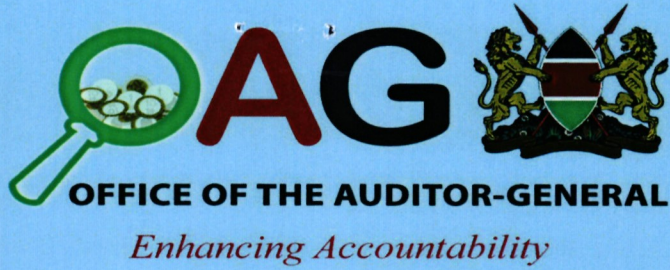



REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

 THE NATIONAL ASSEMBLY	
DATE: 08 FEB 2022	DAY: ON Tuesday
TABLED BY:	Lom
CLERK-AT THE-TABLE:	Benson

PARLIAMENT
OF KENYA
LIBRARY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAITI CONSTITUENCY

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

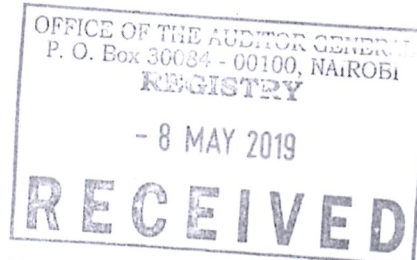


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND KAITI
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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



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

Reports and Financial Statements

For the year ended June 30, 2018

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAITI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 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 KAITI day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	YUSUF MBUNO
2.	A.I.E holder	DANIEL M. MALUKI
3.	Sub-County Accountant	JULIUS MUCHOHI
4.	Chairman NGCDFC	SAMUEL M. MULWA

(d) Fiduciary Oversight Arrangements

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

P.O. Box 1-90301
OKIA
MAKUENI

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

(f) NGCDF KAITI Constituency Contacts

Telephone: (254) 0720 792 224
E-mail: dmaluki@cdf.go.ke
Website: www.go.ke

(g) NGCDF KAITI Constituency Bankers

1. Kenya Commercial Bank
WOTE BRANCH
A/C No:- 1105347109
P.O BOX 269-90300

(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

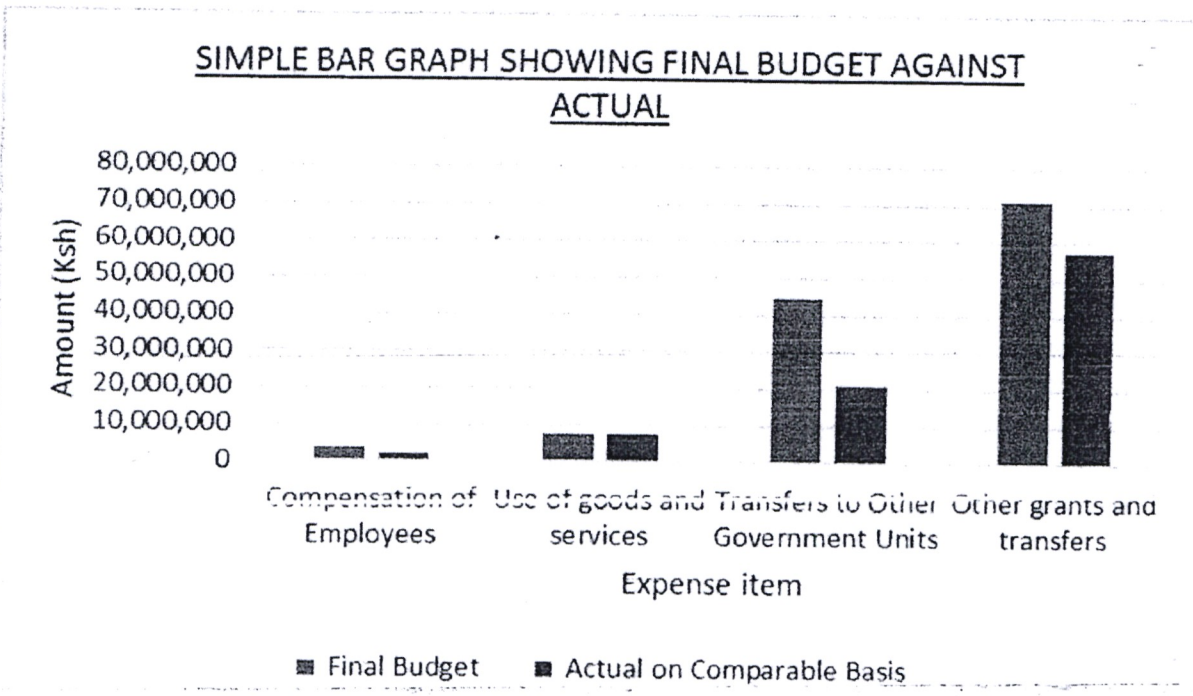
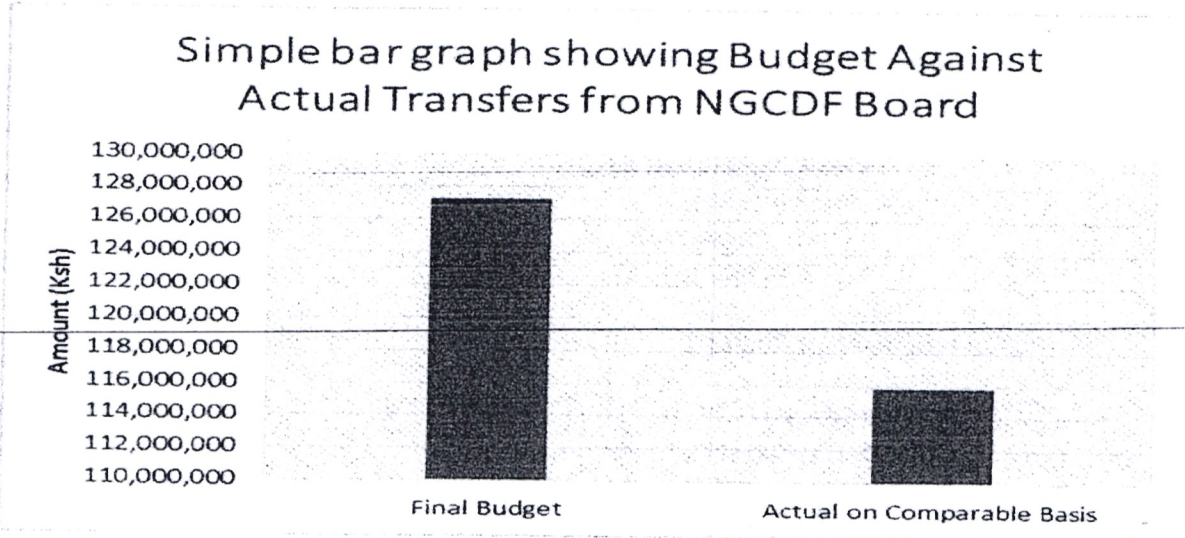
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KAITI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

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



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

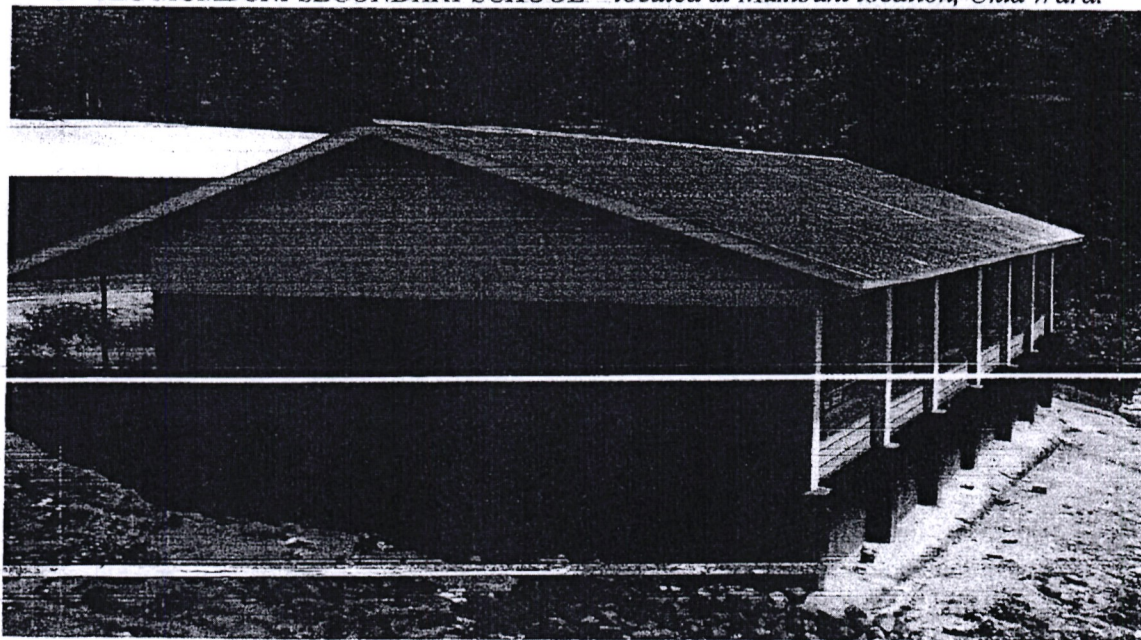
**Reports and Financial Statements
For the year ended June 30, 2018**

1. ILIMA POLICE STATION –located at Ndolo location, Ilima ward



The only police station in the constituency. The community will be relieved of long distance covered and time wasted when seeking security solutions from nearby police station situated in Kilome constituency.

2. AIC MUMBUNI SECONDARY SCHOOL – located at Mumbuni location, Ukia Ward.



Construction of TWO classrooms. Education is the key to development. This is the first Secondary School in Mumbuni location, Ukia Ward. This has brought secondary education closer to the community.

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

3. KAUMONI HGM PRIMARY SCHOOL –located at Kaumoni town, Ukia Ward



Rehabilitation of TWO classrooms. Improving infrastructures to create a clean and conducive learning environment. The community is proud for this development.

EMERGING ISSUES RELATED TO KAITI-NG-CDF

1. The rapidly increasing population in the constituency demanding for more expenditure on projects eg more classrooms
2. Declining sources of income for constituents leading to more needy students for bursary
3. Increasing emergency cases due to heavy rainfall and frequent wind storms
4. The rapid rate of inflation. This leads to more expenditure on projects than previously projected

IMPLEMENTATION CHALLENGES

- I. Lack of knowledge on the part of PMCs on procurement procedures and guidelines. Kaiti NG-CDF is conducting frequent PMC training in all the wards to enhance skills for the PMCs.
- II. Inadequate funds for emergency projects. Most emergency cases are left unfunded because the available funds are not sufficient to meet the increasing emergency cases due to heavy rainfall and frequent wind storms.

The constituency usually seeks support from other government and non-governmental entities to fund all or some of the emergency cases not factored by Kaiti NG-CDF.

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

- III.** Delay in disbursement of funds from the board leading to delayed project implementation.
The board should ensure that funds reach the constituency in time.

Sign

Samuel M Mulwa
CHAIRMAN NG-CDF COMMITTEE

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

Reports and Financial Statements

For the year ended June 30, 2018

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.

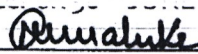
The Accounting Officer in charge of the NGCDF-KAITI Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. 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-KAITI 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-KAITI 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-KAITI 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-KAITI Constituency financial statements were approved and signed by the Accounting Officer on 30TH JUNE 2018.



Fund Account Manager

DANIEL M. MALUKI



Sub-County Accountant

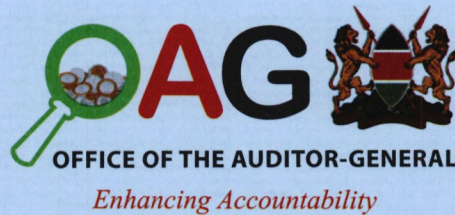
JULIUS MUCHOHI

ICPAK MEMBER NUMBER

7897

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAITI 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 - Kaiti Constituency set out on pages 9 to 30, which comprise the statement of assets and liabilities as at 30 June, 2018 and the statement of receipts and payments, statement of cash flows and the 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 - Kaiti 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 the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

Inaccuracies of the Financial Statements

The statement of assets and liabilities reflects cash and cash equivalents figure of Kshs.28,019,750, comprised of bank and cash balances of Kshs.27,762,617 and Kshs.257,133 respectively. However, Note 10A shows Kshs.27,762,617 in support of the cash and cash equivalent amount, against A/c No. 1105347109 at KCB Bank Wote Branch. The resultant difference of Kshs.257,133 has not been explained.

Further, the statement of assets and liabilities reflects an adjustment figure of Kshs.1,046,965 which is analyzed at Note 14 as cash in hand of Kshs.257,133 and compensation of employees of Kshs.789,832. However, Management has not provided details on these adjustments. Consequently, the adjustment figure of

Kshs.1,046,965 as presented in the statement of assets and liabilities cannot be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Kaiti Constituency Management in accordance with ISSAI 130 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. There were no key audit matters to report in the year under review.

Other Matter

Budget Control and Performance

The summarized actual performance compared to its approved budget for the Fund shows that an amount of Kshs.127,255,869 was budgeted for various projects, bursaries and administration costs as enumerated in the summary statement of appropriation but the Constituency only absorbed Kshs.88,903,773 or about 70% of total budgeted sum. Three expenditure components namely compensation of employees, transfers to other government units and other grants and transfers realized more than 10% under absorption.

Although Management has explained that the underutilization in compensation of employees, transfer to other government units and other grants and transfers was caused by delays in transition from the former to the new National Government Constituencies Development Fund Committee and that it took some time before the new National Government Constituencies Development Fund Committee was gazetted after the elections of 2017, the Constituency did not absorb the funds as envisaged. Failure to absorb the funds budgeted for greatly hampers service delivery. Further, the Management has not demonstrated the mitigating measures put in place.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Stalled and Projects Not Started

During the financial year ended 30 June, 2018, the Fund had an original budget of Kshs.86,810,345 as reflected in the summary statement of appropriations for projects implementation and the budget was raised to Kshs.127,255,869 after adjustments. However, the Fund's available records reflect a discrepancy between the original budget amount as reflected in the summary statement of appropriation of Kshs.86,810,345 and the approved budget/ project code list of Kshs.81,310,345 occasioning a difference of Kshs.5,500,000 that has not been explained nor reconciled.

Further, the Fund had various projects for implementation against the budget of Kshs.86,810,345 as at 30 June, 2018 and information available and a status report reflects sixteen (16) projects totalling Kshs.18,033,032.30 that have not been completed and were behind schedule.

Failure to implement projects on time may lead to cost escalation and may also attract penalties from litigations by the contractors. The public will be denied an opportunity to benefit from the intended 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 matters described in the Basis for 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 governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. 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 (Accrual Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue sustaining its services, disclosing, as applicable, matters related sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to liquidate the Fund or cease operations.

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 National Government Constituencies Development Fund - Kaiti Constituency 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 National Government Constituencies Development Fund - Kaiti Constituency policies and procedures may deteriorate.


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

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

- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern or 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 continue as a going concern or 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 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 December, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KAITI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Not e	2017 - 2018	2016 - 2017
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	97,310,344	129,443,288
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		97,310,344	129,443,288
PAYMENTS			
Compensation of employees	4	2,903,436	2,251,904
Use of goods and services	5	7,570,153	27,828,552
Transfers to Other Government Units	6	21,192,230	42,916,000
Other grants and transfers	7	57,237,954	45,219,491
Acquisition of Assets	8	0	0
Other Payments	9	0	0
TOTAL PAYMENTS		88,903,773	118,215,947
SURPLUS/(DEFICIT)		8,406,571	11,227,341

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


Fund Account Manager

DANIEL M. MALUKI


Sub-County Accountant
JULIUS MUCHOHI

ICPAK MEMBER NUMBER: 7897

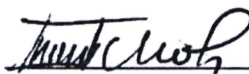
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAITI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

IV. STATEMENT OF ASSETS

		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	27,762,617	18,566,214
Cash Balances (cash at hand)	10B	257,133	0
Outstanding Imprests	11	0	0
TOTAL FINANCIAL ASSETS		28,019,750	18,566,214
FINANCIAL LIABILITIES			
Accounts Payable- Retention	12	0	0
NET FINANCIAL ASSETS		28,019,750	18,566,214
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	18,566,214	7,338,873
Surplus/Deficit for the year		8,406,571	11,227,341
Adjustments during the year	14	1,046,965	0
NET LIABILITIES		28,019,750	18,566,214

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


 Fund Account Manager
DANIEL M. MALUKI

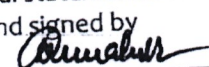

 Sub-County Accountant
 Julius Muchohi
 ICPAK MEMBER NUMBER: 7897

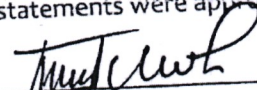
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAITI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

V. STATEMENT OF CASHFLOW

		2018 - 2017	2016 - 2017
Receipts for operating income			
Transfers from NGCDF Board	1	97,310,344	129,443,288
Other Receipts	3	0	0
		97,310,344	129,443,288
Payments for operating expenses			
Compensation of Employees	4	2,903,436	2,251,904
Use of goods and services	5	7,570,153	27,828,552
Transfers to Other Government Units	6	21,192,230	42,916,000
Other grants and transfers	7	57,237,954	45,219,491
Other Payments	9	0	0
		88,903,773	118,215,947
Adjusted for:			
Adjustments during the year	14	(1,046,965)	0
Net cash flow from operating activities		9,453,536	11,227,341
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	9	0	0
Net cash flows from Investing Activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		9,453,536	11,227,341
Cash and cash equivalent at BEGINNING of the year	13	18,566,214	7,338,873
Cash and cash equivalent at END of the year		28,019,750	18,566,214

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


Fund Account Manager


Sub-County Accountant
 Julius Muchohi
 Daniel M. Maluki
 ICPAK MEMBER NUMBER 7897

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

WILLIAMS COUNTY - HEALTH DEPARTMENT


VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NGCDF Board	86,810,345	40,445,524	127,255,869	97,310,344	29,945,525	76
Proceeds from Sale of Assets	0	0	0	0	0	
Other Receipts	0	0	0	0	0	
PAYMENTS	86,810,345	40,445,524	127,255,869	97,310,344	29,945,523	76
Compensation of Employees	2,909,833	991,043	3,900,876	2,903,436	997,440	74
Use of goods and services	4,876,098	2,694,055	7,570,153	7,570,153	0	100.0
Transfers to Other Government Units	29,892,291	14,680,815	44,573,106	21,192,230	23,380,876	47.5
Other grants and transfers	49,132,123	22,079,611	71,211,734	57,237,954	13,973,780	80.4
Acquisition of Assets	0	0	0	0	0	
Other Payments	0	0	0	0	0	
TOTALS	86,810,345	40,445,524	127,255,869	88,903,773	38,352,096	70

Commentary

Underutilization in compensation of employees, Transfer to other government units and other grants and transfers was caused by:

- i. Transition from the former to the new NGCDF Committee
- The NGCDF-KAITI Constituency financial statements were approved on 30th JUNE 2018 and signed by:


Fund Account Manager


Sub-County Accountant

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

Daniel M. Maluki
DANIEL M. MALUKI

Julius Muchohi
Julius Muchohi
ICPAK MEMBER NUMBER

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

For the year ended June 30, 2018

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 and b) payables that include deposits and retentions.

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

2. Reporting Entity

The financial statements are for the NGCDF-KAITI 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAITI
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**Reports and Financial Statements
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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is

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

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.

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

For the year ended June 30, 2018

10. Unutilized Funds

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year.

These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

SIGNIFICANT ACCOUNTING POLICIES

10. Budget

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

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

11. Comparative Figures

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

12. 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.

13. 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.

14. 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) – KAITI
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VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017-2018		2016-2017
	Kshs		Kshs
NGCDF Board			
AIE NO. A855831	5,500,000	AIE NO. A825854	47,546,736
AIE NO. A892762	37,905,172	AIE NO A829573	4,094,828
AIE NO. A892661	10,500,000	AIE NO A855207	36,853,449
AIE NO.A896938	43,405,172	AIE NO A855696	40,948,275
TOTAL	97,310,344		129,443,288

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	-	-

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 NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

4. COMPENSATION OF EMPLOYEES	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	2,885,036.00	2,251,903.6
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Gratuity		
Other personnel payments-NSSF	18,400.00	
Total	2,903,436.00	2,251,903.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAITI,
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For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2017-2018	2016- 2017
	Kshs	Kshs
Committee Expenses	1,087,975	9,313,230
Utilities, supplies and services	-	-
Communication, supplies and services	241,720	195,000
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	169,360
Rentals of produced assets	-	-
Training expenses	1,006,037	11,259,700
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	4,503,719	5,334,411
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	730,702	1,556,851
Routine maintenance – other assets	-	-
Total	7,570,153	27,828,552

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAITI
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**Reports and Financial Statements
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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)	11,892,230.00	27,716,000.00
Transfers to secondary schools (see attached list)	9,300,000	14,700,000.00
Transfers to tertiary institutions (see attached list)		500,000.00
Transfers to health institutions (see attached list)		
TOTAL	21,192,230	42,916,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Bursary – secondary schools (see attached list)	25,009,744	2,779,983.99
Bursary – tertiary institutions (see attached list)	23,657,370	7,026,300.00
Bursary – special schools (see attached list)	80,600	8,000.00
Mock & CAT (see attached list)		-
Security projects (see attached list)	1,100,000	7,965,517.00
Sports projects (see attached list)	3,940,250	-
Environment projects (see attached list)		-
Emergency projects (see attached list)	3,449,990	14,000,000.00
Other Projects		13,439,691.00
Total	57,237,954	45,219,490.99

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAITI
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2017-2018 Kshs	2016-2017 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAITI
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2017 - 2018	2016- 2017
	Kshs	Kshs
<i>Kenya Commercial Bank Wote Branch A/C No:- 1105347109</i>	27,762,617.00	18,566,214.52
Total	27,762,617.00	18,566,214.52

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAITI
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Total				<u>-</u>

12 RETENTION

	2017 - 2018	2016-2017
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	<u>-</u>	<u>-</u>

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2017-2018	2016-2017
	Kshs	Kshs
bank accounts	27,762,617.00	18,566,214.52
Cash in hand	257,133.00	-
Imprest	-	-
Total	28,019,750	18,566,214.52

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. ADJUSTMENTS DURING THE YEAR

	2017- 2018	2016-2017
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	257,133	-
Imprest	-	-
Compensation of employees	789,832	-
Total	1,046,965	

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Others –Contractual employees	1,852,223.20	-
TOTAL	1,852,223.20	

15.3: UNUTILIZED FUNDS (See Annex 3)

	Kshs	Kshs
Compensation of employees	997,440	-
Use of goods and services	0	-
Amounts due to other Government entities (see attached list)	23,380,876	-
Amounts due to other grants and other transfers (see attached list)	13,973,780	-
Acquisition of assets	-	-
Others (specify)	-	-
TOTAL	38,352,096	

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

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	45,318.90	1,042,684.10
	45,318.90	1,042,684.10

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2018	Comments
		a	b	c	d=a-c		
GRATUITY							
1. Justus Muteti Kiio	G	391,202.00	6 YEARS	-	391,202.00	391,202.00	
2. Stanislaus Mwanzia Nzangi	B	167,511.60	3 YEARS	-	167,511.60	167,511.60	
3. Willy Ngumbi Musia	D	189,720.00	3 YEARS	-	189,720.00	189,720.00	
4. Catherine Mbithe Mulei	J	401,263.20	3 1/2 YEARS	-	401,263.20	401,263.20	
5. Andrew Kioko Katua	J	351,263.20	3 YEARS	-	351,263.20	351,263.20	
6. Salome Mukui Matheka	J	351,263.20	3 YEARS	-	351,263.20	351,263.20	
Grand Total		1,852,223.20			1,852,223.20	1,852,223.20	

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees		1,787,272		
Use of goods & services		0		
Amounts due to other Government entities		23,380,876	1,100,000	
Sub-Total		25,168,148	1,100,000	
Amounts due to other grants and other transfers		13,973,780	9,900,000	
Sub-Total			9,900,000	
Acquisition of assets				
Others (specify)				
Sub-Total				
Grand Total		39,141,928	11,000,000	

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	-			-
Buildings and structures	6,100,000			6,100,000
Transport equipment	4,343,000			4,343,000
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets	267,500			267,500
Other Machinery and Equipment	18,005,520			18,005,520
Heritage and cultural assets				
Intangible assets				
Total	28,716,020			28,716,020

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Ithanzeni Primary School	EQUITY	0670272889788	915.00	-
Kaumoni Hgm Primary School	EQUITY	0670299305202	650.90	-
Nzouni Primary School	KCB	1157386105	136.95	-
Nthonzweni Primary School	KCB	1206673818	114.50	-
Inyokoni Primary School	EQUITY	0670194300058	418.95	-
Masaani Primary School	KCB	1232451045	300.00	-
Nzukini Primary School	EQUITY	0670294217875	1022.85	-
Kivani Primary School	EQUITY	0670296891253	175.00	-
Kyakithuku Primary School	KCB	1165733609	99.00	-
Thomeandu Primary School	KCB	1204240760	105.00	-
Kathangathini Primary School	KCB	1137347694	1645.00	-
Mutanda Primary School	KCB	1213785081	500.00	-
Kyamuthei Boys Secondary School	KCB	1168579619	409.50	-
Mumbuni Secondary School	KCB	1232698717	0.00	-
Kivani Secondary School	KCB	1204018626	2970.00	-
Mwea secondary School	KCB	1111265844	5820.00	-
Isovyia Secondary School	EQUITY	067029686365 6	1823.50	-
Kilala AIC Primary School	EQUITY	0670273713225	20025.00	-
AIC Kisiyulya Secondary School	EQUITY	0670296907151	1200.00	-
Kivutini Primary School	KCB	1210917076	0.00	-
Makongo Special School For The Deaf	EQUITY	0670276251560	2000.00	-
Nduu Assistant chief's Office	KCB	1234207451	200.00	-
Kivani Chief's Office	KCB	1233232193	1000.00	-
Kaiti Assistant County Commissioner's Residential House	KCB	1233211595	400.00	-

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

Reports and Financial Statements

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

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Ndumani Primary School	KCB	1159486891	577.75	-
Kitundumo Primary School	KCB	0670192236981	55.00	-
Muthethe Primary School	KCB	1110982305	320.50	-
Kasunguni Secondary School	KCB	1115273612	1434.50	-
Kyambeke Primary School	KCB	1227069073	1000.00	-
Total			45,318.9	-

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

Reports and Financial Statements

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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Non –Compliance with the prescribed format	The issue raised in the report was responded through a letter dated 6 th July, 2016	Daniel Maluki- FAM	Resolved	Issue already Solved
2.	Unsupported Project Expenditures	The project files are now available for verification.	Daniel Maluki- FAM	Resolved	