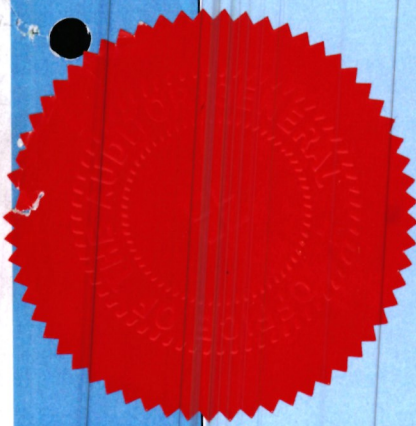


REPUBLIC OF KENYA

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OF KENYA  
LIBRARY



**OFFICE OF THE AUDITOR-GENERAL**

*Paper laid on the  
Table of the House  
by the Leader of  
the Majority Party  
on Tuesday  
6<sup>th</sup> November 2018*

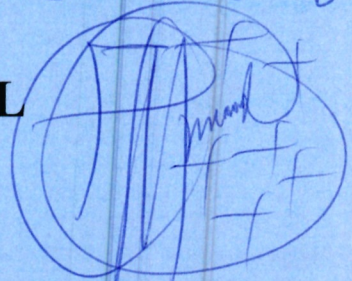


**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**



**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
KIRINYAGA CENTRAL CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2017**



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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
KIRINYAGA CENTRAL CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KIRINYAGA  
CENTRAL CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2017**

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIRINYAGA  
CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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

**(b) Key Management**

The *Kirinyaga Central Constituency's* day-to-day management is under the following key organs:

- i. National Government Constituency Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2017 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Kenneth Kariuki</b>
3.	Accountant	<b>Charles M. Mutisya</b>

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Kirinyaga Central Constituency. The reports and recommendation of ARMC when adopted by the CDF Board are forwarded to the National government Constituency Development Fund Committee (NG-CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) KIRINYAGA CENTRAL NG- CDF Headquarters**

P.O. Box 753-10300 Kerugoya  
Mbui studio Building  
Close to Kerugoya/ Kagumo Road  
Kerugoya Town.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIRINYAGA  
CENTRAL CONSTITUENCY**

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

**(f) KIRINYAGA CENTRAL NG-CDF Contacts**

Telephone: (254)

E-mail: [cdfkirinyagacentral@gmail.com](mailto:cdfkirinyagacentral@gmail.com)

Website: [www.go.ke](http://www.go.ke)

**(g) KIRINYAGA CENTRAL NG-CDF Bankers**

Co-operative bank- Kerugoya Branch

P.O. Box 635-10300

Kerugoya.

Tel: 0722-207576

**(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

**FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND**

***NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIRINYAGA  
CENTRAL CONSTITUENCY***

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

**COMMITTEE (NG-CDFC)**

I the chairman of Kirinyaga central constituency development fund would like to forward the financial statements for this constituency to your office as contained in this report. It is my confirmation that this statement gives the Kirinyaga Central NG-CDF financial Status as at 30/06/2017

**INTRODUCTION**

Kirinyaga Central Constituency is one of the four constituencies of Kirinyaga County in the republic of Kenya. The other Constituencies are: Mwea, Gichugu and Ndia. The Constituency has a population of over 200,000 people, the main economic activity being farming, in all its form, e.g. Subsistence farming, dairy farming, Horticulture, Tea, Coffee and Rice farming in swampy areas of Kanyekiini Ward.

Due to the high population, the Constituency has a number of challenges which the Constituency Development committee has to deal with.

**BUDGET PERFORMANCE**

During the collection of the budget proposal meetings from the members of the public a lot of needs were presented to the committee. Unfortunately only a few needs could be included in the budget proposals to the NG-CDF board due the funds allocated for the Kirinyaga Central NG-CDF. Some of the Major needs presented to the committee were: Roads gravelling, Renovation of classrooms for both Primary and secondary schools, construction of new classrooms due to the increased number of students and many others, to mention just a few. Given that the needs are too high compared to the allocated funds, the board needs to increase the funding allocation for our constituency.

**MAJOR ACHIEVEMENTS**

In the year under review, Kirinyaga Central NG-CDFC has awarded bursaries worth over Kshs.25.9 M. This has gone a long way in ensuring that both secondary and college students has stayed in class, without being sent home to collect school fees. In addition to the bursaries the NG-CDFC has also constructed Chiefs and Assistant Chiefs offices at the same time renovating those found in the bad shape like the Kerugoya Ward Chiefs office .Environmental awareness has also received attention through the planting of trees by the youth and the women groups in various primary schools.

Publicity awareness has also received a boost through distributions of branded sports kits to various sports teams, which included women volleyball teams and also calendars.

**EMERGING ISSUES**

The amount allocating as NG- CDFC funding is like a drop in the Ocean since the needs are quite overwhelming. It is my view that funding needs be increased in order to cater for the increased community needs. The number of meetings by the NG-CDFC needs be increased from 24 meetings per year to 34 so that the committee will have more time to deliberate on the community needs. Also the facilitation for the committee needs be increased through increased allowances to improve the motivation of the members.

Proper policies also needs be developed, in such a way that they define various responsibilities to be

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIRINYAGA  
CENTRAL CONSTITUENCY**

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

undertaken by different stake holders who may include government departs, community, etc.

**IMPLEMENTATION CHALLENGES**

We have more needs and less funding. This means that the percentage given to the National Government Constituencies Development fund(NG-CDF) for all the constituencies needs to be increased from the current 2.5% to about 5%. Noting that the only visible development in the country is through the NG-CDF, this request needs some attention. We are experiencing poor performance by the technical departments resulting to delays in project implementation. We are also experiencing political interferences, where the County government is not approving construction sites or its officers not giving the necessary assistance to the NG-CDFC.

**CONCLUSION**

The NG- CDF is a noble idea and needs to be supported by all. This fund also needs to be controlled from the National Government for the country's developmental goals to be achieved.



**Morris. N. Njiraini**

NG-CDF Chairman -Kirinyaga Central Constituency.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIRINYAGA  
CENTRAL CONSTITUENCY**

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

**II. STATEMENT OF NG-CDF MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF shall prepare financial statements in respect of that NG-CDF. 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 (*Kirinyaga Central NG-CDF*) is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG-CDF; (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 NG-CDF; (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 (*Kirinyaga Central NG-CDF*) accepts responsibility for the NG-CDF'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 NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2017, and of the NG-CDF's financial position as at that date. The Accounting Officer in charge of the (*Kirinyaga Central NG-CDF*) further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the (*Kirinyaga Central NG-CDF*) confirms that the NG-CDF 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 NG-CDF's financial statements were approved and signed by the Accounting Officer on  
30/8/2017 2017.

  
MORRIS N. NJIRAINI-- Chairman- NG-CDFC

  
KENNETH KARIUKI  
Fund Account Manager

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIRINYAGA CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

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#### REPORT ON THE FINANCIAL STATEMENTS

##### Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kirinyaga Central Constituency set out on pages 6 to 26, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation; recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kirinyaga Central 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) and comply with the National Government Constituencies Development Fund Act, 2015.

Further, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

##### Basis for Opinion

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

---

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

## 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. There were no key audit matters to report in the year under review.

## Other Matter

### 1. Bursary

Note 7 to the financial statements for the year ended 30 June 2017 reflects other grants and transfers balance of Kshs.55,042,908 which includes Kshs.16,916,500 and Kshs.5,583,500 in respect of bursary-secondary schools and bursary-tertiary institutions respectively totaling Kshs.41,399,361 which was awarded to various beneficiaries in learning institutions as bursaries to needy students. However, no acknowledgement letters/receipts from institutions who received the bursary awards to confirm that it was received and accounted for was availed for audit review.

### 2. Budget Absorption

Review of the statement of budget appropriation revealed 72% and 69% overall budget utilization on receipts and expenditure respectively. Details as follows:

Item	Budget Amount 2016/2017 (Kshs.)	Actual Amount 2016/2017 (Kshs.)	Difference	%Budget Utilization (Kshs.)
Receipts	144,559,497	103,695,221	40,864,276	72
Expenditure	144,559,497	99,416,380	45,143,117	69

The above analysis, reflects that the NG-CDF underspent the budgeted funds by Kshs.45,143,117 or 31% of the approved budget of Kshs.144,559,497. Although the management attributed the under-performance to delay in disbursement of funds to the constituency by the Board, the CDFC should align its expenditure with budget to avoid idle funds.

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

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

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

government intends to cease operations of the Fund, or has no realistic alternative but to do so.

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

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

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

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

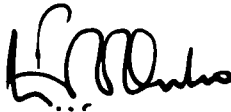
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 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**

**15 October 2018**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIRINYAGA  
CENTRAL CONSTITUENCY**

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

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016-2017	2015-2016
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board-AIEs' Received	1	92 642 939.86	96 559 270.00
Proceeds from Sale of Assets	2		
Other Receipts	3	84 000.00	
<b>TOTAL RECEIPTS</b>		<b>92 726 939.86</b>	<b>96 559 270.00</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1 462 720.00	1 328 031.00
Use of goods and services	5	4 614 481.00	5 213 457.45
Transfers to Other Government Units	6	36 203 281.00	26 391 600.00
Other grants and transfers	7	55 042 908.40	69 457 840.35
Acquisition of Assets	8	239 000.00	95 200.00
Other Payments	9	1 853 990.00	856 400.00
<b>TOTAL PAYMENTS</b>		<b>99 416 380.40</b>	<b>103 342 528.80</b>
<b>SURPLUS/DEFICIT</b>		<b>(6 689 440.54)</b>	<b>(6 783 258.80)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kirinyaga central NG-CDF financial statements were approved on

30/8/2017

2017 and signed by:



**MORRIS N. NJIRAINI**  
Chairman - NG-CDFC



**KENNETH KARIUKI**  
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIRINYAGA  
CENTRAL CONSTITUENCY**

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

**IV. STATEMENT OF FINANCIAL ASSETS**

	Note	2016-2017	2015-2016
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	5 267 963.16	10 968 281.35
Cash and Cash Equivalents (Cash in hand)	10B	-	-
<b>TOAL</b>		<b>5 267 963.16</b>	<b>10 968 281.35</b>
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>5 267 963.16</b>	<b>10 968 281.35</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July 2016	13	10 968 281.35	17 751 496.15
Surplus/Deficit for the year		(6 689 440.54)	(6 783 258.80)
Prior year adjustments	12	989 122.35	44.00
<b>NET LIABILITIES</b>		<b>5 267 963.16</b>	<b>10 968 281.35</b>


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kirinyaga central NG-CDF financial statements were approved on

20/8/20

2017 and signed by:



**MORRIS N. NJIRAINI**  
Chairman - NG-CDFC



**KENNETH KARIUKI**  
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIRINYAGA  
CENTRAL CONSTITUENCY**

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

**V. STATEMENT OF CASHFLOW**

<b>Receipts for operating income</b>	<b>Note</b>	<b>2016-2017</b>	<b>2015-2016</b>
Transfers from NG-CDF Board	1	92 642 939.86	96 559 270.00
Other Receipts	3	84 000.00	
		<b>92 726 939.86</b>	<b>96 559 270.00</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1 462 720.00	1 328 031.00
Use of goods and services	5	4 614 481.00	5 213 457.45
Transfers to Other Government Units	6	36 203 281.00	26 391 600.00
Other grants and transfers	7	55 042 908.40	69 457 840.35
Other Payments	9	1 853 990.00	856 400.00
		<b>99 177 380.40</b>	<b>103 247 328.80</b>
<b>Adjusted for:</b>			
Prior year adjustment	12	989 122.35	44.00
<b>Net cash flow from operating activities</b>		<b>(5 461 318.19)</b>	<b>(6 688 014.80)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0.00	0.00
Acquisition of Assets	8	239 000.00	95 200.00
<b>Net cash flows from Investing Activities</b>		<b>(239 000.00)</b>	<b>(95 200.00)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(5 700 318.19)</b>	<b>(6 783 214.80)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>	<b>10 968 281.35</b>	<b>17 751 496.15</b>
<b>Cash and cash equivalent at END of the year</b>	<b>14</b>	<b>5 267 963.16</b>	<b>10 968 281.35</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kirinyaga Central NG-CDF financial statements were approved on

30/8/2017 2017 and signed by:



**MORRIS N. NJIRAINI**  
Chairman NG-CDFC



**KENNETH KARIUKI**  
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIRINYAGA  
CENTRAL CONSTITUENCY**

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

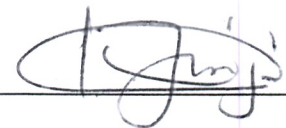
<b>VII. TRIAL BALANCE AS AT 30TH JUNE 2017</b>			
		DR	CR
<b>Cash and Cash equivalents</b>			
	Bank Balances	5 267 963.16	
	Cash Balances	-	
	Outstanding Imprest	-	
<b>Payments</b>			
	Compensation of Employees	1 462 720.00	
	Use of goods and services	4 614 481.00	
	Transfers to Other Government Units	36 203 281.00	
	Other grants and transfers	55 042 908.40	
	Acquisition of Assets	239 000.00	
	Other Payments	1 853 990.00	
<b>Receipts</b>			
	Transfers from the Board		92 642 939.86
	Proceeds from sale of assets		-
	Others receipts		84 000.00
<b>Fund Balance b/f</b>			<b>10 968 281.35</b>
Prior year adjustment			989 122.35
<b>TOTAL</b>		<b>104 684 343.56</b>	<b>104 684 343.56</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kirinyaga Central NG-CDF financial statements were approved on

30/8/17 2017 and signed by:



**MORRIS N. NJIRAINI**  
Chairman NG-CDFC



**KENNETH KARIUKI**  
Fund Account Manager

NATIONAL GOVERNMENT DEVELOPMENT FUND (NG-CDF) – KIRINYAGA CENTRAL CONSTITUENCY  
DEVELOPMENT FUND

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

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	81 896 551.72	62 662 945.35	144 559 497.07	103 611 221.21	40 948 275.86	72
Proceeds from Sale of Assets		0.00	0.00			
Other Receipts	0.00	0.00	0.00	84 000.00	(84 000.00)	
<b>PAYMENTS</b>						
Compensation of Employees	1 406 800.00	984 059.00	2 390 859.00	1 462 720.00	928 139.00	61
Use of goods and services	4 924 924.13	3 818 992.85	8 743 916.98	4 614 481.00	4 129 435.98	53
Transfers to Other Government Units	24 600 000.00	13 174 809.00	37 774 809.00	36 203 281.00	1 571 528.00	96
Other grants and transfers	46 844 827.59	42 569 243.50	89 414 071.09	55 042 908.40	34 371 162.69	62
Acquisition of Assets	120 000.00	254 700.00	374 700.00	239 000.00	135 700.00	64
Other Payments	4 000 000.00	1 861 141.00	5 861 141.00	1 853 990.00	4 007 151.00	32
<b>TOTALS</b>	<b>81 896 551.72</b>	<b>62 662 945.35</b>	<b>144 559 497.07</b>	<b>99 416 380.40</b>	<b>45 143 116.67</b>	<b>69</b>

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- i. The utilisation of the other payment vote was below 50% because some projects meant to be implemented had their funds not yet disbursed by the NG-CDF national management Board, resulting to the delay of their implementation.

The Kirinyaga Central NG-CDF financial statements were approved on 30/8/2017 and signed by:



Morris N. Njiraini-Chairman CDF



Kenneth Karuki- Fund Account Manager

## **IX. 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 NG-CDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

### **2. Recognition of revenue and expenses**

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

### **3. In-kind contributions**

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

### **4. Cash and cash equivalents**

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

**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 NG-CDF at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**6. Budget**

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

**7. Comparative figures**

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

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2017.

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<b>IX. NOTES TO THE FINANCIAL STATEMENTS</b>					
<b>GFS CODES</b>					
<b>1 TRANSFERS FROM NG-CDF BOARD</b>					
	<b>Description</b>			<b>2016 - 2017</b>	<b>2015 - 2016</b>
				<b>Kshs</b>	<b>Kshs</b>
<b>1330407</b>	Normal Allocation	AIE NO. A 825703		1 000 000.00	46 559 270.00
		AIE NO. A 829615		4 094 827.59	30 000 000.00
		AIE NO. A839549		50 194 664.00	20 000 000.00
		AIE NO. A855668		36 853 448.27	
		AIE NO. A855592		500 000.00	
<b>1330408</b>	Conditional grants	AIE NO...			
		AIE NO...		-	-
<b>1330409</b>	Receipt from other Constituency			-	-
	<b>TOTAL</b>			<b>92 642 939.86</b>	<b>96 559 270.00</b>
<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>					
<b>3510000</b>					
	<b>Description</b>			<b>2016- 2017</b>	<b>2015 - 2016</b>
				<b>Kshs</b>	<b>Kshs</b>
<b>3510202</b>	Receipts from the Sale of Buildings				
<b>3510601</b>	Receipts from the Sale of Vehicles and Transport Equipment				-
<b>3510801</b>	Receipts from the Sale Plant Machinery and Equipment				
<b>3510803</b>	Receipts from the Sale of office and general equipment				

NATIONAL GOVERNMENT ENTITY-(KIRINYAGA CENTRAL CONSTITUENCY DEVT FUND)

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For the year ended June 30, 2017 (Kshs'000)

		<b>Total</b>			-
<b>1400000</b>	<b>3 OTHER RECEIPTS</b>				
	<b>Description</b>			<b>2016 - 2017</b>	<b>2015- 2016</b>
				<b>Kshs</b>	<b>Kshs</b>
1410107	Interest Received			-	-
1410405	Rents			-	-
1420601	Sale of tender documents			84 000.00	-
1450207	Cashbook Overcast				
	<b>Total</b>			<b>84 000.00</b>	<b>-</b>
<b>2110000</b>	<b>4 COMPENSATION OF EMPLOYEES</b>				
	<b>Description</b>			<b>2016- 2017</b>	<b>2015 - 2016</b>
				<b>Kshs</b>	<b>Kshs</b>
2110201	Basic wages of contractual employees			1 226 880.00	1 328 031.00
2110202	Basic wages of casual labour			119 000.00	-
2110202	Personal allowances paid as part of salary				
2110301	House allowance			17 000.00	-
2110314	Transport allowance				-
2110320	Leave allowance				-
2110326	Other personnel payments				
2120000	Social security benefit			38 400.00	
2120101	Employer contribution to NSSF			61 440.00	
2710120	gratuity				-
	<b>Total</b>			<b>1 462 720.00</b>	<b>1 328 031.00</b>
<b>2200000</b>	<b>5 USE OF GOODS AND SERVICES</b>				

NATIONAL GOVERNMENT ENTITY-(KIRINYAGA CENTRAL CONSTITUENCY DEVT FUND)

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

			2016 - 2017	2015 - 2016
	Description		Kshs	Kshs
2210100	Utilities, supplies and services		416 720.00	520 512.00
2210104	Office rent		144 000.00	72 000.00
2210200	Communication, supplies and services			
2210300	Domestic travel and subsistence			
2210500	Printing, advertising and information supplies & services		287 680.00	540 000.00
2210600	Rentals of produced assets			-
2210700	Training expenses		762 000.00	
2210800	Hospitality supplies and services			
2210802	Other committee expenses		432 000.00	504 660.00
2210809	Committee allowance		2 323 500.00	2 993 000.00
	Previous year committee allowances		-	441 044.00
2210900	Insurance costs		-	
2211000	Specialised materials and services		-	-
2211100	Office and general supplies and services (PRINTING OF BURSARY FORMS)		85 000.00	110 200.00
2211200	Fuel ,oil & lubricants			-
2211300	Other operating expenses-electricity bills and posta annual fee and bank charges		163 581.00	32 041.45
2220100	Routine maintenance – vehicles and other transport equipment			-
2220200	Routine maintenance – other assets			-
	<b>Total</b>		<b>4 614 481.00</b>	<b>5 213 457.45</b>

NATIONAL GOVERNMENT ENTITY-(KIRINYAGA CENTRAL CONSTITUENCY DEVT FUND)

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<b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>				
<b>2630200</b>			<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
	Transfers to primary schools		6 647 643.00	9 697 331.00
2630205	Transfers to secondary schools		28 855 638.00	16 512 269.00
2630206	Transfers to Tertiary institutions		-	
2630207	Transfers to Health institutions		700 000.00	182 000.00
	<b>TOTAL</b>		<b>36 203 281.00</b>	<b>26 391 600.00</b>
<b>7 OTHER GRANTS AND OTHER PAYMENTS</b>				
<b>2640000</b>			<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
2640101	Bursary -Secondary		16 916 500.00	9 118 987.00
2640102	Bursary -Tertiary		5 583 500.00	3 396 003.00
2640104	Bursary-Special schools			-
2640105	Mocks & CAT			-
2640504	water			16 750 000.00
2640505	Agriculture (food security)			200 000.00
2640506	Electricity projects			-
2640507	Security		1 047 166.00	20 721 409.35
2640508	Roads		26 246 092.40	17 575 441.00
2640509	Sports		1 999 650.00	1 696 000.00
2640510	Environment		1 000 000.00	
2640200	Emergency Projects ( RE-CONSTRUCTION OF BURNT DOMITORY AT NJEGAS SEC SCH)		2 250 000.00	-
	<b>Total</b>		<b>55 042 908.40</b>	<b>69 457 840.35</b>

NATIONAL GOVERNMENT ENTITY-(KIRINYAGA CENTRAL CONSTITUENCY DEVT FUND)

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310000		8 ACQUISITION OF ASSETS			
		<u>Non-Financial Assets</u>		2016- 2017	2015- 2016
				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 equipment			136,000.00	73 600.00
3111005	Purchase of photocopier				
3111009	Purchase of other office equipment			92 500.00	21 600.00
3111112	Purchase of soft ware				-
3130101	Acquisition of Land (Kimandi and Kiandieri title deed fee to ministry of lands)			10 500.00	-
	<b>Total</b>			<b>239 000.00</b>	<b>95 200.00</b>
		<b>9 Other Payments</b>			
	specify -KERUGOYA STADIUM TOILETS			1 853 990.00	
	specify-KAGUMO STAGE SHADES				856 400.00
	specify			-	-
	<b>TOTAL</b>			<b>1 853 990.00</b>	<b>856 400.00</b>

NATIONAL GOVERNMENT ENTITY-(KIRINYAGA CENTRAL CONSTITUENCY DEVT FUND)

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<b>10A: Bank Balances (cash book bank balance)</b>				
Name of Bank, Account No. & currency	Account Number		2016 – 2017 Kshs (30/6/2017)	2015 – 2016 Kshs (30/6/2016)
Cooperative Bank, Yala Branch A/C no.	01120034956700		5 267 963.16	10 968 281.35
				-
				-
Total			5 267 963.16	10 968 281.35
<b>10B: CASH IN HAND)</b>				
			2016 - 2017 Kshs (30/6/2017)	2015 - 2016 Kshs (30/6/2016)
Location 1 (CDF Office-Standing Imprest)			-	-
Location 2			-	-
Location 3			-	-
Other receipts (specify)			-	-
Total			-	-
			<i>[Provide cash count certificates for each]</i>	
<b>11: OUTSTANDING IMPRESTS</b>				
Name of Officer	Date imprest taken		2016/2017 Kshs	2015/2016 Kshs
Name of Officer	dd/mm/yy			

**NATIONAL GOVERNMENT ENTITY-(KIRINYAGA CENTRAL CONSTITUENCY DEVT FUND)**

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**For the year ended June 30, 2017 (Kshs'000)**

	<i>Name of Officer</i>	<i>dd/mm/yy</i>		
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-
	<b>Total</b>			
<b>12. PRIOR YEAR ADJUSTMENTS</b>				
			<b>2016- 2017</b>	<b>2015- 2016</b>
			<b>Kshs</b>	<b>Kshs</b>
	Bank accounts inward deposit		10 000.00	-
	Cash in hand		-	
	Reversed stale cheques for the previous years		979 122.35	-
	Imprest		-	
	Cashbook undercast		-	44.00
	<b>Total for the adjustment</b>		<b>989 122.35</b>	<b>44.00</b>
<b>13. CASH AND CASH EQUIVALENT AT THE BEGINNING OF THE YEAR</b>				
			<b>2016 - 2017</b>	<b>2015 - 2016</b>
			<b>Kshs (1/7/2016)</b>	<b>Kshs (1/7/2015)</b>
	Bank accounts		10,968,281.35	17 260 452.15
	Cash in hand (Office standing imprest)		-	50 000.00
	Imprest		-	441 044.00
	<b>Total</b>		<b>10,968,281.35</b>	<b>17 751 496.15</b>
		<i>[Provide short appropriate explanations as necessary]</i>		
<b>14. CASH AND CASH EQUIVALENT AT THE END OF THE YEAR</b>				
			<b>2016-2017</b>	<b>2015-2016</b>
			<b>Kshs (30/6/2017)</b>	<b>Kshs (30/6/2016)</b>
	Bank accounts		5 267 963.16	10 968 281.35
	Cash in hand (Office standing imprest)			
	Imprest			

NATIONAL GOVERNMENT ENTITY-(KIRINYAGA CENTRAL CONSTITUENCY DEVT FUND)

Reports and Financial Statements  
For the year ended June 30, 2017 (Kshs'000)

	<b>Total</b>			<b>5 267 963.16</b>	<b>10 968 281.35</b>
		<i>[Provide short appropriate explanations as necessary]</i>			

15. PMC ACCOUNT BALANCES (SEE ANNEX 4)

30/6/2016

30/6/2017

	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)	4,750,699.50	20,029,840.75

<b>4,750,699.50</b>	<b>20,029,840.75</b>
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**ANNEX 1:PENDING PAYABLES**

PROJECT NAME	AMOUNT ALLOCATED THIS FINANCIAL YEAR	CURRENT PROJECT ACTIVITY	CURRENT STATUS
OFFICE ADMINISTRATION	3 228 275.86	Meeting day to day office running expenses, Staff salaries and CDFC member allowances Maintenance of office computers, printers, Copier & other office equipment	ON-GOING
EDUCATION BURSARIES	16 000 000.00	Assisting needy students in covering their school fees and exams fees	ON-GOING

**NATIONAL GOVERNMENT ENTITY-(KIRINYAGA CENTRAL CONSTITUENCY DEVT FUND)**

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M&E/ CAPACITY BUILDING	1 450 000.00	Inspecting the implementation of CDF projects & capacity building of PMC & CDFC members.	ON-GOING
YOUTH AND SPORTS	1 400 000.00	Purchase and distribution of sports kits and balls to following 50 football and four(4) volleyball clubs within Kirinyaga central constituency. Each football club to get sports equipment worth kshs 26,000. and volleyball Teams each to get 25,000.	ON-GOING
<b>EDUCATION PROJECTS: SECONDARY SCHOOLS</b>			
Gatuto Secondary School	700 000.00	Completion of the school science laboratory (Fixing of windows and doors, plastering, flooring painting, benches and plumbing works)	ON-GOING
<b>SECURITY PROJECTS</b>			
Kariko Assistant Chief's camp	1 100 000.00	Construction of two A.P. residential houses.	New
Kibingo Assistant Chief's camp	1 500 000.00	Construction of two A.P. residential houses.	New
Karia Chief's office	1 020 000.00	Construction of the chief's office and two units and urinal pit latrine	New
Kerugoya Police lines	3 000 000.00	Construction of six units police line residential houses at Kerugoya police station.	New
Kagumo A.P. Camp	3 600 000.00	Construction of the A.P. offices and five residential houses at the A.P. Camp.	New
Ngomongo A,P. Camp	3 200 000.00	Construction of the A.P. offices and five residential houses at the A.P. Camp.	New
Kerugoya A.P. lines Toilets	750 000.00	Construction of a toilet block at Kerugoya A.P. Lines compound.	New
<b>OTHERS</b>			
Kirinyaga Central NG-CDF office	4 000 000.00	Construction of the CDF office	New
<b>TOTAL</b>	<b>40 948 275.86</b>		

**ANNEX 2: SUMMARY OF FIXED ASSETS REGISTER**

Asset Class	Historical Cost (Kshs) 2016/2017	Historical Cost (Kshs) 2016/2017
Land		
Building and Structures		

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Transport Equipment		
Office Equipment, furniture and fittings	646,540.00	511,540.00
ICT Equipment, Software and other ICT assets	1,153,301.00	1,018,801.00
Other Machinery and Equipment	135,880.00	135,880.00
Heritage and Cultural assets		
Intangible assets		
<b>TOTAL</b>	<b>1,935,721.00</b>	<b>1,666,221.00</b>

**ANNEX 3: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be
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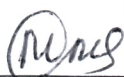
NATIONAL GOVERNMENT ENTITY-(KIRINYAGA CENTRAL CONSTITUENCY DEVT FUND)

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			<i>designation)</i>		<i>resolved)</i>
1.0	<b>Stalled Ndimi Milk Cooling Plant</b>	The project was officially handed over to the community who are currently working on the modalities to operationalize it	NG-CDFC FAM	Resolved	December 2016
2.0	<b>Outstanding Imprests of Kshs 441,004</b>	The imprest has since been surrendered	NG-CDF FAM	Resolved	July 2016
3.0	<b>Development Projects Implementation</b>	The Kirinyaga Central NG-CDF has hastened the utilization of Funds disbursed from the NG-CDF Board but the hindrance is the rate of disbursement of fund from the NG-CDF BOARD. The FAM is negotiating with NG-CDF national board to ensure that the funds are timely disbursed to the constituency.	NG_CDFC FAM	Un resolved	August 2017
4.1	<b>Un-utilized Ndimi AP Houses</b>	The project was on-going at the time of audit since there were only two constructed houses and three more houses were required to make five for the AP officers to be sent by the government. The construction of the other three in progress.	NG-CDFC FAM	Resolved	May 2017
4.2	<b>Un-utilized health facilities</b>	Six dispensaries mentioned as unutilized in the audit report were already handed over to the county government and their operationalization process is in progress. The compensation of Ngaru dispensary land is in progress.	NG-CDF FAM	Resolved	January 2017

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kirinyaga Central NG- CDF financial statements were approved on 30/8/2017 and signed by:



Morris N. Njiraini-Chairman - CDFC



Kenneth Kariuki-Fund Account Manager

**NATIONAL GOVERNMENT ENTITY-(KIRINYAGA CENTRAL CONSTITUENCY DEVT  
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**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

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**ANNEX 4: PROJECT MANAGEMENT COMMITTEE (PMC) ACCOUNT BALLANCES**

<b>NO.</b>	<b>NAME OF PMC</b>	<b>BANK</b>	<b>ACCOUNT NUMBER</b>	<b>BALANCE 1/7/2016</b>	<b>BALANCE 1/7/2017</b>
1	GATUTO PRY	CO-OPERATIVE	01139034840903		3,832.50
2	KIRANJA PRY SCH	CO-OPERATIVE	01139273777401		4,937.00
3	MUKINDURI PRY SCH	CO-OPERATIVE	01139034848601		6,222.50
4	GATHUTHUMA SEC SCH	CO-OPERATIVE	01139273900602		3,807.75
5	MUTITU PRY SCH	CO-OPERATIVE	01139034843501		14,372.50
6	KIARITHA PRY SCH	CO-OPERATIVE	01139034848701		9,532.50
7	MUGWANDI SEC SCH	CO-OPERATIVE	01139034753202		1,062,795.00
8	GATWE PRY SCH	CO-OPERATIVE	01139034846400		5,445.00
9	GITWE SEC SCH	CO-OPERATIVE	01139035189403		2,203,195.00

**NATIONAL GOVERNMENT ENTITY-(KIRINYAGA CENTRAL CONSTITUENCY DEVT FUND)**

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10	CANON NJUMBI SEC SCHOOL	CO-OPERATIVE	01139272384802		2,517,824.00
11	KIANGUNGU PRY SCH	CO-OPERATIVE	01139034843302		10,200.50
12	GITWE PRY SCH	CO-OPERATIVE	01139034841903		1,050.25
13	WAIGIRI PRY SCH	CO-OPERATIVE	01139567186500		1,767.50
14	KIRIMUNGE PRY SCH	CO-OPERATIVE	01139034847002		3,212.50
15	GATHUTHUMA PRY SCH	CO-OPERATIVE	01139034845600		6,222.50
16	KAGUMO CCM PRY SCH	CO-OPERATIVE	01139034609101		3,742.50
17	KIANDIERI SEC SCH	CO-OPERATIVE	01139034396502		600,746.00
18	NJEGA BOYS SEC SCH	CO-OPERATIVE	01139035227802		1,965.00
19	THAITA PRY SCH	CO-OPERATIVE	01139034841502		2,957.50
20	KIAGA PRY SCH	CO-OPERATIVE	01139034842802		40,100.00
21	KIANJEGE EAST PRY SCH	CO-OPERATIVE	01139034840103		7,083.50
22	NGARU PRY SCH	CO-OPERATIVE	011390567549600		33,455.00
23	KAMUIRU PRY SCH	CO-OPERATIVE	01139034002503		334,712.75
24	KARIKO ASSISTANT CHIEF OFFICE	CO-OPERATIVE	01141567379100		962.50
25	KIRUGOYA CHIEF'S OFFICE	CO-OPERATIVE	01141567383200		962.50
26	KIBINGO CHIEF'S OFFICE	CO-OPERATIVE	01141567051000		912.50
27	KAGUYU ASS. CHIEF'S OFFICE	CO-OPERATIVE	01134567308300	4,352.50	4,552.50
28	INOI CHIEF'S OFFICE	CO-OPERATIVE	01141567378300		1,242.50
29	KABARI ASS. CHIEF'S OFFICE	CO-OPERATIVE	01141567376600		555.00
30	KABUMBU GAKARARA TBC	CO-OPERATIVE	01141567512000		425.00
	<b>TOTAL</b>			<b>4,352.50</b>	<b>6,888,791.75</b>

NO	NAME OF PMC	BANK	ACCOUNT NO.	BALANCE 1/7/2016	BALANCE 1/7/2017
1	KIRIGO MIXED SEC SCH	EQUITY	0100292572045	503,275.00	2,302,505.00
2	KIAMURUGA SEC SCH	EQUITY	0100292737683	777,439.00	2,634,084.00

NATIONAL GOVERNMENT ENTITY-(KIRINYAGA CENTRAL CONSTITUENCY DEVT  
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3	KIABARIKIRI SEC SCH	EQUITY	0100192667845	511,853.00	307,421.00
4	MUKINDURI SEC SCH	EQUITY	0100293501250	700,082.00	2,429,527.00
5	ST JOSEPH SEC SCH	EQUITY	0100267033162	699,525.00	291,009.00
6	KIAMUTUIRA SEC SCH	EQUITY	0100262592544	902,530.00	3,982,800.00
7	GATUTO SEC SCH	EQUITY	0100292771881	4,043.00	703,823.00
8	KARAINI PRY SCH	EQUITY	0100299381136	8,435.00	303,187.00
9	KIAMUTUIRA PRY SCH	EQUITY	0100262592437	3,470.00	3,445.00
10	MUTUMA PRY SCH	EQUITY	0100294353205	1,242.00	2,217.00
11	ST. JOSEPH PRY	EQUITY	0100262217751	41,591.00	41,591.00
12	KIAMURUGA PRY SCH	EQUITY	0100262470791	18,975.00	18,590.00
13	KIRIGO PRY SCHOOL	EQUITY	0100267066810	499,525.00	4,260.00
14	NJEGA PRY SCH	EQUITY	0100262469182	1,225.00	1,225.00
15	MUTIRA PRY SCH	EQUITY	0100262480475	5,055.00	37,305.00
16	GAKOIGO PRY SCH	EQUITY	0100262481718	3,460.00	35,710.00
17	KIAMAINA PRY	EQUITY	0100262468204	277.00	100.00
18	KIRIMA PRY SCH	EQUITY	0100262470637	30,875.00	7,805.00
19	KAITHERI PRY SCH	EQUITY	0100262468439	4,395.00	5,370.00
20	KIANDIERI PRY SCH.	EQUITY	0100297778709	4,175.00	4,175.00
21	KIANJEGE ASS. CHIEF'S OFFICE	EQUITY	0100264325520	560.00	560.00
22	KIRUNDA ASS. CHIEF'S OFFICE	EQUITY	0100264325194	1,230.00	1,230.00
23	KIMANDE ASS. CHIEFS OFFICE	EQUITY	0100264325305	840.00	840.00
24	KAGUMO TBC	EQUITY	0100268006965	960.00	960.00
25	KATHARE ASS. CHIEF'S OFFICE	EQUITY	0100264325390	660.00	660.00
26	NDUINI ASS. CHIEF'S OFFICE	EQUITY	0100264350330	660.00	660.00
27	KANYEI ASS. CHIEF'S OFFICE	EQUITY	0100264316643	750.00	750.00
28	KIAGA ASS. CHIEF'S OFFICE	EQUITY	0100264325464	19,240.00	19,240.00
	<b>TOTAL</b>			<b>4,746,347.00</b>	<b>13,141,049.00</b>

**NATIONAL GOVERNMENT ENTITY-(KIRINYAGA CENTRAL CONSTITUENCY DEVT  
FUND)**

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