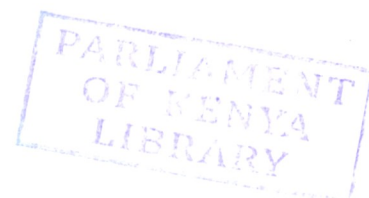


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT



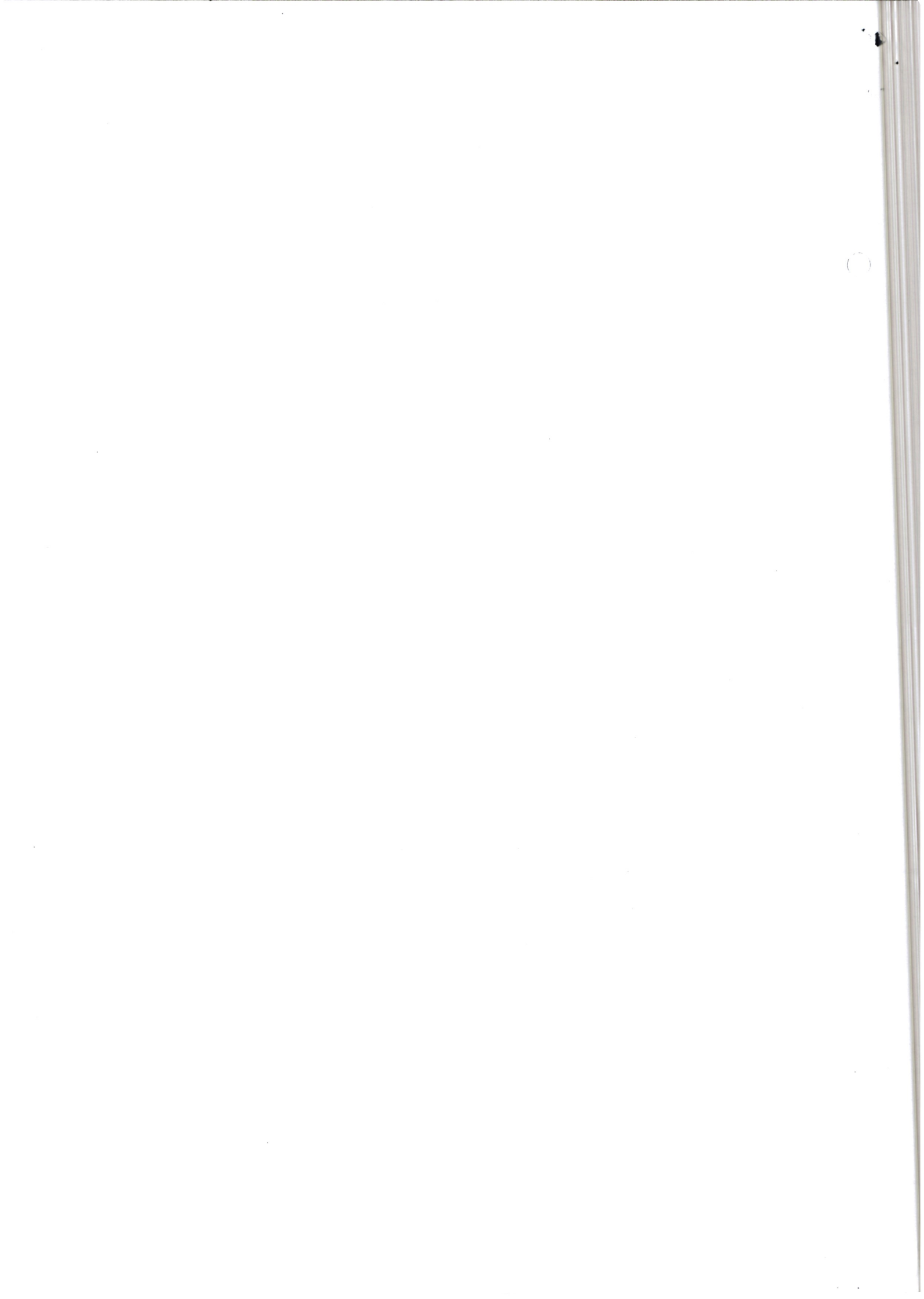
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KURIA EAST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2017**





**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
KURIA EAST 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)**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KURIA EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KURIA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NGCDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2015. The Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the Constituencies Development Fund. The objective of the fund to ensure that specific portion of the national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The Kuria East Constituency's 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 2017 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Korir K.Bernard
3.	Accountant	Tiffany Mogaga

(d) Fiduciary Oversight Arrangements

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

P.O. Box 37 - 40416
Kegonga Ntitaru- Road
KEGONGA

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KURIA EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

(f) KURIA East NG-CDF Contacts

Telephone: (254) 724669962

E-mail: cdfkuriaeast@ngcdf.go.ke

Website: www.cdf.go.ke

(g) KURIA East NG-CDF Bankers

Kenya Commercial Bank

Kehancha Branch

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kuria East Constituency set out on pages 5 to 46, which comprise the statement of financial assets as at 30 June 2017, statement of receipts and payments, statement of cash flows and summary statement of appropriation 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 discussed in the Basis for Qualified Opinion section of my report, the financial statements present fairly, the financial position of National Government Constituencies Development Fund- Kuria East Constituency as at 30 June 2017 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Reporting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229 (b) of the Constitution, based on the procedures performed, except for the matters raised in the Other Matter section of my report, I confirm that nothing else has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

Project Management Committee (PMC) Bank Balances

Reflected under Annex 2 to the financial statements is aggregate Project Management Committee (PMCs) bank accounts balance of Kshs.170,012 as at 30 June 2017. However, the bank balances were not supported with certificate of bank balances or bank statements. As a result, the accuracy and existence of the balances cannot be confirmed.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund- Kuria East Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements and internal control in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements of the current year. There were no Key Audit Matters to report in the year under review.

Other Matter

1. Budget Performance

The Fund had an approved budget of Kshs.105,296,296 for the year under review while actual expenditure was Kshs.105,077,847 equivalent to 99.8% of the budget.. Included in summary statement of appropriation are adjustments amounting to Kshs.23,399,743 being differences between original and final budget. However, management did not avail details of approvals for the adjustments between the original and final budget.

	Approved Budget Kshs	Actual Kshs	Difference Kshs	Absorption %
Receipts				
Transfers from CDF Board	105,296,295	105,296,295	0	100%
			0	0
Total Receipts	105,296,295	105,296,295	120,000	104%
Payments				
Compensation of employees	2,609,355	2,729,355	(120,000)	105%
Use of goods and services	5,937,447	6,068,119	(130,672)	102%
Transfer to other Government units	26,100,000	25,700,000	400,000	98.5%
Other grants and transfers	70,649,493	70,580,373	69,120	99.9%
Total	105,296,295	105,077,847	218,448	99.8%

2. Project Verification

During the year under review the sixteen (16) projects worth Kshs.55,645,866 were physically verified and their status found to be as outlined below:

	Name of Project	Activity	Actual Expenditure Kshs.	Level of Completion %	Observation
1	Kegonga Police post	Roofing, flooring and fixing doors and windows for 12 offices,8 cells and washrooms	25,300,000	90%	Ongoing
2	Nyamaranya chief's office	Construction of chiefs office	1,500,000	100%	Complete and in use
3	Musweto chief's office	Construction of chiefs office	2,000,000	100%	Complete and in use
4	NG –CDF Kuria East Office	Construction of septic tank and plumbing works	2,000,000	100%	Complete and in use
5	DO Residence Chinato	Construction of DO Residence	1,200,000	100%	Complete and in use
6	Komotobo Mixed secondary	Levelling of school playing field	1,256,866	100%	Field not level and not in position to be in use.
7	Wangirabose primary school	Flooring ,plastering, fixing windows and doors of four classrooms	1,000,000	100%	Poor workmanship in two classrooms - floors are peeling off after repair.
8	Kugitimo primary school	Construction of new administration block	2,300,000	80%	ongoing
9	Kabaroti secondary school	Flooring ,plastering, fixing windows and doors dining hall	1,200,000	100%	Complete and in use
10	Komotobo sec school	Roofing, Plastering, wiring of ongoing dormitory	1,500,000	100%	Complete and in use
11	Kugitimo Sec school	Roofing, Plastering, wiring of ongoing Library	1,500,000	100%	Complete and in use
12	Kionyo Sec school	Flooring ,plastering, fixing windows and doors of five classrooms	1,500,000	100%	Complete and in use
13	St Joseph Ntimaru	Purchase of new school bus	4,000,000	100%	Complete and in use
14	Buhimia culvert	Construction of culvert	1,000,000	100%	Complete and in use but culvert sagging and risk collapsing. Not in good condition
15	Biasumu Taragai road	Opening road	1,389,000	100%	Complete and in use
16	TTI Kiandegé	Construction of building	7,000,000	80%	Ongoing
	Total		55,645,866		

3. Transfers to Other Government Units

3.1 Irregular Transfer to Rongo University

Included in transfers to other government entities of Kshs.25,700,000 is Kshs.7,000,000 in respect of part payment for part funding of Kiandegge Training Institute. The money was transferred to Rongo University being the mentoring institution. However, the transfer did not meet the requirements set out in Section 49 of NGCDF Act, 2015 requires that projects jointly –funded with other institutions be divided into units or phases. Consequently, the regularity of Kshs.7,000,000 cannot be confirmed.

3.2 Construction of Classrooms at Wangirabose Primary

Included in transfers to other government entities of Kshs.25,700,000 is Kshs.5,900,000 transfers to primary schools which in turns includes Kshs.1,000,000 transferred to Wangirabose Primary School for flooring, plastering, fixing windows and doors for four classrooms. Physical verification revealed poor workmanship as the floors of the four classrooms were peeling off after the repair hence there was no value for money. Consequently, the regularity of Kshs.1,000,000 expenditure cannot be confirmed.

4. Other Grants and Transfers - Construction of Culvert at Buhimia Bridge

Included in other grants and transfers of Kshs.70,580,373 is Kshs.2,389,827 incurred on road projects which in turn includes Kshs.1,000,000 in respect of construction of a culvert at Buhimia. Physical verification revealed that a section of the culvert was damaged and risked collapsing.

Consequently, value-for-money and regularity of the expenditure amounting Kshs.1,000,000 cannot be confirmed.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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 continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management is aware of the intention to liquidate the Fund or have its operations cease

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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

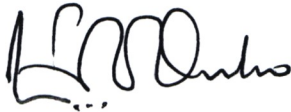
As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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 as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated and separate 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 entity 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 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

23 January 2019

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KURIA EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

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

It is my pleasure to present to you the annual report and financial statements for the year ended June 30, 2017. During the year under review, the entity was allocated **Ksh 81,896,552** which represents a 29% decline in allocation from the previous year. Our performance is generally impressive and we have been able to offer more services to our constituents.

The NG-CDF Board released all the funds within the financial year. With these funds, we have been able to initiate and complete a number of projects. Our focus in the year was improvement of educational infrastructure where close to 84% of the funds were allocated to these initiatives.

Overall utilization of funds stood at **99. %**as compared to 75% in the year 2015/16. This was a remarkable improvement due to proper planning by our office to absorb the funds

With my team our aim is to leverage the utilization of funds to ensure that the constituency is able to develop as quickly as possible while ensuring transparency and accountability in all our activities in this election year.

Sign.....

Charles Sigore
Ag.CHAIRMAN NG-CDFC



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KURIA EAST
CONSTITUENCY


Reports and Financial Statements

For the year ended June 30, 2017

I. STATEMENT OF RECEIPTS AND
PAYMENTS

	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	81,896,552	112,349,620
Proceeds from Sale of Assets	-	-	-
Other Receipts	-	-	-
TOTAL RECEIPTS		81,896,552	112,349,620
PAYMENTS			
Compensation of employees	2	2,729,355	2,103,150
Use of goods and services	3	6,068,119	9,291,121
Transfers to Other Government Units	4	25,700,000	45,900,000
Other grants and transfers	5	70,580,373	41,413,422
Acquisition of Assets	6	-	21,071,931
Other Payments	-	-	-
TOTAL PAYMENTS		105,077,847	119,779,624
SURPLUS/DEFICIT		(23,181,295)	(7,430,004)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kuria East NG- CDF financial statements were approved on August 3 2017 and signed by:


.....
Charles Sigore
Ag.NG-CDF Chairman


.....
Korir K. Bernard
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KURIA EAST
CONSTITUENCY**

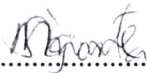
Reports and Financial Statements

For the year ended June 30, 2017

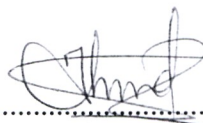
II.STATEMENT OF ASSETS

	Note	2017 - 2016	2015 - 2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	218,448	23,399,744
TOTAL FINANCIAL ASSETS		218,448	23,399,744
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	23,399,744	30,829,747
Surplus/Deficit for the year		(23,181,295)	(7,430,004)
NET LIABILITIES		218,448	23,399,742

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KURIA East NG-CDF financial statements were approved on August 3, 2017 and signed by:



Charles Sigore
Ag.NG-CDF Chairman



Korir K. Bernard
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KURIA EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

III.STATEMENT OF CASHFLOW

Receipts for operating income		2016 - 2017	2015 - 2016
Transfers from CDF Board	1	81,896,552	112,349,620
		81,896,552	112,349,620
Payments for operating expenses			
Compensation of Employees	2	2,729,355	2,103,150
Use of goods and services	3	6,068,119	9,291,121
Transfers to Other Government Units	4	25,700,000	45,900,000
Other grants and transfers	5	70,580,373	41,413,422
		105,077,847	100,925,117
Net cash flow from operating activities		(23,181,295)	(13,641,927)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	-	21,071,931
Net cash flows from Investing Activities		-	(21,071,931)
NET INCREASE IN CASH AND CASH EQUIVALENT		(23,181,295)	(7,430,004)
Cash and cash equivalent at BEGINNING of the year	13	23,399,744	30,829,747
Cash and cash equivalent at END of the year		218,448	23,399,743

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KURIA East NG-CDF financial statements were approved on August 3, 2017 and signed by:

..... 

Charles Sigore
Ag.NG-CDF Chairman


Korir K. Bernard
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KURIA EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

TRIAL BALANCE AS AT 30TH JUNE 2016			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	218,448	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	2,729,355	
	Use of goods and services	6,068,119	
	Transfers to Other Government Units	25,700,000	
	Other grants and transfers	70,580,373	
	Acquisition of Assets	-	
	Other Payments	-	
Receipts			
	Transfers from the Board		81,896,552
	Proceeds from sale of assets		-
	Others receipts		-
	Prior Year Adjustment		-
	Fund Balance b/f		23,399,744
	TOTAL	105,296,295	105,296,295

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KURIA East NG-CDF financial statements were approved on August 3, 2017 and signed by:

..... 

Charles Sigore
Ag.NG-CDF Chairman

Korir K. Bernard
Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,552	23,399,744	105,296,295	105,296,295	0	100.0%
Proceeds from Sale of Assets		0	0	0	0	
Other Receipts		0	0	0	0	
TOTAL	81,896,552	23,399,744	105,296,295	105,296,295	0	100.0%
PAYMENTS						
Compensation of Employees	2,609,355.10		2,609,355	2,729,355	-120,000	104.6%
Use of goods and services	4,761,334.90	1,176,112	5,937,447	6,068,119	-130,672	102.2%
Transfers to Other Government Units	18,900,000.00	7,200,000	26,100,000	25,700,000	400,000	98.5%
Other grants and transfers	55,625,862.07	15,023,631	70,649,493	70,580,373	69,120	99.9%
Acquisition of Assets			0	0	0	
Other Payments			0	0	0	
TOTAL	81,896,552	23,399,743	105,296,295	105,077,847	218,448	99.8%

**NATIONAL GOVERNMENT CONSTRUCTION DEVELOPMENT FUND - KURIA EAST CONSTRUCTION
Reports and Financial Statements
For the year ended June 30, 2017**

a) The Adjustment (column b) indicates balances carried forward from 2015/2016 of Ksh 23,399,743.

The Kuria East NG-CDF financial statements were approved on August 3, 2017 and signed by:


.....

Charles Sigore
Ag. NG-CDF Chairman


.....

Korir K. Bernard
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2017**

I. 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 *CDF* 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 *CDF*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the *CDF* 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 *CDF* 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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
CONSTITUEN CY**

Reports and Financial Statements

For the year ended June 30, 2017

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 – KURIA EAST
CONSTITUENCY**

Reports and Financial Statements

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 *CDF* 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 *CDF'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 *CDF'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, 2017.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

II. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016 - 2017	2015 -2016
Normal Allocation	AIE NO.A796236	4,094,828	
	AIE NO.A855046	36,853,449	
	AIE NO.A855538	40,948,275	
	AIE NO.A724113		10,000,000.00
	AIE NO.A796308		10,000,000.00
	AIE NO.A820591		10,000,000.00
	AIE NO.A820825		25,000,000.00
	AIE NO.A825734		55,349,620.00
	AIE NO.A724026		2,000,000.00
TOTAL		81,896,552	112,349,620

2. COMPENSATION OF EMPLOYEES

Description		2016 - 2017	2015 -2016
		Kshs	Kshs
Basic wages of contractual employees		2,000,920.00	1,767,940.00
Basic wages of casual labour		360,000	-
House allowance		251,000.00	251,000.00
Leave allowance		28,000.00	28,000.00
Employer contribution to NSSF		89,435.00	56,210.00
Total		2,729,355	2,103,150

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

Description	2016 - 2017	2015 -2016
	Kshs	Kshs
Utilities, supplies and services	146,110	66,267.00
Communication and services	240,220	400,500.00
Domestic travel and subsistence	391,000	736,800.00
Printing, advertising and information supplies & services	96,279	271,340.00
Training expenses	1,494,800	2,183,000.00
Hospitality supplies and services	136,820	462,923.00
Other committee expenses	540,000	786,000.00
Committee allowance	780,000	1,760,000.00
Specialised materials and services	101,168	126,800.00
Office and general supplies and services	331,340	397,055.00
Fuel ,oil & lubricants	1,228,000	1,332,576.00
Routine maintenance – vehicles and other transport equipment	329,312	433,860.00
Routine maintenance – other assets	253,070	334,000.00
Total	6,068,119	9,291,121

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 -2016
	Kshs	Kshs
Transfers to Primary schools	5,900,000	17,950,000.00
Transfers to Secondary schools	12,700,000	25,400,000.00
Transfers to Tertiary institutions	7,000,000	-
Transfers to Health institutions	100,000	2,550,000.00
TOTAL	25,700,000	45,900,000

5. OTHER GRANTS AND OTHER PAYMENTS

Description	2016 - 2017	2015 -2016
	Kshs	Kshs
Bursary -Secondary	8,417,800.00	6,888,051.00
Bursary -Tertiary	11,380,880.00	6,000,000.00
Bursary-Special schools	1,600,000.00	1,622,244.00
Security	33,600,000.00	14,850,000.00
Roads	2,389,827.00	5,000,000.00
Sports	2,756,896.00	0.00
Environment	5,280,000.00	1,800,000.00
Emergency Projects (Annex 5)	5,154,970.00	5,253,127.00
Total	70,580,373	41,413,422

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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For the year ended June 30, 2017

6 ACQUISITION OF ASSETS

Non Financial Assets		2016 - 2017	2015 -2016
		Kshs	Kshs
Construction of Buildings			21,071,930.80
Total		-	21,071,930.80

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2016 - 2017 Kshs (30/6/2017)	2015 -2016 Kshs (30/6/2016)
<i>KCB Kehancha Branch</i>	1147942986	218,448.15	23,399,743.55
Total		218,448	23,399,744

13. BALANCES BROUGHT FORWARD

	2016 - 2017 Kshs (1/7/2015)	2015 -2016 Kshs (1/7/2014)
Bank accounts	23,399,743.55	30,829,747
Total	23,399,744	30,829,747

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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For the year ended June 30, 2017

7.0 OTHER IMPORTANT DISCLOSURES

7.1 OTHER PENDING PAYABLES (Annex 1)

	2016 - 2017	2015 - 2016
	Ksh	Ksh
Amounts due to other Government entities	149,328	
Amounts due to other grants and other transfers	69,120	-
	218,448	-

7.2 PMC BALANCES (Annex 2)

	2016 - 2017	2015 - 2016
	Ksh	Ksh
PMC BALANCES	170,011.80	-
TOTAL	170,011.80	423.80

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For the year ended June 30, 2017 (Kshs)

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost
	(Kshs)	(Kshs)
	2016/17	2015/16
Transport equipment	5,120,464.00	5,120,464.00
Office equipment, furniture and fittings	432,382.00	432,382.00
ICT Equipment, Software and Other ICT Assets	312,498.00	312,498.00
Total	5,865,344.00	5,865,344.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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ANNEX 2–PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account Number	Balance 2016/17	Balance 2015/16
Kebaroti Mixed Secondary School	KCB	1136492720	17,248.30	0.00
Komotobo secondary school	KCB	1148887504	2,700	0.00
Kugitimo secondary	KCB	1135316821	5,295.20	0.00
Kionyo Secondary	KCB	1130074536	925	0.00
Sakuri Girls Secondary	KCB	1133993524	4,949.30	0.00
Kwibanacha Girls	KCB	1133896413	1,938	0.00
St. Joseph Ntimaru Secondary	KCB	1151841285	630.00	0.00
Nyamotambe Secondary	KCB	1128822040	2,587.35	0.00
Bongobo primary	KCB	1133971407	7,799.50	0.00
Gureta primary	KCB	1123132550	89.00	0.00
Kugitimo Primary	KCB	1135316821	5,295	0.00
NgukuMuhando primary	KCB	1133553117	1,820.00	0.00
Chinato primary	KCB	1205086897	1,515	0.00
Wangirabose Primary	KCB	1113220082	7,839	0.00
Maeta Chiefs office	KCB	1133896928	425.00	0.00
Biangongo chiefs office	KCB	1177371294	5,687	0.00
Musweto chiefs office	KCB	1203369751	5,035	0.00
Gwitembe police post	KCB	1138765074	764.00	0.00
Bwirege west chiefs office	KCB	1134014856	1,094	0.00
Kegonga police station	KCB	1138271349	7248.30	423.80
Nyamotambe Assistant chief	KCB	1134055161	1,886.95	0.00
Nyamaranya chiefs office	KCB	1109860927	800.00	0.00
Ihore Assistant Chief	KCB	1203859104	1,435	0.00
TOTAL			170,011.80	423.80

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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PRIMARY PROJECTS		
S/NO	Projects	Amount
1.	Bongebo Primary	600,000.00
2.	Nguku Muhando Primary	600,000.00
3.	Gureta primary	2,300,000.00
4.	Kugitimo Primary	600,000.00
5.	Chinato Primary	800,000.00
6.	Wangira bose Primary	1,000,000.00
	TOTAL	5,900,000.00

SECONDARY		
S/NO	PROJECT	AMOUNT
1.	Komotobo Secondary	1,500,000.00
2.	Kionyo Secondary	1,500,000.00
3.	Sakuri Girls Sec	1,200,000.00
4.	Kwibanchia Girls	500,000.00
5.	Kebaroti Miixed Secondary	1,300,000.00
6.	Kugitimo Secondary	1,500,000.00
7.	Nyamotambe Secondary	1,200,000.00
8.	St. Joseph Ntimaru Secondary	4,000,000.00
	TOTAL	12,700,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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For the year ended June 30, 2017 (Ksh)

SECURITY

S/NO	PROJECT	AMOUNT
1.	Maeta chiefs Office	800,000.00
2.	Biangongo Chiefs Office	1,000,000.00
3.	Musweto Chiefs office	2,000,000.00
4.	Bwirege West Chief office	800,000.00
5.	Gwitembe Police	800,000.00
6.	Kegonga Police post	25,300,000
7.	Nyamootambe Assistant Chief	900,000.00
8.	Nyamaranya Assistant Chief	1,500,000.00
9.	Ihore Assistant Chiefs	500,000.00
	TOTAL	33,600,000.00

CDF OFFICE

S/NO	Project	Amount
1.	CDF office/Constituency office	5,280,000.00
	TOTAL	5,280,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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EMERGENCY		
S/NO	PROJECT	AMOUNT
1.	Nyamotambe Assist Chief	370,000.00
2.	Nyamanche Primary Toilet	250,000.00
3.	Gureta Primary	150,000.00
4.	Kwigena Primary	235,000.00
5.	Public Works toilet	449,970.00
6.	Nyamaranya chiefs office	200,000.00
7.	Biasumu Ap Line Toilet	400,000.00
8.	Buhimia Culvert	350,000.00
9.	Chinato Health Centre	400,000.00
10.	D O's Residence Chinato	1,200,000.00
11.	CDF Toilet	350,000.00
12.	Getongoroma Ap line	800,000.00
	TOTAL	5,154,970.00

HEALTH		
S/NO	PROJECT	AMOUNT
1	Chinato Health Center	100,000.00
	TOTAL	100,000.00

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ROAD AND CULVERT		
S/NO	PROJECT	AMOUNT
1	Buhimia culvert	1,000,000.00
2	Biasumu Taragai Road	1,389,827.00
	TOTAL	2,389,827.00

SPORT		
S/NO	PROJECT	AMOUNT
1	Komotobo Secondary	1,256,896.00
2	Komotobo Secondary	1,200,000.00
3	Wangira bose Sec	300,000.00
	TOTAL	2,756,896.00

ENVIRONMENT		
S/NO	PROJECT	AMOUNT
1	CDF Compound	400,000.00
	TOTAL	400,000.00

TERTIARY		
S/NO	PROJECT	AMOUNT
	KCB Manager (Rongo University)	7,000,000.00
	TOTAL	7,000,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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1.	SECONDARY SCHOOL BURSARIES	
	FINANCIAL YEAR 2016 2017	
S/NO	SCHOOL	AMOUNT
2.	Masimba Secondary	10,000.00
3.	Nyaduong secondary	10,000.00
4.	Oruba Mixed Secondary	10,000.00
5.	Masimba Secondary	10,000.00
6.	Kehanacha mixed	5,000.00
7.	Gusii highlight secondary	5,000.00
8.	Nyaroha Girls	15,000.00
9.	Nyabohanse mixed secondary	5,000.00
10.	Nacace High school	10,000.00
11.	Cheramgoi Secondary	8,000.00
12.	St.marys mabera	10,000.00
13.	Kadika Girls High	15,000.00
14.	Ikerege Mixed Secondary	20,000.00
15.	St.Joseph Rapogi High	80,000.00
16.	Gorgor Secondary	15,000.00
17.	St.Abert Ulanda Girls	15,000.00
18.	Oyugi Oganga	10,000.00
19.	Nyaturago Secondary	15,000.00
20.	Maranda High school	30,000.00
21.	God Sibuocho	10,000.00
22.	Komotobo Secondary	20,000.00
23.	Kaboson High school	20,000.00
24.	Kebaroti Mixed secondary	50,000.00
25.	Lorna Laboso Girls	30,000.00
26.	Imara secondary	20,000.00
27.	Holy Family Siongiroi	60,000.00
28.	Kehanacha Mixed Sec	20,000.00
29.	Komotobo Mixed sec	30,000.00
30.	Simotwet Secondary	15,000.00
31.	Olbutyo secondary	

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		10,000.00
32.	Tumutumumu Girls	10,000.00
33.	Gorgor secondary	5,000.00
34.	Nyaroha Girls	30,000.00
35.	St.Marys mabera Girls	20,000.00
36.	Litein Girls sec	20,000.00
37.	St.Joseph Ntimaru Sec	120,000.00
38.	Anjenga Secondary	5,000.00
39.	Asumbi Girls	20,000.00
40.	Bande Girls	5,000.00
41.	Bulimbo Girls	5,000.00
42.	Dede Girls	5,000.00
43.	F.Odera sec	5,000.00
44.	Gianchere Friends Sec.	15,000.00
45.	Gokeharaka Mixed	260,000.00
46.	Gusii highlight sec	5,000.00
47.	Gwitembe mixed	60,000.00
48.	Homabay high	10,000.00
49.	Igeha mixed	10,000.00
50.	Ikerege sec	21,000.00
51.	Iscebania boys	5,000.00
52.	Itongo mixed	130,000.00
53.	Jamuhuri high	5,000.00

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54.	Kabuso girls	5,000.00
55.	Kadika girls	30,000.00
56.	Kakamega High	5,000.00
57.	Kanga High	5,000.00
58.	Kanyawanga High	20,000.00
59.	Kapkolei High	5,000.00
60.	Kapsinendet Sec	5,000.00
61.	Kebaroti Mixed	230,000.00
62.	Kehancha Mixed	30,000.00
63.	Kereri Girls	15,000.00
64.	Kionyo Mixed	115,000.00
65.	Kisii High	10,000.00
66.	Koderobara High	5,000.00
67.	Komotobo Secondary	365,000.00
68.	Komotobo Secondary	5,000.00
69.	Kubweye Sec	5,000.00
70.	Kugitimo Sec	65,000.00
71.	Kugitimo Sec	5,000.00
72.	Kurutiyange Sec	5,000.00
73.	Kwibanacha Girls	155,000.00
74.	Kwiho Secondary	20,000.00
75.	Limuru Girls	5,000.00
76.	Maeta Mixed	

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		105,000.00
77.	Makararangwe Sec	145,000.00
78.	Maranda High	5,000.00
79.	Mashangwe Sec	15,000.00
80.	Matare Boys	200,000.00
81.	Mbita High	5,000.00
82.	Metamagwa SDA	5,000.00
83.	Migori Boys	5,000.00
84.	Mitua Girls	85,000.00
85.	Moi Nyabohanse Girls	25,000.00
86.	Moi Suba Girls	5,000.00
87.	Nduru High	5,000.00
88.	Nyabikongori Sec	90,000.00
89.	Nyabisawa Girls	5,000.00
90.	Nyabururu Girls	10,000.00
91.	Nyabururu Girls	5,000.00
92.	Nyakach Girls	10,000.00
93.	Nyamaranya Sec	85,000.00
94.	Nyametaburo Sec	5,000.00
95.	Nyankore Sec	15,000.00
96.	Nyaroha Girls	195,000.00
97.	Obera Boys	5,000.00
98.	Ombogo Girls	5,000.00

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99.	Obera Boys	5,000.00
100.	Oruba Sec	5,000.00
101.	Otaigo Boys	5,000.00
102.	Oyugi Ogango Girls	20,000.00
103.	Pangani Girls	5,000.00
104.	Parklands Arya Girls	5,000.00
105.	Ranen Adventist	5,000.00
106.	Riga Boys	5,000.00
107.	Sakuri Girls	65,000.00
108.	Sawagongo Boys	10,000.00
109.	Sengera Sec	5,000.00
110.	Siabai Sec	5,000.00
111.	St. Joseph Rapogi Boys	10,000.00
112.	St. Agnes Getongoroma Sec	165,000.00
113.	St. Alberts Ulanda Girls	30,000.00
114.	St. Francis Rangala Girls	5,000.00
115.	Siabai Sec	50,000.00
116.	St. Joseph Ntimaru Boys	25,000.00
117.	St. Marys Maberu Girls	75,000.00
118.	St. Peters Nyamotambe Sec	15,000.00
119.	St . Peters Kegonga Sec	60,000.00
120.	St. Peters Nyamotambe Sec	175,000.00
121.	St. Peters Abwao Sec	

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		5,000.00
122.	St. Pius Uriri Boys	5,000.00
123.	St. Teresas Girls Kehancha	15,000.00
124.	Getongoroma sec	15,000.00
125.	St. Alberts Ulanda Girls	10,000.00
126.	St. Angeto Sec	5,000.00
127.	St. Charles Lwanga	5,000.00
128.	St. Joseph Ntimaru Boys	105,000.00
129.	St. Marys Mabera Girls	5,000.00
130.	St. Peters Nyamotambe Sec	5,000.00
131.	St. Peters Kegonga sec	55,000.00
132.	St. Peters Nyamotambe	65,000.00
133.	Taragai Mixed	110,000.00
134.	Tarang'anya Boys	315,000.00
135.	Tarang'anya Girls	20,000.00
136.	Thurdibuoro Se	5,000.00
137.	Uriri High	5,000.00
138.	Victorious High	10,000.00
139.	Wangirabose Sec	195,000.00
140.	Ngiya Girls	5,000.00
141.	Sagegi Mixed	20,000.00
142.	St. Michaels Sec	10,000.00
143.	St. Angela Merici Sec	40,000.00

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144.	Ranen Adventist	20,000.00
145.	Kabianga High	15,000.00
146.	Uasin Gishu High	10,000.00
147.	Tarang'anya High	70,000.00
148.	Paul Boit High	15,000.00
149.	Oasis Sec	8,000.00
150.	Nyaroha Girls	30,000.00
151.	Mwani Boys	10,000.00
152.	Mwani Girls	10,000.00
153.	Kureshet Sec	5,000.00
154.	Komotobo Secondary	30,000.00
155.	Kiriba Day	20,000.00
156.	Kebaroti Mixed	50,000.00
157.	Kapsabet Girls	10,000.00
158.	Kapkulei Girls	10,000.00
159.	Kadika girls	10,000.00
160.	Kaboson Girls	30,000.00
161.	Ikerege Mixed	50,000.00
162.	Cardinal Otunga High	10,000.00
163.	Enguka Secondary	10,000.00
164.	Kasikeu Sec	10,000.00
165.	Kisumu Boys	15,000.00
166.	St. Anne Segal Girls	

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		15,000.00
167.	Glorry Missionary Girls	10,000.00
168.	Sakuri Girls	18,000.00
169.	Nyaroha Girls	10,000.00
170.	Ndenga Sec	10,000.00
171.	St. Charles Lwanga	8,000.00
172.	Tarang'anya Girls	16,000.00
173.	Kadika girls	8,000.00
174.	Komotobo Secondary	24,000.00
175.	Tarang'anya Boys	40,000.00
176.	Mokondo Sec	16,000.00
177.	St. Alberts Ulanda Girls	10,000.00
178.	Orero Sec	8,000.00
179.	Kibisorwet Sec	15,000.00
180.	Kebaroti Mixed	46,000.00
181.	Kugisingisi Sec	5,000.00
182.	Mokondo Sec	10,000.00
183.	Kakamega High	10,000.00
184.	Kapsabet Boys	10,000.00
185.	Ikerege Mixed	20,000.00
186.	Mbita High	15,000.00
187.	Gokeharaka Mixed	15,000.00
188.	St. Joseph Ntimaru Boys	15,000.00

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189.	Pangani Girls	20,000.00
190.	Chemasis Boys	15,000.00
191.	Cardinal Otunga Girls	15,000.00
192.	St. Angela Menzi Mabua Sec	15,000.00
193.	Nyametaburo Sec	10,000.00
194.	Kerima Mixed high school	10,000.00
195.	Kehancha Educational Centre	40,000.00
196.	St. Peters Kegonga sec	10,000.00
197.	Tarang'anya Boys	10,000.00
198.	Nyaroha Girls	10,000.00
199.	St. Joseph Boys	10,000.00
200.	Kapsabet Boys	10,000.00
201.	Gianchere Friends Sec.	10,000.00
202.	Maeta Mixed	15,000.00
203.	Tarang'anya Boys	10,000.00
204.	St. Marys Maberu Girls	10,000.00
205.	Gokeharaka Mixed	10,000.00
206.	Moi Suba Girls	10,000.00
207.	Ranen Adventist	20,000.00
208.	St. Marys Maberu Girls	20,000.00
209.	St. Angela Merici Sec	10,000.00
210.	Lugulu Girls	10,000.00
211.	Komotobo Secondary	

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		20,000.00
212.	Ibacho Secondary	10,000.00
213.	Kadika Girls	20,000.00
214.	Kadika Girls	25,000.00
215.	Gokeharaka mixed	40,000.00
216.	kereri Girls	30,000.00
217.	Ikerege Mixed	25,000.00
218.	St.Marys Mabera	5,000.00
219.	Nyamaranya Sec	10,000.00
220.	Bande Girls	5,000.00
221.	Homabay High	5,000.00
222.	Nyabururu Girls	20,000.00
223.	Moi Nyabohanse	5,000.00
224.	Taranganya Boys High	5,000.00
225.	Nyaro girls	30,000.00
226.	St.Angela merici	20,000.00
227.	Kehancha Mixed Sec.	5,000.00
228.	Nyabokarange Sec.	5,000.00
229.	Itongo Mixed Sec	20,000.00
230.	St.Albert ulanda	8,000.00
231.	Kanga High	20,000.00
232.	Gokeharaka mixed	5,000.00
233.	Chepanyiny Sec.	20,000.00
234.	Emurua Dikirr	5,000.00
235.	Kwio Sec.	300,000.00
236.	Victorious Sec	150,000.00
237.	Kioga sec	5,000.00
238.	Nyanturago sec	10,000.00
239.	Pangani Girls High	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017 (Ksh)

		10,000.00
240.	Thubdabuor Sec.	15,000.00
241.	St.John Lukuyani Sec.	10,000.00
242.	Taranganya Boys High	10,000.00
243.	Getongoroma Mixed.	10,000.00
244.	Kakamega high school	20,000.00
245.	Asumbi girls	20,000.00
246.	Sironga girls	12,000.00
247.	Olbutyo girls	8,000.00
248.	Mogondo Secondary	16,000.00
249.	Chesma Secondary	5,000.00
250.	St. Peters Kegonga	8,000.00
251.	Kehancha Mixed secondary school	7,000.00
252.	Nyaroha girls	20,000.00
253.	Nyamaranya Secondary	5,000.00
254.	Nyabururu Girls	20,000.00
255.	St.Peters Nyamotambe	10,000.00
256.	Mutua girls	5,000.00
257.	Ikerege mixed	5,000.00
258.	Taranganya Boys	5,000.00
259.	St. Charles Lwanga	20,000.00
260.	St. Angefa Merici Sec. school	15,000.00
261.	Ugenya Girls high	8,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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Reports and Financial Statements

For the year ended June 30, 2017 (Ksh)

262.	Pangani Girls	8,000.00
263.	Kabarnet high school	5,000.00
264.	Kenya High school	20,000.00
265.	Simolwet secondary	15,000.00
266.	Ikerege mixed	10,000.00
267.	Gokeharaka mixed secondary	20,000.00
268.	Taranganya Boys	10,000.00
269.	Koromanga Secondary	10,000.00
270.	Asumbi girls	5,000.00
271.	Sorore Secondary	5,000.00
272.	Bande Girls	5,000.00
273.	Komotobo secondary school	5,000.00
274.	St. Thomas secondary	20,000.00
275.	Nyantwarago Sec school	8,000.00
276.	Asumbi girls	10,000.00
277.	St.Peters Kegonga secondary	8,000.00
278.	Taragai secondary school	95,000.00
279.	Wangirabose Secondary	10,000.00
280.	Itongo Secondary	40,000.00
281.	Matare boys secondary	10,000.00
282.	Mashangwe secondary school	10,000.00
283.	Ogenya girls	8,000.00
284.	Lelmokwo boys	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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Reports and Financial Statements

For the year ended June 30, 2017 (Ksh)

		10,000.00
285.	Sibuoche sec. school	10,000.00
286.	Kakamega high school	20,000.00
287.	Moi girls vokoli	30,000.00
288.	St marys Maberera	8,000.00
289.	Maeta Mixed Secondary	5,000.00
290.	Kakamega high school	30,000.00
291.	Ngeve Kogoro	10,000.00
292.	Brigids girls high school	10,000.00
293.	Nyaroha girls	20,000.00
294.	Sister Michael	20,000.00
295.	Kioge Girls	5,000.00
296.	Komotobo secondary school	40,000.00
297.	Moi Suba Girls	5,000.00
298.	Gokeharaka Secondary	15,000.00
299.	Kholera Boys secondary	10,000.00
300.	St,Marys Maberera high	10,000.00
301.	Bursary Exp	150,000.00
302.	Bursary Exp	134,800.00
303.	Bursary Exp	65,000.00
	TOTAL	8,417,800.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017 (Ksh)

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Comparative information	The issue raised concerned the classification of items in the financial statement. Classification of items were done to the auditors during the 2015/2016 audit and issues sorted	Korir Bernard (FAM)	Resolved	Resolved
2	Inaccuracies in the notes accompanying Financial Statement	Amendments were made and a copy reproduce reflecting the correct notes	Korir Bernard (FAM)	Resolved	Resolved
3.	Omitted receipt from CDFB	The issue raised concern the omission of two million received in the financial statement. Amendment was done and true copy reproduced.	Korir Bernard (FAM)	Resolved	Resolved
4.	Failure to disclose June 2016 salaries.	Issue raised was in regards to undisclosed June 2016 salaries in the pending payables. Amendment in the pending payable was done in the corrected copy.	Korir Bernard (FAM)	Resolved	Resolved
5.	Unsupported payment	Issue raised was in regards to payments made and supporting documents were not avail at the time of audit.	Korir Bernard (FAM)	Resolved	Resolved

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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Reports and Financial Statements

For the year ended June 30, 2017 (Ksh)

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)
		Supporting document for all payment in questions was provided for review.			
6.	Variances in Financial statement and ledger balance	Issue raised was in regards to misstatement in the financial statement. Necessary adjustment to ensure that figures were fairly stated was done in the financial statement.	Korir Bernard (FAM)	Resolved	Resolved
7.	Failure to reverse stale cheques	Issue raised was in regards to outstanding cheques for more than six months. All sale cheques were reversed and replaced	Korir Bernard (FAM)	Resolved	Resolved
8.	Availing of tender document.	Issue raised was in regards of availing the original tender document for acquisition of an asset. The original tender document was provided for review.	Korir Bernard (FAM)	Resolved	Resolved
9.	Statement of appropriation	Issue raised was unsupported adjustments in the financial statement of 32,829,747. Supporting information was provided in the financial statement.	Korir Bernard (FAM)	Resolved	Resolved

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017 (Ksh)

TERTIARY BURSARIES SCHEDULED		
FINANCIAL YEAR 2016 2017		
S/NO	INSTIUTION	AMOUNT
1.	Co-operative university	20,000.00
2.	Kenyatta Univrsity	405,000.00
3.	Moi university	390,000.00
4.	Corporative university college	15,000.00
5.	Jaramogi oginga	20,000.00
6.	Kabarak Univesity	20,000.00
7.	Elgo View College	15,000.00
8.	JKUAT	10,000.00
9.	Gretstar university	15,000.00
10.	JKUAT	15,000.00
11.	KCB Manager(kericho Driving)	2,000,000.00
12.	Vihiga TTC	20,000.00
13.	Kuria KMTC	20,000.00
14.	Bomet KMTC	10,000.00
15.	Kericho Township	10,000.00
16.	Kehancha maranatha	10,000.00
17.	KMTC	40,000.00
18.	Egerton college	30,000.00
19.	Kericho Drivinjg school	1,000,000.00
20.	Kenyatta University	15,000.00
21.	Muranga TTC	8,000.00
22.	Msomi Techers College	5,000.00
23.	Egerton University	80,000.00
24.	Egerton University	69,340.00
25.	Technical University	30,000.00
26.	Nehema institute	30,000.00
27.	Nehema institute	75,000.00
28.	Kabete Technical	15,000.00
29.	Migori TTC	50,200.00
30.	Egerton University	20,000.00
31.	Migori TTC	20,000.00
32.	Technical University of Kenya	30,000.00
33.	Egerton University	70,000.00
34.	University of Nairobi	300,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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Reports and Financial Statements

For the year ended June 30, 2017 (Ksh)

35.	Narok TTC	30,000.00
36.	Bondo TTC	10,000.00
37.	Msomi TTC	5,000.00
38.	KMTC Kuria	40,000.00
39.	Kisii University	10,000.00
40.	Rift Valley Tech	13,000.00
41.	KMTC Kabarnet	10,000.00
42.	Victory College of Accounting	10,000.00
43.	Nehema Institute	40,000.00
44.	Kepweria Polytechnic	10,000.00
45.	Mt.Kenya university	10,000.00
46.	Jaramogi Oginga Odinga	40,000.00
47.	Nehema Institute	70,000.00
48.	African Institute	18,000.00
49.	African Nazareen University	20,000.00
50.	AMREF	8,000.00
51.	Angelic Teachers College	32,000.00
52.	Asumbi teachers college	24,000.00
53.	Baraton College	8,000.00
54.	Bondo TTC	24,000.00
55.	Bukira Agricultural college	8,000.00
56.	Catholic university of E.A	20,000.00
57.	Catholic university	20,000.00
58.	Centre for Training and Dev.	8,000.00
59.	Chinatio youth poly	145,000.00
60.	CITC	8,000.00
61.	Chuka university	120,000.00
62.	Co-operative university	20,000.00
63.	County teachers T. centre	88,000.00
64.	Egerton college	140,000.00
65.	Egoji teachers	8,000.00
66.	Eldoret Technical training	16,000.00
67.	Elgon view college	40,000.00
68.	Embu college	16,000.00
69.	Embu university	20,000.00
70.	Gamasisi youth poly	20,000.00
71.	Gisire ECDE training coll	88,000.00
72.	God glory ECDE	16,000.00
73.	Grate lake university	20,000.00
74.	Gusii inst. Of technology	40,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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Reports and Financial Statements

For the year ended June 30, 2017 (Ksh)

75.	Imani m.chiminade	8,000.00
76.	Jaramogi Oginga Odinga	120,000.00
77.	Jomo kenyata University	140,000.00
78.	Kabete National poly	20,000.00
79.	Kaimosi friends University	24,000.00
80.	Kamagambo TTC	50,000.00
81.	Kampala university	10,000.00
82.	kamwanja TTC	8,000.00
83.	Karatina University	70,000.00
84.	KCA University	30,000.00
85.	Kehancha Maranatha ECDE	24,000.00
86.	Kendu adventist	24,000.00
87.	Kenstar college of of Account	10,000.00
88.	Kenya institute of highway	16,000.00
89.	Kenya institute of management	16,000.00
90.	Kenya institute of mass comm	8,000.00
91.	Kenya institute of professional studies	18,000.00
92.	Kenya institute of special education	16,000.00
93.	Kenya methodist university	15,000.00
94.	kenyatta university	468,000.00
95.	kenyatta teachers Training Centre	32,000.00
96.	Kericho teachers college	16,000.00
97.	Kirinyaga university	20,000.00
98.	Kisii college of accountancy	16,000.00
99.	kisii institute of mass communication	8,000.00
100.	kisii national poly	32,000.00
101.	kisii staff training	8,000.00
102.	kisii university	610,000.00
103.	Kitui TTC	16,000.00
104.	KMTC	389,000.00
105.	Komarok college of business	8,000.00
106.	laikipia university	135,000.00
107.	lanet TTC	8,000.00
108.	Maasai Mara University	150,000.00
109.	machakos university	120,000.00
110.	maendeleo vocational training	80,000.00
111.	malezi migori ECDE	8,000.00
112.	masinde muliro university	130,000.00
113.	meru ttc	8,000.00
114.	meru university of science	50,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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Reports and Financial Statements

For the year ended June 30, 2017 (Ksh)

115.	methodist university	10,000.00
116.	migori DIECE TTC	8,000.00
117.	Millenium technical TTC	76,000.00
118.	Moi university	230,000.00
119.	Mombasa Techical T.C	8,000.00
120.	Mosoriot TTC	32,000.00
121.	Mt. Kenya university	360,000.00
122.	Msomi TTC	58,000.00
123.	Multimedia university	65,000.00
124.	muranga teachers TTC	8,000.00
125.	mutitu adventist	10,000.00
126.	nairobi aviation	8,000.00
127.	Nairobi technical TC	24,000.00
128.	Nakuru technical	8,000.00
129.	Nehema institute	110,000.00
130.	Ngaisiru vocational	5,000.00
131.	Ntimaru youth poly	133,000.00
132.	Pc kinyanjui trchnical college	8,000.00
133.	philis bussiness training	8,000.00
134.	pioneer ECDEE	19,000.00
135.	Pioneer international university	10,000.00
136.	presbyterian university	10,000.00
137.	pumwani maternety college	8,000.00
138.	pwani university	115,000.00
139.	railway training college	8,000.00
140.	ramogi institute of advance	10,000.00
141.	regional institute of business	26,000.00
142.	riftvalley institute of science	16,000.00
143.	rongo university	285,000.00
144.	sangalo institute of science	18,000.00
145.	Selta TTC	24,000.00
146.	shanzu TTC	16,000.00
147.	Siaya training institute	8,000.00
148.	South Eastern Kenya university	60,000.00
149.	St. paul nyabururu TTC	24,000.00
150.	St.paul teachers TTC	24,000.00
151.	St. paul university	20,000.00
152.	Tambach teachers institute	8,000.00
153.	Technical university of Kenya	40,000.00
154.	Technical university of Mombasa	60,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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Reports and Financial Statements

For the year ended June 30, 2017 (Ksh)

155.	Thika school of medicinal health	8,000.00
156.	Transwest college of business management	158,000.00
157.	Thoogoto TTC	8,000.00
158.	Ugenya TTC	24,000.00
159.	University of Eldoret	110,000.00
160.	University of Kabianga	30,000.00
161.	UON	230,000.00
162.	Vihiga TTC	16,000.00
163.	Variety village training centre	10,000.00
164.	Zetech university	10,000.00
165.	Pumwani school of nursing	20,000.00
166.	Kisii university	20,000.00
167.	JKUAT	30,000.00
168.	Kenyatta University	20,000.00
169.	pwani university	20,000.00
170.	Kericho township	8,000.00
171.	Maasai Mara University	15,000.00
172.	Methodist university	20,000.00
173.	kisii university	20,000.00
174.	Moi university	20,000.00
175.	Migori TTC	20,000.00
176.	Jaramogi Oginga Odinga	20,000.00
177.	KMTC	10,000.00
178.	KMTC	20,000.00
179.	Maasai Mara University	17,000.00
180.	maseno university	20,000.00
181.	Nakuru TTC	20,000.00
182.	pwani university	40,000.00
183.	Transwet collage of business	45,000.00
184.	Kenyatta University	10,000.00
185.	Thika school of medical science	10,000.00
186.	Rongo University	10,000.00
187.	Kabarack Uiversity	15,000.00
188.	Kisii University	10,000.00
189.	JKUAT	10,000.00
190.	Egerton University	55,000.00
191.	Technical university of Kenya	30,000.00
192.	sunrise TTC	8,000.00
193.	Technical university of Kenya	10,000.00
194.	Nyanchwa TTC	10,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
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Reports and Financial Statements

For the year ended June 30, 2017 (Ksh)

195.	Kisii university	10,000.00
196.	Friends com College	15,000.00
197.	Gretsta University	10,000.00
198.	Kabarak university	50,000.00
199.	Kisii University	10,000.00
200.	E - Smart college	40,000.00
201.	laikipia university	10,000.00
202.	pwani university	10,000.00
203.	Nehema institute	15,000.00
204.	Kabete National Poly	20,000.00
205.	Chuka University	20,000.00
206.	Vihiga TTC	20,000.00
207.	Kisii University	20,000.00
208.	Kisii University	10,000.00
209.	Kisii University	17,000.00
210.	Jaramogi oginga odinga University	20,000.00
211.	Mt.Kenya University	10,000.00
212.	Jaramogi oginga University	20,000.00
213.	Kisii University	15,000.00
214.	Egerton University	69,340.00
215.	Bursary Exp	30,000.00
216.	Bursary Exp	10,000.00
217.	Bursary Exp	150,000.00
218.	Bursary Exp	35,000.00
219.	Bursary Exp	65,000.00
		12,980,880.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017 (Ksh)

ADJUSTMENT SCHEDULED		
S/NO	PROJECT	AMOUNT
1.	Kendege Technical Training college	7,000,000.00
2.	Bursary Secondary	2,323,631.55
3.	Bursary Tertiary	3,000,000.00
4.	Chinato Health Center	100,000.00
5.	Kegonga Police	8,500,000.00
6.	Sports	1,200,000.00
8.	Use of goods and service	1,176,112.00
	TOTAL	23,299,743.55

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA EAST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017 (Ksh)

TRIAL BALANCE AS AT 30TH JUNE 2016			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	218,448	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	2,729,355	
	Use of goods and services	6,068,119	
	Transfers to Other Government Units	25,700,000	
	Other grants and transfers	70,580,373	
	Acquisition of Assets	-	
	Other Payments	-	
Receipts			
	Transfers from the Board		81,896,552
	Proceeds from sale of assets		-
	Others receipts		-
	Prior Year Adjustment		-
	Fund Balance b/f		23,399,744
TOTAL		105,296,295	105,296,295