

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 19 SEP 2019

DAY:
THURSDAY

OF

PARLIAMENT
OF KENYA
LIBRARY

TABLED
BY:

Hon. Aden Duale

CLERK AT
THE TABLE:

Lemua Mosey

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
RONGAI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2018





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND RONGAI
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 (NG-CDF)
RONGAI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
RONGAI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

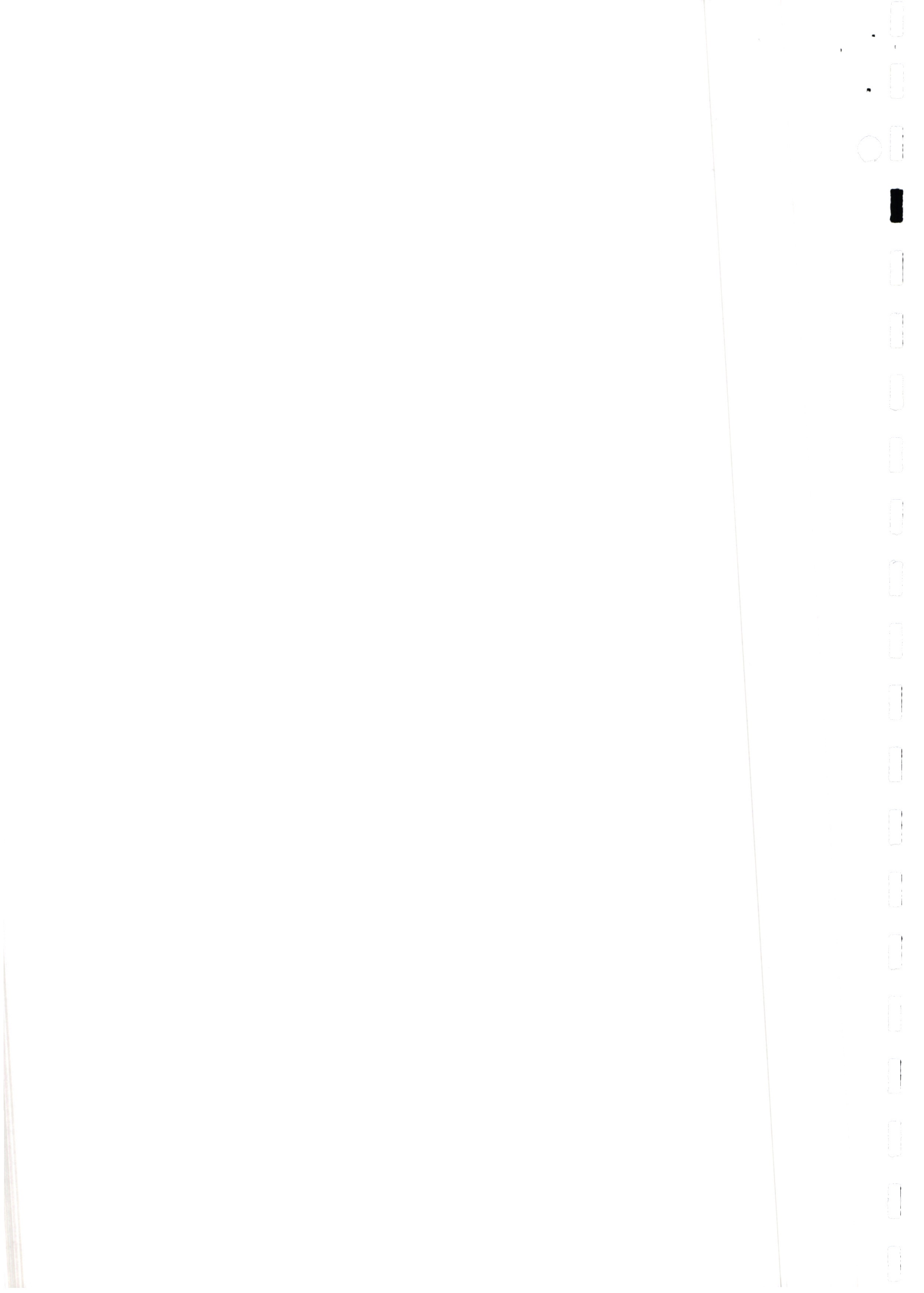
- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide 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 (NG-CDF)
RONGAI CONSTITUENCY
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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 NG-CDF Rongai day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Kenneth K. Kamau
3.	Sub-County Accountant	Rahab W Mathu
4.	Chairman NG-CDFC	Richard Moindi
5.	Member NG-CDFC	Henry Koech Kipngok

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of NG-CDF -RONGAI Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF 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) NG-CDF RONGAI Constituency Headquarters

Rongai Cdf
Kambi Ya Moto Bulding
Nakuru/Ravine Road
P.O.Box 12848-20100
Nakuru, Kenya



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
RONGAI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

(f) NG-CDF RONGAI Constituency Contacts

E-mail: info@rongaingcdf.go.ke
Website: www.rongaingcdf.co.ke

(g) NG-CDF RONGAI Constituency Bankers

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

1. Bank Name: KENYA COMMERCIAL BANK
Branch: NAKURU BRANCH
Account Name: RONGAI NG - CDF
Account Number: 1101849169

(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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
RONGAI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

II. FORWARD BY THE CHAIRMAN NG-CDF COMMITTEE

On behalf of Rongai Constituency NG-CDFC, I would like to express my sincere gratitude on the amount allocated to our constituency. During the financial year 2017/2018, the allocation was utilised on priority basis upon receiving money from the board. Rongai Constituency NG-CDF put more concern on:-

i) Education

As a way of eradicating poverty, we embarked mostly on education, we managed to build classrooms in various schools. We were also able to pay school fees as means of bursaries to various needy and orphan students.

ii) Security

Security was also a concern issue in our constituency; we managed to establish structures i.e. buildings and toilets within the constituency in various police post and stations. This will improve security and also working conditions of the security officers.

iii) Environment

As pertaining environment, we managed to plant trees and also took care of sanitation by building toilets in schools and public areas.

Following the petition to court concerning devolving CDF to the county, members were uncomfortable over the same. It is to the best of the members that the CDF remain on the constituency level where members are able to access it.

Some projects had not been implemented at the closure of the financial year; this is due to the delayed disbursement of funds from the board. I would like to urge the board if it can be able to disburse funds early so that projects can be implemented in time. The projects which had not been implemented are now on going.

There so many needy cases in our constituency hence the funds allocated are not enough to cater for the same. I am requesting the board to add the allocation to our constituency.

Sign.....
**DR RICHARD MOINDI
CHAIRMAN NG-CDFC**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
RONGAI 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, 2012 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 NG-CDF-RONGAI 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 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 NG-CDF- RONGAI 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 NG-CDF RONGAI 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 NG-CDF-RONGAI 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 NG-CDF-RONGAI 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 NG-CDF-RONGAI Constituency financial statements were approved and signed by the Accounting Officer on 30/09 2018.



Fund Account Manager

Name: Kenneth K. Kamau



Sub-County Accountant-Rongai

Name: Rahab W Mathu

ICPAK Member Number: 15196

DISTRICT ACCOUNTANT
RONGAI DISTRICT
P. O. Box 17771 CODE 2010
NAKURU



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - RONGAI 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 - Rongai Constituency set out on pages 6 to 20, which comprise the statement of assets as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation : recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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 - Rongai 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 National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Stale Cheques

Examination of the bank reconciliation statement as at 30 June 2018 disclosed unrepresented cheques of Kshs.1,612,110. Out of this amount, cheques worth Kshs.713,956.55 were stale as at the closure of the year. Some of these cheques date back to 5 February 2014 and most of them were in respect of statutory deductions payable to various institutions and it was not clear why they were not remitted.

In the circumstances, it was not possible to confirm the accuracy of the reported cash and cash equivalents balance of Kshs.5,972,891 in the statement of assets and liabilities.

2. Overstated Bursary

Note 7 to the financial statements reflects bursary to secondary schools of Kshs.1,425,399 for the year ended 30 June 2018. However, the supporting schedule provided for audit reflected a balance of Kshs.1,006,000 and hence a variance of Kshs.419,399.

No explanation has been given for the variance.

3. Inaccurate Statement of Cash Flows

The statement of cash flows reflects net cash flow from operating activities of Kshs.46,434,645 instead of negative Kshs.3,029,473 and therefore the statement is inaccurate.

No explanation has been given for the misstatement.

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

Other Matter

Budget Utilization and Performance

The summary statement of appropriation: recurrent and development combined reflects final budget of Kshs107,192,018.86. However, only Kshs.43,405,172 was received from the CDF Board and thus leaving a budget deficit of Kshs.63,786,846.86. The underfunding has not been explained despite the board having approved the budget. Consequently, the Constituents of Rongai Constituency were denied the much needed development activities.

It is therefore not clear why the Board approved a budget it could not finance.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter(s) described in the Basis for Conclusion on

Lawfulness and Effectiveness 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. Unaccounted for Expenditure

The statement of receipts and payments for the year ended 30 June 2018 reflects an expenditure of Kshs.4,842,702 was incurred on use of goods and services. Out of this amount, an expenditure of Kshs.108,330 was incurred on printing, advertising and information supplies and Kshs.95,000 on routine maintenance- vehicles and other transport equipment. However, no store ledgers cards were maintained and it was therefore not possible to confirm delivery and usage of the items bought.

In the circumstances, the propriety of the expenditure of Kshs.203,330 could not be confirmed.

2. Non-acknowledgement of Bursary

During the year under review, an expenditure of Kshs.1,425,399 was incurred in disbursement of bursary to secondary as disclosed under note 7 to financial statements. It was however, noted that only Kshs.565,070 was acknowledged by various schools leaving a balance of Kshs.860,329 unaccounted for.

No explanation was given for non-acknowledgement of the bursary despite the NGCDFC having a bursary committee in place and the monitoring and evaluation team.

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, GOVERNANCE AND RISK MANAGEMENT SYSTEM

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter(s) described in the Basis for [Conclusion on Effectiveness of Internal Controls, Risk Management and Governance/Qualified Opinion] section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of IT Controls

During the year under review, it was noted that the Constituency development fund did not have an IT section to steer the operations of the Constituency development fund. ICT policy and IT committee were not in place as well.

No explanation was given for failure to have an ICT policy in place

2. Lack of Risk Management Policy

During the year under review, the Constituency development fund did not have a risk management in place as required by National Treasury Circular No 3/2009 of 23 February, 2009 and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks.

No explanation has been given for failure to have a risk management policy in place.

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 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 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 ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances. I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

Nairobi

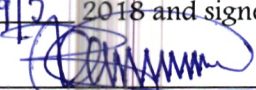
26 August 2018

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
RONGAI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

IV. STATEMENT OF RECEIPTS AND PAYMENTS


	Note	2017 - 2018	2016- 2017
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	43,405,172	81,896,552
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		43,405,172	81,896,552
PAYMENTS			
Compensation of employees	4	2,366,544	1,902,926
Use of goods and services	5	4,842,702	8,881,592
Transfers to Other Government Units	6	32,650,000	54,400,000
Other grants and transfers	7	6,575,399	64,077,147
		-	-
TOTAL PAYMENTS		46,434,645	129,261,665
SURPLUS/DEFICIT		(3,029,473)	(47,365,114)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-RONGAI Constituency financial statements were approved on 30/09/2018 and signed by:


Fund Account Manager

Name: Kenneth K. Kamau




Sub-County Accountant

Name: Rahab W Mathu

ICPAK Member Number:15196

DISTRICT ACCOUNTANT
RONGAI DISTRICT
P.O. Box 17771 CODE 20100
NAKURU



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
RONGAI CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	9A	5,972,891	9,002,364
Total Cash and Cash equivalent		5,972,891	9,002,364
TOTAL FINANCIAL ASSETS			
FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd 1st July...		9,002,364	56,367,478
Surplus/Deficit for the year		(3,029,473)	(47,365,114)
NET FINANCIAL POSITION			
		5,972,891	9,002,364

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-RONGAI Constituency financial statements were approved on 30/09/2018 and signed by:


Fund Account Manager

Name: Kenneth K. Kamau




Sub-County Accountant

DISTRICT ACCOUNTANT
RONGAI DISTRICT
Name: Rahab W Mathu
P.O. Box 17771 CODE 20100
NAKURU

ICPAK Member Number:15196

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
RONGAI CONSTITUENCY
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For the year ended June 30, 2018

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2017 - 2018	2016 - 2017
Transfers from CDF Board	1	43,405,172	81,895,550
		43,405,172	
Payments for operating expenses			
Compensation of Employees	4	2,366,544	1,902,926
Use of goods and services	5	4,842,702	8,881,592
Transfers to Other Government Units	6	32,650,000	54,400,000
Other grants and transfers	7	6,575,399	64,077,147
			-
Net cash flow from operating activities		46,434,645	129,261,665
			-
CASHFLOW FROM INVESTING ACTIVITIES			-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(3,029,473)	(47,365,114)
Cash and cash equivalent at BEGINNING of the year	13	9,002,364	56,367,478
Cash and cash equivalent at END of the year		5,972,891	9,002,364

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-RONGAI Constituency financial statements were approved on 30/09/2018 and signed by:

Fund Account Manager

Name: Kenneth K. Kamau



Sub-County Accountant

Name: Rahab W Mathu

ICPAK Member Number: 15196

DISTRICT ACCOUNTANT
 RONGAI DISTRICT
 P. O. Box 17771 CODE 20100
 NAKURU



VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

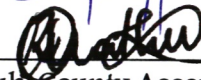
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Com-parable Basis	Budget Utilisa-tion Difference	% of Utilisa-tion
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	86,810,344.00	20,381,974.34	107,192,018.86	43,405,172.00	63,786,846.86	40.00%
Proceeds from Sale of Assets	-	-	-	-		
Other Receipts		-				
TOTAL RECEIPTS	86,810,344.00	20,381,974.34	107,192,018.86	43,405,172.00	63,786,846.86	40.00%
PAYMENTS						
Compensation of Employees	1,928,000.00	1,582,391.00	3,510,391.00	2,366,544.00	1,143,847.00	86.33%
Use of goods and services	4,784,930.00	258,256.34	5,043,186.00	4,842,702.00	200,484.00	70%
Transfers to Other Government Units	50,032,200.00	10,723,219.00	60,755,419.15	32,650,000.00	28,105,419.15	52.22%
Other grants and transfers	22,065,214.37	7,817,808.00	29,883,022.37	6,575,399.00	23,307,623.37	17.03%
Acquisition of Assets	8,000,000.00	-	8,000,000.00	-	8,000,000.00	0%
Other Payments						
TOTAL	86,810,344.52	20,381,674.34	107,192,018.00	46,434,645.00	60,757,373.00	-

o The adjustment revenues relate to supplementary budget amounting to 11,379,310.34 and unutilised funds at the beginning of financial year 2017/18 amounting to kshs 9,002,364.00.

o Variances was as a result of funds amounting to Kshs 54,784,000.00 being received in the month of July 2018.

The NG-CDF-RONGAI Constituency financial statements were approved on 30/9/2018 and signed by:


 Fund Account Manager
 Name: Kenneth K. Kamau
 P.O. Box 12848 NAKURU
 TEL: 020-2439039


 Sub-County Accountant- Name: Rahab W Mathu
 ICPAK Member Number: 15196

DISTRICT ACCOUNTANT
 P.O. BOX 17771 DISTRICT
 NAKURU
 CODE 20100



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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 NG-CDF-RONGAI 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.

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.



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

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.



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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 NG-CDF 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 in 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.



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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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...A855242	-	4,094,827.60
AIE NO...A855564	-	36,853,449.00
AIE NO...A855682	-	40,948,275.10
AIE NO...A855900	5,500,000.00	-
AIE NO...A892837	37,905,172.00	-
Total	43,405,172.00	81,896,551.70

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) –
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Reports and Financial Statements

For the year ended June 30, 2018

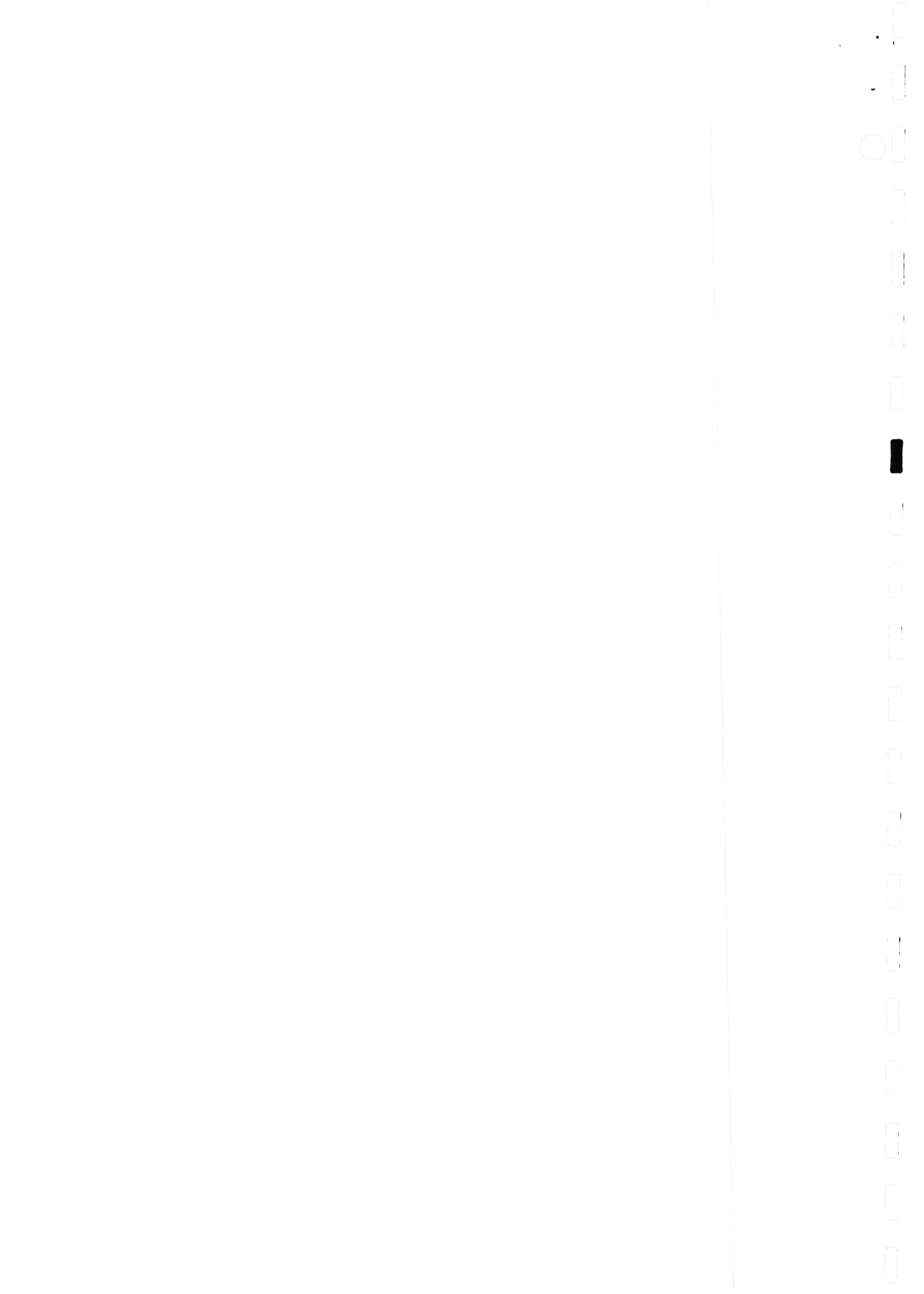
NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

Description	2017 - 2018	2016 - 2017
	Kshs	Kshs
Basic wages of contractual employees	1,645,031	1,569,926
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	24,000	-
Gratuity-contractual employees	697,513	333,014
TOTAL	2,366,544	1,902,940



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2017 - 2018	2016 - 2017
	Kshs	Kshs
Utilities, supplies and services	732,009	2,591,796
Electricity	-	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	155,000	288,000
Printing, advertising and information supplies & services	108,330	405,000
Rentals of produced assets	-	-
Training expenses	1,077,931	-
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	1,780,000	4,301,096
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	597,920	-
Fuel , oil & lubricants	-	-
Other operating expenses	-	-
Bank service commission and charges	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	391,512	1,295,700
Routine maintenance- other assets	-	-
TOTAL	4,842,702	8,881,592



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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	2016 - 2017
	Kshs	Kshs
Transfers to Primary schools	21,250,000.00	42,700,000.00
Transfers to Secondary schools	11,400,000.00	11,700,000.00
Transfers to Tertiary institutions	-	-
Transfers to Health institutions	-	-
TOTAL	32,650,000.00	54,400,000.00

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2017 - 2018	2016 - 2017
	Kshs	Kshs
Bursary -Secondary	1,425,399	23,578,647
Bursary -Tertiary	-	19,630,500
Bursary-Special schools	-	935,000
Mocks & CAT	-	649,000
Water	-	1,600,000
Food security	-	-
Electricity	-	-
Security	1,650,000	11,400,000
Roads and Bridges	-	-
Sports	-	3,852,000
Environment	-	2,432,000
Emergency Projects	3,500,000	850,000
TOTAL	6,575,399	64,077,147



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

9A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2017-2018 Kshs	2016-2017 Kshs
<i>KCB Account No. 1101849169</i>	5,972,891.00	9,002,364.00
Total	5,972,891.00	9,002,364.00
10B: CASH IN HAND		
Location 1		-
Other Locations (<i>specify</i>)		

10. BALANCES BROUGHT FORWARD

	2017 - 2018 Kshs (1/7/2017)	2016 - 2017 Kshs (1/7/2016)
Bank accounts	5,972,891.00	56,367,478
Cash in hand	-	-
Imprest	-	-
TOTAL	5,972,891.00	56,367,478

[Provide short appropriate explanations as necessary]

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RONGAI CONSTITUENCY
Reports and Financial Statements
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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				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total				

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100.

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

| 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) |
|--|---|--|--|-----------------------------------|--|
| 1.1 | Cash and cash equivalents-cash and cash equivalents could not be confirmed | Certificate of bank balance and current bank reconciliation statement were availed | Kenneth K Kamau-FAM | Resolved | |
| 1.2 | Inconsistencies between budget format and financial statements template | The financial statements were prepared as per a template issued by the NG-CDF board/National treasury | Kenneth K Kamau-FAM | Resolved | |
| 1.3 | Variances between assets schedule and asset register-misstatement of the fixed asset register | The variances were brought about by the release of retention for the NG-CDF office. A corrected asset register was availed. | Kenneth K Kamau-FAM | Resolved | |
| 1.4 | Unconfirmed PMC account balances | The bank balance certificate for all the PMC accounts were availed and balances confirmed. | Kenneth K Kamau-FAM | Resolved | |
| 1.5 | Budgetary and budgetary controls-under expenditure of Kshs.3,508,754 | Gratuities not yet released pending completion of contracts and retentions not yet released to contractors led to the unutilized balance as at year end. | Kenneth K Kamau-FAM | Resolved | |



RONGAI CONSTITUENCY DEVELOPMENT FUND
UPDATED ASSETS REGISTER
CUSTODY OF FAMS CDFS
FOR THE PERIOD ENDED 30th 2018

| Region | County | Constituency | Code | Asset name/Description | Asset Tag No | serial No | Acquisition Date | Acquisition Asset Value | Physical Location | Current Condition |
|------------|--------|--------------|------|------------------------|--------------|------------------|------------------|-------------------------|-------------------|-------------------|
| SOUTH RIFT | NAKURU | RONGAI | 173 | COMPUTER TABLE | CDF/173/001 | NONE | 2012 | 12,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | METALIC OFFICE CABINET | CDF/173/002 | NONE | 2012 | 19,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | CONFERENCE TABLE | CDF/173/003 | NONE | 2012 | 16,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/004 | NONE | 2013 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/005 | NONE | 2012 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/006 | NONE | 2013 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/007 | NONE | 2020 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/008 | NONE | 2014 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/009 | NONE | 2009 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/010 | NONE | 2009 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/011 | NONE | 2011 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/012 | NONE | 2011 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/013 | NONE | 2011 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/014 | NONE | 2006 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/015 | NONE | 2006 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/016 | NONE | 2006 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/017 | NONE | 2007 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/018 | NONE | 2010 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/019 | NONE | 2017 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HANDWOOD OFFICE CHAIRS | CDF/173/020 | NONE | 2010 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | SECRETARIAL CHAIRS | CDF/173/022 | NONE | 2011 | 5,800.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | OFFICE WOODEN TABLE | CDF/173/024 | NONE | 2006 | 4,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HP DESKJET 3744 | CDF/173/034 | TH55R1620G | 2006 | 18,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HP DESKJET F380 3IN 1 | CDF/173/035 | CN674FYOPV | 2007 | 22,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | TFT 17" SCREEN | CDF/173/037 | CN632PPOZ | 2007 | 8,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HP COMPAQ COMP | CDF/173/038 | SAA6250GZL | 2008 | 4,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | KEYBOARD | CDF/173/039 | E-CO12-035116(B) | 2012 | 2,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | YAMAHA MOTOR CYCLE | CDF/173/040 | 3TT-154132 | 2008 | 150,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HP LASERJET P2035 | CDF/173/042 | VN5S00500 | 2008 | 42,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | OFFICE TELEPHONE | CDF/173/043 | 700322878 | 2009 | 5,800.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | TENDER BOX | CDF/173/044 | NONE | 2016 | 3,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | COMPUTER MONITOR | CDF/173/050 | NONE | 2011 | 16,600.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | KEYBOARD | CDF/173/098 | 8560970 | 2006 | 4,220.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | EXECUTIVE OFFICE CHAIR | CDF/173/104 | NONE | 2009 | 5,200.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | EXECUTIVE OFFICE TABLE | CDF/173/105 | NONE | 2009 | 4,220.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | FIXED SHELVE | CDF/173/106 | NONE | 2011 | 5,222.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | FIXED SHELVE | CDF/173/107 | NONE | 2011 | 4,210.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | FIXED SHELVE | CDF/173/108 | NONE | 2006 | 14,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | FILLING CUPBOARDS | CDF/173/109 | NONE | 2014 | 16,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | FILLING CUPBOARDS | CDF/173/110 | NONE | 2014 | 16,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HP Laser Jet P2035 | CDF/173/111 | VNC4B33360 | 2014 | 42,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | EXECUTIVE CHAIR | CDF/173/112 | NONE | 2014 | 8,000.00 | CDF OFFICE | GOOD |



| | | | | | | | | | | |
|------------|--------|--------|-----|------------------------------------|-------------|-----------------|------|------------|------------|------|
| SOUTH RIFT | NAKURU | RONGAI | 173 | EXECUTIVE CHAIR | CDF/173/113 | NONE | 2014 | 8,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | VISITORS CHAIRS | CDF/173/114 | NONE | 2014 | 5,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | VISITORS CHAIRS | CDF/173/115 | NONE | 2014 | 5,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | VISITORS CHAIRS | CDF/173/116 | NONE | 2014 | 5,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | OFFICE TABLE | CDF/173/117 | NONE | 2014 | 16,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | OFFICE TABLE | CDF/173/118 | NONE | 2014 | 16,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | OFFICE TABLE | CDF/173/119 | NONE | 2014 | 16,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | FILLING CABINET (4 DRAWERS) | CDF/173/120 | NONE | 2014 | 11,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | FILLING CABINET (4 DRAWERS) | CDF/173/121 | NONE | 2014 | 11,000.00 | CDF OFFICE | GOOD |
| | | | | Acer Keyboard- | | | | | | |
| SOUTH RIFT | NAKURU | RONGAI | 173 | DKPS21PO3L25200105K701 | CDF/173/122 | NONE | 2014 | 12,000.00 | CDF OFFICE | GOOD |
| | | | | Acer Monitor- | | | | | | |
| SOUTH RIFT | NAKURU | RONGAI | 173 | MMLXNEE00074120438E4201 | CDF/173/123 | NONE | 2014 | 34,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | Acer CPU | CDF/173/124 | NONE | 2014 | 12,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | LAPTOP | CDF/173/124 | NONE | 2014 | 52,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | CONFERENCE CHAIRS | CDF/173/125 | NONE | 2015 | 4,500.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | OFFICE CHAIRS | CDF/173/125 | NONE | 2015 | 4,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | YAMAHA MOTOR CYCLE 125 CC | CDF/173/126 | GKB 715 L | 2015 | 200,000.00 | CDF OFFICE | GOOD |
| | | | | HP LASERJET PRINTER CP1025 | | | | | | |
| SOUTH RIFT | NAKURU | RONGAI | 173 | (COLOURED) | CDF/173/127 | CNF6C3340 | 2016 | 47,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HUAWEI SAFARICOM MODEM | CDF/173/128 | S8S7S15B2500627 | 2016 | 5,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HUAWEI SAFARICOM MODEM | CDF/173/129 | S8S7S15B2500234 | 2016 | 5,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | HUAWEI SAFARICOM MODEM | CDF/173/130 | S8S7S15B2500234 | 2016 | 5,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | hp Laptop | CDF/173/131 | CND6032GRS | 2016 | 48,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | hp Laptop | CDF/173/132 | CND6032FWQ | 2016 | 48,000.00 | CDF OFFICE | GOOD |
| SOUTH RIFT | NAKURU | RONGAI | 173 | Transend Portable Hard Drive 500 G | CDF/173/133 | C77066-0116 | 2016 | 6,000.00 | CDF OFFICE | GOOD |

