

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 05 MAR 2019

DAY:
TUESDAY

TABLED
BY:

MAJORITY LEADER OF

CLERK-AT
THE-TABLE:

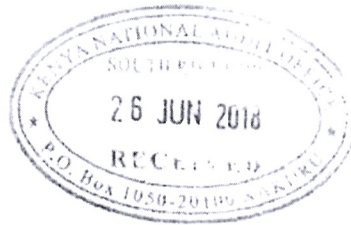
PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2017**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
NAROK SOUTH 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 –
NAROK SOUTH CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2017

| Table of Content | Page |
|---|------|
| I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT..... | 1 |
| II. FORWARD BY THE CABINET SECRETARY | 3 |
| III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES..... | 4 |
| IV. STATEMENT OF RECEIPTS AND PAYMENTS..... | 5 |
| V. STATEMENT OF ASSETS..... | 6 |
| VI. STATEMENT OF CASHFLOW | 7 |
| VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED..... | 8 |
| VIII. SIGNIFICANT ACCOUNTING POLICIES | 9 |
| IX. NOTES TO THE FINANCIAL STATEMENTS..... | 26 |

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2015. The National Government 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 National Government Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The Narok South 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 2015 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|------------|--------------------|----------------------------|
| 1. | Accounting Officer | Yusuf Mbuno |
| 2. | A.I.E holder | William Saitoti |
| 3. | Accountant | Ndungu John Kennedy |
| 4. | | |

(d) Fiduciary Oversight Arrangements

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

Narok South CDF.
P.O Bo 99
Ololulunga

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NAROK
SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017**

(f) NAROK SOUTH NGCDF Contacts

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

(g) NAROK SOUTH NGCDF Bankers

1. National Bank Narok 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

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

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

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

The NGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education and Security infrastructures of Narok South.

However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations

The NGCDFCs wish that the issues of having the project on going for more than 2years be stopped and the NGCDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.

Sign.....*BT*.....
CHAIRMAN NGCDFC



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

Reports and 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 Narok South 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 Narok South 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, 2015, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Gatundu North 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.

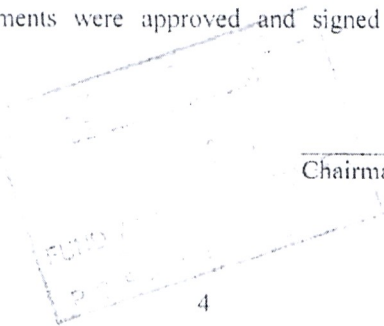
The Accounting Officer in charge of the Narok South NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF's funds received during the year under audit were used for the eligible purposes 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 26th - 06 - 2017.


Fund Account Manager


Chairman



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 - NAROK SOUTH 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 - Narok South Constituency set out on pages 5 to 25, which comprise the statement of assets as at 30 June 2017 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Narok South Constituency as at June 30, 2017, and (of) its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

Further, as required by Article 229 (6) of the Constitution, based on the audit procedures performed, I confirm that, except for the matters described in the Other Matter section of my report, nothing 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

1.0 Bank and Cash

1.1 Stale Cheques

Examination of the bank reconciliation statement as at 30 June 2017 disclosed unrepresented cheques totalling Kshs.3,419,688. Out of this amount, cheques worth Kshs.89,857 drawn in favor of various payees were stale. It was not clear why the cheques were not validated or written back to the cashbook.

In the circumstances, it was not possible to confirm the accuracy of the reported cash and cash equivalents balance of Kshs.125,230.75 in the statement of assets.

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

1.2 Receipts in Cash Book Not Yet Recorded in Bank Statement

The bank reconciliation statement as at 30 June 2017 reflected receipts in cashbook not yet recorded in bank statement of Kshs.50,826.15. However, no schedule in support of this figure was produced for audit examination and it was therefore not possible to ascertain the source and existence of the reported amount.

In view of the above, the completeness and accuracy of the statement of assets could not be confirmed.

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

Key Audit Matters

Key audit matters are those that, in my professional judgment were of most significance in the audit of the financial statements of the current year. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Unaccounted for Expenditure

An expenditure of Kshs.42,986,984.15 was incurred on other grants and other payments. Out of this amount, an expenditure of Kshs.10,468,792 was incurred on bursary to tertiary institutions. However, no acknowledgement letters/receipts from the Institutions which received the payments on behalf of the students were provided for audit review.

In the circumstances, it was not possible to confirm the bursary reached the intended beneficiaries.

2. Over Expenditure

An expenditure of Kshs.20,366,378.15 was incurred on bursary to secondary schools during the period under review. However, the budgeted amount for the item was Kshs.14,086,381 and therefore an over-expenditure of Kshs.6,279,997.15 was incurred without approval.

3. Outstanding Imprest

Included in the statement of assets was outstanding imprest balance of Kshs.899,753.50 as at 30 June 2017. However, no supporting documents were produced for audit verifications and it was therefore not possible to confirm the completeness and accuracy

of the reported balance. Further, it was not explained why the imprests had not been accounted for as at 30 June 2017 or action taken against the defaulters as required by the financial regulations.

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 sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the National Government either intends to cease operations of the Fund, or has 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 judgment 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 to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities 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

30 January 2019

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NAROK
SOUTH CONSTITUENCY


Reports and Financial Statements


For the year ended June 30, 2017

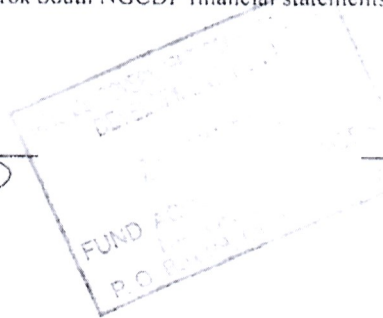
IV. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2016-2017 | 2015-2016 |
|---|------|------------------------|-----------------------|
| | | Kshs | Kshs |
| RECEIPTS | | | |
| Transfers from CDF board-AIEs' Received | 1 | 80,696,551.60 | 135,172,486.00 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | - | - |
| TOTAL RECEIPTS | | 80,696,551.60 | 135,172,486.00 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 2,796,381.75 | 2,657,688.00 |
| Use of goods and services | 5 | 6,752,644.00 | 12,627,123.54 |
| Transfers to Other Government Units | 6 | 77,883,515.50 | 41,908,203.06 |
| Other grants and transfers | 7 | 41,839,977.35 | 44,794,322.00 |
| Acquisition of Assets | 8 | - | - |
| Other Payments | 9 | - | - |
| TOTAL PAYMENTS | | 129,272,518.60 | 101,987,336.60 |
| SURPLUS/DEFICIT | | (48,575,967.15) | 33,185,149.40 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Narok South NGCDF financial statements were approved on 25-06-2018 and signed by:


Chairman - NGCDFC


Fund Account Manager




NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NAROK
 SOUTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2017

V. STATEMENT OF ASSETS

| | Note | 2016-2017 Kshs | 2015-2016 Kshs |
|---------------------------------------|------|---------------------|----------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 125,230.75 | 49,600,951.40 |
| Cash Balances (cash at hand) | 10B | | - |
| Outstanding Imprests | 11 | 899,753.50 | - |
| TOTAL FINANCIAL ASSETS | | 1,024,984.25 | 49,600,951.40 |
| REPRESENTED BY | | | |
| Retention | 12 | | |
| Fund balance b/fwd 1st July...2017 | 13 | 49,600,951.40 | 16,415,802.00 |
| Surplus/Deficit for the year | | (48,575,967.15) | 33,185,149.40 |
| Prior year adjustments | 14 | | - |
| NET LIABILITIES | | 1,024,984.25 | 49,600,951.40 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Narok South NGCDF financial statements were approved on 25-02-2018 and signed by:


 Chairman - NGCDF


 Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NAROK
SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

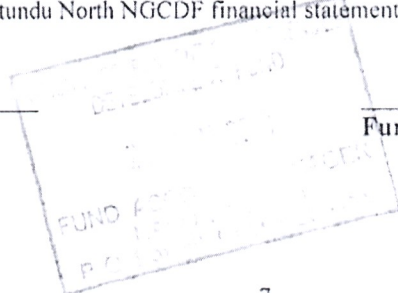
VI. STATEMENT OF CASHFLOW

| Receipts for operating income | | 2016-2017 | 2015-2016 |
|---|-----|------------------------|----------------------|
| Transfers from CDF Board | 1 | 80,696,551.60 | 135,172,486.00 |
| Other Receipts | 3 | - | - |
| | | 80,696,551.60 | 135,172,486.00 |
| Payments for operating expenses | | | |
| Compensation of Employees | 4 | 2,796,381.75 | 2,657,688.00 |
| Use of goods and services | 5 | 6,752,644.00 | 12,627,123.54 |
| Transfers to Other Government Units | 6 | 77,883,515.50 | 41,908,203.06 |
| Other grants and transfers | 7 | 41,839,977.35 | 44,794,322.00 |
| Other Payments | 9 | 38,525.30 | - |
| | | | |
| Adjusted for: | | | |
| Adjustments during the year | | - | - |
| | | 129,272,518.60 | 101,987,336.60 |
| Net cash flow from operating activities | | (48,575,967.15) | 33,185,149.40 |
| | | | |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 8 | - | - |
| Net cash flows from Investing Activities | | (48,575,967.15) | 33,185,149.40 |
| | | | |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | | |
| Cash and cash equivalent at BEGINNING of the year | 12 | 49,600,951.40 | 16,415,802.00 |
| Cash and cash equivalent at END of the year | 10A | 125,230.75 | 49,600,951.40 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatundu North NGCDF financial statements were approved on 25-06-2018 and signed by:

B.T
Chairman NGCDFC

[Signature]
Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| Receipt/Expense Item | Original Budget a | Adjustments b | Final Budget c-a-b | Actual on Comparable Basis d | Budget Utilisation Difference e-c-d | % of Utilisation f-d/c % |
|--|----------------------|----------------------|-----------------------|------------------------------------|--|--------------------------------|
| RECEIPTS | | | | | | |
| Transfers from CDF Board | 81,896,551.72 | 51,100,951.40 | 132,997,503.12 | 130,297,502.60 | 2,700,000.52 | 61.37% |
| Proceeds from Sale of Assets | - | - | - | - | - | |
| Other Receipts | - | - | - | - | - | |
| PAYMENTS | | | | | | |
| Compensation of Employees | 2,848,793.72 | 51,100,951.40 | 132,997,503.12 | 130,297,502.60 | 2,700,000.52 | 61.37% |
| Use of goods and services | 4,521,896.00 | 2,310,952.40 | 2,848,793.72 | 2,796,381.75 | 52,412.00 | 96.4% |
| Transfers to Other Government Units | 41,400,000.00 | 38,289,999.00 | 6,832,848.40 | 6,752,644.00 | 80,204.40 | 98.83% |
| Other grants and transfers | 33,125,862.00 | 10,500,000.00 | 79,689,999.00 | 77,883,515.50 | 306,483.50 | 99.61% |
| Acquisition of Assets | - | - | 43,625,862.00 | 41,839,977.35 | 1,786,885 | 95.84% |
| Other Payments | - | - | - | - | - | 0.00% |
| TOTALS | 81,896,551.72 | 51,100,951.40 | 132,997,503.12 | 129,272,518.60 | 3,714,985 | 97.2% |

The NAROK SOUTH NGCDF financial statements were approved on 25.06.2018 and signed by:


Chairman NGCDF


Fund Account Manager

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

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND NAROK SOUTH
CONSTITUENCY*

Reports and Financial Statements

For the year ended June 30, 2017.

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 NAROK SOUTH
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 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, 2017.

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND NAROK SOUTH
CONSTITUENCY*
Reports and Financial Statements
For the year ended June 30, 2017.

IX. NOTES TO THE FINANCIAL STATEMENTS

| GFS CODES | | | | |
|-----------|--|--------------|----------------------|-----------------------|
| | 1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES | | | |
| | Description | | 2016-2017 | 2015-2016 |
| | | | Kshs | Kshs |
| 1330407 | Normal Allocation | A829959 | 4,094,827.60 | 11,000,000.00 |
| | | A855069 | 36,853,449.00 | 10,000,000.00 |
| | | A855606 | 39,748,275.00 | 10,000,000.00 |
| | | | | 10,000,000.00 |
| | | | | 20,000,000.00 |
| | | | | 12,000,000.00 |
| | | | | 62,172,486.00 |
| 1330408 | Conditional grants | | | - |
| | | | | - |
| 1330409 | Receipt from other Constituency | | | - |
| | TOTAL | | 80,696,551.60 | 135,172,486.00 |
| | 2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS | | | |
| 3510000 | Description | | 2016-2017 | 2015-2016 |
| | | | Kshs | Kshs |
| 3510202 | Receipts from the Sale of Buildings | | | |
| 3510601 | Receipts from the Sale of Vehicles and Transport Equipment | | | |
| 3510801 | Receipts from the Sale Plant Machinery and Equipment | | | |
| 3510803 | Receipts from the Sale of office and general equipment | | | |
| | | Total | - | |

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

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

| | | 2016-2017 | 2015-2016 |
|---------|---|--------------|--------------|
| | | Kshs | Kshs |
| 1400000 | 3 OTHER RECEIPTS | | |
| | Description | | |
| 1410107 | Interest Received | - | |
| 1410405 | Rents | - | |
| 1420601 | Sale of tender documents | - | |
| 1450207 | Other Receipts Not Classified Elsewhere (specify) | - | |
| | Total | - | |
| 2110000 | 4 COMPENSATION OF EMPLOYEES | | |
| | Description | | |
| | | Kshs | Kshs |
| 2110201 | Basic wages of contractual employees | 2,749,581.75 | 2,657,688.00 |
| 2110202 | Basic wages of casual labour | - | |
| | Personal allowances paid as part of salary | | |
| 2110301 | House allowance | - | |
| 2110314 | Transport allowance | - | |
| 2110320 | Leave allowance | | |
| 2110326 | Other personnel payments | - | |
| | employer contribution to NSSF | 46,800.00 | |
| 2710120 | gratuity | | |
| | Total | 2,796,381.75 | 2,657,688.00 |
| 2200000 | 5 USE OF GOODS AND SERVICES | | |
| | Description | 2016-2017 | 2015-2016 |

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

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

| | | | Kshs | Kshs |
|---------|--|--|---------------------|----------------------|
| 2210100 | Utilities, supplies and services | | 600,000.00 | 1,027,200.00 |
| 2210104 | Office rent | | | - |
| 2210200 | Communication, supplies and services | | 450,000.00 | 1,206,260.00 |
| 2210300 | Domestic travel and subsistence | | 500,000.00 | 461,040.00 |
| 2210500 | Printing, advertising and information supplies & services | | 571,824.00 | 145,994.00 |
| 2210600 | Rentals of produced assets | | | - |
| 2210700 | Training expenses | | 800,000.00 | 2,409,399.39 |
| 2210800 | Hospitality supplies and services | | | 100,800.00 |
| 2210900 | Other committee expenses | | 450,000.00 | 387,000.00 |
| 2211000 | Committee allowance | | 1,200,000.00 | 5,057,650.00 |
| 2211100 | Office and general supplies and services | | 813,952.00 | |
| 2211200 | Fuel ,oil & lubricants | | 644,402.00 | 850,000.00 |
| 2211300 | Other operating expenses/b charges | | | 29,944.00 |
| 2220100 | Routine maintenance – vehicles and other transport equipment | | 722,466.00 | 951,836.15 |
| 2220200 | Routine maintenance – other assets | | | |
| | Total | | 6,752,644.00 | 12,627,123.54 |
| 2630200 | 6 TRANSFER TO OTHER GOVERNMENT ENTITIES | | | |
| | Description | | 2016-2017 | 2015-2016 |
| | | | Kshs | Kshs |

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

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

| | | | | |
|---------|--|--|----------------------|----------------------|
| 2630204 | Transfers to primary schools | | 51,744,464.50 | 28,800,272.00 |
| 2630205 | Transfers to secondary schools | | 18,139,051.00 | 13,107,931.06 |
| 2630206 | Transfers to Tertiary institutions | | 8,000,000.00 | |
| 2630207 | Transfers to Health institutions | | | |
| | TOTAL | | 77,883,515.50 | 41,908,203.06 |
| 2640000 | 7 OTHER GRANTS AND OTHER PAYMENTS | | | |
| | Description | | 2016-2017 | 2015-2016 |
| | | | Kshs | Kshs |
| 2640101 | Bursary -Secondary | | 19,219,371.00 | 16,735,050.00 |
| 2640102 | Bursary -Tertiary | | 10,468,792.00 | 16,080,000.00 |
| 2640104 | Bursary-Special schools | | | 2,000,000.00 |
| 2640105 | Mocks & CAT | | | - |
| 2640504 | water/Sewers | | 500,000.00 | 1,000,000.00 |
| 2640505 | Agriculture (Markets) | | | 1,000,000.00 |
| 2640506 | Electricity projects | | | - |
| 2640507 | Security | | 4,000,000.00 | |
| 2640508 | Roads | | | 2,200,000.00 |
| 2640509 | Sports | | 1,624,800.00 | 718,667.00 |
| 2640510 | Environment | | 2,125,000.00 | |
| 2640200 | Emergency Projects (specify) | | 3,902,014.00 | 5,060,605.00 |
| 2640511 | Development - factories/stadiums | | | |
| | Total | | 41,839,977.35 | 44,794,322.00 |
| 3100000 | 8 ACQUISITION OF ASSETS | | | |
| | Non Financial Assets | | 2016-2017 | 2015-2016 |
| | | | Kshs | Kshs |
| 3110102 | Purchase of Buildings | | - | - |

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

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

| | | | | |
|---|--------------------------|---------------------------|---------------------|---------------------|
| | | | - | |
| | | | - | |
| | Total | | 125,230.75 | 49,600,951.40 |
| 10B: CASH IN HAND | | | | |
| | | | 2016-2017 | 2015-2016 |
| | | | Kshs (30/6/2016) | Kshs (30/6/2015) |
| | Location 1 | | - | - |
| | Location 2 | | - | - |
| | Location 3 | | - | - |
| | Other receipts (specify) | | - | - |
| | Total | | - | - |
| <i>[Provide cash count certificates for each]</i> | | | | |
| 11: OUTSTANDING IMPRESTS | | | | |
| | Name of Officer | Date imprest taken | Amount Taken | Amount Taken |
| | | | Kshs | Kshs |
| | <i>Name of Officer</i> | <i>dd/mm/yy</i> | - | 899,753.50 |
| | <i>Name of Officer</i> | <i>dd/mm/yy</i> | - | - |
| | <i>Name of Officer</i> | <i>dd/mm/yy</i> | - | - |
| | <i>Name of Officer</i> | <i>dd/mm/yy</i> | - | - |
| | <i>Name of Officer</i> | <i>dd/mm/yy</i> | - | - |
| | <i>Name of Officer</i> | <i>dd/mm/yy</i> | - | - |
| | Total | | | 899,753.50 |
| 12 BALANCES BROUGHT FORWARD | | | | |
| | | | 2016-2017 | 2015-2016 |
| | | | Kshs (1/7/2016) | Kshs (1/7/2015) |
| | Bank accounts | | 49,600,951.40 | 16,415,802.00 |

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

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

| | | | |
|--|--|----------------------|----------------------|
| Cash in hand | | - | |
| Imprest | | - | |
| Total | | 49,600,951.40 | 16,415,802.00 |
| <i>[Provide short appropriate explanations as necessary]</i> | | | |
| 13 PRIOR YEAR ADJUSTMENTS | | | |
| | | 2016-2017 | 2015-2016 |
| | | Kshs | Kshs |
| Bank accounts | | | |
| Cash in hand | | | |
| Imprest | | - | |
| | | - | |
| Total | | - | |
| 15 OTHER IMPORTANT DISCLOSURES | | | |
| 15.1: PENDING ACCOUNTS PAYABLE (See Annex 1) | | | |
| | | 2016-2017 | 2015-2016 |
| | | Kshs | Kshs |
| Construction of buildings | | - | |
| Construction of civil works | | - | |
| Supply of goods | | - | |
| Supply of services | | - | |
| TOTAL | | - | |
| 15.2: PENDING STAFF PAYABLES (See Annex 2) | | | |
| | | 2016-2017 | 2015-2016 |
| | | Kshs | Kshs |
| Senior management | | - | |
| Middle management | | - | |
| Unionisable employees | | - | |
| Others (<i>specify</i>) | | - | |
| | | - | |

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

Reports and Financial Statements

For the year ended June 30, 2017.

| | | 15.3: OTHER PENDING PAYABLES | | |
|--|------------------|-------------------------------------|-----------|--|
| | | 2016-2017 | 2015-2016 | |
| | | Kshs | Kshs | |
| | June Salaries | 236,039.45 | | |
| | Staff Allowances | 49,739.20 | | |
| | Total | 285,778.45 | | |

| 15.4: PMC account Balances (See Annex 3) | | | |
|---|---|---------------------|----------|
| | | Kshs | Kshs |
| | PMC account balance (see attached list) | 3,015,358.25 | - |
| | Total | 3,015,358.25 | - |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND NAROK SOUTH CONSTITUENCY
Reports and 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 2015 | Outstanding Balance 2014 | Comments |
|------------------------------|--------------------|-----------------|-------------------------|---------------------|--------------------------|--------------------------|----------|
| | | A | b | c | d=f-a-c | | |
| Senior Management | | | | | | | |
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| | Sub-Total | | | | | | |
| Middle Management | | | | | | | |
| 4. | | | | | | | |
| 5. | | | | | | | |
| 6. | | | | | | | |
| | Sub-Total | | | | | | |
| Unionisable Employees | | | | | | | |
| 7. | | | | | | | |
| 8. | | | | | | | |
| 9. | | | | | | | |
| | Sub-Total | | | | | | |
| Others (specify) | | | | | | | |
| 10. | | | | | | | |
| 11. | | | | | | | |
| 12. | | | | | | | |
| | Sub-Total | | | | | | |
| | Grand Total | | | | | | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND NAROK SOUTH CONSTITUENCY
Reports and 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 2015 | Outstanding Balance 2014 | 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 NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER | | Historical Cost (Kshs) 2016-2017 | Historical Cost (Kshs) 2015-2016 |
|--|--|--|--|
| Asset class | | | |
| Land | | - | - |
| Buildings and structures | | - | |
| Transport equipment | | - | |
| Office equipment, furniture and fittings | | - | 1,946,551.70 |
| ICT Equipment, Software and Other ICT Assets | | - | |
| Other Machinery and Equipment | | - | |
| Heritage and cultural assets | | - | 341,379.30 |
| Intangible assets | | - | |
| Total | | 5,805,859 | 2,287,931.00 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2017

| PMC | Bank | Account number | Bank Balance | |
|-------------------------------|---------------|-----------------|--------------|---------|
| | | | 2016/17 | 2015/16 |
| Oloisuisho Primary School | National Bank | | | 0 |
| Kone Primary School | National Bank | 01024041712502 | 2,250.00 | 0 |
| Entasikira Primary School | National Bank | 01024128439300 | 568,750.00 | 0 |
| Isinante Primary School | National Bank | 010240417768001 | 346.00 | 0 |
| Osupuko Oirobi Primary School | National Bank | 0102442009901 | 0.00 | 0 |
| Oloolaiser Primary School | National Bank | 01024042539801 | 75.00 | 0 |
| Ilkimati Primary School | National Bank | 01024041830301 | 800,000.00 | 0 |
| Nkoisuash primary School | National Bank | 01024042539902 | 48,750.00 | 0 |
| Melelo Primary School | National Bank | 0102402746100 | 250.00 | 0 |
| Olashapani Secondary School | National Bank | 01025016917000 | 12,127.25 | 0 |
| Olenkoirien Primary School | National Bank | 01024081936901 | 133,750.00 | 0 |
| Olenkaji Nabo Bridge | National Bank | 10240042540201 | 36,750.00 | 0 |
| Olgilai Primary School | National Bank | 01024041830301 | 62,425.00 | 0 |
| Olabaa Primary School | National Bank | 01024042539902 | 345.00 | 0 |
| Oloisikut Primary School | National Bank | 01024116445802 | 139,750.00 | 0 |
| Nchashi Primary School | National Bank | 01024041574401 | 10,750.00 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

| | | | | |
|--------------------------|---------------|----------------|------------|---|
| Ntepes Primary School | National Bank | 01024068435900 | 198,750.00 | 0 |
| Ololwuasi Primary School | National Bank | 01024116455301 | 798,750.00 | 0 |
| Kewet Primary School | National Bank | 01024105622900 | 201,540.00 | 0 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

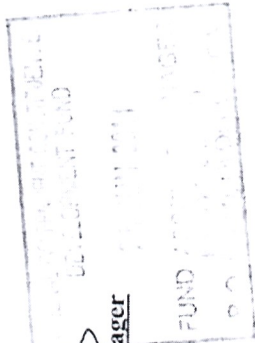
PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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) |
|--|-----------------------------------|---------------------|--|--|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Prepared by:


William Safoti
Fund Account Manager
Narok South



INVENTORY DETAILS AS AT JUNE 2017

| ITEM DESCRIPTION | Asset Number | Acq. Date | Serial Number | Cost | Remarks |
|--------------------------------------|-------------------------|------------|------------------|-----------|----------------|
| 1.6 Executive Office Table | CDF/1.6EOD/143/01 | March,2010 | | 58,435 | Need repairs |
| HighBack Executive Leather Chair | CDF/HBL/C/143/01 | March,2010 | | 36,500.00 | Good Condition |
| HighBack Executive Leather Chair | CDF/HBL/C/143/02 | March,2010 | | 36,500.00 | Good Condition |
| HighBack Executive Leather Chair | CDF/HBL/C/143/03 | March,2010 | | 36,500.00 | Good Condition |
| Office Desks Side Cabinet | CDF/OFD/143/01 | March,2010 | | 33,500 | Good Condition |
| Office Desks Side Cabinet | CDF/OFD/143/02 | March,2010 | | 33,500 | Good Condition |
| Samsung TV Screen 28" | NRKSCDF/143/TV/001 | March,2010 | LC993DGGZ700062F | | |
| Lowback visitors chairs black fabric | CDF/V/C/143/01 | March,2010 | | 5,900.00 | Good Condition |
| DSTV decoder | NRKSCDF/143/decoder/001 | March,2010 | 42613104332 | | |
| Lowback visitors chairs black fabric | CDF/V/C/143/02 | March,2010 | | 5,900.00 | Good Condition |
| Lowback visitors chairs black fabric | CDF/V/C/143/03 | March,2010 | | 5,900.00 | Good Condition |
| Lowback visitors chairs black fabric | CDF/V/C/143/04 | March,2010 | | 5,900.00 | Good Condition |
| Lowback visitors chairs black fabric | CDF/V/C/143/05 | March,2010 | | 5,900.00 | Good Condition |

| | | | | | | |
|--------------------------------------|-----------------|------------|--|-----------|--|----------------|
| Fabric | | | | | | Condition |
| Lowback visitors chairs black fabric | CDF/V/C/143/06 | March,2010 | | 5,900.00 | | Good Condition |
| Lowback visitors chairs black fabric | CDF/V/C/143/07 | March,2010 | | 5,900.00 | | Good Condition |
| Lowback visitors chairs black fabric | CDF/V/C/143/08 | March,2010 | | 5,900.00 | | Good Condition |
| Lowback visitors chairs black fabric | CDF/V/C/143/09 | March,2010 | | 5,900.00 | | Good Condition |
| Lowback visitors chairs black fabric | CDF/V/C/143/10 | March,2010 | | 5,900.00 | | Good Condition |
| Filing Cabinet 4 Drawer Metal | CDF/FCM/143/01 | March,2010 | | 23,540.00 | | Good Condition |
| Filing Cabinet 4 Drawer Metal | CDF/FCM/143/02 | March,2010 | | 23,540.00 | | Good Condition |
| Filing Cabinet 4 Drawer Metal | CDF/FCM/143/03 | March,2010 | | 23,540.00 | | Good Condition |
| 2Door st. Metal Filing Cabinet | CDF/2DFCM143/01 | March,2010 | | 22,000.00 | | Good Condition |
| High Glass Filing Cabinet | CDF/HGFC/143/01 | March,2010 | | 23,100.00 | | Good Condition |
| Conference Chairs Medium Black | CDF/CCMB/143/01 | March,2010 | | 9,000.00 | | Good Condition |
| Conference Chairs Medium Black | CDF/CCMB/143/02 | March,2010 | | 9,000.00 | | Good Condition |
| Conference Chairs Medium Black | CDF/CCMB/143/03 | March,2010 | | 9,000.00 | | Good Condition |

| | | | | | | | |
|--------------------------|-----------------|-------------|--|--|----------|--|-----------|
| Black | | | | | | | Condition |
| Conference Chairs Medium | | | | | | | Good |
| Black | CDF/CCMB/143/04 | March, 2010 | | | 9,000.00 | | Condition |
| Conference Chairs Medium | | | | | | | Good |
| Black | CDF/CCMB/143/05 | March, 2010 | | | 9,000.00 | | Condition |
| Conference Chairs Medium | | | | | | | Broken |
| Black | CDF/CCMB/143/06 | March, 2010 | | | 9,000.00 | | Good |
| Conference Chairs Medium | | | | | | | Condition |
| Black | CDF/CCMB/143/07 | March, 2010 | | | 9,000.00 | | Condition |
| Conference Chairs Medium | | | | | | | Good |
| Black | CDF/CCMB/143/08 | March, 2010 | | | 9,000.00 | | Condition |
| Conference Chairs Medium | | | | | | | Broken |
| Black | CDF/CCMB/143/09 | March, 2010 | | | 9,000.00 | | Broken |
| Conference Chairs Medium | | | | | | | Broken |
| Black | CDF/CCMB/143/10 | March, 2010 | | | 9,000.00 | | Broken |
| Conference Chairs Medium | | | | | | | Broken |
| Black | CDF/CCMB/011 | March, 2010 | | | 9,000.00 | | Broken |
| Conference Chairs Medium | | | | | | | Broken |
| Black | CDF/CCMB/012 | March, 2010 | | | 9,000.00 | | Good |
| Conference Chairs Medium | | | | | | | Condition |
| Black | CDF/CCMB/013 | March, 2010 | | | 9,000.00 | | Good |
| Conference Chairs Medium | | | | | | | Condition |
| Black | CDF/CCMB/014 | March, 2010 | | | 9,000.00 | | Good |
| Conference Chairs Medium | | | | | | | Condition |
| Black | CDF/CCMB/015 | March, 2010 | | | 9,000.00 | | Condition |
| Conference Chairs Medium | | | | | | | Good |
| Black | CDF/CCMB/016 | March, 2010 | | | 9,000.00 | | Good |
| Conference Chairs Medium | | | | | | | Good |

| | | | | | | |
|--|----------------|-------------|---------------|--------------|--|-----------|
| Black | | | | | | Condition |
| Conference Chairs Medium Black | CDF/CCMB/017 | March, 2010 | | 9,000.00 | Good Condition | |
| Conference Chairs Medium Black | CDF/CCMB/018 | March, 2010 | | 9,000.00 | Good Condition | |
| Water Dispenser | CDF/WD/143/01 | 2009 | | | Good Condition | |
| Coat Hanger | CDF/CH/14301 | 2009 | | | Good Condition | |
| DIGITAL CAMERA | CDF/DC/143/01 | | | | Not functioning | |
| DIGITAL CAMERA | CDF/DC/143/02 | | | | Not functioning | |
| LANDROVER 110 REG. NO. GK A131 ENGINE NO. 090128061123244DT CHASSIS NO. SALLDHMS79K070153 MAKE TYPE: L/ROVER 110 DEFENDER | CDF/MV/143/01 | JUNE, 2010 | | 4,564,264.00 | Grounded at the moment. It needs thorough mechanical service | |
| CPU | CDF/CPU/143/01 | 2006 | S12006050349 | | Good Condition | |
| Monitor | CDF/MON/143/01 | 2006 | HH0305C291431 | | Good Condition | |
| Keyboard | CDF/KBO/143/01 | 2006 | | | Good | |

| | | | | | | |
|--------------|----------------|------|-------------|--|--|-------------------|
| | | | | | | Condition |
| Speakers (2) | CDF/SPK/143/01 | 2006 | 6040302469 | | | Good Condition |
| Printer | CDF/PRN/143/01 | 2006 | CNMJJ9766 | | | Good Condition |
| UPS | CDF/UPS/143/01 | | | | | Good Condition |
| UPS | CDF/UPS/143/02 | 2006 | 20267130603 | | | Good Condition |
| Photocopier | CDF/PHC/143/01 | 2006 | 5509190X | | | Good Condition |
| Laminator | CDF/LAM/143/01 | 2006 | S0650004 | | | Good Condition |
| Chair | CDF/CHA/143/01 | 2006 | | | | Good Condition |
| Chair | CDF/CHA/143/02 | 2006 | | | | Good Condition |
| Chair | CDF/CHA/143/03 | 2006 | | | | Good Condition |
| Chair | CDF/CHA/143/04 | 2006 | | | | Good Condition |
| Chair | CDF/CHA/143/05 | 2006 | | | | Good Condition |
| Chair | CDF/CHA/143/06 | 2006 | | | | Good Condition |
| Inverter | CDF/INV/143/01 | 2006 | | | | Good |

| | | | | | | | |
|-------------|-------------------|------|--------------------------|-----------|--|--|----------------|
| | | | | | | | Condition |
| Fax Machine | CDF/FAX/143/01 | 2006 | KX-FM 386CX | | | | Good Condition |
| CPU | CDF/CPU/143/02 | 2014 | 5X791F | | | | Good Condition |
| CPU | CDF/CPU/143/03 | 2014 | 2W5JMC1 | | | | Good Condition |
| CPU | CDF/CPU/143/04 | 2014 | 48N2SC1 | | | | Good Condition |
| CPU | CDF/CPU/143/05 | 2014 | 7HCDHD1 | | | | Good Condition |
| Monitor | CDF/MON/143/01 | 2014 | CN-05YMT0-74261-042-5YOL | | | | Good Condition |
| Monitor | CDF/MON/143/02 | | CN-00326f-74261-973-1FKS | | | | Good Condition |
| Monitor | CDF/MON/143/03 | | CN-05YMT0-74261042-5YOL | | | | Good Condition |
| Monitor | CDF/MON/143/04 | | CN-05MTO-74261-03Q-72KL | | | | Good Condition |
| Laptop | CDF/LAPTOP/181/01 | 2016 | 5CG3380XRW | 65,000.00 | | | Good Condition |
| Keyboard | CDF/KBO/143/02 | 2016 | No. Serial Number | | | | Good Condition |
| Keyboard | CDF/KBO/143/03 | 2016 | No. Serial Number | | | | Good Condition |
| Keyboard | CDF/KBO/143/04 | 2016 | No. Serial Number | | | | Good |

| | | | | | | |
|---|----------------|------|-------------------|------------|--------|----------------|
| | | | | | | Condition |
| Keyboard | CDF/KBO/143/05 | 2016 | No. Serial Number | | | Good Condition |
| Mouse | CDF/MS/181/01 | 2016 | No. Serial Number | | | Good Condition |
| Mouse | CDF/MS/181/02 | 2016 | No. Serial Number | | | Good Condition |
| Mouse | CDF/MS/181/03 | 2016 | No. Serial Number | | | Good Condition |
| Mouse | CDF/MS/181/04 | 2016 | No. Serial Number | | | Good Condition |
| UPS | CDF/UPS/181/01 | 2016 | 131118E0650N00119 | | | Good Condition |
| UPS | CDF/UPS/181/02 | 2016 | 131118E0650N03019 | | | Good Condition |
| UPS | CDF/UPS/181/03 | 2016 | 131118E0650N03614 | | | Good Condition |
| UPS | CDF/UPS/181/04 | 2016 | 131118E0650N04554 | | | Good Condition |
| Photocopier/Printer/Scanner | CDF/PHC/143/01 | 2016 | L7076362134 | 120,000.00 | | Good Condition |
| HP Tower 2.2 core 2Dual RAM 500 GB 19" TFT LCD DvDwriter keyboard and mouse X 4 @75,000.00 | | 2016 | | | 3,000 | Used |
| HP Laptop core i3 2.2. | | 2016 | | | 65,000 | Good |

| | | | | | | |
|---|------|--|--|------------------|--|----------------|
| GHZ/4GB/500GB 15.5 LCD Display DVDRW webcam,PDF & Antivirus | | | | | | condition |
| HP Laser Coloured printer, copier and scanner @ | 2016 | | | 120,000 | | Need servicing |
| Total Assets Value as at 30th June 2017 | | | | 5,805,859 | | |

[Signature]

MAYOR'S OFFICE
 FUND ADMINISTRATION
 P.O. BOX 11000, HARARE
 ZIMBABWE

3

