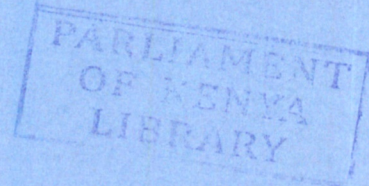


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT



OF

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	27 MAR 2018
TABLED BY:	Hon. Aden Duale Leader of Minority Party
CLERK AT THE TABLE:	Moses Lemung.

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
KURIA WEST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017

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

Reports and Financial Statements

For the year ended June 30, 2017



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- KURIA
WEST 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The National Government Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2015.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 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 KURIA WEST 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 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Jackson K Too
3.	Accountant	Kenedy Okoth
4.		

(d) Fiduciary Oversight Arrangements

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

NG-CDF Office Building.
P.O Box 263-40413
Kehancha

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

Reports and Financial Statements

For the year ended June 30, 2017

(f) KURIA WEST NGCDF Contacts

Telephone: (254) 0724 615 345

E-mail:kuriawest@ngcdf.go.ke

(g)

(h) KURIA WEST NGCDF Bankers

1. Kenya Commercial Bank
P.O Box 134-40417
ISEBANIA

(i) Independent Auditors

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

(j) 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- KURIA WEST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

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

Based on the 2016/2017 budget the constituency was able achieve 81% of the utilisation of fund. The constituency had received 50% of the allocation by the close of the year thereby hindering full utilisation of the fund.

Kuria west NG-CDF has been able to make a stride in its developments. Key achievements include:

1. The bursary award to students which has enabled them continue or finish their courses with ease.
2. It has also opened up roads to areas that were inaccessible hence enabling the community take their goods to markets easily.
3. The construction of dispensaries and health centres in locations and sub location has improved health care services in the constituency and reduced long walking distances to district hospitals.
4. Construction of chief's sub chief's and offices and AP houses has improved the security within the constituency.

Key challenges

1. The disbursement from the board is not timely hence delaying the implementation of projects proposed.
2. There should be proper guidance in the funding projects done by NG-CDF and county government to avoid the overlapping of activities/projects.

Sign.....

CHAIRMAN NG-CDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KURIA WEST
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 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 KURIA WEST NG-CDF 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, 2016. 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 KURIA WEST NG-CDF 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, 2016, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the KURIA WEST NG CDF 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 KURIA WEST NG- CDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF'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 NG-CDF'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 3/8/2017.



Fund Account Manager



Chairman

REPUBLIC OF KENYA

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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 WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund (NGCDF) - Kuria West Constituency set out on pages 5 to 45, 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, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund- Kuria West 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 Accounting Standards (Cash Basis).

Further, as required by Article 229 (b) of the Constitution, except for the matters raised in the Other Matter section based on the procedures performed, I confirm that 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 Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund- Kuria West 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 opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no Key Audit Matters to communicate in my report.

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

Other Matter

1. Budget Performance

During the year under review, the Fund received Kshs.118,343,009 from the NGCDF Board against a budget of Kshs.81,896,552. Examination of the actual expenditures payments revealed that the Fund spent Kshs.145,911,520 resulting to over-expenditure amounting to Kshs.63,914,968 as shown below:

	Approved Budget (Kshs)	Actual (Kshs)	Difference (Kshs)	Absorption %
Receipts				
Transfers From CDF Board	81,896,552	118,343,009	36,446,457	145%
Total Receipts				
Payments				
Compensation of employees	2,639,038	1,957,176	(681,862)	74%
Use of goods and services	4,731,651	7,612,104	2,880,453	161%
Transfer to other Government units	42,206,897	60,295,897	18,089,000	143%
Other grants and transfers	32,418,966	76,046,343	43,727,377	238%
Total	81,996,552	145,911,520	63,914,968	179%

Further, the summary statement of appropriation indicates an original budget of Kshs.81,896,552. An adjustment of Kshs.95,340,505 reduced the total final budget to Kshs.177,237,056. However, the management did not provide schedules of projects earmarked for implementation from the funds rolled over from the prior year. In the absence of the list of roll-over projects, it is not possible to confirm that the respective funds were utilized for the intended purposes.

2. Other Grants and Transfers

2.1 Irregular Emergency Projects Expenditure

Included in the other grants and transfers totaling Kshs.73,046,343 disbursed during the year under review is Kshs.4,800,000 incurred on emergency projects which in turn includes Kshs.1,200,000 incurred on construction of Bugembe Health Centre and Kshs.300,000 paid to complete Komakara Dispensary. However, the expenditure incurred on construction works for the health centre did not fulfill criteria for emergency projects as defined by Section 8 (3) of NDCDF Act, 201 and was therefore irregular.

2.2 Irregular Expenditure on Solar Light Projects

Included in payments of other grants and transfers totaling Kshs.76,046,343 incurred during the year under review is a sum of Kshs.2,400,000 paid to an engineering consultant in respect of installation of solar lights at Kehancha, Isibania, Masaba and Mabera Markets. However, the payments were neither budgeted for in the

financial year under review nor approved by the Constituencies Development Fund Board. Further, procurement documents were not made available for audit review.

Consequently, the expenditure amounting to Kshs.2,400,000 was incurred against provisions of the Public Finance Act 2012 and was therefore irregular.

3. Stalled Health-Sector Projects

Included in transfers to other government entities balance of Kshs.60,295,897 made in the year under review is Kshs.5,639,000 incurred on various construction works at ten (10) health institutions. However, audit verification revealed that the project stalled before completion. There was no information on transfer of the incomplete works to the county government, or on the plan mooted to complete the project.

In view of the stalled works, scarce public resources invested in the projects will go to waste and the constituents of Kuria West will not receive services planned for their use.

4. Status of Projects

Eighteen (18) projects budgeted to cost Kshs.55,005,816 were verified during the audit as shown in the appendix to this report.

Upon verification, eight (8) projects were found to be complete and in use, three (3) projects had stalled and seven (7) projects were ongoing.

Failure to complete the projects as scheduled denied the residents of Kuria –West Constituency access to services planned for their use.

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

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

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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.

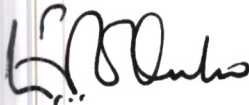
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

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

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and 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

11 October 2018

Appendix – Verification of Projects

	Name of Project	Activity	Budget (Kshs)	Level of Completion%	Observation
1	Bugumbe Health Center	Completion of maternity wards	1,200,000	90%	Not in use
2	Isibania Sub District Hospital	Casting of slab of X-ray	1,500,000	30%	Stalled
3	Tarosekia Dispensary	Roofing, plastering	1,200,000	90%	Not in use stalled
4	Kumumwamu water	Construction of water distribution	1,800,000	100%	Complete and in use
5	Bugumbe health Centre	Renovation –fixing ceiling and painting	600,000	100%	Stalled
6	Isibania Primary	Walling and roofing of admin block	700,000	80%	Ongoing
7	St Mathias Kohonga	Construction of 2 classrooms	800,000	100%	Complete and in use
8	Getara Primary	Renovation of five classrooms	700,000	100%	Complete and in use
9	Kabweye Primary Boarding	Plastering, flooring and painting of dormitory	600,000	100%	Complete and in use
10	Nyatira Primary school	Renovation of 4 classrooms	400,000	100%	Complete and in use
11	Moi Nyabohanse	Plastering and roofing of 1 staff hoses	700,000	90%	Ongoing
12	Bugumbe West chiefs office	Plastering, flooring and painting of chiefs office	900,000	80%	Ongoing
13	KCB Kehancha - Kengariso Pri Junction - Tarosekia Dispensary	Grading and marraming	6,404,940.00	100%	Complete and in use
14	Roads Soroset		2,700,876.00		
15	Kiburui pri-Nyangiti	Grading and spot Marraming	3,000,000	100%	Complete and in use
16	Nyankore Sec – Komorege Pri- Rongabi Pri Road	Road opening 5km	6,000,000	100%	Complete and in use
17	Rema chomba-kengariso pri junction	Road opening -5km	6,000,000	100%	Complete and in use
18	KMTC Kehancha	Construction	9,000,000	50	Not clear on the phase
		Total	55,005,816		

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

Reports and Financial Statements

For the year ended June 30, 2017

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

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	118,343,009	128,867,839
TOTAL RECEIPTS		118,343,009	128,867,839
PAYMENTS			
Compensation of employees	2	1,957,176	1,940,538
Use of goods and services	3	7,612,104	11,160,843
Transfers to Other Government Units	4	60,295,897	69,607,793
Other grants and transfers	5	76,046,343	42,270,557
TOTAL PAYMENTS		145,911,520	124,979,731
SURPLUS/DEFICIT		(27,568,511)	3,888,109

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KURIA WEST NGCDF financial statements were approved on 3/8/2017 and signed by:



Chairman - NGCDFC



Fund Account Manager

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

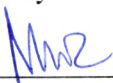
Reports and Financial Statements

For the year ended June 30, 2017

II.STATEMENT OF ASSETS AS AT 30 JUNE 2017

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	6	377,261	27,945,772
TOTAL FINANCIAL ASSETS		377,261	27,945,772
REPRESENTED BY			
Fund balance b/fwd 1st July...	7	27,945,772	24,057,663
Surplus/Defict for the year		(27,568,511)	3,888,108
NET LIABILITIES		377,261	27,945,771

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KURIA WESTNGCDF financial statements were approved on 3/8/2017 and signed by:



Chairman - NGCDFC



Fund Account Manager

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

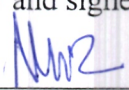
Reports and Financial Statements

For the year ended June 30, 2017

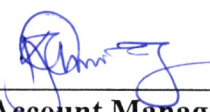
IV. STATEMENT OF CASHFLOW

		2016 – 2017 Kshs	2015 – 2017 Kshs
Receipts for operating income			
Transfers from CDF Board	1	118,343,009	128,867,839
		118,343,009	128,867,839
Payments for operating expenses			
Compensation of Employees	2	1,957,176	1,940,538
Use of goods and services	3	7,612,104	11,160,843
Transfers to Other Government Units	4	60,295,897	69,607,793
Other grants and transfers	5	76,046,343	42,270,557
		145,911,520	124,979,731
Adjusted for:			
Net cash flow from operating activities		(27,568,511)	3,888,108
NET INCREASE IN CASH AND CASH EQUIVALENT		(27,568,511)	3,888,108
Cash and cash equivalent at BEGINNING of the year	8	27,945,772	24,057,663
Cash and cash equivalent at END of the year		377,261	27,945,771

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KURIA WEST NGCDF financial statements were approved on 3/8/2017 and signed by:



Chairman NGCDF



Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND KURIA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

V. 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	95,340,505	177,237,057	146,288,781	30,948,276	82.5%
TOTAL	81,896,552	95,340,505	177,237,057	146,288,781	30,948,276	82.5%
PAYMENTS						
Compensation of Employees	2,639,038		2,639,038	1,957,176	681,862	74.2%
Use of goods and services	4,731,651	2,880,453	7,612,104	7,612,104	-	100.0%
Transfers to Other Government Units	42,106,897	36,789,000	78,895,897	60,295,897	18,600,000	76.4%
Other grants and transfers	32,418,966	55,671,052	88,090,018	76,046,343	12,043,675	86.3%
TOTAL	81,896,552	95,340,505	177,237,056	145,911,520	31,325,536	82.3%

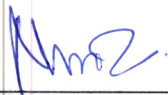
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA WEST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

- a) The adjustment (column B) indicates balances carried forward from 2015/16 of 25,241,275.00 and 67,780,953.00 AIE”s received after end of financial year.

The KURIA WEST NG-CDF financial statements were approved on 3/8/2017 and signed by:



Chairman NGCDF



Fund Account Manager

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

IV.SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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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.

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VI. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Description		2016 - 2017	2015 -2016
			Kshs	Kshs
		AIE		
1330407	Normal Allocation		67,394,733.00	40,356,352.00
		-	4,094,827.00	10,000,000.00
		A855690	36,853,449.00	10,000,000.00
		A839679	10,000,000.00	30,000,000.00
		A839758		26,000,000.00
		A724004		12,511,487.00
	TOTAL		118,343,009	128,867,839

2. COMPENSATION OF EMPLOYEES

Description	2016 - 2017	2015- 2016
	Kshs	Kshs
Basic wages of contractual employees	1,324,289.00	1,522,946
House allowance	244,000	203,000
Leave allowance	28,000	4,000
Other personnel payments	225,527.00	142,912
Employer contribution to NSSF	135,360.00	67,680
Total	1,957,176	1,940,538

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	82,630	64,358
Communication, supplies and services	173,000	286,920
Domestic travel and subsistence	668,879	1,271,000
Printing, advertising and information supplies & services	21,000	225,000
Training expenses	823,800	965,000
Hospitality supplies and services	193,010	365,500
Other committee expenses	1,488,000	2,475,000
Committee allowance	1,971,200	2,576,000
Office and general supplies and services	433,400	1,065,000
Fuel ,oil & lubricants	906,000	1,190,000
Other operating expenses	732,800	0.00
Routine maintenance – vehicles and other transport equipment	118,385	594,650
Bank charges		82,415
Total	7,612,104	11,160,843

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA
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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	28,741,897	23,237,931
Transfers to secondary schools	16,915,000	20,700,000
Transfers to Tertiary institutions	9,000,000	12,000,000
Transfers to Health institutions	5,639,000	13,669,862
TOTAL	60,295,897	69,607,793

5. OTHER GRANTS AND OTHER PAYMENTS

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary -Secondary	17,203,000	7,724,000
Bursary -Tertiary	7,017,000	2,000,000
water	8,640,352	1,400,000
Security	9,900,000	5,700,000
Roads	24,534,491	20,276,872
Sports	590,500	573,100
Emergency Projects (specify)	4,800,000	4,596,585
Website	481,000	
Environment	480,000	
Solar lights	2,400,000	
Total	76,046,343	42,270,557

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

6A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency		2016 - 2017	2015 - 2016
	Account Number	Kshs (30/6/2017)	Kshs (30/6/2016)
<i>KCB ISEBANIA Branch</i>	1148977260	377,261	27,945,772
Total		377,261	27,945,772

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

7. BALANCES BROUGHT FORWARD

		2016-2017	2015-2016
		Ksh(1/7/2016)	Ksh(1/7/2015)
Bank Accounts		27,945,772	24,057,663
TOTAL		27,945,772	24,057,663

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA
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8. OTHER IMPORTANT DISCLOSURES

8.1: OTHER PENDING PAYABLES

	Kshs
Amounts due to other Government entities (see attached list)	377,261
	377,261

8.2. PMC

		Kshs.	Kshs.
		2016/2017	2015/2016
PMC Balances		4,446,640.00	0.00
TOTAL		4,446,640.00	0.00

BALANCES (List attached)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA
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8.3

Name	Kshs.
Use of Goods and Service	2,880,453
Amount due to other government entities (See attached list)	36,789,000
Amount due to other grants and other transfers entities (See attached list)	55,671,052
Total	95,340,505

.PENDING PAYABLES (List attached)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA
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7.0 SUMMARY OF FIXED ASSETS REGISTER

Asset Class	Historical Cost	Historical Cost
	(KSHS)	KSHS)
	2016/17	2015/16
Transport Equipment	4,793,000	4,793,000
Office equipment,Furnitures and Fittings	407,397	407,397
ICT Equipment,Software and other ICT Assets	254,000	254,000
Total	5,454,397	5,454,397

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA
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Other Grants and Other Payments Adjustment Schedule

Tertiary Bursary

S/No	Institutions	Amount
1.	Africa Nazarene University	15,000.00
2.	Africa International University	15,000.00
3.	Amref Vital Training School	20,000.00
4.	Chuka University	20,000.00
5.	Cooperative University College	28,000.00
6.	Dedan Kimathi University	10,000.00
7.	East Africa University Baraton	10,000.00
8.	Egerton University Njoro	51,000.00
9.	Embu University	25,000.00
10.	Jomo Kenyatta University	85,000.00
11.	Kabianga University	15,000.00
12.	Kaimosi Friends University	5,000.00
13.	Karatina University	15,000.00
14.	Kca University	5,000.00
15.	Kenya Institute Of Education	5,000.00
16.	Kenya School Of Law	5,000.00
17.	Kenyatta University	8,000.00
18.	Kenya Methodist University	5,000.00
19.	Kenyatta University	434,000.00
20.	Kibabii University	45,000.00
21.	Kirinyaga Universty	5,000.00
22.	Kisii University	602,000.00
23.	Kisii University	20,000.00
24.	Kisii University	30,000.00
25.	Laikipia University	25,000.00
26.	Masai Mara University	98,000.00

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27	Machakos University	40,000.00
28	Marist Inter University	5,000.00
29	Maseno University	20,000.00
30	Maseno University	20,000.00
31	Maseno University	20,000.00
32	Maseno University	115,000.00
33	Masinde Muliro Universty	10,000.00
34	Masinde Muliro University	100,000.00
35	Meru University Of Science An Technology	20,000.00
36	Moi University	93,000.00
37	Mt Kenya University	20,000.00
38	Mt Kenya University	218,000.00
39	Muranga University	5,000.00
40	Multimedia University	13,000.00
41	Nairobi University	232,000.00
42	Prestibateia University	15,000.00
43	Pwani University	43,000.00
44	South Eastern Kenya University	15,000.00
45	St Paul University	45,000.00
46	Taita Taveta University	5,000.00
47	Strathmore University	5,000.00
48	Technical University	50,000.00
49	Technical University	20,000.00
50	Technical University	70,000.00
51	The East Africa University	13,000.00
52	The Kisii Polytechnic	8,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA
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53	Thika Institute Of Business Studies	20,000.00
54	University Of Eldoret	8,000.00
55	University Of Eldoret	45,000.00
56	Usiu University	20,000.00
57	Zetech Universty	5,000.00
58	Jaramogi Oginga Odinga	8,000.00
59	Jaramogi Oginga Odinga	48,000.00
60	Nairobi University	10,000.00
61	Rongo University	25,000.00
62	Rongo University	300,000.00
63	Jaramogioginga Odinga	20,000.00
64	Kenyatta University	30,000.00
65	Kisii University	10,000.00
66	Laikipia University	15,000.00
67	Masaai Mara University	10,000.00
68	Methodist University	10,000.00
69	Moi University	35,000.00
70	Mount Kenya University	20,000.00
71	Rongo University	15,000.00
72	St Paul University	15,000.00
73	University Of Nairobi	20,000.00
74	Angelic Teachers College	12,000.00
75	Asumbi Ttc	46,000.00
76	Baraton Ttc	33,000.00
77	Bungoma T College	10,000.00
78	Chesiret Teachers College	20,000.00
79	County Teachers College	29,000.00
80	Doma Ecde College	15,000.00
81	Eldoret Tt College	6,000.00

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82	Eregi Teachers Training College	21,000.00
83	Garissa Tt College	10,000.00
84	Gods Glory Ecd College	18,000.00
85	International Tt College	6,000.00
86	Kamagambo Tt College	15,000.00
87	Kamwenja Tt College	21,000.00
88	Kenyenya Teachers College	10,000.00
89	Kericho Teachers College	29,000.00
90	Kilimambogo Teachers College	22,000.00
91	Kitui Teachers College	16,000.00
92	Machakos Teachers College	20,000.00
93	Meru Teachers College	12,000.00
94	Mogori Teachers College	86,000.00
95	Moi Teachers College	6,000.00
96	Mosoriot Teachers College	22,000.00
97	Msomi Teachers College	10,000.00
98	Muranga Teachers College	6,000.00
99	Narok Teachers College	12,000.00
10	Ram Teachers College	6,000.00
10	Setta Teachers College	24,000.00
10	Shanzu Teachers College	15,000.00
10	St Lawrence Tt College	18,000.00
10	St Paul Nyabururu Tt College	8,000.00
10	St Marks Ttc College	6,000.00
10	Eldoret Ttc College	5,000.00
10	Ugenya Ttc College	20,000.00
10	Bomet Kmtc	15,000.00
10	Bondo Mtc	8,000.00
11	Bungoma Mtc	12,000.00
11	Embu Mtc	41,000.00
11	Homabay Mtc	56,000.00
11	Kabrnet Mtc	30,000.00
11	Kakamega Mtc	15,000.00
11	Kapkatet Kmtc	6,000.00

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11	Kenya Medical Training College	6,000.00
11	Kenya Medical Training College	6,000.00
11	Kilifi Kmtc	10,000.00
11	Kisumu Kmtc	6,000.00
12	Kuria Kmtc	40,000.00
12	Migori Kmtc	48,000.00
12	Msabwen Ikmtc	6,000.00
12	Outspan Kmtc	6,000.00
12	Muranga Kmtc	20,000.00
12	Rera Kmtc	8,000.00
12	Siaya Kmtc	6,000.00
12	St Elizabeth School Of Nursing	6,000.00
12	St Joseph Mission Hospital	18,000.00
12	Kericho Driving School	2,000,000.00
13	Aberdeen College	5,000.00
13	Africa Institute Research	5,000.00
13	Eldoret Training Institute	18,000.00
13	Elgon View College	73,000.00
13	Foundation Institute Of Africa	5,000.00
13	Gamasis Youth Polytechnic	35,000.00
13	Gods Glory College	15,000.00
13	Gusii Institute	135,000.00
13	Inter Global Institute	5,000.00
13	Kamagambo Adventist College	5,000.00
14	Kenya Institute Of Applied Sciences	13,000.00
14	Kenya Wildlife College	5,000.00
14	Keroka Tt College	10,000.00
14	Kisii College Of Accountancy	20,000.00
14	Kisumu Polytechnic	15,000.00
14	Kreston College	5,000.00
14	Mawego Technical College	5,000.00
14	Rehema Institute	33,000.00
14	Ngisiru Polytechnic	20,000.00
14	Philips Business College	10,000.00
15	Regional Institute Of Management	28,000.00
15	Rift Valley Institute Of Tech	20,000.00

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15	Sagalagala Polytechnic	18,000.00
15	St John Technical Institute	5,000.00
15	Thika Medical School	5,000.00
15	St Kizito Polytechnic	10,000.00
15	Bursary Expense	147,243
	Total	7,164,243

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S/No	School	Amount
1	St Peters Abwao Sec	18,000.00
2	St Peters Mumias Sec	20,000.00
3	St Peters Nyamotambe	29,000.00
4	St Pius Uriri High School	28,000.00
5	St Thomas Aquinas Komosoko	175,000.00
6	St Angela Merici	5,000.00
7	St Marysgirls Sec	5,000.00
8	Taranganya Boys High School	70,000.00
9	Taranganya Boys High School	15,000.00
10	Taranganya Boys High School	227,000.00
11	Taranganya Boys High School	20,000.00
12	Taranganya Boys High School	85,000.00
13	Tongaren Deds Secondary	10,000.00
14	Weirungu Friends Sec	8,000.00
15	Kabaa High School	10,000.00
16	Flamingo Sec	5,000.00
17	Friend College Kaimosi	30,000.00
18	Kibos Special School	8,000.00
19	Komotobo Mixed Secondary	8,000.00
20	Kuja Special School	24,000.00
21	Migoriboys High School	

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		5,000.00
22	Ombogo Girls Secondary	5,000.00
23	Komotobo Special For Deaf	8,000.00
24	Nyabondoschool For Deaf	10,000.00
25	Menengai High School	8,000.00
26	Anjengo Mixed Secondary	5,000.00
27	Agoro Sare High School	18,000.00
28	Itierio Secondary School	5,000.00
29	Muranga High School	5,000.00
30	Naivasha High School	5,000.00
31	Nyabirongo Girls High	35,000.00
32	Sacred Heart Girls	10,000.00
33	Kehancha Mixed Secondary	8,000.00
34	Taranganya High School	15,000.00
35	St Timon Rabondo Sec	5,000.00
36	Migori Boys High School	8,000.00
37	Nyankore Mixed Secondary School	10,000.00
38	St Augustine Mixed Secondary	20,000.00
39	St Micheal Nyarongi	5,000.00
40	St Angela Merici Sec	165,000.00
41	St Angela Merici Sec	5,000.00
42	St James Lumakanda Sec	8,000.00

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43	Gusii Institute	8,000.00
44	Mlimani Education Centre	7,000.00
45	Owiro Boys High School	10,000.00
46	Fam Cash Office For Office	100,000.00
47	Moi Nyabohanse Girls Sec	20,000.00
48	Ringa Boys	8,000.00
49	Ahero Girls Sec	5,000.00
50	Ambira High School	8,000.00
51	Anjengo Mixed Secondary	10,000.00
52	Asumbi Girls Sec	31,000.00
53	Bahati Pcea	5,000.00
54	Bishop Okinda Sec School	19,000.00
55	Chacha Moronge Sec	130,000.00
56	Chavakali High School	10,000.00
57	Chebisas High School	15,000.00
58	Dr Machage Sec School	50,000.00
59	Enoosean Boys Sec	5,000.00
60	Gamba High School	5,000.00
61	Getonganya Sec School	60,000.00
62	God Ber Sec School	5,000.00
63	God Ngoch Sec School	5,000.00
64	Gokeharaka Mixed Sec	

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		126,000.00
65	Gusii Highlight Sec School	8,000.00
66	Homabay Sec	10,000.00
67	Ibacho High School	5,000.00
68	Ikerege Mixed Sec	574,000.00
69	Iraha Sec School	10,000.00
70	Isibania Sec School	71,000.00
71	Kadika Girls High School	83,000.00
72	Kakrao Mixed Sec School	5,000.00
73	Kanga Boys High School	28,000.00
74	Kanyawanga Boys High School	13,000.00
75	Kaplong Girls High School	20,000.00
76	Kapsabet Boys High School	5,000.00
77	Kehancha Mixed Secondary	115,000.00
78	Kereri Girls High School	15,000.00
79	Kioge Girls High School	20,000.00
80	Kipsigis Girls High School	5,000.00
81	Kisumuboy High School	10,000.00
82	Kisumuboy High School	5,000.00
83	Kisumu Girls High School	5,000.00
84	Koderobara High School	5,000.00
85	Kokuro Sec School	5,000.00

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86	Kombe Sec School	56,000.00
87	Komomange Sec School	100,000.00
88	Komosoko Sec School	37,000.00
89	Komotobo Sec School	115,000.00
90	Kubweye Mixed Sec	181,000.00
91	Kugitura Seco	20,000.00
92	Kugisingisi Secondary	25,000.00
93	Kurutiyange Mixed Sec	40,000.00
94	Kwamixed Secondary School	20,000.00
95	Limuru Girls High School	5,000.00
96	Ligulu Girlssec	5,000.00
97	Lwala Mixed Sec School	5,000.00
98	Maeta Mixed Sec	20,000.00
99	Manyatta Sec School	21,000.00
100	Maranda High School	10,000.00
101	Mariwa Sec School	15,000.00
102	Matare Boys High School	5,000.00
103	Migori Boys High School	61,000.00
104	Nyaroha Girls Secondary	121,000.00
105	Moi Suba Secondary School	15,000.00
106	Monianka Sec School	5,000.00
107	Morebe Mixed Sec	

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		10,000.00
108	Nduru Sec School	16,000.00
109	Ngisiru Mixedsec School	65,000.00
110	Ngiya Girls Hugh School	10,000.00
111	Njoro Girls High School	5,000.00
112	Ntana Sec School	5,000.00
113	Nyabisawaaa Sec School	65,000.00
114	Nyabisawa Sec School	35,000.00
115	Nyaburu Girls Sec	15,000.00
116	Nyaduong Mixed Sec	5,000.00
117	Nyakach Girls High School	5,000.00
118	Nyankore Sec	10,000.00
119	Nyamagagana Sec	50,000.00
120	Nyamaharaga Sec	178,000.00
121	Nyametaburo Mixed Sec	195,000.00
122	Nyangoge Mixed Sec	15,000.00
123	Nyankore Sec	253,000.00
124	Nyaroha Sec School	20,000.00
125	Ogande Girls Sec	16,000.00
126	Ogenya Girs Sec	8,000.00
127	Orero Boys Sec	25,000.00
128	Oruba Girls Sec	5,000.00

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129	Oyugi Ogango Secondary	15,000.00
130	Oyugis Sec	8,000.00
131	Pesoda Annex High School	5,000.00
132	Ramba High School	13,000.00
133	Sagegi Mixed Sec	55,000.00
134	Sagero Mixed Secondary	5,000.00
135	Siakago Girls Sec	10,000.00
136	Sironga Girls Secondary	10,000.00
137	Sori Sec School	5,000.00
138	St Mathias Nyamosense Sec	105,000.00
139	St Agnes Girls Shibuya	8,000.00
140	St Agnes Getonganya	5,000.00
141	St Alberts Ulanda Girls Sec	72,000.00
142	St Augustine Mixed Sec	20,000.00
143	St Augustne Motemorabu	90,000.00
144	St Brigit Kimilili Sec	8,000.00
145	St Francis Rangala Sec	20,000.00
146	St John Seminary Rakwaro	15,000.00
147	St Joseph Ntimaru	8,000.00
148	St Joseph Rapogi	76,000.00
149	St Marys Lwak Girls	15,000.00
150	St Marys Nyamagwa	

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		10,000.00
151	St Marys Girls	100,000.00
152	St Micheal Nyarongi	5,000.00
	Bursary Expenses	147,243.00
	Total	5,550,243.00

S/No	Security Projects	Amount
1.	Bugumbe North Chiefs Office	400,000.00
2.	Nyametaburo Chiefs Office	300,000.00
3.	Moheto Assitant Chief	100,000.00
4.	Ngisiru Assistant Chief	300,000.00
5.	Komosoko Assistant Chief	500,000.00
6.	Mabera Resource Ceter	1,000,000.00
7.	Mabera Police Station	3,000,000.00
	Total	5,600,000

S/No	Project	Amount
	Kcb Kehancha - Kengariso Pri Junction - Tarosekia Dispensary	6,404,940.00
	Comm Domestic Tax	349,360.00
	Dammian Building And Supplies -Soreset -Asst Chiefs Office	2,700,876.00
	Comm Of Vat	147,320.00
	Masmark Investment - Keburui Pri - Nyangiti Pri	2,702,586.00
	Comm Of Vat	147,414.00
	Patvinwa (K) Ltd- Rema Chomba - Kengariso Pri Junction	5,390,871.00
	Comm Of Vat	294,047.00

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	Clue Sisters Ltd - Nyankore Sec - Komorege Pri	5,397,659.00
	Comm Of Vat	294,418.00
	Fam (Roads)	200,000.00
	Fam (Roads)	230,000.00
	Fam	275,000.00
		24,534,491

S/No	Water Project	Amount
1.	Rongabi Construction Co.	1,749,903.00
2.	Comm Of Vat	95,449.00
3.	Manager Kcb- Motemorabu Water	1,000,000.00
4.	Kumumwamu Water Project	1,800,000.00
5.	Gosese Pri Water	3,000,000.00
6.	Rongabi Construction Co Ltd	943,534.00
7.	Commissioner Of Vatal	51,466.00
	Total	8,640,352

S/No	Emergency Project	Amount
1	Kptsa	300,000.00
2	Getongoroma Dispensary	300,000.00
3	Nyabokarange Sec School	200,000.00
4	Kebobono Primary School	200,000.00
5	Nyamagagana Primary School	100,000.00
6	Mabera Admin Police	-

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		100,000.00
7	St Augustine Motemorabu	500,000.00
8	Nyamosense Special School	200,000.00
9	Komakara Dispensary	300,000.00
10	Bugumbe Health Centre	1,200,000.00
11	Burimagongo Primary	100,000.00
12	Tarosekia Dispensary	700,000.00
13	Kugitura Primary	50,000.00
14	District Accountant	550,000.00
	Total	4,800,000

S/No	Project	Amount
1.	Website	456,121.00
2.	Website	24,879.00
3.	Sports Tournament	296,500.00
4.	Sports Tournament	294,000.00
5.	Nyamagagana W Group	480,000.00
6.	Jav Engerniring - Lightssolar	2,275,863.00
7.	Commissioner Of Vat - Jav	124,137.00
	Total	3,951,500

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Transfer To Other Government Entities		
S/No	Projects	Amount
1.	Korobunyige Primary	300,000.00
2.	Nyabirongo Girls Sec	500,000.00
3.	Bohorera Special	500,000.00
4.	Kwinyunyi Primary	400,000.00
5.	Nyamaharaga Pag Pri	800,000.00
6.	Kurutiang Sch For Celebral Palsy	200,000.00
7.	Kehancha Pri	200,000.00
8.	Gosese Pri	500,000.00
9.	Gukipimo Pri	500,000.00
10.	Isibania Pri	700,000.00
11.	Ikerege Pri	200,000.00
12.	Nyamwini Pri	300,000.00
13.	Nyaigutu Pri	300,000.00
14.	Sorore Pri	400,000.00
15.	Mohetopri	500,000.00
16.	Masaba Pri	100,000.00
17.	Masaba Pri	300,000.00
18.	Wizara Special Pri	500,000.00
19.	Taranganya Girls B Pri	500,000.00
20.	Kengariso Pri	

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		150,000.00
21.	Kiburanga Pri	400,000.00
22.	Getonganya Pri	300,000.00
23.	Nyabirongo Mixed Pri	400,000.00
24.	Sagegi Pri	300,000.00
25.	Naora Pri	300,000.00
26.	Kengariso Pri	500,000.00
27.	Karosi Pri	400,000.00
28.	Kuguyi Pri	300,000.00
29.	Kebobono Pri	300,000.00
30.	Muchebe Pri	300,000.00
31.	Korogati Pri	400,000.00
32.	Ngisiru Pri	500,000.00
		12,250,000

S/No	Secondary Projects	Amount
1.	Machage Moheto Secondary Schoool	600,000.00
2.	Ikerege Secondary School	800,000.00
3.	St Angela Merici Secondary	700,000.00
4.	St Mathias Nyanchabo Secondary	500,000.00
5.	St Mathias Nyanchabo Secondary	600,000.00
6.	Getonganya Secondary	600,000.00
7.	Kubweye Secondary School	700,000.00

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8.	Masaba Secondary School	300,000.00
9.	Nyamagagana Sec	700,000.00
10.	Nyamekongoroto Adult	400,000.00
	TOTAL	5,900,000

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S/NO	HEALTH PROJECTS	AMOUNT
1.	KOHANGA DISPENSARY	200,000.00
2.	ISIBANIA SUB DISTRICT	1,500,000.00
3.	BUGUMBE HEALTH CENTER	300,000.00
4.	NGISIRU DISPENSARY	300,000.00
5.	MAINANGITI DISPENSARY	500,000.00
6.	TONGERIA DISPENSARY	600,000.00
7.	NYANGOGE DISPENSARY	500,000.00
8.	NYATECHI DISPENSARY	500,000.00
9.	KOMBE DISPENSARY	500,000.00
10.	MOGORI KOMOSIMO HEALTH CENTER	739,000.00
	TOTAL	5,639,000

S/NO	TERTIARY PROJECTS	AMOUNT
1.	KCB MANAGER (KEHANCHA KMTC)	6,000,000.00
2.	MANAGER KCB -KEHANCHA KMTC	3,000,000.00
	TOTAL	9,000,000.00

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**PROJECT MANAGEMENT COMMITTEES ACCOUNTS AS AT 30TH JUNE
2017 AND 30TH JUNE 2016**

	PROJECT	BANK	ACC NO	2016/17	2015/16
1	IGENA PRIMARY	KCB	1113704624	5,580.00	-
2	NTIANGE PRIMARY	KCB	1135049769	9,240.00	-
3	NYANGOGE PRIMARY	KCB	1208229028	74,395.00	-
4	GETABARA PRIMARY	KCB	1134158491	55.00	-
5	KUBWEYE PRIMARY	KCB	115294060	2,274.00	-
6	KUGITURA PRIMARY	KCB	1125172649	2,084.00	-
7	NYAMOSENSE PRIMARY	KCB	1125195711	4,901.00	-
8	NYAMOSENSE SPECIAL	KCB	1204567670	995.00	-
9	ST.JOHNS NYANGITI PRI	KCB	1133461972	350.00	-
10	IKEREGE BOARDING PRIMARY	KCB	1137169532	99.00	-
11	KOMOMANGE PRIMARY	KCB	1117547442	4,985.00	-
12	KOROGATI PRIMARY	KCB	1170709222	20,762.00	-
13	NYAMAHARAGA P A G PRIMARY	KCB	1107995353	2,949.00	-
14	NYAMETABURO PRIMARY	KCB	1116847086	445.00	-
15	ROKERE PRIMARY	KCB	1137021918	2,355.00	-
16	NGOCHONI PRIMARY	KCB	1110629656	231.00	-
17	BIAMITI PRIMARY	KCB	1117528650	5,625.00	-
18	NYAMEKOMA PRIMARY	KCB	1137147792	899.00	-
19	NYANCHABO PRIMARY	KCB	1133471323	569.00	-
20	MABERA PRIMARY	KCB	1154276155	1,190.00	-
21	TARANGANYA GIRLS BOARDING	KCB	1112773193	33,549.00	-
22	RONGABI PRIMARY	KCB	1161102041	3,605.00	-
23	NYATIRA PRIMARY	KCB	1179687299	10,513.00	-
24	NYAMAHARAGA PRIMARY	KCB	1137378379	5,405.00	-
25	KEBURUI PRIMARY	KCB	1125716088	1,835.00	-
26	DVESKOG PRIMARI	KCB	1170490255	1,137.00	-
27	ST.MATHIAS KOHANGA PRIMARY	KCB	1179677250	130.00	-
28	NDAMUKIA PRIMARY	KCB	1176238094	15,042.00	-
29	TARANGANYA PRIMARY	KCB	1116849178	400.00	-
30	SIRORI SIMBA PRIMARY	KCB	1114872016	2,097.00	-
31	KEHANCHA PRIMARY	KCB	11355849951	3,929.00	-
32	KUBWAHA PRIMARY	KCB	1170522785	14,490.00	-

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33	KURUTIANGE PRIMARI	KCB	1137157836	16,729.00	-
34	IRAHA SEC	KCB	1179441834	15,674.00	-
35	GWIKONGE SEC	KCB	1158310714	125.00	-
36	CHACHA MORONGE SEC	KCB	1115340360	805.00	-
37	MASABA SEC	KCB	1137079681	8,051.00	-
38	ST.MATHIAS NYACHABO SEC	KCB	1168490561	8,729.00	-
39	NYABOKARANGA SEC	KCB	1158309473	1,839.00	-
40	DR. MACHAGE MOHETO SEC	KCB	1115709089	1,280.00	-
41	KUGITURA SEC	KCB	1106568508	550.00	-
42	ST.MATHIAS NYAMOSENSE SEC	KCB	1151510122	420.00	-
43	MOI NYABOHANSE SEC	KCB	1127080083	108,169.00	-
44	NYANKORE SEC	KCB	1133364179	3,530.00	-
45	KURUTIANGE SEC	KCB	1106569865	2,291.00	-
46	KEHANCHA SEC	KCB	1106450310	850.00	-
47	KURUTIANGE SEC	KCB	1136605533	3,196.00	-
48	KOMBE SEC	KCB	1137367865	35,590.00	-
49	MASABA SEC	KCB	1137079681	8,051.00	-
50	SAGEGI ASS.CHIEF	KCB	1208373366	799.00	-
51	NYAMETABURO CHIEFS OFFICE	KCB	1204570027	1,885.00	-
52	TAGARE CHIEFS OFFICE	KCB	1177551888	1,890.00	-
53	KOMOSOKO ASS. CHIEF OFFIC	KCB	1204475520	1,110.00	-
54	MOTEMORABU WATER	KCB	1206967951	8,215.00	-
55	MABERA POLICE STATION	KCB	1206986255	2,999,435.00	-
56	NGISIRU ASS.CHIEF	KCB	1203746660	915.00	-
57	NGISIRU DISPENSARY	KCB	1126066230	4,909.00	-
58	IKEREGE D.O.S	KCB	1146897871	1,770.00	-
60	NYANCHABO ASS. CHIEF	KCB	1176460307	14,410.00	-
61	IKEREGE DOS RESIDENCE	KCB	1208986448	1,435.00	-
62	BUGUMBE HEALTH CENTRE	KCB	1152595105	2,375.00	-
63	MAINANGITI DISPENSARY	KCB	1147012008	174.00	-
64	MABERA RESOURCE CENTER	KCB	1163422983	56,279.00	-
65	BUGUMBE WEST CHIEF	KCB	1169102042	900,390.00	-
66	GWIKONGE ASS. CHIEF	KCB	1176279793	2,655.00	-
TOTAL				4,446,640.00	-

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PROGRESS ON FOLLOW UP ON 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 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	Jackson Too (FAM)	Resolved	Resolved
2.	Unsupported payment	Issue raised was in regards to payments made and supporting documents were not avail at the time of audit. Supporting document for all payment in questions was provided for review.	Jackson Too (FAM)	Resolved	Resolved
3.	Omitted receipt from CDFB	The issue raised concern the omission of 12,511,487 received in the financial statement. Amendment was done and true copy	Jackson Too (FAM)	Resolved	Resolved

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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)
		reproduced.			
4.	Omitted receipt from CDFB	The issue raised concern the omission of receipts of 10,000,000, received in the financial statement. Amendment was done and true copy reproduced.	Jackson Too (FAM)	Resolved	Resolved
5.	Expenditures incurred without budgetary provision.	Issue raised was in regards to expenditures incurred without budgetary provision of 12,000,000. The amount was amount received after the close of the financial year 2014/2015 and was for projects approved for financial year 2014/2015.	Jackson Too (FAM)	Resolved	Resolved
6	Un explain over expenditure	Issue raised was in regards to unexplained expenditure of 69,545,081. The amount was amount received after the close of the financial year 2014/2015 and was spent in 2015/2016.	Jackson Too (FAM)	Resolved	Resolved
7.	Change of project activity	Issue raised was in regards change of project activity. The	Jackson Too (FAM)	Resolved	Resolved

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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)
		intended project was devolved and the PMC reallocated the funds to another project of the same value under the supervision of public works officer.			
8.	Un accounted for transfers to PMC	Issue raised was in regards to unspent funds by PMC. At the time of audit tendering was ongoing.	Jackson Too (FAM)	Resolved	Resolved
9.	Failure to reverse stale cheques.	Issue raised was in regards to outstanding cheques for more than six months. All stale cheques were reversed and replaced	Jackson Too (FAM)	Resolved	Resolved
10.	Un examined Expenditures	Issue raised was in regards to un availed documents supporting the payment of 303,100, and 500,000. The same have been availed for review	Jackson Too (FAM)	Resolved	Resolved
11.	Un captured Expenditure.	Issue raised was in regards to payment of 200,000 to security project. The same has been corrected.	Jackson Too (FAM)	Resolved	Resolved
12.	Statement of	Issue raised was	Jackson Too (Resolved	Resolved

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timeframe: (<i>Put a date when you expect the issue to be resolved</i>)
	appropriation	unsupported adjustments in the financial statement of 74,414,015. Supporting information was provided in the financial statement.	FAM)		

