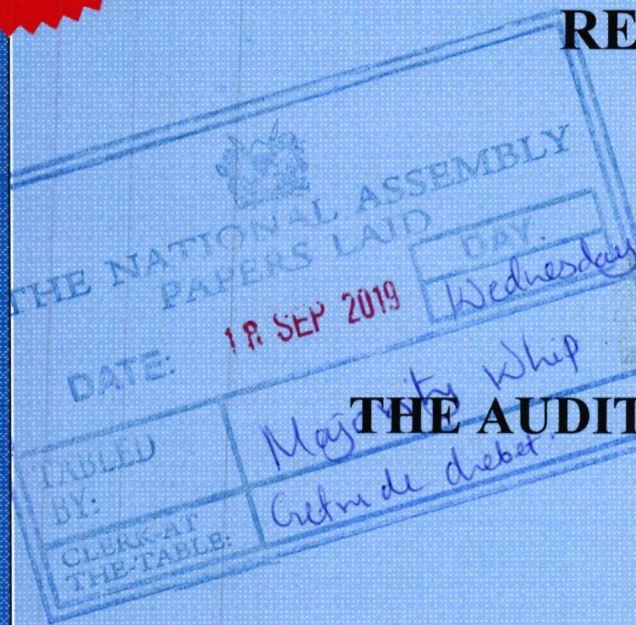


REPUBLIC OF KENYA



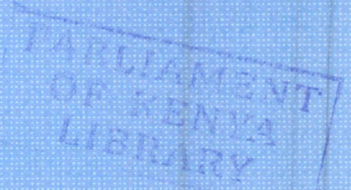
OFFICE OF THE AUDITOR-GENERAL

REPORT



OF

THE AUDITOR-GENERAL



ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
NAROK SOUTH CONSTITUENCY**

**FOR THE YEAR
ENDED 30 JUNE 2018**



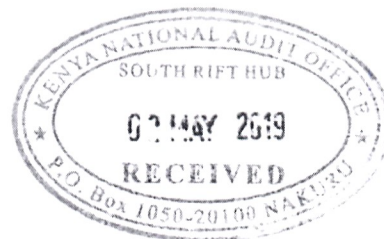


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
NAROK SOUTH CONSTITUENCY**

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)
NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAROK SOUTH 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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 (NGCDF)
NAROK SOUTH 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 NAROK SOUTH 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	William Saitoti
3.	Sub-County Accountant	Simon Gichera
4.	Chairperson NGCDFC	Talala Barta
5.	Member NGCDFC	Stanley Maletto

(d) Fiduciary Oversight Arrangements

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

Narok South NG-CDF.
P.O Bo 99
Ololulunga

NGCDF NAROK SOUTH Constituency Contacts

Telephone: +254 721 81 41 69
E-mail:naroksouthcdf@gmail.com
Website: www.naroksouthcdf.go.ke

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAROK SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

(f) NGCDF NAROK SOUTH Constituency Bankers

1. National Bank Narok Branch

(g) Independent Auditors

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

(h) 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)
NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

I FORWARD BY THE CHAIRMAN NAROK SOUTH NGCDF COMMITTEE

Annual Constituency Allocation

I am pleased to present the unaudited financial statements for Narok South Constituency for the financial year ended 30th June 2018. During the year, the Constituency was allocated a total of Kshs 98,189,655.16 consisting of Kshs 86,810,344.82 as normal allocation and Kshs 11,379,310.34 as additional allocations.

Sectoral Analysis of Funding

Over the past 10 years, the Constituency has received a total of Kshs 1,024,221,859.06 which were subsequently been disbursed to various projects in such sectors as education, water, health, roads and bridges, energy, agriculture, security etc in addition to the statutory bursary, emergency, sports, environment, administration and monitoring and evaluation votes. The funding has benefitted over 500 projects and the breakdown in terms of the number of projects funded in these leading sectors over the last five years is as hereunder provided;

NO	Financial Year	Amount (Ksh)	Remarks
1	2003/2004	6,000,000.00	Disbursed
2	2004/2005	29,785,128.00	Disbursed
3	2005/2006	38,521,771.00	Disbursed
4	2006/2007	53,364,827.00	Disbursed
5	2007/2008/	53,364,826.00	Disbursed
6	2008/2009	53,694,437.00	Disbursed
7	2009/2010	65,546,022.00	Disbursed
8	2010/2011	67,505,334.00	Disbursed
9	2011/2012	81,777,364.00	Disbursed
10	2011/2012	17,442,857.00	Conditional Grant Disbursed
11	2012/2013	50,805,618.00	Disbursed
12	2013/2014	82,149,661.00	Disbursed
13	2014/2015	118,505,322	Disbursed
14	2015/2016	125,672,486	Disbursed
15	2016/2017	81,896,551.72	Disbursed
16	2017/18	86,810,344.00	Disbursed
17	2017/18	11,379,310.34	Disbursed
TOTAL		1,024,221,859.06	

The NG-CDF (Amendment) Act 2016 introduced a major shift in the scope of projects eligible to be funded. Under this Act only projects falling within the functions of the National Government

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAROK SOUTH CONSTITUENCY**

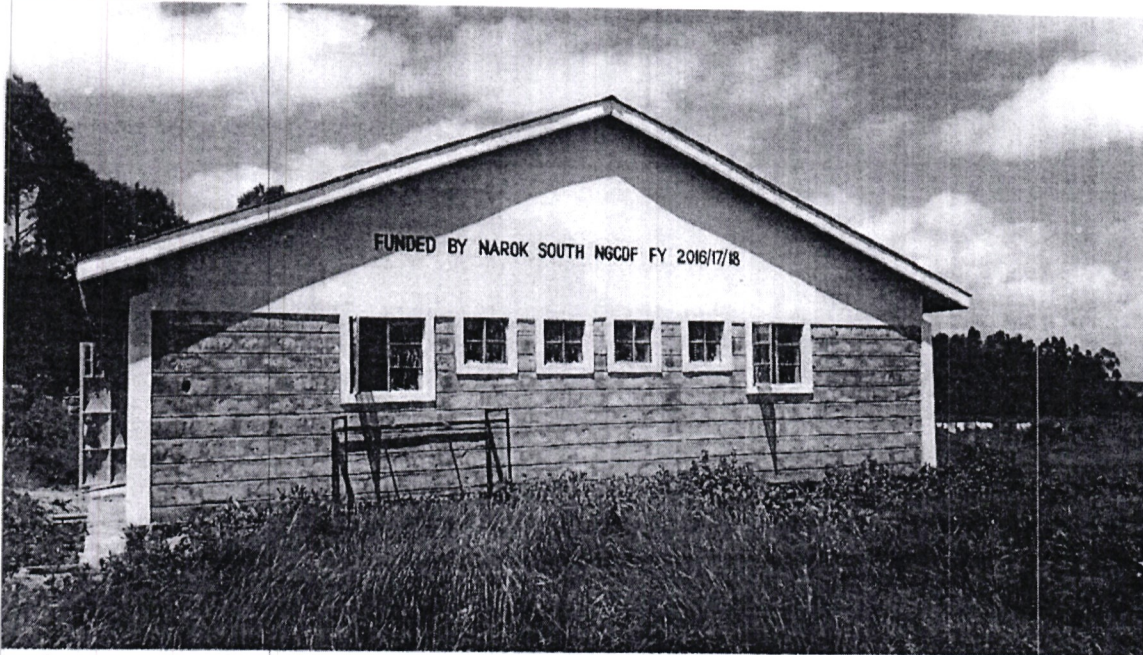
Reports and Financial Statements

For the year ended June 30, 2018

as outlined in the Constitution of Kenya 2010 will be funded. This effectively means that the Fund has since been concentrating primarily on education, security, sports and environment sectors as well as other national government residual functions. During the FY 2017/2018, the Committee undertook to expedite the disbursement of funds to earmarked projects in accordance with the provisions of the NGCDF Act, 2015, as amended in 2016, and the requirements of the Annual Performance Contract.

Achievements and Major Undertakings

During the year, the Committee disbursed a total of Kshs 21,849,007.27 as bursary to needy students in secondary, tertiary institutions and this benefitted a total of 2,500,000. Major physical facilities funded are infrastructure such as classrooms, purchase of school buses, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desks and equipping of laboratories and libraries. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families.



Girls Dormitory-Olashapani Girls Sec School Fully funded by NGCDF

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



Enkare Nairowua Sec School & Sogoo Sec school Bus Fully funded by NGCDF



Ilkerin Loita Boarding Primary School Fully funded by NGCDF

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAROK SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018



Elangata Enterit Boarding school Bus Fully funded by NGCDF

Development Planning

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is reviewing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NGCDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2017/2018. These encompass, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2017/2018 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2018/2019.

I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAROK SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

better assessments in its performance targets for FY 2018/2019.

Talala Ole Barta

**Talala Ole Barta
CHAIRMAN NGCDF COMMITTEE**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAROK SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

II. 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.

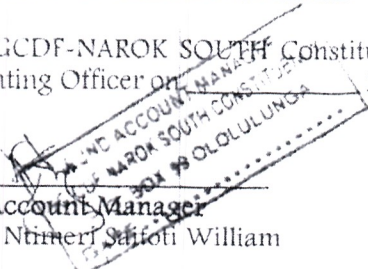
The Accounting Officer in charge of the NGCDF-NAROK SOUTH Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 20XX. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NGCDF-NAROK SOUTH 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 in charge of the NGCDF-NAROK SOUTH 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-NAROK SOUTH 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-NAROK SOUTH Constituency financial statements were approved and signed by the Accounting Officer on _____ 2018.


Fund Account Manager
Name: Nimeri Sijioi William


Sub-County Accountant
Name: Simon Gichera



REPUBLIC OF KENYA

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



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NAROK SOUTH 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-Narok South Constituency set out on pages 10 to 29, which comprise the statement of assets and 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 - Narok South 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

1.0 Inaccuracies in the Financial Statements

1.1 Inaccurate Statement of Assets

The statement of assets for the year ended 30 June 2018 reflects nil opening balance on outstanding imprests. However, the closing balance on outstanding imprests for the year ended 30 June 2017 was Kshs.899,753.50 and therefore the opening balance was understated by an equivalent amount.

In the circumstances the accuracy of the statement of assets could not be confirmed.

1.2 Inaccurate Statement of Cash Flows

The statement of cash flows reflects net cash outflow from Investing activities of Kshs. 6,806,386.90. However, it was noted that no expenditure was incurred on acquisition of assets during the period under review. In addition, no opening balance on other payments

*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund
- Narok South Constituency for the Year Ended 30 June 2018*

has been indicated although the previous year balance was Kshs.38,525. Further, the statement does not reflect net increase in cash and cash equivalent during the year. In addition, note 10A does not include outstanding imprest of Kshs.349,544 and consequently, the cash and cash equivalent at the end of the year of Kshs. 6,931,617.90 could not be confirmed.

In the circumstances, the accuracy of the statement of cash flow for the year ended 30 June 2018 could not be confirmed.

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

1.0 Non-acknowledged Bursary

An expenditure of Kshs.21,454,000 was incurred in respect of bursaries disbursed to secondary schools, tertiary institutions and special schools as shown under note 7 to the financial statements. However, out of the total amount, only Kshs.600,000 had been acknowledged leaving a balance of Kshs.20,854,000 unaccounted for.

In the absence of acknowledgements letters or evidence of receipt from the schools, it was not possible to confirm the bursaries were actually received by the various learning institutions and used for the intended purpose.

2.0 Outstanding Imprest

Included in the statement of assets was outstanding imprest balance of Kshs.349,544 as at 30 June 2018. However, no supporting documents were produced for audit verifications and it was therefore not possible to confirm the completeness and accuracy of the reported balance. Further, it was not explained why the imprests had not been accounted for as at 30 June 2018 or action taken against the defaulter as required by the financial regulations.

3.0 Summary of Fixed Assets Register

The summary of fixed assets register under annex 4 to the financial statements reflects historical cost of assets brought forward of Kshs.5,805,859 as at 30 June 2018. However, the values of the individual assets were not indicated and no inventory record was produced for verification. Consequently, it was not possible to confirm the existence of the assets worth Kshs.5,805,859.

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 described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of IT Controls

During the year under review, it was noted that Narok South constituency development fund did not have an IT section to steer the operations of the constituency development fund. Further, it was observed that ICT policy and IT committee were not in place as well. No explanation was given for failure to have an ICT 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

8 August 2019



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAROK SOUTH CONSTITUENCY**

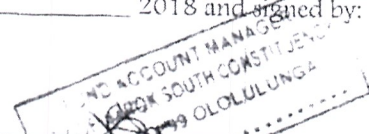
Reports and Financial Statements


For the year ended June 30, 2018

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2016-2017
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1		
AIE NO:A855965 (31 st January 2018)		5,500,000	80,696,552
AIE NO:A892793 (10 th April 2018)		37,905,172	-
AIE NO:A896894 (8 th June 2018)		43,405,172	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
		86,810,344	80,696,552
PAYMENTS			
Compensation of employees	4	2,191,073	2,796,382
Use of goods and services	5	5,835,934.1	6,752,644
Transfers to Other Government Units	6	30,590,000	77,883,516
Other grants and transfers	7	37,890,950	41,839,977
Acquisition of Assets	8	-	-
Other Payments	9	3,496,000	-
		80,003,957.10	129,272,518
TOTAL PAYMENTS			
SURPLUS/DEFICIT		6,806,386.90	(48,575,967)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NAROK SOUTH Constituency financial statements were approved on _____ 2018 and signed by:


Fund Account Manager
 Name: Nthuri Saitoti William


Sub-County Accountant
 Name: Simon Gichera



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAROK SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

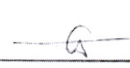
I. STATEMENT OF ASSETS

	Note	2017-2018	2016-2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6,582,073.90	125,231
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	349,544	-
TOTAL FINANCIAL ASSETS		6,931,617.90	125,231
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1st July...2017	13	125,231	49,600.951
Surplus/Deficit for the year		6,806,386.90	(48,575.967)
Prior year adjustments	14	-	
NET LIABILITIES		6,931,617.90	125,231

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

2018 and signed by:


Fund Account Manager
Name: Nimeri Saitoti William


Sub-County Accountant
Name: Simon Gichera

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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II. STATEMENT OF CASHFLOW

Receipts for operating income		2017-2018	2016-2017
Transfers from CDF Board	1	86,810,344	80,696,552
Other Receipts	3	-	-
		86,810,344	80,696,552
Payments for operating expenses			
Compensation of Employees	4	2,191,073	2,796,382
Use of goods and services	5	5,835,934.10	6,752,644
Transfers to Other Government Units	6	30,590,000	77,883,516
Other grants and transfers	7	37,890,950	41,839,977
Other Payments	9	3,496,000	-
Adjusted for:			
Adjustments during the year (Imprest)		-	-
		80,003,957.10	129,272,518
Net cash flow from operating activities		6,806,386.90	(48,575,967)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		6,806,386.90	(48,575,967)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	12	125,231	49,600,951
Cash and cash equivalent at END of the year	10A	6,931,617.90	125,231

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

Fund Account Manager
Name: Njireri Saitoti William

Sub-County Accountant
Name: Simon Gichera

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IV. 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-NAROK SOUTH Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 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.

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NAROK SOUTH CONSTITUENCY**

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For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Funds

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

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NAROK SOUTH CONSTITUENCY**

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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V. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description		2017-2018	2016-2017	
		Kshs	Kshs	
Normal Allocation				
AIE NO:A855965 (31 st January 2018)		5,500,000.00	4,094,827.60	
AIE NO:A892793 (10 th April 2018)		37,905,172.00	36,853,449	
AIE NO:A896894 (8 th June 2018)		43,405,172.00	39,748,275	
Conditional grants	AIE NO...		-	
	AIE NO...		-	
Receipt from other Constituency			-	
TOTAL		86,810,344	80,696,552	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
Description		2017-2018	2016-2017	
		Kshs	Kshs	
Receipts from the Sale of Buildings		-	-	
Receipts from the Sale of Vehicles and Transport Equipment		-	-	
Receipts from the Sale Plant Machinery and Equipment		-	-	
Receipts from the Sale of office and general equipment		-	-	
		-	-	
	Total	-	-	
3 OTHER RECEIPTS				
Description		2017-2018	2016-2017	
		Kshs	Kshs	
Interest Received		-		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Rents		-	
Sale of tender documents			
Other Receipts Not Classified Elsewhere (Transfer from N. Bank)			-
Total		-	-

4 COMPENSATION OF EMPLOYEES

Description	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	1,152,263	2,749,582
Basic wages of casual labor		-
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
Employer contribution to NSSF gratuity	1,038,810	46,800.00
Total	2,191,073	2,796,382

5 USE OF GOODS AND SERVICES

Description	2017-2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	578,423	600,000
Office rent	-	
Communication, supplies and services	200,000	450,000
Domestic travel and subsistence	300,000	500,000

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Printing, advertising and information supplies & services		1,050,000	571,824	
Rentals of produced assets		-		
Training expenses		782,000	800,000	
Other Committee expenses		700,000	450,000	
Committee allowance		854,000	1,200,000	
Hospitality supplies and services		262,826	-	
Insurance costs		-	-	
Specialized materials and services		-	-	
Office and general supplies and services		608,685	813,952	
Fuel ,oil & lubricants		200,000	644,402	
Other operating expenses KENAO			-	
Routine maintenance – vehicles and other transport equipment		300,000	722,466	
Bank charges			-	
Total		5,835,934.10	6,752,644	
6 TRANSFER TO OTHER GOVERNMENT ENTITIES				
Description		2017-2018	2016-2017	
		Kshs	Kshs	
Transfers to primary schools		20,510,000	51,744,465	
Transfers to secondary schools		10,080,000.00	18,139,051	
Transfers to Tertiary institutions		-	8,000,000	
Transfers to Health institutions		-		
TOTAL		30,590,000	77,883,516	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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7 OTHER GRANTS AND OTHER PAYMENTS				
Description		2017-2018	2016-2017	
		Kshs	Kshs	
Bursary -Secondary		11,000,000.00	19,219,371	
Bursary -Tertiary		10,054,000.00	10,468,792	
Bursary-Special schools		400,000.00		
Mocks & CAT				
water/Sewers			500,000	
Agriculture (Markets)				
Electricity projects				
Security			4,000,000	
Roads		11,198,504.00		
Sports			1,624,800	
Environment		755,000.00	2,125,000	
Emergency Projects (specify)		4,121,446.00	3,902,014	
Development - factories/stadiums		-		
Total		37,890,950	41,839,977	
8 ACQUISITION OF ASSETS				
Non-Financial Assets		2017-2018	2016-2017	
		Kshs	Kshs	
Purchase of Buildings		-	-	
Construction of Buildings			-	
Refurbishment of Buildings		-		
Purchase of Vehicles		-		
Purchase of Bicycles & Motorcycles		-		
Overhaul of Vehicles		-		
Purchase of Office furniture and fittings		-	-	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Purchase of computers ,printers and other IT equipments				-
Purchase of photocopier			-	-
Purchase of other office equipments			-	-
strategic plan				
Acquisition of Land			-	-
			-	-
Total			-	-
9 OTHER PAYMENTS				
			2017-2018	2016-2017
			Kshs	Kshs
strategic plan			3,496,000	-
specify			-	-
TOTAL			3,496,000	-
10A: Bank Balances (cash book bank balance)				
Name of Bank	Account Number		2017-2018	2016-2017
			Kshs	Kshs
			(30/6/2018)	(30/6/2017)
<i>National Bank-Narok Branch</i>	100141832100.00		6,582,073.90	125,231
Total			6,582,073.90	125,231
10B: CASH IN HAND				
			2017-2018	2016-2017
			Kshs	Kshs
			(30/6/2018)	(30/6/2017)
Location 1				-
Location 2			-	-

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Location 3		-	-	
Other receipts (specify)		-	-	
Total		-	-	
				<i>[Provide cash count certificates for each]</i>
11: OUTSTANDING IMPRESTS				
Name of Officer	Date imprest taken	Amount Taken	Amount Taken	Balance (30/6/2018)
		Kshs	Kshs	Kshs
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-		349,544
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-		-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-		-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-		-
Total				-
12 Retention				
		2017 - 2018	2016 - 2017	
Supplier/Contractor	PV No.			
		-	-	
TOTAL		-	-	
13 BALANCES BROUGHT FORWARD				
		2017 - 2018	2016 - 2017	
		Kshs (1/1/2017)	Kshs (1/1/2016)	
National Bank		125,231	49,600,951	
			-	
Cash in hand				
Imprest		-		
Total		125,231	49,600,951	
				<i>[Provide short appropriate explanations as necessary]</i>
14 PRIOR YEAR ADJUSTMENTS				
		2017 - 2018	2016 - 2017	
		Kshs	Kshs	
Bank accounts			-	

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Cash in hand			-	-
Imprest			-	-
			-	-
Total			-	-
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			-	
TOTAL			-	
15.2: PENDING STAFF PAYABLES (See Annex 2)				
			2017 - 2018	2016 - 2017
			Kshs	Kshs
Senior management			-	
Middle management			-	
Unionisable employees			-	
Others (<i>specify</i>)			-	
15.3: Unutilized Funds				
			2017 - 2018	2016 - 2017
			Kshs	Kshs
Use of goods and services			682,758.62	
Transfers to Other Government Units			3,377,586.22	
Other grants and transfers			13,126,556.50	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NAROK SOUTH CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	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 CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NAROK SOUTH CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	B	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10. SALARIES							
11. NSSF							
12. NHIF							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NAROK SOUTH CONSTITUENCY
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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	-	-	-	4,564,264.00
Office equipment, furniture and fittings	-	-	-	571,655
ICT Equipment, Software and Other ICT Assets	-	-	-	669,940
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	5,805,859			5,805,859

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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)
AUDIT REPORT	On implementation of the projects the auditor raised an issue that NAROK SOUTH constituency had budgeted to spend Kshs 49,395,387/= on transfer to other Government entities but spent Kshs 33,321,650/= resulting to under expenditure of Kshs 16,073,737/=	NAROK SOUTH NG-CDFC agrees with the auditors observation. At the time of audit, NAROK SOUTH NG-CDFC had just received the funds from the NG-CDF Board. There procurements procedures were ongoing waiting the transfer of funds.	NAROK SOUTH NG-CDF have the full responsibility to transfer the funds to the PMC immediately	Resolved. All funds were transferred to the PMC	The funds are to be transferred to other government within two weeks

NAROK SOUTH 2017/2018 SCHEDULES

4 Compensation Of Employees

Basic Wages of Contractual Employees

0181/AP1	Administration/Recurrent	Manager National Bank	25/04/2018	21	251,507.00
181/AP2	Monitoring & Evaluation	Fund Account Manager	20.06.18	Imprest	5,756.00
0181/AP1	Administration/Recurrent	Fund Account Manager	21/02/2018	2	895,000.00
					1,152,263.00

Gratuity

0181/AP1	Administration/Recurrent	Manager National Bank	6/3/2018	14	1,038,810.00
					1,038,810.00

5 Use Of Goods and Services

Utilities, Supplies And Services

0181/AP1	Administration/Recurrent	Fund Account Manager	21/02/2018	4	23,400.00
0181/AP1	Administration/Recurrent	Sub County Distr Accountant	21/02/2018	5	23,400.00
0181/AP1	Administration/Recurrent	Lacof Investment Ltd	13/03/2018	23	82,600.00
0181/AP1	Administration/Recurrent	Fund Account Manager	25/04/2015	43	14,423.00
181/AP2	Monitoring & Evaluation	Fund Account Manager	10/5/2018	52	148,000.00
0181/AP1	Administration/Recurrent	Maawa Enterprises Ltd	27/06/2018	48	48,000.00
0181/AP1	Administration/Recurrent	Fund Account Manager	21/02/2018	3	35,600.00
0181/AP1	Administration/Recurrent	Fund Account Manager	10/5/2018	57	203,000.00
					578,423.00

Communication, supplies and Services

0181/AP1	Administration/Recurrent	Sandos Filling Station	15/03/2018	34	200,000.00
					200,000.00

Domestic Travel and Subsistence

181/AP2	Monitoring & Evaluation	Fund Account Manager	20.06.18	Imprest	106,300.00
0181/AP1	Administration/Recurrent	Fund Account Manager	22/03/2018	57	38,000.00
181/AP2	Monitoring & Evaluation	Fund Account Manager	20.06.18	Imprest	34,700.00
0181/AP1	Administration/Recurrent	Fund Account Manager	10/5/2018	58	121,000.00
					300,000.00

Printing, advertising and Information Supplies & Services

181/AP2	Monitoring & Evaluation	Fund Account Manager	20.06.18	Imprest	174,710.00
181/AP2	Monitoring & Evaluation	Fund Account Manager	20.06.18	Imprest	49,600.00

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181/AP2	Monitoring & Evaluation	Fund Account Manager	20.06.18	Imprest	97,640.00
181/AP2	Monitoring & Evaluation	Fund Account Manager	20.06.18	Imprest	102,400.00
181/AP2	Monitoring & Evaluation	Fund Account Manager	10/5/2018	54	64,000.00
0181/API1	Administration/Recurrent	Fund Account Manager	28/05/2018	62	86,850.00
181/AP2	Monitoring & Evaluation	Fund Account Manager	10/5/2018	55	322,000.00
181/AP2	Monitoring & Evaluation	Fund Account Manager	10/5/2018	56	152,800.00
					1,050,000.00

Other committee allowances

0181/API1	Administration/Recurrent	J. K. Ndungu	6/2/2018	3	17,200.00
181/AP2	Monitoring & Evaluation	Fund Account Manager	20.06.18	Imprest	106,300.00
181/AP2	Monitoring & Evaluation	Fund Account Manager	20.06.18	Imprest	11,400.00
181/AP2	Monitoring & Evaluation	Fund Account Manager	20.06.18	Imprest	401,400.00
0181/API1	Administration/Recurrent	Fund Account Manager	10/5/2018	53	66,200.00
0181/API1	Administration/Recurrent	Maawa Enterprises Ltd	21/03/2018	36	97,500.00
					700,000.00

Training Expenses

0181/API1	Administration/Recurrent	Fund Account Manager	30/06/2018	51	782,000.00
					782,000.00

Committee Allowances

181/AP2	Monitoring & Evaluation	Fund Account Manager	2.05.18	49	853,000.00
					853,000.00

Hospitality supplies and Services

0181/API1	Administration/Recurrent	Fund Manager	21/03/2018	Imprest	262,826.00
					262,826.00

Routine Maintenance-Vehicle and other transport equipment

0181/API1	Administration/Recurrent	Fund Account Manager	10/5/2018	59	54,000.00
0181/API1	Administration/Recurrent	Fund Account Manager	10/5/2018	60	192,000.00
0181/API1	Administration/Recurrent	Fund Account Manager	28.06.2018	Imprest	49,000.00
0181/API1	Administration/Recurrent	Fund Account Manager	26.06/2018	Imprest	5,000.00
					300,000.00

Office and General Supplies and Services

0181/API1	Administration/Recurrent	Manager National Bank	27/04/2018	26	96,720.00
0181/API1	Administration/Recurrent	Manager National Bank	22/05/2018	36	230,578.00



0181/API	Administration/Recurrent	Fund Account Manager	28/05/2018	Imprest	12,881.00
0181/API	Administration/Recurrent	Manager National Bank	14/06/2018	38	247,614.00
0181/API	Administration/Recurrent	Manager National Bank	20/06/2018	39	20,892.00
					608,685.00

Fuel Oil and Lubricants

0181/API	Administration/Recurrent	Fund Account Manager	5/4/2018	18	204,917.00
0181/API	Administration/Recurrent	Fund Account Manager	22.05.2018	Imprest	97,640.00
0181/API	Administration/Recurrent	Fund Account Manager	27/04/2018	Imprest	66,000.00
0181/API	Administration/Recurrent	Fund Account Manager	13.03.2018	Imprest	13,443.00
0181/API	Administration/Recurrent	Fund Account Manager	13.03.2018	Office Use Cash	54,000.00
0181/API	Administration/Recurrent	Fund Account Manager	13.03.2018	Imprest	64,000.00
					500,000.00

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Transfer to Primary Schools

PROJECT CODE	SECTOR/PROJECT TITLE	PAYEE	DATE	PV NO.	AMOUNT
181/2630204	Primary School Projects	Saitoyata Ltd-Olabaa Pri	21/02/2018	7	200,000.00
181/2630204	Primary School Projects	Nkitintini Primary School	3/5/2018	28	1,100,000.00
181/2630204	Primary School Projects	Sagamian Pri School	3/5/2018	27	1,100,000.00
181/2630204	Primary School Projects	Olenkaji Nabo Pri School	3/5/2018	28	1,100,000.00
181/2630204	Primary School Projects	Olchoro Le Soit	13/03/2018	43	1,100,000.00
181/2630204	Primary School Projects	Emurua Elerai Primary Sch	20/06/2018	43	1,100,000.00
181/2630204	Primary School Projects	Iltumaro Primary Sch	20/06/2018	43	1,000,000.00
181/2630204	Primary School Projects	Oloolua Primary Sch	20/06/2018	43	1,100,000.00
181/2630204	Primary School Projects	Tarakwa Primary Sch	20/06/2018	43	1,100,000.00
181/2630204	Primary School Projects	Tengecha Primary Sch	20/06/2018	43	1,100,000.00
181/2630204	Primary School Projects	Saire Primary Sch	20/06/2018	43	1,100,000.00
181/2630204	Primary School Projects	Olosirua Primary Sch	20/06/2018	43	200,000.00
181/2630204	Primary School Projects	Olgilai Osupuko Pri School	20/06/2018	43	200,000.00
181/2630204	Primary School Projects	Olmusaakwa Primary School	5/4/2018	41	1,600,000.00
181/2630204	Primary School Projects	Kichapa Primary School	5/4/2018	41	280,000.00
181/2630204	Primary School Projects	Entepes Pri School	20/06/2018	43	150,000.00
181/2630204	Primary School Projects	TMD-Masaantare Pri Sch Bus	30/06/2018	50	6,980,000.00



20,510,000.00

Transfer to Secondary Schools

PROJECT CODE	SECTOR/PROJECT TITLE	PAYEE	DATE	PV NO.	AMOUNT
181/2630205	Secondary School Projects	Ngosuni Sec School	3/5/2018	30	1,000,000.00
181/2630205	Secondary School Projects	TMD-Nkaroni Sec Bus	30/06/2018	50	6,980,000.00
181/2630205	Secondary School Projects	Magil Ventures Ltd	13/02/2018	1	2,100,000.00
					10,080,000.00

OTHER GRANTS AND PAYMENTS

Bursary Activities

PROJECT CODE	SECTOR/PROJECT TITLE	PAYEE	DATE	PV NO.	AMOUNT
181/2640100	Bursary Activities	Moi Naikara Sec Chool	21/02/2018	8	20,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	21/02/2018	6	564,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	6/3/2018	11	30,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	6/3/2018	12	375,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	6/3/2018	13	125,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	13/03/2018	15	2,500,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	13/03/2018	16	2,500,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	13/03/2018	17	1,090,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	13/03/2018	18	2,500,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	13/03/2018	21	195,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	13/03/2018	20	40,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	13/03/2018	24	250,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	13/03/2018	25	3,000,000.00
181/2640100	Bursary Activities	Zetech University	20/06/2018	40	20,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	27/06/2018	49	50,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	5/4/2018	40	700,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	21/03/2018	35	4,500,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	15/03/2018	38	295,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	15/03/2018	30	200,000.00
181/2640100	Bursary Activities	Various Institution(Attached)	13/03/2018	27	2,500,000.00
					21,454,000.00

Roads

PROJECT CODE	SECTOR/PROJECT TITLE	PAYEE	DATE	PV NO.	AMOUNT
181/2640508	Roads Projects	Ole Nkaji Bridge	3/5/2018	29	1,200,000.00
181/2640508	Roads Projects	Joytherc Co. Ltd(Ololulunga-Eret	30/06/2014	65	4,499,524.00
181/2640508	Roads Projects	Vecjan Ltd(Morijo-Leshuta Rd)	30/06/2014	66	5,498,980.00
Environment					11,198,504.00

PROJECT CODE	SECTOR/PROJECT TITLE	PAYEE	DATE	PV NO.	AMOUNT
181/2640510	Environmental Projects	Sorena Ltd	4/6/2018		755,000.00
Emergency Projects					755,000.00

PROJECT CODE	SECTOR/PROJECT TITLE	PAYEE	DATE	PV NO.	AMOUNT
181/2640201	Emergency	Magil Ventures Ltd-Olashapani C	3/5/2018	33	600,000.00
181/2640201	Emergency	Attached Institutions	5/4/2018	40	600,200.00
181/2640201	Emergency	Magil Ventures Ltd-Olashapani C	3/5/2018	35	233,924.00
181/2640201	Emergency	Letaari Pri School	20/06/2018	42	200,000.00
181/2640201	Emergency	Nkoben Primary School	20/06/2018	46	450,000.00
181/2640201	Emergency	Isinante Primary School	20/06/2018	47	200,000.00
181/2640201	Emergency	Olooretet-Olepolos Brdge	20/06/2018	45	400,000.00
181/2640201	Emergency	Oloenai Primary School	5/4/2016	42	200,000.00
181/2640201	Emergency	Oloisuisho Primary School	5/4/2016	42	200,000.00
181/2640201	Emergency	Oltarakwai Primary School	5/4/2016	42	200,000.00
181/2640201	Emergency	Olenkuluo Primary School	5/4/2016	42	200,000.00
181/2640201	Emergency	Saire Primary School	5/4/2016	42	200,000.00
181/2640201	Emergency	Olentutu Arid Zone Pri Sch	20/06/2018	41	437,322.00
Emergency Projects					4,121,446.00

9. OTHER PAYMENTS

Strategic Plan

PROJECT CODE	SECTOR/PROJECT TITLE	PAYEE	DATE	PV NO.	AMOUNT
181/2211310	Strategic Plan 2018-2022	Acai Holdings Ltd	14/06/2018	37	1,484,000.00



181/2211310	Strategic Plan 2018-2022	Acai Holdings Ltd	25/04/2018	45	2,012,000.00
					3,496,000.00

