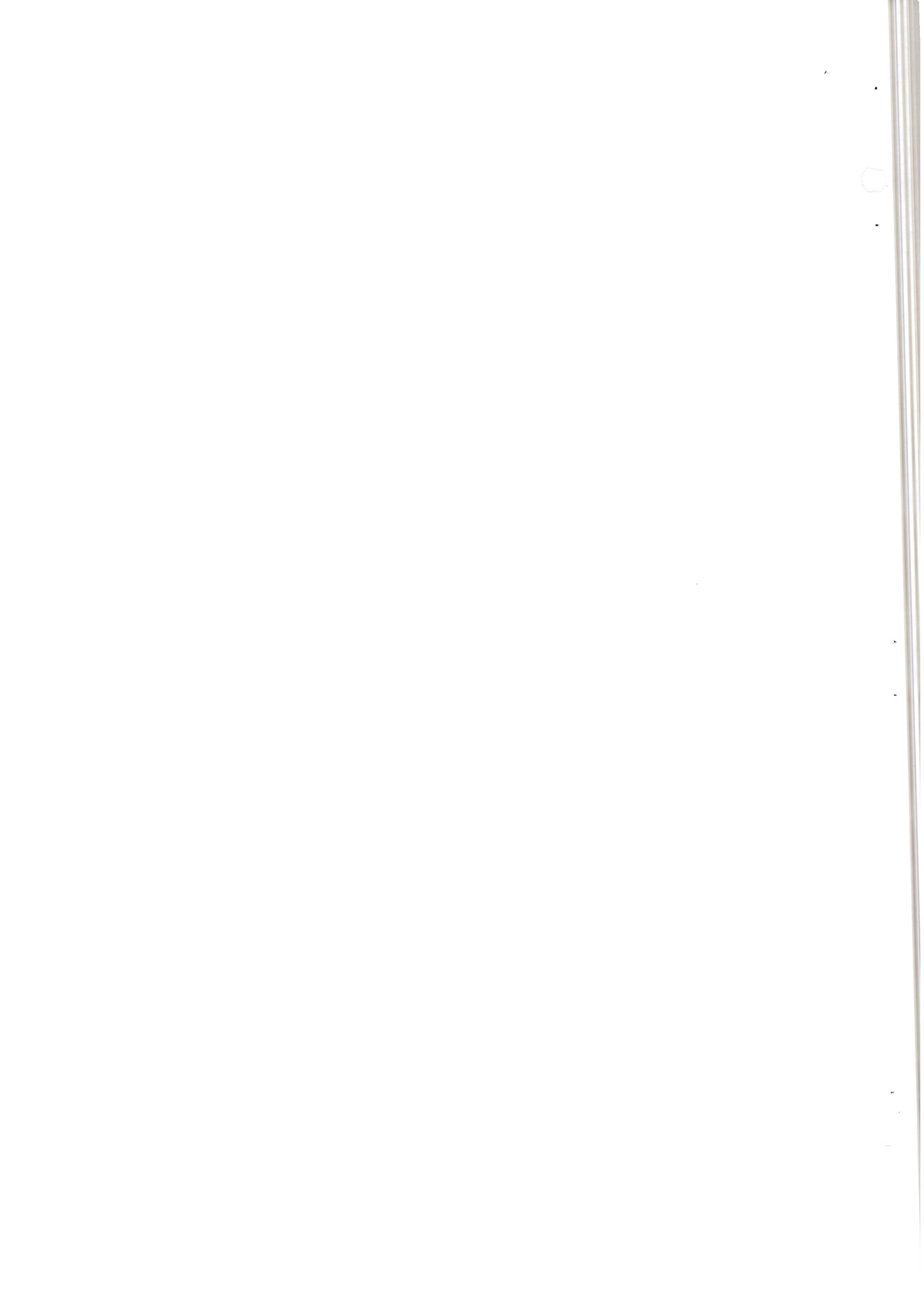
### **14. Errors**

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) –  
KIMININI CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2018**

**VIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
AIE NO	A855038		36,853,449
AIE NO	A839729		1,000,000
AIE NO	A829609		4,094,828
AIE NO	A855867	5,500,000	
AIE NO	A892586	30,948,275	
AIE NO	A896755	37,905,172	
<b>TOTAL</b>		<b>74,353,447</b>	<b>50,948,277</b>

**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	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
<b>Total</b>	<b>0</b>	<b>0</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIMININI CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2018**

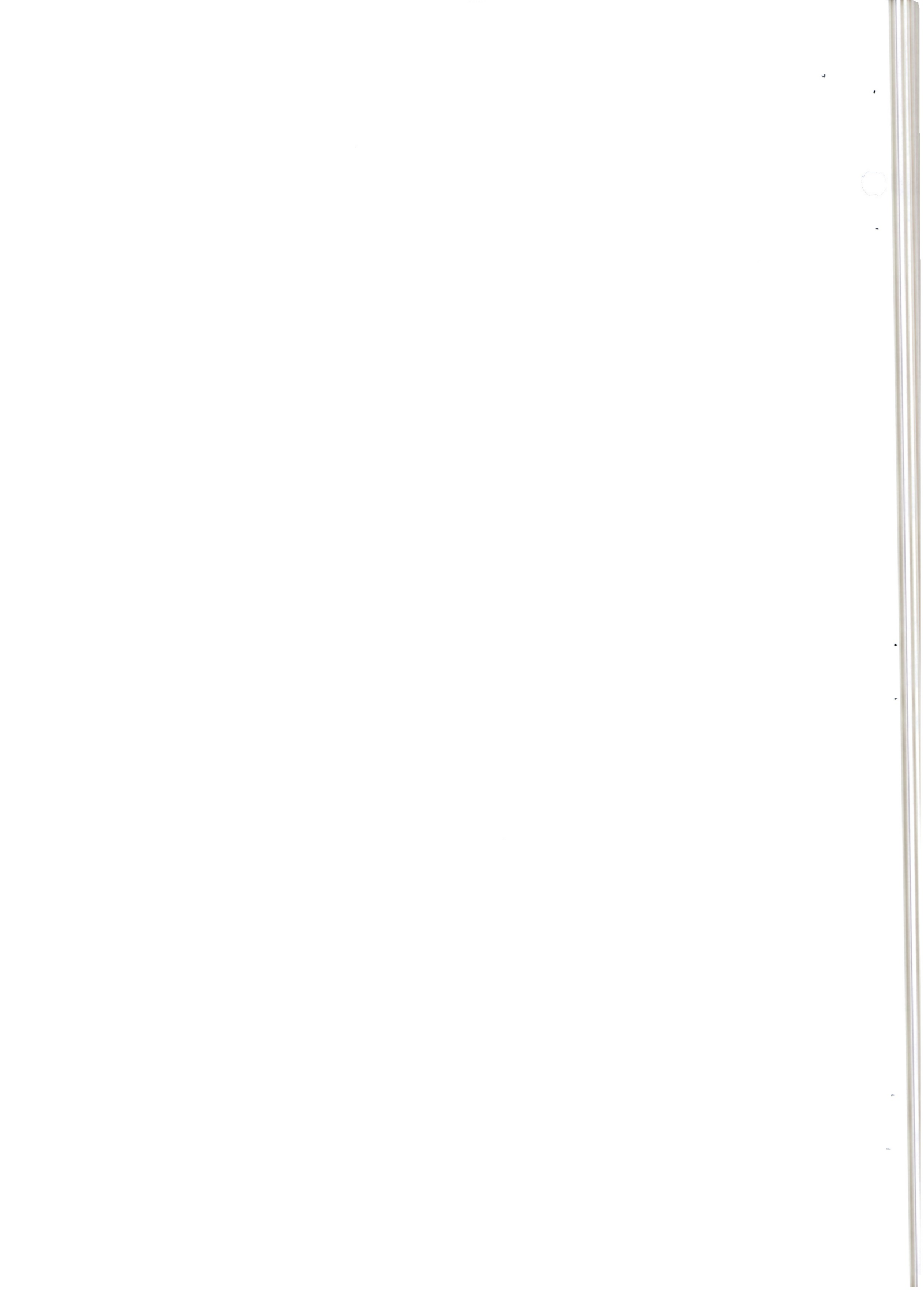
*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2017- 2018	2016-2017
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**4. COMPENSATION OF EMPLOYEES**

	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	1,962,320	1,457,109
Basic wages of casual labour	0	0
<b>Personal allowances paid as part of salary</b>		
House allowance	0	0
Transport allowance	0	0
Leave allowance	0	0
Gratuity	0	934,634
Other personnel payments	0	0
<b>Total</b>	<b>1,962,320</b>	<b>2,403,743</b>





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIMININI CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee Expenses	3,598,310	8,536,920
Utilities, supplies and services	114,000	1,401,458
Communication, supplies and services	0	266,129
Domestic travel and subsistence	0	1,010,552
Printing, advertising and information supplies & services	990,219	367,124
Rentals of produced assets	0	
Training expenses	503,100	852,900
Hospitality supplies and services	0	174,258
Insurance costs	0	-
Specialized materials and services	0	-
Office and general supplies and services	357,005	-
Fuel, Oil and Lubricants	0	300,000
Other operating expenses	53,945	94,338
Routine maintenance – vehicles and other transport equipment	0	138,751
Routine maintenance – other assets	0	36,655
Office Rent and Electricity	352,500	252,500
<b>Total</b>	<b>5,969,079</b>	<b>13,431,585</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIMININI CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2018**

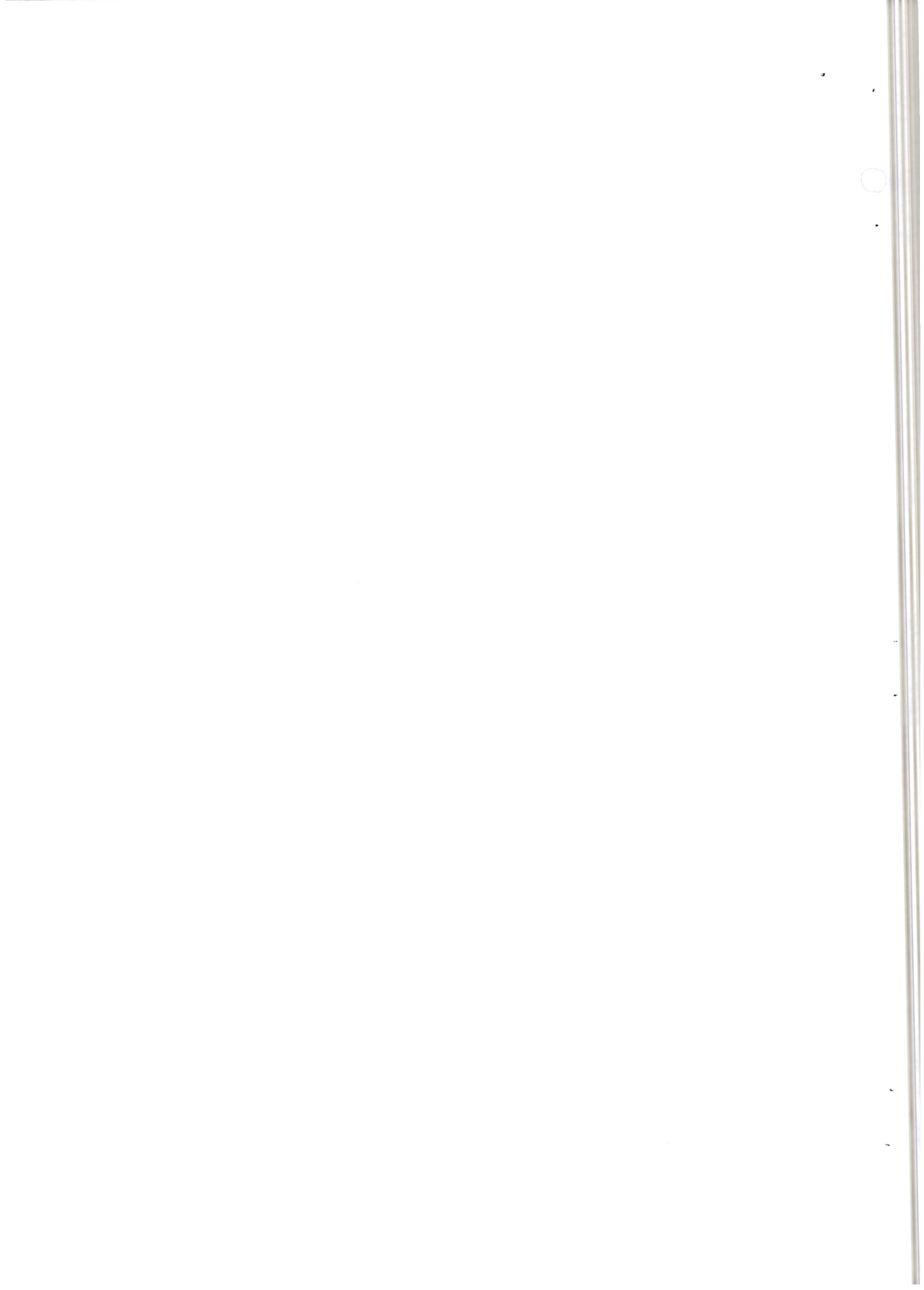
*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	13,000,000	12,500,000
Transfers to secondary schools (see attached list)	13,800,000	17,340,000
Transfers to tertiary institutions (see attached list)	0	0
Transfers to health institutions (see attached list)	0	0
<b>TOTAL</b>	<b>26,800,000</b>	<b>29,840,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2017-2018	2016- 2017
	Kshs	Kshs
Bursary – secondary schools (see attached list)	11,247,000	11,151,000
Bursary – tertiary institutions (see attached list)	7,838,000	6,400,000
Bursary – special schools (see attached list)	0	0
Mock & CAT (see attached list)	0	0
Security projects (see attached list)	400,000	3,000,000
Sports projects (see attached list)	678,760	800,000
Environment projects (see attached list)	0	2,501,980
Emergency projects (see attached list)	0	2,140,000
<b>Total</b>	<b>20,163,760</b>	<b>25,992,980</b>



*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	0	0
Construction of Buildings	0	1,084,349
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
<b>Total</b>	<b>0</b>	<b>1,084,349</b>

**9. OTHER PAYMENTS**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	0	0
ICT Hub	0	0
TIVET	0	0
		94,338
	<b>0</b>	<b>94,338</b>



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

**KIMININI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10A: Bank Accounts (cash book bank balance)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
COOPERATIVE BANK OF KENYA, KITALE BRANCH. A/C NO 01141599005900	20,389,783	749,348
<b>Total</b>	<b>20,389,783</b>	<b>749,348</b>
<b>10B: CASH IN HAND</b>		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations ( <i>specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<i>[Provide cash count certificates for each]</i>		





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIMININI CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 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>
		0	0	0
<b>Total</b>				<b>0</b>

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

**12 RETENTION**

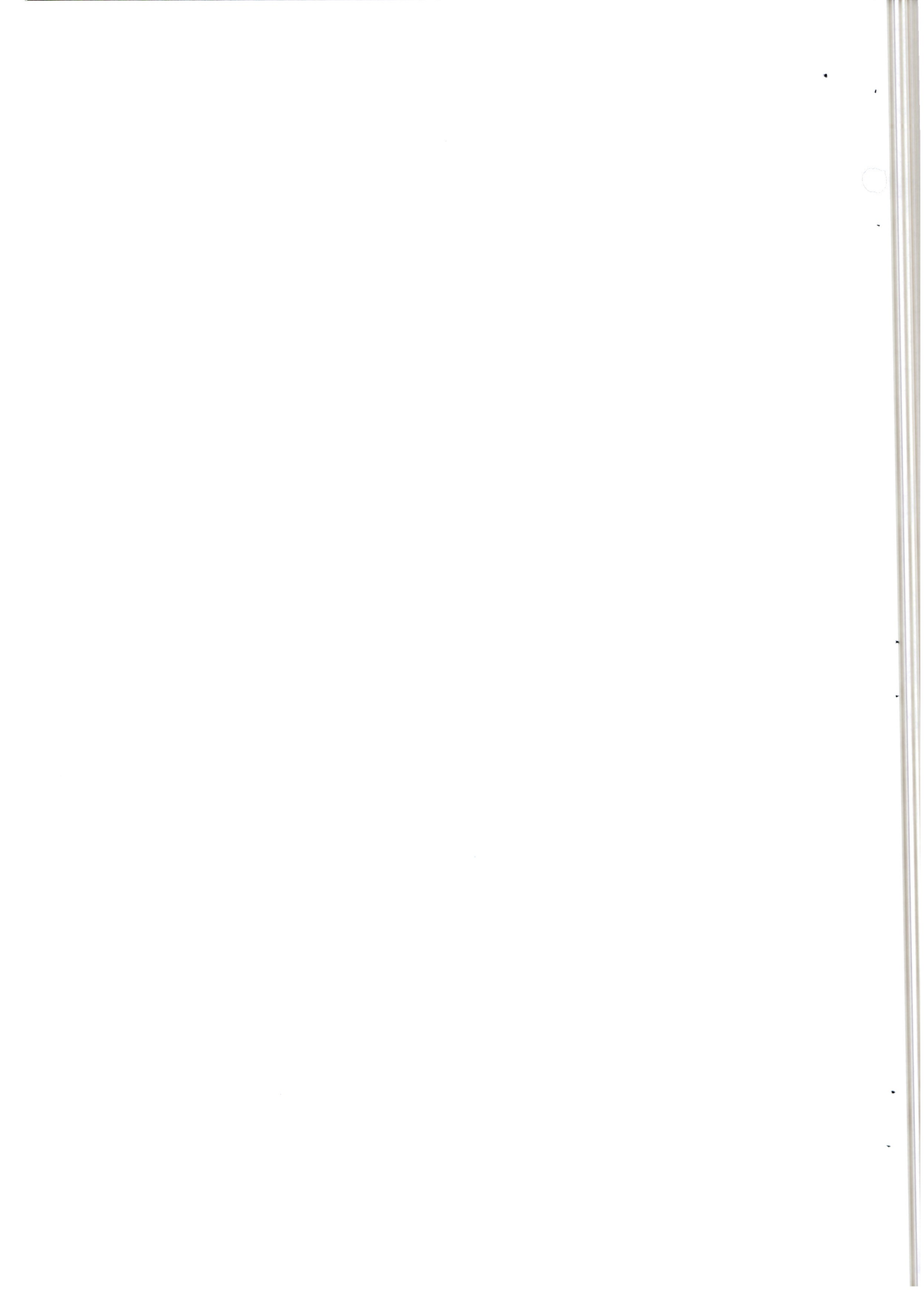
	<b>2017 - 2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Supplier	0	0
Supplier 2	0	0
Supplier 3	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*[Provide short appropriate explanations as necessary]*

**13. BALANCES BROUGHT FORWARD**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	749,348	22,370,577
Cash in hand	0	0
Imprest	236,092	0
<b>Total</b>	<b>985,440</b>	<b>22,370,577</b>

*[Provide short appropriate explanations as necessary]*



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

**KIMININI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**14. PRIOR YEAR ADJUSTMENTS**

	2017- 2018	2016-2017
	Kshs	Kshs
Bank accounts	0	0
Cash in hand	0	0
Imprest	0	236,092
<b>Total</b>	<b>0</b>	<b>236,092</b>

**15. OTHER IMPORTANT DISCLOSURES**

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

	2017- 2018	2016-2017
	Kshs	Kshs
Construction of buildings	0	166,026
Construction of civil works	0	0
Supply of goods	0	(968,918)
Supply of services	0	
	<b>0</b>	<b>(802,592)</b>

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

	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
Others ( <i>specify</i> )	0	0
	<b>0</b>	<b>0</b>

**15.3: UNUTILIZED FUNDS (See Annex 3)**

	Kshs	Kshs
Compensation of employees	810,000	
Use of goods and services	2,207,012	
Amounts due to other Government entities (see attached list)	44,200,000	12,600,000
Amounts due to other grants and other transfers (see attached list)	23,334,171	19,879,618
Acquisition of assets	-	-
Others	4,677,027	(612,589)
	<b>75,228,210</b>	<b>31,867029</b>



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

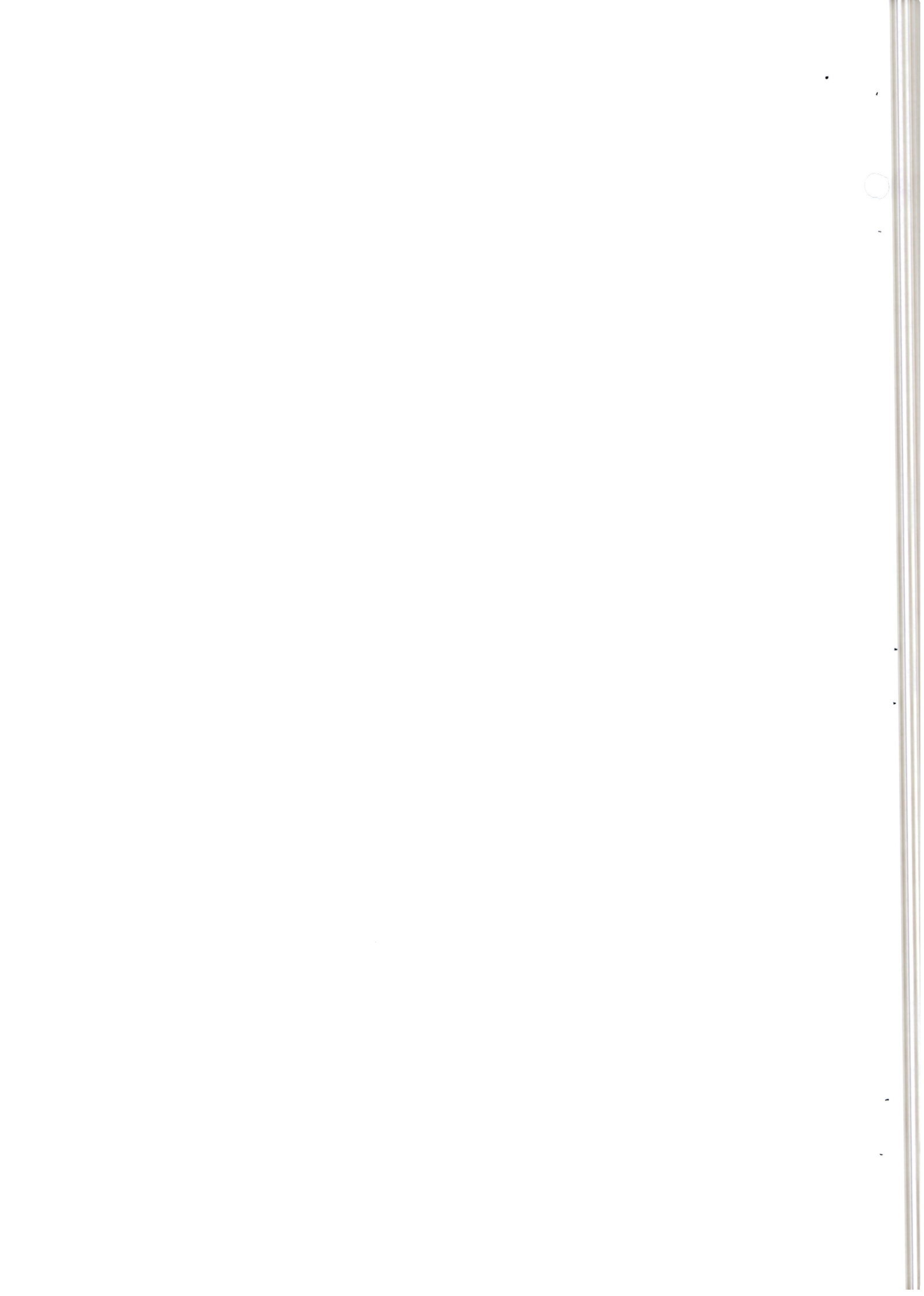
**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

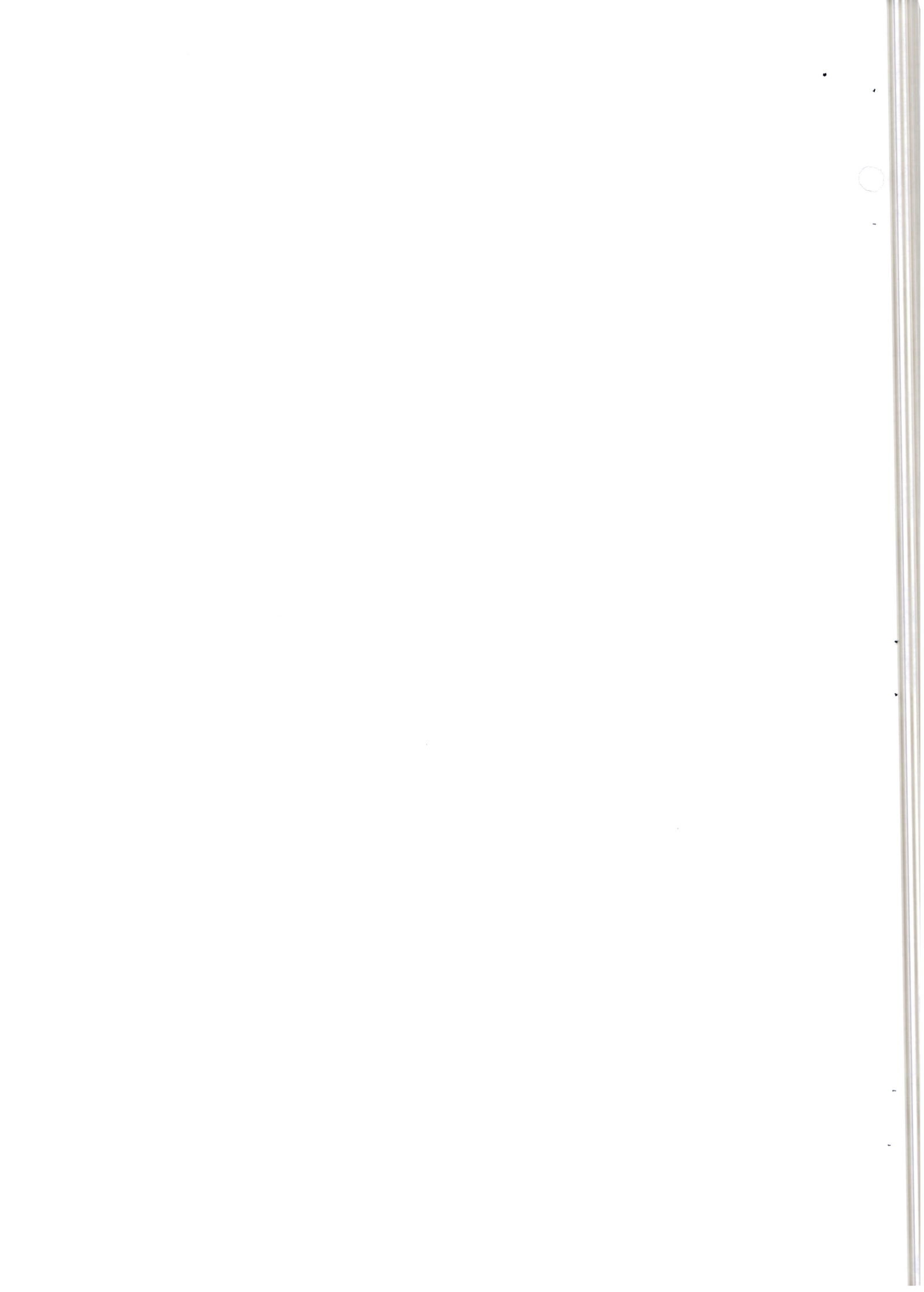
	<b>2017- 2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)	6,099,174	
	<b>6,099,174</b>	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIMININI CONSTITUENCY**  
**For the year ended 30<sup>th</sup> June 2018**

**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		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIMININI CONSTITUENCY**  
**For the year ended 30<sup>th</sup> June 2018**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

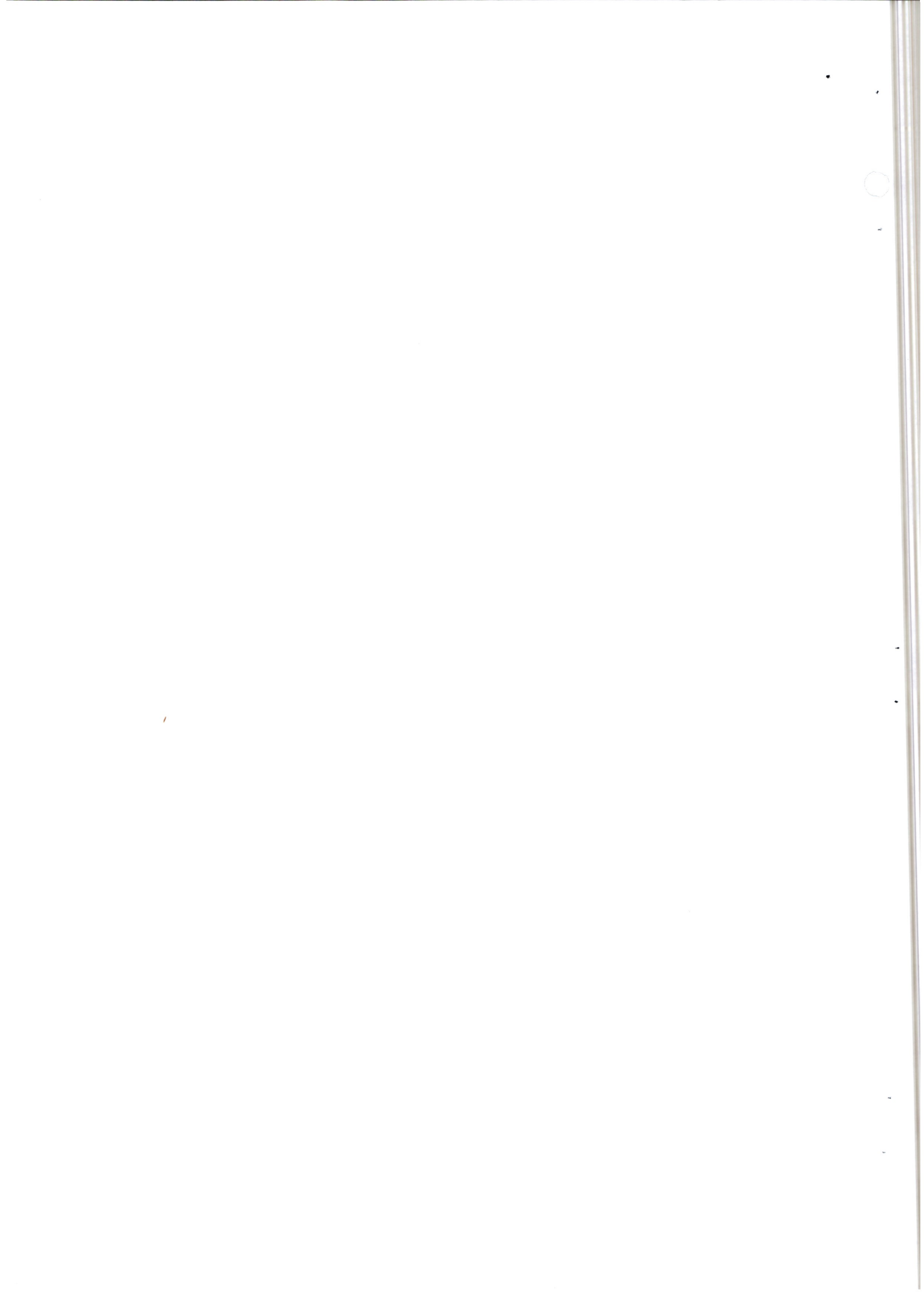
Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	B	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>						
<b>Middle Management</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>						
<b>Others (<i>specify</i>)</b>							
10.							
11.							
12.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIMINI CONSTITUENCY**  
**For the year ended 30<sup>th</sup> June 2018**

**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees	Payment of employees salaries and Gratuity	810,000		Awaiting funds from NG-CDF Board.
Compensation of employees	Payment of employees salaries and Gratuity	1,154,493		Gratuity payable at end of three years as per the contract
Use of goods & services	Payment of committee allowance, Purchase of stationery and other office expenses and preparation of constituency strategic plan.	2,662,435		Procurement process ongoing for strategic plan.
Use of goods & services	Payment of committee allowance, Purchase of stationery and other office expenses and preparation of constituency strategic plan.	1,080,295		This allows for day today activities in the office
<b>Amounts due to other Government entities</b>				
Chris Wamalwa Primary School	Installation of electricity, wiring and construction of computer lab strong room.	400,000		Awaiting funds from NG-CDF Board
Musundi Primary School	Foundation, Walling, Roofing, Plastering and Painting of two Classrooms	1,000,000		Awaiting funds from NG-CDF Board
Kibagenge Primary School	Foundation, Walling, Roofing, Plastering and Painting of two Classrooms	1,000,000		Awaiting funds from NG-CDF Board
Wiyeta Primary School	Foundation, Walling, Roofing, Plastering and Painting of two Classrooms.	1,000,000		Awaiting funds from NG-CDF Board
St. Veronichah Primary School	Walling and roofing, construction of suspended slab of six storey classrooms.	3,000,000		Awaiting funds from NG-CDF Board
Milele Primary School	Flooring, Reroofing, painting and window fixing of Four classrooms	500,000		Awaiting funds from NG-CDF Board
Sibwani Primary School	Walling and roofing, construction of suspended slab of six storey classrooms	3,000,000		Awaiting funds from NG-CDF Board
Showground Primary School	Walling and roofing, construction of	3,000,000		Awaiting funds from

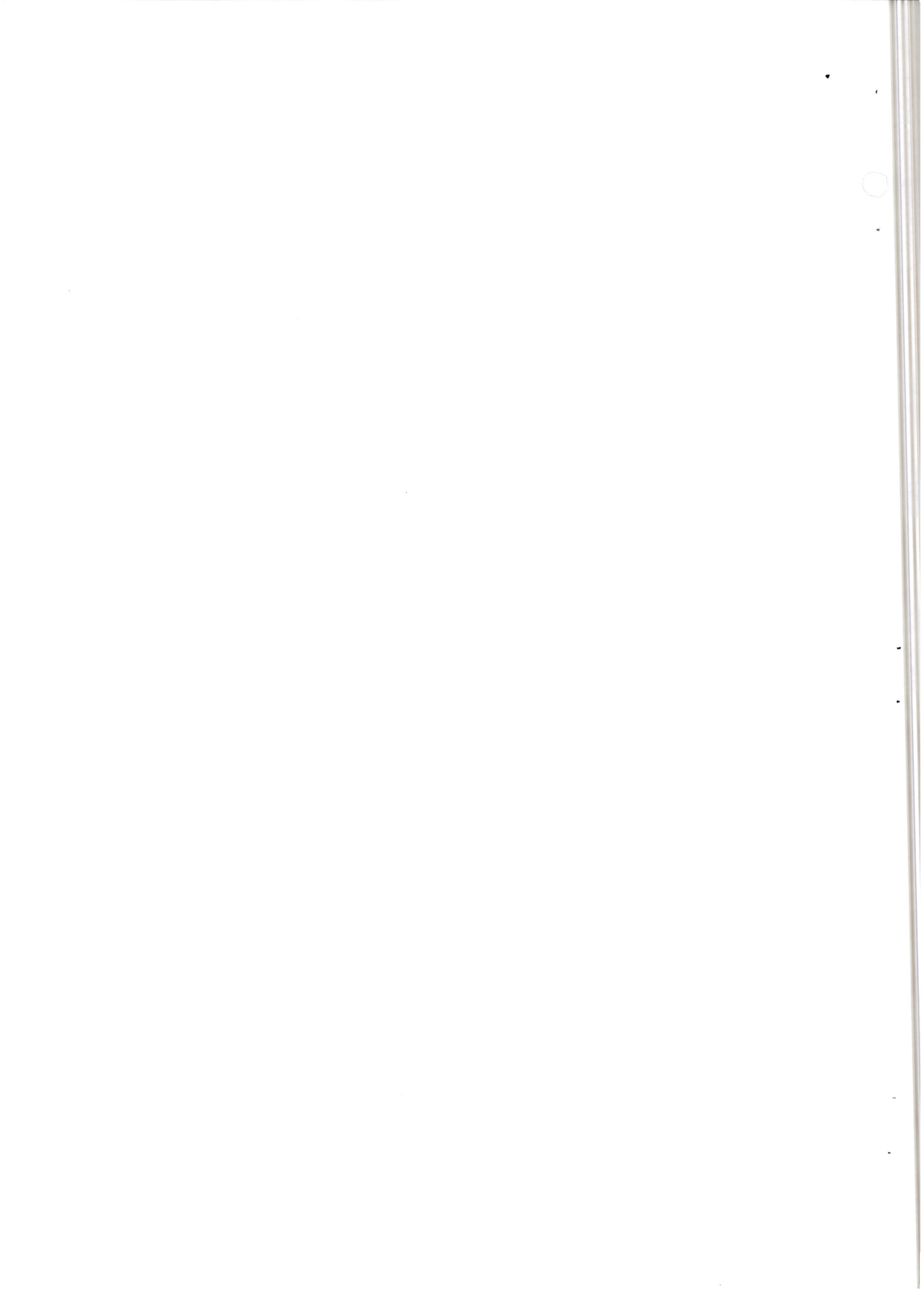


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIMININI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2018**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Mufutu Primary School	suspended slab of six storey classrooms Walling and roofing, construction of suspended slab of six storey classrooms	3,000,000		NG-CDF Board Awaiting funds from NG-CDF Board
Mosoriot Primary School	Foundation, walling and roofing, plastering and painting of one classroom	500,000		Awaiting funds from NG-CDF Board
Mitoni Mitatu Primary School	Foundation, walling and roofing, plastering and painting of two classroom.	1,000,000		Awaiting funds from NG-CDF Board
Kapkoi Primary School	Reroofing fixing of window shutters of Four Classrooms	400,000		Awaiting funds from NG-CDF Board
Ingavi Primary Primary School	Foundation, walling and roofing, plastering and painting of one classroom.	500,000		Awaiting funds from NG-CDF Board
Baraton Primary School	Construction of Four door Pit Latrine	200,000		Awaiting funds from NG-CDF Board
Mukaa Primary School	Foundation, walling and roofing, plastering and painting of one classroom.	500,000		Awaiting funds from NG-CDF Board
Birunda Special School	Construction of Four door Pit Latrine	200,000		Awaiting funds from NG-CDF Board
Lumuli Primary School	Flooring, Plastering and fixing of window shutters of six classrooms	500,000		Awaiting funds from NG-CDF Board
Kaptien Primary School	Flooring, Plastering and fixing of window shutters of four classrooms	400,000		Awaiting funds from NG-CDF Board
Mukuyuni Primary School	Foundation, walling and roofing, plastering and painting of one classroom.	500,000		Awaiting funds from NG-CDF Board
Kabuyefwe Pymary school	Flooring and Painting of two classrooms	200,000		Awaiting funds from NG-CDF Board
Meso primary School	Foundation, Walling, Roofing, Plastering & Painting of one classrooms	500,000		Awaiting funds from NG-CDF Board
Nakhwangwa Primary School	Foundation, Walling, Roofing, and Plastering & Painting of two classrooms.	1,000,000		Awaiting funds from NG-CDF Board
Sabata Primary School	Foundation, walling and roofing, plastering	500,000		Awaiting funds from

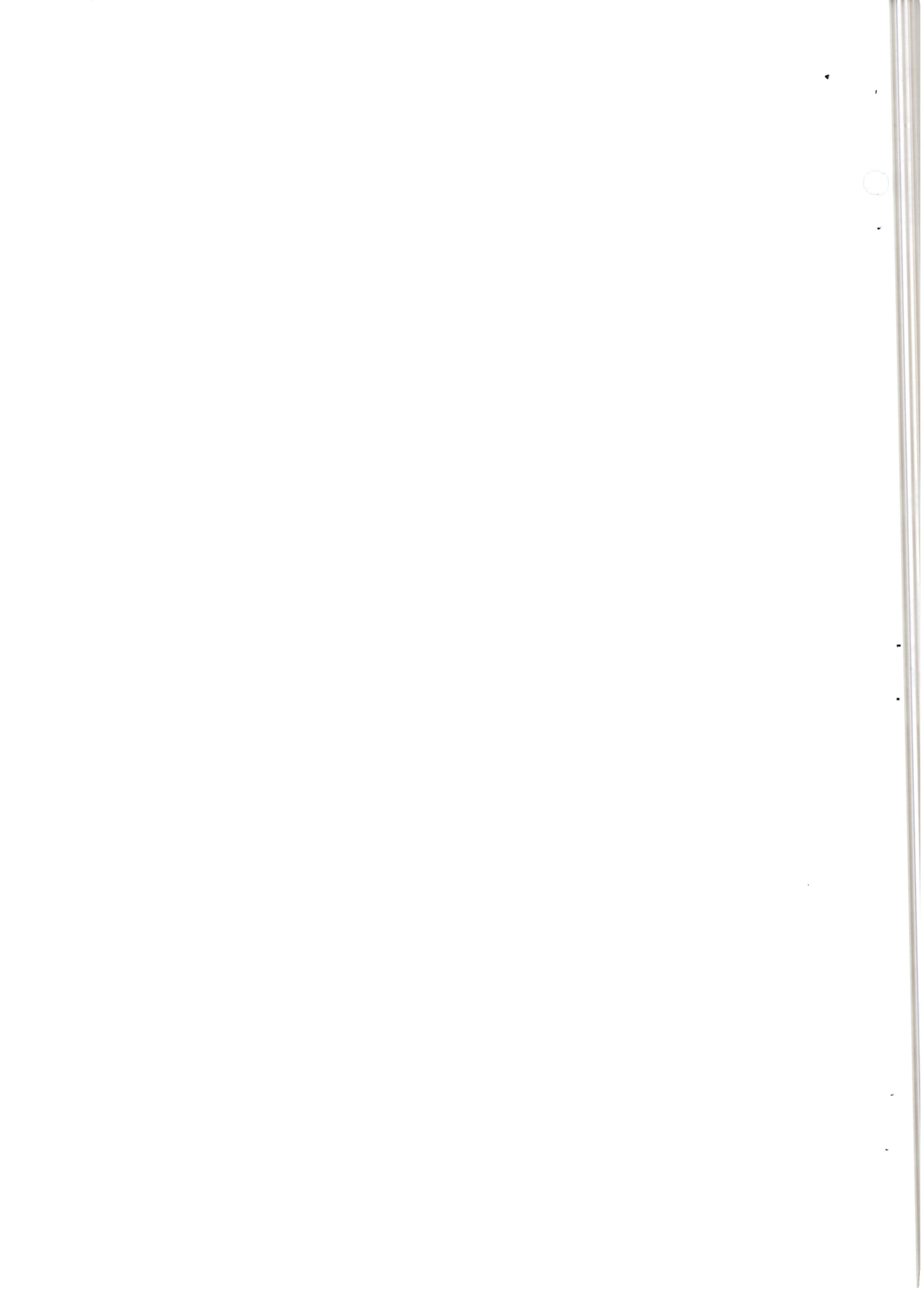


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIMINI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2018**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Wehoya Primary School	and painting of one classroom. Foundation, walling and roofing, plastering and painting of one classroom.	500,000		NG-CDF Board Awaiting funds from NG-CDF Board
Mbao Farm Primari school	Final Payment for purchase of land	100,000		Procurement process ongoing
Kimoson Primary school	Purchase of one acre land	1,500,000		Procurement process ongoing
Machungwa B primary school	Foundation, walling and roofing, plastering and painting of one classroom.	500,000		Procurement process ongoing
Friends Secondary School Sirende	Plastering & fixing shutters of a dining hall.	1,500,000		Awaiting funds from NG-CDF Board
St Patrick's Secondary School Waitaluk	Plastering Flooring and Painting of a Dormitory.	1,500,000		Awaiting funds from NG-CDF Board
St Theresa's Secondary School Sikhendu	Plastering Flooring and Painting of a Dining Hall	800,000		Awaiting funds from NG-CDF Board
St Thomas Aquinas Namgoi Secondary School	Foundation, Walling, Roofing, Plastering & Painting of two classroom.	1,000,000		Awaiting funds from NG-CDF Board
Kabuyefwe Mixed Secondary School	Foundation, Walling, Roofing, Plastering & Painting of two classrooms.	1,000,000		Awaiting funds from NG-CDF Board
St.Raphael Big Tree Secondary School	Walling and roofing, construction of suspended slab of six storey classrooms	3,000,000		Awaiting funds from NG-CDF Board
Nyabomo Secondary School	Walling and roofing, construction of suspended slab of six storey classrooms	3,000,000		Awaiting funds from NG-CDF Board
Masaba Secondary School	Foundation, Walling, Roofing, Plastering & Painting of one classroom.	500,000		Awaiting funds from NG-CDF Board
Wamuini Secondary School	Foundation, Walling, Roofing, Plastering & Painting of one classrooms.	500,000		Awaiting funds from NG-CDF Board
Muongano Secondary School	Plastering, Painting and Flooring of a Twin Lab.	700,000		Awaiting funds from NG-CDF Board
George Fox Secondary School	Purchase of one acre land	1,400,000		Procurement process





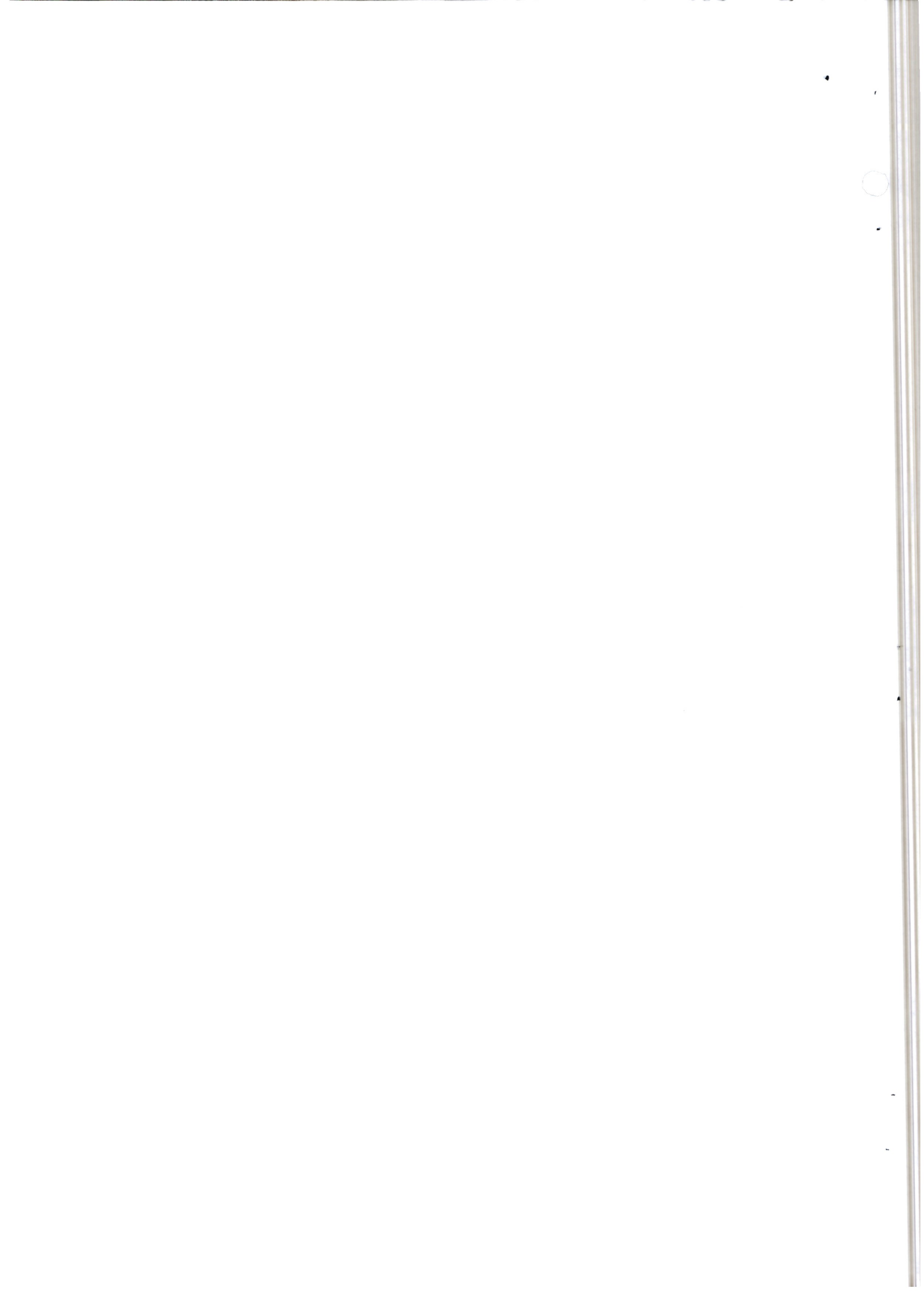
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIMININI CONSTITUENCY**

**Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2018**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
				ongoing
<b>Sub-Total</b>				
<b>Amounts due to other grants and other transfers</b>				
Bursary	Payment of bursary for needy students.	7,894,376		Vetting of beneficiaries ongoing
Bursary	Payment of bursary for needy students.	6,500,000		Awaiting funds from NG-CDF Board
Kiminini Police Post	Plumbing, wiring & inside Painting of Police Staff Houses.	1,000,000		Awaiting funds from NG-CDF Board
Musundi Police post	Plastering, flooring and painting of three staff houses	400,000		Awaiting funds from NG-CDF Board
Mucharage Chief's office	Plumbing and painting of two staff houses	200,000		Awaiting funds from NG-CDF Board
Nabiswa Chief's office	Foundation, Walling, roofing and plastering of a chief's office	200,000		Awaiting funds from NG-CDF Board
Matunda Chiefs office	Foundation, Walling, roofing and plastering of one staff house	250,000		Awaiting funds from NG-CDF Board
Baraton AP Camp	Foundation, Flooring, Roofing and Plastering and Painting of two staff houses	400,000		Awaiting funds from NG-CDF Board
Sirende AP Camp	Flooring, Plastering and Painting of one AP office	100,000		Awaiting funds from NG-CDF Board
Milimani chiefs office	Walling, roofing, plastering of chief's office	1,000,000		Awaiting funds from NG-CDF Board
Naisambu Chiefs office	Foundation, Walling, roofing and plastering of a chief's office	400,000		Procurement process ongoing.
St Aquinas Secondary school-Namgoi	Purchase of football balls, Netball	100,000		Awaiting funds from



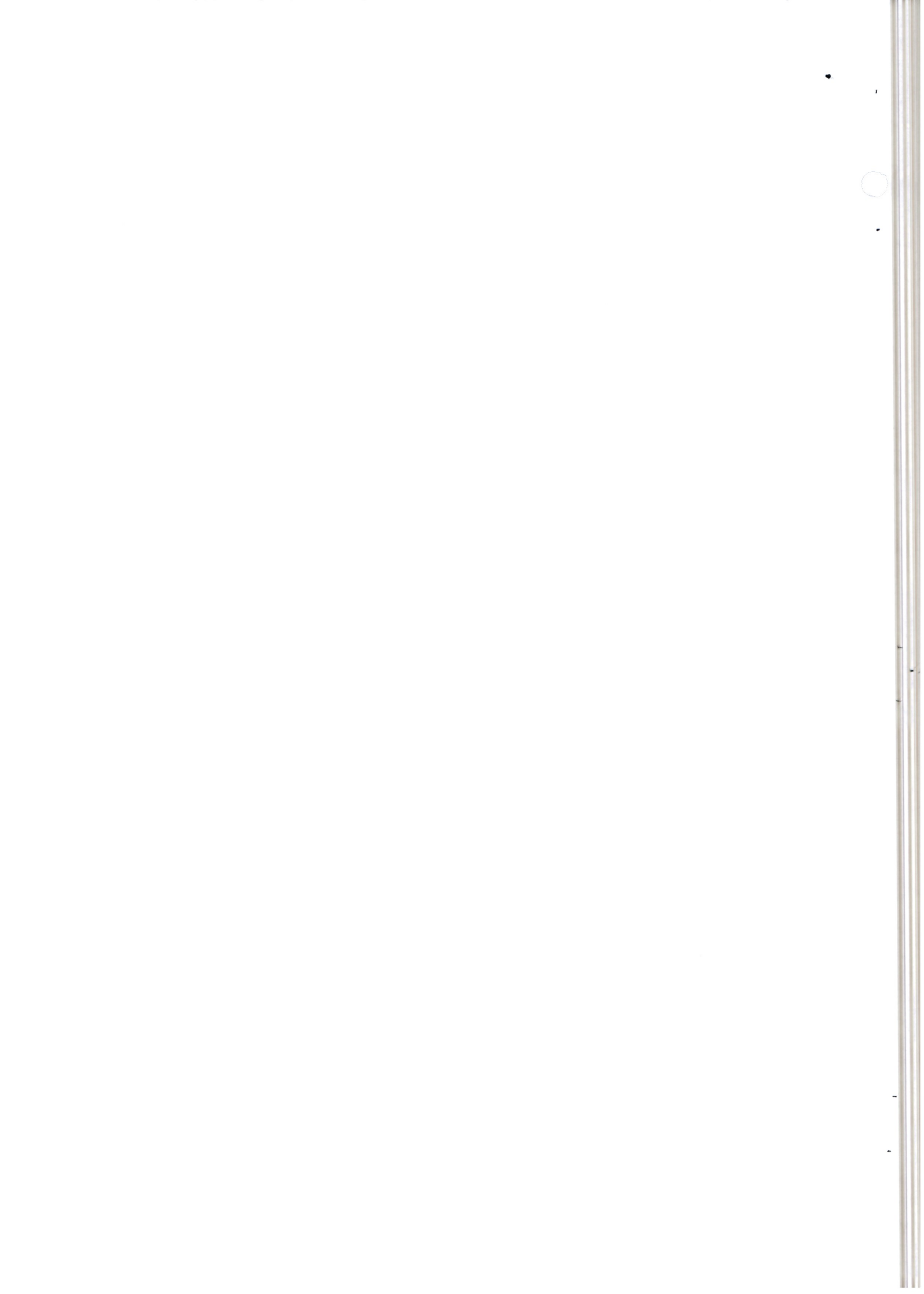




**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIMININI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2018**

**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	N/A	N/A	N/A	N/A
Buildings and structures	8,201,591	-	-	8,201,591
Transport equipment	4,981,000	-	-	4,981,000
Office equipment, furniture and fittings	402,385	-	-	402,385
ICT Equipment, Software and Other ICT Assets	724,700	-	-	724,700
Other Machinery and Equipment	0	0		0
Heritage and cultural assets	N/A	N/A	N/A	N/A
Intangible assets	N/A	N/A	N/A	N/A
<b>Total</b>	<b>14,309,676</b>			<b>14,309,676</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIMININI CONSTITUENCY  
For the year ended 30<sup>th</sup> June 2018**

**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

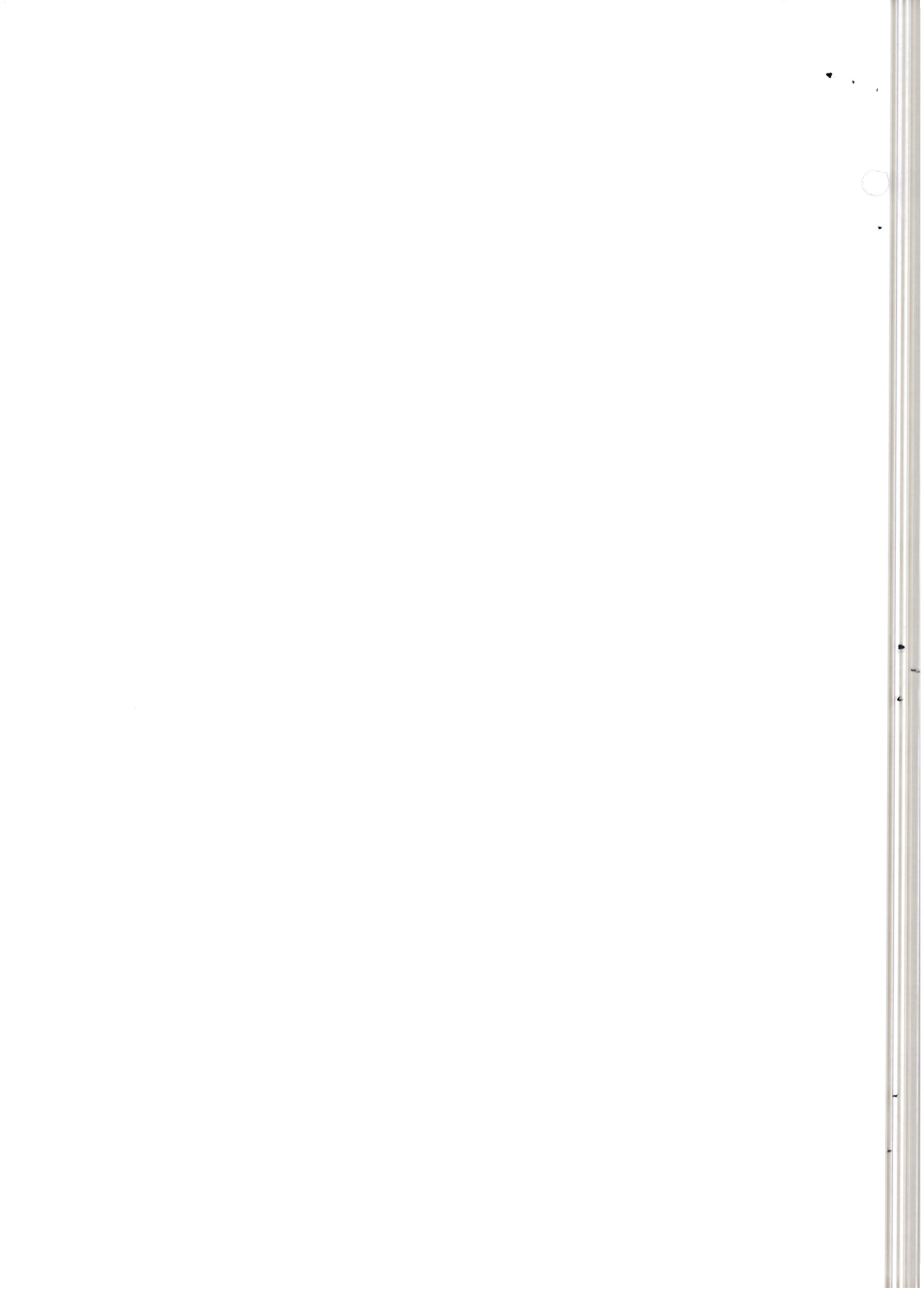
PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Milele Primary School	Sedian	01026030001213	196,875	-
Shimo La Tewa Primary School	Sedian	01026030007661	427,000	977
Nabunga Primary School	Sedian	01139599177700	100,232	232
Kitale Forest Primary School	Sedian	01026030002805	500,201	201
Milimani Primary School	Sedian	01`026030003054	500,005	5
Wiyeta Primary School	Sedian	01026030010761	3,117	1776
Showground Primary School	Sedian	01026030004840	2,507,181	388
St Veroniah Primary School Weonia	Sedian	01026030004115	2,508,411	34
Mufutu Primary School	Sedian	01026030003852	2,501,696	1696
Sibwani Primary School	Sedian	01026150017161	2,500,579	-
Kabuyefwe Girls Secondary School	Sedian	01139599177900	556,125	1061
Friends Sirende Secondary School	Sedian	01026030000527	5,340.	6000
St Joseph's Nyasi Secondary School	Sedian	01139502453503	104,345	73,410
Mainek Toro Secondary School	Sedian	01026030000756	221,381	43,372
St.John Nyamira Secondary School	Sedian	01026030008561	708,141	814
AIC Naisambu Secondary School	Sedian	01026030011031	2.27	227
Nabiswa Secondary School	Sedian	01026030010741	500,925	926
Mufutu Secondary School	Sedian	01026030000896	1,000,000	-





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIMININI CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2018**

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Namanda Secondary School	Sedian	01026150021291	999,023	-
AIC Kibomet Secondary School Kabuyefwe Boys Secondary School	Sedian	01026030000918	1,498,510	-
St Raphael Big Tree secondary School	Sedian	01026030001558	2,516,452	16,452
Nyabomo Secondary School	Sedian	01026030001604	2,527,670	28635
Sabata Primary School	Sedian	01026030004174	0.02	-
Nabiswa Chiefs Office	Sedian	01026150021651	399,023	-
<b>Total</b>			<b>6,099,174</b>	



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

**KIMININI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2018**

**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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
ELD-2016-17-1-01-0139-09-16	Unconfirmed expenditure	Forwarded the Expenditure returns to OAG office North Rift region for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18
ELD-2016-17-1-01-0139-09-16	Purchase of Land	Submitted county land valuation for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18
ELD-2016-17-1-01-0139-09-16	Purchase of school Buses	Forwarded the contract between Government of Kenya and GM to OAG office North Rift region for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18
ELD-2016-17-1-01-0139-09-16	Bursary	Forwarded CDFC minutes and acknowledgement letters to OAG for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18
ELD-2016-17-1-01-0139-09-16	Environment	Forwarded the Expenditure returns to OAG office North Rift region for verification	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30.09.18

