

REPUBLIC OF KENYA

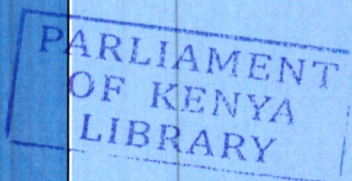


OFFICE OF THE AUDITOR-GENERAL



REPORT

OF



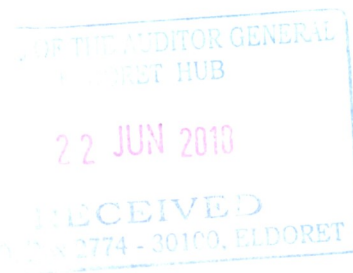
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2017**

*Paper Laid on the
Table of the House
by the Deputy
Majority Leader
on Tuesday
28th August 2018*



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- ALDAI
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI
CONSTITUENCY**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDFA) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

(b) Key Management

The Aldai Constituency's day-to-day management is under the following key organs:

- i. 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 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Michael Onyango
3.	Accountant	Denis Majani
4.		

(d) Fiduciary Oversight Arrangements

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

(e) ALDAI NGCDF Headquarters

NGCDF Office Building.
P.O Box 173
Kobujoi

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- ALDAI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

(f) ALDAI NGCDF Contacts

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(g) ALDAI NGCDF Bankers

Kenya Commercial Bank

Nandi Hills

P.O Box 184-30301

Nandi Hills

(h) Independent Auditors

Auditor General

Kenya National Audit Office

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 – ALDAI
CONSTITUENCY**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2017

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

The financial year ended 30 June 2017 registered the highest level of budget utilization. This was mainly due to the fact that it was an electioneering period. The budget absorption stood at 100%.

The greatest challenge to the fund has been the civil society and the county government. I have noted with concern that the effort by the civil society despite the effort by the stakeholders to align the fund with the new constitution, the fund continues to be fought both from inside and outside the courts. Towards this end, the going concern of the entity has been very uncertain.

I therefore appeal to the Board to engage the best lawyers in town to find an everlasting solution to this problem.

Sign.....
Chairman

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI
CONSTITUENCY**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2017

III. STATEMENT OF NGCDF 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 NGCDF shall prepare financial statements in respect of that NGCDF. 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.

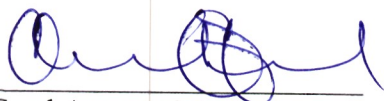
The Accounting Officer in charge of the Aldai NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility 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 NGCDF; (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 NGCDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

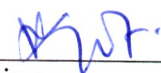
The Accounting Officer in charge of the Aldai NGCDF accepts responsibility for the NGCDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2017, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Aldai NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Aldai NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 NGCDF'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's financial statements were approved and signed by the Accounting Officer on 12/06/2018 2018.


Fund Account Manager


Chairman

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND ALDAI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Aldai Constituency set out on pages 1 to 16, which comprise the statement of assets as at 30 June 2017, 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present, the financial position of National Government Constituencies Development Fund - Aldai Constituency as at 30 June 2017, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, public money has not been applied lawfully and in an effective way.

Basis for adverse Opinion

1.0 Bank Balance

The statement of financial assets reflect a bank balance of Kshs.573,146. A review of the bank reconciliation statement for the month of June 2017 revealed that, unrepresented cheques totaling to Kshs.7,080,615 included stale cheques amounting to Kshs.480,404. However, the stale cheques had not been reversed in the cash book contrary to Section 90(3) of the Public Finance Management (National Government) Regulations, 2015.

Under the circumstances, accuracy of the bank balance of Kshs.573,146 as at 30 June 2017 could not be confirmed.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Aldai Constituency for the Year ended 30 June 2017

2.0 Other Grants and Transfers

Included in other grants and transfers balance of Kshs.37,811,371 is disbursements to needy students in secondary schools and tertiary institutions of Kshs.6,780,000 and Kshs.16,010,000 respectively. However, vetting, identification and categorizing of needy students was carried out by the Constituency Development Fund Committee instead of a bursary sub-committee which has an education officer as one of its members contrary to the Constituency Development Fund Board circular Vol1/111 dated 13 September 2010.

In addition, acknowledgement documents from beneficiary institutions confirming receipt of disbursed funds totaling to Kshs.21,670,000 out of the total amount of Kshs.22,790,000 disbursed were not availed for audit verification.

Under the circumstances, validity and accuracy of bursary expenditure amount of Kshs.21,670,000 could not be confirmed.

3.0 Transfers to Other Government Entities

3.1 Unsupported Expenditure

The statement of receipts and payments reflect transfers to other government units balance of Kshs.79,500,000 relating to funds disbursed to various project management committees. However, actual expenditure returns and acknowledgement letters from institutions that received funds were not availed for audit verification.

Under the circumstances, it was not possible to confirm whether the funds totaling Kshs.79,500,000 was actually received and utilized for the budgeted projects .

3.2 Construction of Classrooms of Aldai Boy's High School

The statement of receipts and payments reflect transfers to other government entities expenditure of Kshs.79,500,000 which includes an amount of Kshs.24,600,000 relating to transfers to secondary schools as disclosed under note 6 to the financial statements. Records availed for audit revealed that included in the transfers to secondary schools figure of Kshs.24,600,000 includes an amount of Kshs.5,000,000 for the construction of classrooms for Aldai boy's high school.

An inspection of the project in May 2018 indicated that the construction of a two storey building with 16 classrooms and an administration office was on going. However, engineer estimates, approved drawing designs, bill of quantities, tender documents, evaluation and award minutes, contract agreement, inspection/ site meeting reports and interim certificates were not availed for audit verification.

Under the circumstances, regularity of the expenditure of Kshs.5,000,000 incurred on the construction of classrooms for Aldai boy's high school for the year ended 30 June 2017 could not be confirmed.

3.4 Purchase of School Buses

Included in the transfers to other government entities figure of Kshs.79,500,000 is Kshs.6,000,000 expenditure on the purchase of buses for two institutions as indicated below:

No	Date	Cheque No.	Payee	Description	Amount 'Kshs'
1	30.11.16	24690	Kaptumo Medical Training College	Purchase of 33 Seater School Bus	5,000,000
2	30.11.16	24704	Kaptumek Secondary School	Additional funding towards the purchase of school bus	1,000,000
			Total		6,000,000

However, procurement records such as tender advertisement, evaluation and award minutes, delivery notes, inspection and acceptance committee minutes were not availed for audit verification. Further, the memorandum of understanding with the collaborating partners was not availed for audit review contrary to Section 11(1)(h) of the National Government Constituencies Development Fund Regulations 2016. Consequently, regularity of the expenditure of Kshs.6,000,000 for the year ended 30 June 2017 could not be confirmed.

3.4 Purchase of land

Also included in the transfers to other government entities figure of Kshs.79,500,000 is Kshs.3,300,000 expenditure on the purchase of land for various schools as detailed below.

No	Date	Payee	Description	Cheque No.	Amount 'Kshs'
1.	28-Mar-17	ADC Kemeloi Primary School	Purchase of 1/4 piece of land	25264	500,000
2.	18-Jan-17	Kapkorio Primary School	Purchase of 1/4 piece of land	24725	500,000
3.	18-Jan-17	Kapkitany Primary School	Purchase of 1 acre piece of land	24724	500,000
4.	18-Jan-17	Kiprotgorik Primary School	Purchase of 1 acre piece of land	24722	300,000
5.	28-Mar-17	Kipsiorori Primary School	Purchase of 1 acre piece of land	24806	500,000
6.	18-Jan-17	Kiptaruswo Salvation Army Primary School	Purchase of 1/4 piece of land	24728	500,000

7.	28-Mar-17	Sisia Primary School	Purchase of 1/4 piece of land	24819	500,000
		Total			3,300,000

However, official search reports from the Ministry of Lands Office, valuation reports tender/quotations, tender evaluation and award minutes, land sale agreements and lease or allotment letters/ title deeds were not availed for audit verification.

Under the circumstances, the ownership of the parcels of land costing Kshs.3,300,000 purportedly used for purchase of land for the year ended 30 June 2017 could not be confirmed.

3.5 Construction of Lecture Halls at Kaptumo Medical Training College

Transfers to other government entities expenditure of Kshs.79,500,000 further includes Kshs.5,000,000 disbursements for construction of three lecture halls at Kaptumo Medical Training College. An inspection of the project in May 2018 revealed that the halls were complete and in use. However, engineer estimates, approved drawing designs, bill of quantities, tender documents, evaluation and award minutes, contract agreement, inspection/ site meeting reports, completion certificates and hand over report were not availed for audit verification.

Under the circumstances, regularity of expenditure of Kshs.5,000,000 incurred on the construction of three lecture halls at Kaptumo Medical Training College for the year ended 30 June 2017 could not be confirmed.

4.0 Bursary

Included in the other grants and transfers balance of Kshs.37,811,371 reflected in the statement of receipts and payments are bursary disbursements totaling Kshs.22,790,000 to secondary schools and tertiary institutions of Kshs.6,780,000 and Kshs.16,010,000 respectively. As reported in the previous year, the criteria on how the needy students were identified was not availed for audit review.

In addition, there was no evidence that the National Constituency Development Committee ratified the list of beneficiaries by the bursary subcommittee as required by National Constituency Development Fund circular reference no. Voll 1/111 dated 13 September 2010.

Further, no documentary evidence was provided to confirm acknowledgement of receipts by the schools and tertiary institutions.

Under the Circumstances, regularity of the bursary disbursements of Kshs.22,790,000 for the year under review could be confirmed.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Adverse Opinion section, I have determined that there are no Other Key Audit Matters to communicate in my report.

Other Matter

1.0 Budget Control and Performance

1.1 Budget Performance

During the year under review, National Government Constituencies Development Fund – Aldai Constituency had an approved budget of Kshs.127,023,266 against an expenditure Kshs.126,450,119 resulting in under expenditure of Kshs.573,146 as indicated below.

No	Item	Approved expenditure budget	Actual expenditure	Under/ (Over) Absorption	Under/ (Over) Absorption
		Kshs	Kshs	Kshs	(%)
1	Compensation of Employees	1,800,000	1,176,174	623,826	35
2	Use of goods and services	9,301,340	7,898,397	1,402,943	15
3	Transfers to Other Government Units	79,500,000	79,500,000	0	0
4	Acquisition of Assets	300,000	0	300,000	100
5	Other Payments	64,177	64,177	0	0
6	Other grants and transfers	36,057,749	37,811,371	(1,753,622)	5
	Total	127,023,266	126,450,119	573,147	0.45

It is evident from the above analysis that, there was an under absorption of Kshs.2,326,769 or 1.8 % of the total approved expenditure budget. Further, there was an over expenditure of Kshs.1,753,622 or 1.3 % of the total approved expenditure budget on other grants and transfers. However, no evidence was availed for audit review to confirm that the over expenditure was authorized by Constituency Development Fund Board in line with law.

1.3 Project Implementation

During the financial year 2016/2017, an amount of Kshs.50,487,931 was spent towards implementation of sixty-eight (68) projects as detailed below.

Serial No.	Project Name	Activity	Project Cost	Disbursements	Status
			Kshs	Kshs	
	Completed projects				
1	Kaptumo KMTC	Purchase of 33 seater bus	5,000,000	5,000,000	Complete
2	Kapkures Chiefs Office/AP CAP	Construction of office to completion	600,000	600,000	Complete
3	ACK St. Peters Primary Chepkogony	Construction of 1 new classroom to completion	500,000	500,000	Complete
4	Chepkiwis Pry School	Construction of 1 new classroom to completion	500,000	500,000	Complete
5	Ibanja Primary School	Renovation of 3 classrooms	300,000	300,000	Complete
6	Kaborowo Primary School	Construction of 1 new classroom to completion	500,000	500,000	Complete
7	Kapkitany Primary School	Purchase of land	500,000	500,000	Complete
8	Kapkitony Pry School	Construction of 1 new classroom to completion	500,000	500,000	Complete
9	Kapkures Pry School	Construction of 1 new classroom to completion	500,000	500,000	Complete
10	Kesogon Pry School	Construction of 1 new classroom to completion	500,000	500,000	Complete
11	Kiprotgorik Primary School	Purchase of Land	300,000	300,000	Complete
12	Kipsartuk Primary School	Construction of 1 new classroom to completion	500,000	500,000	Complete
13	Kipsiorori Primary School	Purchase of land	500,000	500,000	Complete
14	Kisorngot Primary School	Construction of 1 new classroom to completion	500,000	500,000	Complete
15	Kitaor Primary School	Construction of 1 new classroom to completion	500,000	500,000	Complete
16	Kobujoi Primary School	Renovation of 5 classrooms	500,000	500,000	Complete
17	Koyo Primary School	Construction of 1 new classroom to completion	500,000	500,000	Complete

Serial No.	Project Name	Activity	Project Cost	Disbursements	Status
			Kshs	Kshs	
18	Lelgoi Primary School	Construction of 1 new classroom to completion	500,000	500,000	Complete
19	Mugang Primary School	Purchase of 2 acres of land	500,000	500,000	Complete
20	Mugen Primary School	Construction of 1 new classroom to completion	500,000	500,000	Complete
21	Murguiywo Primary School	Construction of 1 new classroom to completion	500,000	500,000	Complete
22	Nandi Rock Pry School	Construction of 1 new classroom to completion	500,000	500,000	Complete
23	Oriok Primary School	Construction of 1 new classroom to completion	500,000	500,000	Complete
24	Pemja Primary School	Renovation of 5 classrooms	500,000	500,000	Complete
25	Resio Primary Sch	Construction of 1 new classroom to completion	500,000	500,000	Complete
26	Samoget Pry School	Construction of 1 new classroom to completion	500,000	500,000	Complete
27	Siginwai Pry School	Construction of 1 new classroom to completion	500,000	500,000	Complete
28	Sisia Primary School	Construction of 1 new classroom to completion	500,000	500,000	Complete
29	AIC Chepkebuge Sec School	Completion of admin block (Painting)	300,000	300,000	Complete
30	Chebara Sec School	Construction of 1 new classroom to completion	500,000	500,000	Complete
31	Ibanja Mixed Sec School	Construction of 1 new classroom to completion	500,000	500,000	Complete
32	Kapsoo Girls High School	Completion of dormitory	300,000	300,000	Complete
33	Kaptumek Secondary School	Additional funding towards the purchase of school bus	1,000,000	1,000,000	Complete

Serial No.	Project Name	Activity	Project Cost	Disbursements	Status
			Kshs	Kshs	
34	Ndurio Sec School	Construction of 1 new classroom to completion	500,000	500,000	Complete
	Sub total		21,300,000	21,300,000	
	Ongoing projects				
35	Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	4,094,828	3,600,000	Ongoing
36	Constituency Sports	Buy Balls for schools (Ndurio Sec Sch, Kapinderem Pri. Kapsengere Pri. Kamimei Pri. Kaboi Pri. Resio Pri.) and organized football clubs (Kabuaeng F.C, Kobujoi FC, Terik FC, Kaptumo FC, Koyondurio FC) within the constituency	1,637,931	1,450,000	Ongoing
37	Kesengei Technical Institute	Construction of a lecture hall to completion	800,000	800,000	Ongoing
38	Kaptumo KMTC	Construction of 3 lecture Halls to completion	5,000,000	5,000,000	Ongoing
39	Kapkolel Location	Construction of office to completion	500,000	500,000	Ongoing
40	ADC Kemeloi Primary School	Purchase of land	500,000	500,000	Ongoing
41	Chebonet Primary School	Renovation of 3 classrooms	500,000	500,000	Ongoing
42	Chemobo Primary School	(Flooring, plastering and painting)	300,000	300,000	Ongoing
43	Chemogong Primary School	Construction of 1 new classroom to completion	500,000	500,000	Ongoing

Serial No.	Project Name	Activity	Project Cost	Disbursements	Status
			Kshs	Kshs	
44	Kabuson primary School	Completion of 2 classrooms	400,000	400,000	Ongoing
45	Kamarini Primary School	Completion of 1 and construction of 1 new classroom to completion	700,000	700,000	Ongoing
46	Kapchebuehek Primary School	Construction of 1 new classroom to completion	500,000	500,000	Ongoing
47	Kapkeruge Pry School	Renovation of 3 classrooms	300,000	300,000	Ongoing
48	Kapko Primary School	Renovation of 4 classrooms	400,000	400,000	Ongoing
49	Kapkolei Primary School	Construction of a library	500,000	500,000	Ongoing
50	Kapkorio Pry School	Purchase of land	500,000	500,000	Ongoing
51	Kapsamoch Pry School	Construction of 1 new classroom to completion	500,000	500,000	Ongoing
52	Kaptebengon Pry School	Construction of 1 new classroom to completion	500,000	500,000	Ongoing
53	Lebelen Primary School	Construction of 1 new classroom to completion	500,000	500,000	Ongoing
54	Salvation Army Kiptaruswo Primary School	Purchase of Land	500,000	500,000	Ongoing
55	Tuigoin Pry School	Construction of 2 new classrooms to completion	1,000,000	1,000,000	Ongoing
56	Aldai Boys High School	Additional funding for construction of modern boys school (4 classrooms to completion)	3,000,000	3,000,000	Ongoing
57	Kesogon Sec School	Completion of a laboratory	400,000	400,000	Ongoing
	Sub total		23,532,759	22,850,000	
	Projects not started				
58	KapsooChiefs Office	Construction of office to completion	500,000	500,000	Not started

Serial No.	Project Name	Activity	Project Cost	Disbursements	Status
			Kshs	Kshs	
59	Kibwareng Location	Construction of chiefs office to completion	500,000	500,000	Not started
60	Kimolwo Ass. Chief	Construction of office to completion	500,000	500,000	Not started
61	Terik Chief/AP Camp	Purchase of 2 acres of land	600,000	600,000	Not started
62	Bonjoge Primary School	Purchase of 1/4 acre land	300,000	300,000	Not started
63	Simotwo Primary School	Construction of 1 new classroom to completion	500,000	500,000	Not started
64	St. Pantelemon Kenyor Primary School	Construction of 1 new classroom to completion	500,000	500,000	Not started
65	Kapsengere High School	Renovation of staff quarters	500,000	500,000	Not started
66	Koibarak Sec School	Construction of 1 new classroom to completion	500,000	500,000	Not started
67	Koyo Sec. School	Completion of 1 classroom	300,000	300,000	Not started
68	Environment	Purchase and planting of tree seedlings in the following Schools: Chemobo Pry, Kapkolei Pry, Kapkitony Pry, Kapkorio Pry, Chebui Primary Chebara Sec School, Siginwai Pri. Oriok Pri. Ibanja Pri. Kesogon Pri. Sisia Pri. Tuigoin Pri. and Koibarak Sec.	1,637,931	1,637,931	Not started
	Sub total		6,337,931	6,337,931	
	Grand Total		51,170,690	50,487,931	

According to the projects status report, thirty-four (34) projects with an approved budget of Kshs.21,300,000 were complete, twenty-three (23) projects with a budget of

Kshs.23,532,759 were on going and eleven (11) projects with a budget of Kshs.6,337,931 had not been started.

No reasons were provided as to why the thirty-four (34) projects had not been completed despite funds for the same had been received in full.

Consequently, the residents of Aldai failed to benefit from the projects which were not implemented as budgeted.

1.4 Project verification

During the year under review, twelve (15) projects with budget of Kshs.12,400,000 were verified and the following observations were made.

No	Project Name	Project Activity	Disbursement in 2016/2017 'Kshs'	Status
1	St. Peters Primary School Chepkongony	Renovation of one classroom to completion	500,000	Complete and in use
2	Bonjoge Primary School	Renovation of one three classrooms (flooring, plastering and painting)	300,000	Complete and in use
3	Chepkewis Primary School	Construction of one classroom to completion	500,000	Complete and in use
4	Kamarini Primary School	Construction of one classroom (plastering and painting)- Kshs.200,000 and construction of one classroom- Kshs.500,000	700,000	Complete and in use
5	Kapkolei Primary School	Construction of a library to completion	500,000	Complete and in use
6	Kapsamoch Primary School	Construction of one classroom to completion	500,000	Complete and in use
7	Kipsartuk Primary School	Construction of one classroom to completion	500,000	Complete and in use
8	Kobujoi Primary School	Renovation of five classrooms (flooring, plastering and painting)	500,000	Complete and in use
9	Ressio Primary School	Construction of one classroom to completion	500,000	Complete and in use

10	Ibanja Mixed Sec School	Construction of one classroom to completion	500,000	Complete and in use
11	Kapkole Location	Construction of office to completion	500,000	Complete and in use
12	Kapkures Chiefs Office/ AP camp	Construction of office to completion	600,000	Plastering not yet done
13	Kimolwo Assistant Chief's Camp	Construction of office to completion	500,000	Complete and in use
14	Kasengei Technical Training Institute	Construction of one lecture hall to completion	800,000	Two lecture halls had been constructed to lintel level.
15	Kaptumo Medical Training College	Construction of 3 lecture Halls and ablution block	5,000,000	Four lecture halls instead of the three were constructed. Painting of the ceiling not done and ablution block works ongoing.
Total			12,400,000	

Out of twelve (15) projects, twelve (12) projects were complete while three (3) projects were on going. As a result of the delays, the residents of Aldai constituency did not receive the desired services from the uncompleted projects.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Aldai NG-CDF in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Management's Responsibility for the Financial Statements and Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the

management either intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

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

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

Auditor-General's Responsibilities for the Audit of the Financial Statements

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 of Kenya. 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 when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

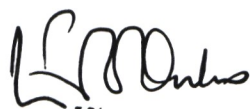
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue offering 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 offering 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 of the entities or business activities 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

16 July 2018

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI
CONSTITUENCY**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2017

**IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE
2017**

	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board – AIE's Received	1	82,396,552	117,808,199
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		82,396,552	117,808,199
PAYMENTS			
Compensation of employees	4	1,176,175	977,914
Use of goods and services	5	7,898,397	7,425,268
Transfers to Other Government Units	6	79,500,000	61,300,000
Other grants and transfers	7	37,811,371	38,073,031
Acquisition of Assets	8	-	-
Other Payments	9	64,177	-
TOTAL PAYMENTS		126,450,120	107,776,213
SURPLUS/DEFICIT		(44,053,568)	10,031,986

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Aldai NGCDF financial statements were approved on 12/06/ 2018 and signed by:



Chairman - NGCDF



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI
CONSTITUENCY**

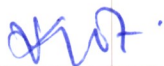
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2017

V. STATEMENT OF ASSETS AS AT 30 JUNE 2017

	Note	2016 - 2017 Kshs	2015- 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10.A	573,146	44,626,714
Cash Balances	10.B	-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		573,146	44,626,714
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	44,626,714	34,594,728
Surplus/Deficit for the year		(44,053,568)	10,031,986
Prior year adjustments	14	-	-
NET LIABILITIES		573,146	44,626,714

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Aldai NGCDF financial statements were approved on 12/06/ 2018 and signed by:



Chairman - NGCDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI
CONSTITUENCY**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 JUNE 2017

		2016- 2017	2015 - 2016
		Kshs	Kshs
Receipts for operating income			
Transfers from CDF Board	1	82,396,552	117,808,199
Other Receipts	3	-	-
		82,396,552	117,808,199
Payments for operating expenses			
Compensation of Employees	4	1,176,175	977,914
Use of goods and services	5	7,898,397	7,425,268
Transfers to Other Government Units	6	79,500,000	61,300,000
Other grants and transfers	7	37,811,371	38,073,031
Other Payments	9	64,177	-
		126,450,120	107,776,213
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		(44,053,568)	10,031,986
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(44,053,568)	10,031,986
Cash and cash equivalent at BEGINNING of the year	13	44,626,714	34,594,728
Cash and cash equivalent at END of the year		573,146	44,626,714

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Aldai NGCDF financial statements were approved on 12/06/ 2018 and signed by:



Chairman NGCDFC



Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS
For the year ended June 30, 2017

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2017

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 CDF Board	81,896,552	45,126,714	127,023,266	127,023,266	-	100%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	81,896,552	45,126,714	127,023,266	127,023,266	-	100%
PAYMENTS						
Compensation of Employees	1,800,000	-	1,800,000	1,176,175	623,825	65%
Use of goods and services	9,301,340	-	9,301,340	7,898,397	1,402,943	85%
Transfers to Other Government Units	43,800,000	35,700,000	79,500,000	79,500,000	-	100%
Other grants and transfers	26,631,035	9,426,714	36,057,749	37,811,371	(1,753,622)	105%
Acquisition of Assets	300,000		300,000	-	300,000	
Other Payments	64,177		64,177	64,177	-	100%
TOTAL	81,896,552	45,126,714	126,723,266	126,450,120	573,146	100%

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Aldai NGCDF financial statements were approved on 12/06/2018 and signed by:



Chairman - NGCDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI
CONSTITUENCY
SIGNIFICANT ACCOUNTING POLICIES
For the year ended June 30, 2017**

VIII. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NGCDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NGCDF.

2. Recognition of revenue and expenses

The NGCDF recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the NGCDF. In addition, the NGCDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NGCDF.

3. In-kind contributions

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

4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI
CONSTITUENCY**

SIGNIFICANT ACCOUNTING POLICIES

For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 NGCDF 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.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NGCDF's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NGCDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. 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 June 30, 2016.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI
CONSTITUENCY**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	AIE NO..	2017-2016	2015-2016
		Kshs	Kshs
Normal allocation			
	825995	4,094,828	
	839636	36,853,449	
	855521	500,000	
	855620	40,948,275	
	825718		58,808,199
	825516		9,000,000
	820696		20,000,000
	820527		10,000,000
	724191		10,000,000
	724061		10,000,000
TOTAL		82,396,552	117,808,199

2. PROCEEDS FROM SALE OF ASSETS

	2016-2017	2015 - 2016
	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

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI
CONSTITUENCY**
NOTES TO THE FINANCIAL STATEMENTS
For the year ended June 30, 2017

4. COMPENSATION OF EMPLOYEES

	2016-2017	2015-2016
Description	Kshs	Kshs
Basic wages of contractual employees	1,026,114	765,714
Basic wages of casual labour		27,000
Personal allowances paid as part of salary		-
House allowance		-
Transport allowance		-
Leave allowance		-
Other personnel payments		177,000
Employer contribution to NSSF		8,200
Gratuity	150,061	-
Total	1,176,175	977,914

5. USE OF GOODS AND SERVICES

	2016 – 2017	2015 -2016
	Kshs	
Description		
Utilities, supplies and services	51,858	52,576
Office rent	-	-
Communication, supplies and services	30,660	121,380
Domestic travel and subsistence	274,010	95,700
Printing, advertising and information supplies & services	40,000	625,297
Rentals of produced assets	-	-
Training expenses	1,228,422	1,104,800
Hospitality supplies and services	-	845,515
Other committee expenses	4,238,100	2,321,000
Committee allowance	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	461,997	182,170
Fuel ,oil & lubricants	408,800	403,000
Other operating expenses	564,600	1,355,000
Routine maintenance – vehicles and other transport equipment	599,950	318,830
Routine maintenance – other assets	-	-
	-	-
Total	7,898,397	7,425,268

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI
CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS
For the year ended June 30, 2017**

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to primary schools	41,300,000	21,200,000
Transfers to secondary schools	24,600,000	37,600,000
Transfers to Tertiary institutions	12,000,000	-
Transfers to Health institutions	1,600,000	2,500,000
TOTAL	79,500,000	61,300,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary -Secondary	6,780,000	9,390,000
Bursary -Tertiary	16,010,000	12,260,000
Bursary-Special schools	-	3,000,000
Mocks & CAT	-	-
water	-	1,900,000
Agriculture (food security)	-	-
Electricity projects	-	-
Security	3,300,000	1,800,000
Roads	352,176	2,315,342
Sports	5,669,195	650,000
Other capital grants and transfer	1,600,000	1,432,654
Emergency Projects (specify)	4,100,000	5,325,035
Total	37,811,371	38,073,031

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI
CONSTITUENCY**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2017

8. ACQUISITION OF ASSETS

Non Financial Assets	2016 - 2017	2015 - 2016
	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		
Purchase of computers ,printers and other IT equipment		
Purchase of photocopier		
Purchase of other office equipment		
Purchase of soft ware		
Acquisition of Land		
Total		

9. OTHER PAYMENTS

	2016-2017	2015-2016
	Kshs	Kshs
NHIF		-
Bank Charges	64,177	-
PAYE		-
VAT		-
TOTAL	64,177	-

10. A BANK ACCOUNTS

Name of Bank, Account No. & currency		2016 - 2017	2015 - 2016
	Account Number	Kshs	Kshs
<i>KCB Nandi Hills Branch</i>	1106819578	573,146	44,626,714
		-	-
Total		573,146	44,626,714

10.B: CASH IN HAND

	2016 - 2017	2015 - 2016
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI
CONSTITUENCY**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2017

		Kshs	Kshs
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
Total		-	-

11. OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance (30/6/2017)
		Kshs	Kshs	Kshs
		-	-	-
		-	-	-
Total				

12. RETENTION

Supplier/Contractor	PV no	2016 - 2017	2015 - 2016
		Kshs	Kshs
TOTAL			

13. BALANCES BROUGHT FORWARD

		2016 - 2017	2015 - 2016
		Kshs	Kshs
Bank accounts		44,626,714	34,594,728
Cash in hand		-	-
Imprest			-
Total		44,626,714	34,594,728

14. PRIOR YEAR ADJUSTMENTS

	2016 - 2017	2015 - 2016
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI
CONSTITUENCY**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2017

	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

15. OTHER IMPORTANT DISCLOSURES

15.1 PENDING ACCOUNTS PAYABLE (ANNEX 1)

	2016- 2017	2015 - 2016
	Kshs	Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		

15.2 PENDING STAFF PAYABLES (ANNEX 2)

	2016- 2017	2015 - 2016
	Kshs	Kshs
Senior management		
Middle management		
Unionisable employees		
Others (specify)		
TOTAL		

15.3 OTHER PENDING PAYABLES (ANNEX 3)

	Kshs	Kshs
Amounts due to other Government entities		
Amounts due to other grants and other transfers		
Others (specify)		
TOTAL		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS
For the year ended June 30, 2017

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	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 – ALDAI CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS
For the year ended June 30, 2017

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 2016	Comments
Senior Management		A	b	c	d=a-c		
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS
For the year ended June 30, 2017

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to other grants and other transfers							
4.							
5.							
6.							
Sub-Total							
Sub-Total							
Others (specify)							
7.							
8.							
9.							
Sub-Total							
Grand Total							

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALDAI
CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS
For the year ended June 30, 2017**

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost	Historical Cost
	(Kshs)	(Kshs)	(Kshs)
	2016/17	2015/16 Restated	2015/16
Land			
Buildings and structures	7,995,659	7,995,659	7,995,659
Transport equipment	2,781,024	2,781,024	3,278,290
Office equipment, furniture and fittings	573,570	573,570	978,570
ICT Equipment, Software and Other ICT Assets	680,750	680,750	366,450
Other Machinery and Equipment			
Heritage and cultural assets			
Intangible assets			
Total	12,031,003	12,031,003	12,618,969