

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED
30 JUNE 2018



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 13 SEP 2019 THURSDAY

Heidi Aden Duale
Lemuro Moses

PARLIAMENT
OF KENYA
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
NAROK WEST CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

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



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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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Vision

Equitable Socio-economic development countrywide

Mission

To provide leadership and policy direction for effective and efficient management of the Fund

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

(b) Key Management

The NGCDF NAROK WEST day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	YUSUF MBUNO
2.	A.I.E holder	ROBINSON KAMAKEI
3.	Sub-County Accountant	HANNAH KARIUKI
4.	Chairman NGCDFC	JAIRUS KIPEES

(d) Fiduciary Oversight Arrangements

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

(e) NG CDF NAROK WEST Constituency Headquarters

P.O. Box 124-20503
Olulunga CDF Office
Olulunga, Kenya

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAROK WEST CONSTITUENCY
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(t) NGCDF NAROK WEST Constituency Contacts

Telephone: (254)0726318857
E-mail: cdfnarokwestconstituency@gmail.com
Website: www.ngcdfnarokwestconstituency.go.ke

(g) NGCDF NAROK WEST Constituency Bankers

Equity Bank
Narok Branch
P O Box 1023-20500
Narok.
A/C No.0360262484301

(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

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

This report and financial statement represents the financial position of Narok West constituency for the financial year 2017/2018. It lays down the receipts and expenditures of all the funds that Narok West NG-CDFC received from the NG-CDF BOARD.

I wish to make the following remarks;

a). Year Performance

In the financial year 2017/2018 Narok West NG-CDF was able to achieve the following comparative performance in various sectors

PAYMENTS	Final Budget	total expenditure	budget utilization difference	% of utilization
Compensation of Employees	1,800,000	534,773	1,265,227	30%
Use of goods and services	10,195,690	3,390,417	3,305,273	50%
Transfers to Other Government Units	56,127,586	12,500,000	35,777,586	22%
Other grants and transfers	33,286,717	23,866,252	9,420,465	72%
Other payments	4,677,027	4,677,027	-	0%
TOTAL	106,087,020	43,766,442	62,320,578	41%

b).NG-CDF NAROK WEST have been able to achieve the following;

1. It has 2 ongoing primary school projects, 4 ongoing secondary school projects and 1 tertiary institution project which will result in improved infrastructure in our institutions.
2. Funded 2200 needy students in both secondary and tertiary institutions which has resulted in students' retention in school and improved their academic performance in the FY 2017/2018.

c). Emerging issues related to NG-CDF in NAROK WEST Constituency are;

1. All learning institutions i.e. secondary and primary schools depend on NG-CDF 100% on development as directed by ministry of education
2. Need to compete with counties to justify the long existence of NG-CDF

d). NG-CDF Implementation challenges in NAROK WEST Constituency are;

1. Overdependence of the fund by the public on all development related issues. (Here public participation is involved in identification of projects for funding and bursary beneficiaries within the constituency).

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2. Funds disbursement from the board is at times untimely leading to unnecessary adjustments. (NG-CDF committee disburses funds as soon as it receives).

1. Many projects allocated funds- leading to projects receiving insufficient funds (NG-CDF is focusing on allocating enough funds to complete the project within 2 years).
2. Implementation of projects through labour based which makes it difficult to comply with all government regulations on procurement and line ministry supervision. (NG-CDFC is educating the Project Management Committees to contract contractors on full contract basis.)

Through my leadership, NG-CDFC Narok West constituency will endeavour to fulfil its mandate in disbursement and monitoring of projects funds as per the guidelines of the NG-CDF ACT 2015

JAIRUS KIPEES
CHAIRMAN NG-CDFC

SIGN  ----- Date  -----



III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-NAROK WEST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-NAROK WEST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-NAROK WEST Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-NAROK WEST Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-NAROK WEST Constituency financial statements were approved and signed by the Accounting Officer on _____ 2018.



Fund Account Manager
Name: ROBINSON KAMAKEI



Sub-County Accountant
Name: HANNAH KARIUKI



REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND NAROK WEST CONTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of set out on pages 8 to 30 which comprise the statement of Assets and Liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Narok West Constituency Development Fund as at 30 June 2018, and of its financial performance and cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituency Development Act 2015 and Public Finance Management Act 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Inaccurate Financial Assets Balance

The statement of assets and liabilities reports total financial assets balance of Kshs.50,941,268 which includes outstanding imprest balance of Kshs.2,318,954 that is not supported by a corresponding list of imprest holders or expenditure returns and therefore its accuracy and existence could not be confirmed.

1.2 Payment of Undelivered Furniture

The statement of receipts and payments reports transfers to other government units of Kshs.12,500,000 which includes Kshs.950,000 paid to Samchir Enterprises for supply of fifty

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund Narok West Constituency for the year ended 30 June 2018

metallic tables and one hundred benches at the cost of Kshs.10,000 and Kshs.4,500 each respectively. However, only twenty eight metallic tables and fifty two benches valued at Kshs.514,000 were delivered and taken on charge leaving a balance of twenty two tables and forty eight benches valued at Kshs.436,000 remaining unsupplied though paid for and therefore their existence could not be confirmed.

1.3 Misstatement in Summary of Statement of Appropriation

The summary statement of appropriation, reports a final budget amount of Kshs.106,087,019 which includes Kshs.14,649,999.16 described by management as unfunded AIE's - Kshs.500,000, AIE's funding for 2016/2017- Kshs.7,850,000 and conditional funding - Kshs.6,299,999.16 that have not been supported by relevant accounting documentation.

In addition, the statement reflects unutilized budget amount of Kshs.62,320,577 that differs with Kshs.62,820,578 disclosed in Annex 3 resulting to a difference of Kshs.500,001 that has not been reconciled or explained.

Therefore, the accuracy and completeness of the final budget amount of Kshs.106,587,019 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Narok West Constituency Development Fund 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 matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non Compliance with Laws and Regulations

1.1 Non Implementation of Approved Projects

The summary statement of appropriation, recurrent and development combined reports a final budget amount of Kshs.106,087,019 against an actual expenditure of Kshs.43,766,442 leaving a balance of Kshs.62,320,577 unspent during the period under review thereby denying the residents of Narok West Constituency the desired government services without reasonable justification.

This state of affairs puts into question the ability of the Accounting Officer and the Constituency Development Fund Committee in executing the budget in accordance with the legislative authority.

1.2 Unauthorized Expenditure

The statement of receipts and payments reports total payments of Kshs.43,766,442 which includes expenditure items with a budgetary allocation of Kshs.8,029,007.30 against their actual expenditure of Kshs.17,693,000 resulting to unauthorized expenditure of Kshs.9,663,992.70

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Internal Control Weaknesses

1.1 Manual Processing of Financial Transactions

Although Narok West Constituency Development Fund uses the manual vote book system to process financial transactions, no reasonable explanation was provided why the Integrated Financial Management Information System (IFMIS) or the automated vote book management system deployed at the Sub County Treasury are not applied for consistency and conformity.

Therefore, it was not possible to confirm whether internal controls were effective and operated throughout the year due to the limitations of a manual accounting system.

1.2 Lack of Updated Project Implementation Status Reports

Although the statement of receipts and payments reports transfers to other government units of Kshs.12,500,000 and other grants and transfers of Kshs.27,341,252 during the year under review, no updated project implementation status reports had been prepared by 30 June 2018 showing the current state of each project.

Therefore, the effectiveness of project supervision, control and management procedures could not be confirmed.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective 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 and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the 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 liquidate the Narok West Constituency Development Fund or to cease operations, or have no realistic alternative but to do so.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected

within a timely period by employees in the normal course of performing their assigned functions.

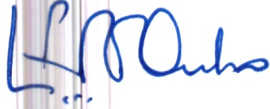
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

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

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

09 August 2019


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAROK WEST CONSTITUENCY
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IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018 Kshs	2016 - 2017 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	94,660,345	74,046,552
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		94,660,345	74,046,552
PAYMENTS			
Compensation of employees	4	534,773	2,302,905
Use of goods and services	5	3,390,417	6,724,954
Transfers to Other Government Units	6	12,500,000	55,037,214
Other grants and transfers	7	27,341,252	36,762,750
Acquisition of Assets	8	-	-
Other Payments (Retention)	9	-	-
TOTAL PAYMENTS		43,766,442	100,827,823
SURPLUS/DEFICIT		50,893,903	(26,781,271)

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


Fund Account Manager
Name: ROBINSON KAMAKEI


Sub-County Accountant
Name: HANNAH KARIUKI
ICPAK Member Number:



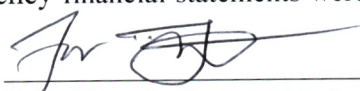
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V. STATEMENT OF ASSETS & LIABILITIES

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	48,622,315	47,365
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalent		48,622,315	47,365
Outstanding Imprests	11	2,318,954	-
TOTAL FINANCIAL ASSETS		<u>50,941,268</u>	<u>47,365</u>
FINANCIAL LIABILITIES			
Current Payables			
Retention	12	-	-
NET FINANCIAL ASSETS		<u>50,941,268</u>	<u>47,365</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	47,365	26,828,636
Surplus/Deficit for the year		50,893,903	(26,781,271)
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		50,941,268	47,365

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


 Fund Account Manager
 Name: **ROBINSON KAMAKEI**


 Sub-County Accountant
 Name: **HANNAH KARIUKI**
 ICPAK Member Number:



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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VI. STATEMENT OF CASHFLOW

		2017-2018	2016-2017
Receipts for operating income			
Transfers from CDF Board	1	94,660,345	74,046,552
Other Receipts	3	-	-
		94,660,345	74,046,552
Payments for operating expenses			
Compensation of Employees	4	534,773	2,302,905
Use of goods and services	5	3,390,417	6,724,954
Transfers to Other Government Units	6	12,500,000	55,037,214
Other grants and transfers	7	27,341,252	36,762,750
Other Payments (Retention)	9	-	-
		43,766,442	100,827,823
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		50,893,903	(26,781,271)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		50,893,903	(26,781,271)
Cash and cash equivalent at BEGINNING of the year	13	47,365	26,828,636
Cash and cash equivalent at END of the year		50,941,268	47,365

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



Fund Account Manager
Name: ROBINSON KAMAKEI



Sub-County Accountant
Name: HANNAH KARIUKI
ICPAK Member Number:



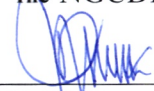
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NAROK WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	94,660,344	11,379,310.35	106,039,654	94,660,344	11,379,310.35	89.27%
Opening balances		47,365	47,365	47,365	0	
Proceeds from Sale of Assets	0	0	0	0	0	
TOTAL RECEIPTS	94,660,344	11,426,675.35	106,087,019	94,707,709	11,379,310.35	89.27%
PAYMENTS					0	
Compensation of Employees	1,800,000	-	1,800,000	534,773	1,265,227	30%
Use of goods and services	9,512,931	682,759	10,195,690	3,390,417	6,805,273	50%
Transfers to Other Government Units	46,000,000	10,127,586	56,127,586	12,500,000	43,627,586	22%
Other grants and transfers	32,670,387	616,331	33,286,717	27,341,252	5,945,466	72%
Other payments	4,677,027		4,677,027	-	4,677,027	0%
TOTAL	94,660,344	11,426,675.35	106,087,019	43,766,442	62,320,577	41%

The NGCDF-NAROK WEST Constituency financial statements were approved on _____ 2018 and signed by:



Fund Account Manager
Name: ROBINSON KAMAKEI



Sub-County Accountant
Name: HANNAH KARIUKI
ICPAK Member Number:



VII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliances and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting entity

The financial statements are for the NGCDF-NAROK WEST Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2018, no external loans or grants were received.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Funds

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
NAROK WEST CONSTITUENCY
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VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
1330407	Normal Allocation	A829956	5,500,000	
		A892993	37,905,172	
		A896948	43,405,172.80	
		A....	7,850,000.00	
		A.....	-	4,094,827.59
		A.....	-	36,853,449.00
		A.....	-	33,098,275.10
1330408	Conditional grants		-	-
1330409	Receipt from other Constituency		-	-
	TOTAL		94,660,345	74,046,551.69
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
3510000	Description		2017 - 2018	2016 - 2017
			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		-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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3510803	Receipts from the Sale of Office and General Equipment		-	-
	TOTAL		-	-
1400000	3 OTHER RECEIPTS			
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Sale of Tender Documents		-	-
1450207	Other Receipts (hiring out of projector)		-	-
	TOTAL		-	-
2110000	4 COMPENSATION OF EMPLOYEES			
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
2110201	Basic wages of contractual employees		527,573	2,302,905.00
2110202	Basic wages of casual labor		-	-
	Personal allowances paid as part of salary			
2110301	House allowance		-	-
2110314	Transport allowance		-	-
2110320	Leave allowance		-	-
2110326	Other personnel payments		-	-
2120101	Employer contribution to NSSF		7,200	-
2710120	Gratuity-contractual employees		-	-
	TOTAL		534,773	2,302,905
2200000	5 USE OF GOODS AND SERVICES			
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
2210100	Utilities, supplies and services		581,609	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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2210101	Electricity		-	-
2210102	Water & sewerage charges		-	-
2210104	Office rent		-	-
2210200	Communication, supplies and services		-	-
2210300	Domestic travel and subsistence		-	-
2210500	Printing, advertising and information supplies & services		-	153,000.00
2210600	Rentals of produced assets		-	-
2210700	Training expenses		-	-
2210800	Hospitality supplies and services		-	467,783.06
2210802	Other committee expenses		-	2,396,897
2210809	Committee allowance		1,776,000	2,564,364
2210900	Insurance costs		-	-
2211000	Specialized materials and services		-	-
2211100	Office and general supplies and services		-	157,502.00
2211200	Fuel , oil & lubricants		100,000	600,000.00
2211300	Other operating expenses		-	-
2211301	Bank service commission and charges		-	-
2211313	Security operations		-	-
2220100	Routine maintenance - vehicles and other transport equipment		932,809	385,408.04
2220200	Routine maintenance- other assets		-	-
	TOTAL		3,390,417	6,724,953.53
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
2630204	Transfers to Primary schools		4,950,000	51,437,214

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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2630205	Transfers to Secondary schools		7,550,000	2,200,000
2630206	Transfers to Tertiary institutions		-	1,400,000
2630207	Transfers to Health institutions		-	-
	TOTAL		12,500,000	55,037,214.00
2640000	7 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
2640101	Bursary –Secondary		3,690,000	17,714,250
2640102	Bursary –Tertiary		17,693,000	15,048,500
2640104	Bursary-Special schools		-	-
2640105	Mocks & CAT		-	-
2640504	Water		-	1,000,000
2640505	Food security		-	-
2640506	Strategic Plan		3,475,000	-
2640507	Security		-	500,000
2640508	Roads and Bridges		-	-
2640509	Sports		-	400,000
2640510	Environment		1,736,207	-
2640512	Cultural Projects		-	-
2640513	Agriculture		-	-
2640200	Emergency Projects		745,045	2,100,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

NAROK WEST CONSTITUENCY

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	TOTAL		27,341,252	36,762,750.00
3100000	8 ACQUISITION OF ASSETS			
	<u>Non Financial Assets</u>		2017 - 2018	2016 - 2017
			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	-
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of office furniture and fittings		-	-
3111002	Purchase of computers ,printers and other IT equipments		-	-
3111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipments		-	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
	TOTAL		-	-
	9 Other Payments			
	NA		-	-
	NA		-	-
	NA		-	-
	TOTAL		-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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10A: Bank Balances (cash book bank balance)				
	Name of Bank, Account No. & currency	Account Number	2017 - 2018	2016 - 2017
			Kshs(30-6-2018)	Kshs (30/6/2017)
	<i>Equity Bank Narok Branch</i>	03602626248 4251	48,622,315	47,365
			-	-
	TOTAL		48,622,315	47,365
10B: CASH IN HAND)				
			2017 - 2018	2016 - 2017
			Kshs (30/6/2018)	Kshs (30/6/2017)
	Location 1		-	-
	Location 2		-	-
	Location 3		-	-
	Other receipts (specify)		-	-
	TOTAL		-	-
11: OUTSTANDING IMPRESTS				
	<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>
		Date imprest taken	<i>Kshs</i>	<i>Kshs</i>
			2,318,954	-
			-	-
			-	-
12 Retention				
	Supplier/Contractor	PV No.	2017 - 2018	2016 - 2017
	NA		-	-
				-
	TOTAL			-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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13 BALANCES BROUGHT FORWARD			
		2017 - 2018	2016 - 2017
		Kshs 2017/2018	Kshs 2016/2017
Bank accounts		48,622,315	47,365
Cash in hand		-	-
Imprest		-	-
TOTAL		48,622,315	47,365
14.PRIOR YEAR ADJUSTMENTS			
		2017 - 2018	2016 - 2017
		Kshs	Kshs
Bank accounts		-	-
Cash in hand		-	-
Imprest		-	-
TOTAL		-	-
15. OTHER IMPORTANT DISCLOSURES			
15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)			
		2017 - 2018	2016 - 2017
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
TOTAL		-	-
15.2: PENDING STAFF PAYABLES (See Annex 2)			
		2017 - 2018	2016 - 2017

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		Kshs	Kshs
	Staff Salaries	-	-
	Staff Gratuity	172,914	-
	15.3: UNUTILIZED FUNDS (See Annex 3)	2017 - 2018	2016 - 2017
		Kshs	Kshs
	Compensation of Employees	1,265,227	(21,606.40)
	Use of goods and services	6,805,273	(1,649,304.19)
	Transfers to Other Government Units	43,627,586	12,497,192.90
	Other grants and transfers	5,945,465	(9,331,715.47)
	Other payments	4,677,027	6,902,798.50
	TOTAL	62,820,578	8,397,365.34

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

15.4: PMC account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	1,643,419.9	1,643,419.9

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	A	B	C	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		d=a-c		
Staff Salaries				
1.				
2.				
3.				
Sub-Total				
Staff Gratuity				
1. Lemerdik Tongoyo		37,700		
2. Parmet Tompoi		23,048		
3. Tokore lepore		23,048		
4. Mesenke soit		33,692		
5. Stella nasieku		20,173		
6. Ishmael kiplangat		20,173		
7. Gideon pololet		15,080		
Sub-Total		172,914		
Grand Total		172,914		

ANNEX 3 – UNUTILIZED FUNDS

		Outstanding Balance	Outstanding Balance	
Name	Brief Transaction Description ACTIVITY	2017/18	2016/17	Comments
Compensation of employees		1,265,227	0	
Use of goods & services		3,330,273	0	
Total	Sub-	4,570,500	0	
Amounts due to other Government entities				
Adminstration	Goods and services	2,391,379.31		
Monitoring and evaluation	Goods and services and capacity building	1,604,310.34		
Nkurumbet primary school	Construction of a classroom	950,000		
Nkutoto primary school	Construction of a classroom	950,000		
Chemagel primary school	Construction of a classroom	950,000		
Esinoni primary school	Construction of a classroom	950,000		
Nkorinkori primary school	Construction of a dormitory	3,000,000		
Imedeketa primary school	Construction of a classroom	950,000		
Ololomei primary school	Construction of a classroom	950,000		
Enkerende primary school	Construction of a classroom	950,000		
Enkeju enkoirien primary school	Construction of a classroom	950,000		
Oloingabori primary school	Construction of a classroom	950,000		
Losho primary school	Construction of a classroom	950,000		
Saaten primary school	Construction of a classroom	950,000		
Ilmonchin primary school	Construction of a classroom	950,000		

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Olkurroto primary school	Construction of a classroom	950,000		
Ilturisho primary school	Construction of a classroom	950,000		
Oldisare primary school	Construction of a classroom	950,000		
Enturoto primary school	Construction of a classroom	950,000		
Enarutarakwa primary school	Construction of a classroom	950,000		
Ole tuya primary school	Construction of a classroom	950,000		
Osarara primary school	Completion of a classroom	300,000		
Olmusereji primary school	Construction of a two door toilet	400,000		
Inkineji primary school	Completion of a dormitory	1,000,000		
Maasai mara sec school	Construction of a classroom	950,000		
Pimbinet sec sch	Construction of a classroom	950,000		
Emorijo sec school	Construction of a classroom	950,000		
Nkineji primary school	Construction of a dormitory	1,500,000		
Lekanka primary school	Construction of a teachers house	1,127,586.21		
Naikarra primary school	Construction of 4 teachers houses	4,000,000		
Ngiito sec school	Construction of a dormitory	3,500,000		
Siana girls sec school	Completion of a dormitory	1,200,000		
	Sub-Total	43,627,586	0	
Amounts due to other grants and other transfers				
Sports	Constituency sports tournament	1,736,207	0	
Emergency	Unforeseen cases	3,821,920.52	0	
Security	Completion of a chiefs office	1,200,000	0	
Environment	Planting of trees in various school	1,736,207	0	
Bursary Secondary schools	Cater for needy students	1,400,000	0	

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	Sub-Total		9,420,465	0
Acquisition of assets			0	0
Others (<i>specify</i>)				
ICT HUB	To cater for ICT Hubs		4,677,027	0
Strategic Plan	Funds not yet disbursed by NG-CDF Board		25,000	0
Audit fees	Funds not yet disbursed by NG-CDF Board		500,000	
	Sub-Total		5,177,027	0
	Grand Total		62,820,578	0

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	800,000	-	-	800,00
Buildings and structures	-	-	-	-
Transport equipment	19,857,000	-	-	19,857,000
Office equipment, furniture and fittings	-	-	-	-
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	20,657,000	0	0	20,657,000

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 persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
AUDIT REPORT	On implementation of the projects the auditor raised an issue that NAROK WEST constituency had budgeted to spend Kshs 49,395,387/= on transfer to other Government entities but spent Kshs 33,321,650/= resulting to under expenditure of Kshs 16,073,737/=	NAROK WEST NG-CDFC agrees with the auditor's observation. At the time of audit, NAROK WEST NG-CDFC had just received the funds from the NG-CDF Board. There procurements procedures were ongoing waiting the transfer of funds.	NAROK WEST NG-CDF have the full responsibility to transfer the funds to the PMC immediately	Resolved. All funds were transferred to the PMC	The funds are to be transferred to other government within two weeks