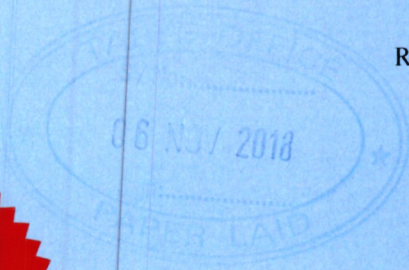


REPUBLIC OF KENYA



**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 -  
NDIA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2017**

PARLIAMENT  
OF KENYA  
LIBRARY



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**National Government Constituency Development Fund- Ndia 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)

27 SEP 2017

BARICHO

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## I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

### (a) Background information

The 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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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 Ndia Constituency's NG CDF day-to-day management is under the following key organs:

- i. National Government Constituencies 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:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Patrick Gitonga Njiru
3.	Accountant	Cecily Wambui
4.		

### (d) Fiduciary Oversight Arrangements

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

P.O. Box 70  
Ndia constituency office Building  
Along Baricho / Kerugoya/Road/Highway  
Baricho, KENYA



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

**(f) NDIA NG CDF Contacts**

Telephone: (254) 726759676  
E-mail: pnjiru@ngcdf.go.ke

**(g) NDIANG CDF Bankers**

1. Equity Bank ltd  
kagio  
P.O. Box 134 -10306  
Kagio, Kenya

**(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)

Detail key achievements for the NG CDF

- Uplifted the unfortunate in society through the bursary funding.
- Improved security through provision of offices and houses to AP posts, police post & chiefs camps.
- Development of day secondary schools and improving learning and health institutions.
- Eradicating poverty at grass root level.

List emerging issues related to the NG CDF

- ✓ The court battle through the constitution to abolish the NG CDF fund.
- ✓ County Government want NG CDF fund to be under their control.

  
27 SEP 2017

Sign

CHAIRMAN NDIA NG CDFC

### III. STATEMENT OF Ndia 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 agency shall prepare financial statements in respect of that agency. 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 Ndia National Government Constituency Development Fund is responsible for the preparation and presentation of the Ndia NG CDF financial statements, which give a true and fair view of the state of affairs of the Ndia 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 Ndia 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 Ndia 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 Ndia NG CDF accepts responsibility for the NG Ndia 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 Ndia NG CDF's financial statements give a true and fair view of the state of Ndia NG CDF's transactions during the financial year ended June 30, 2017, and of the Ndia NG CDF's financial position as at that date. The Accounting Officer charge of the NG Ndia CDF further confirms the completeness of the accounting records maintained for the NG Ndia CDF, which have been relied upon in the preparation of the Ndia NG CDF Financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Ndia NG CDF confirms that the Ndia 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 Ndia NG CDF 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 Ndia NG CDF financial statements were approved and signed by the Accounting Officer on  
2017.

27 SEP 2017  
Fund Account Manager

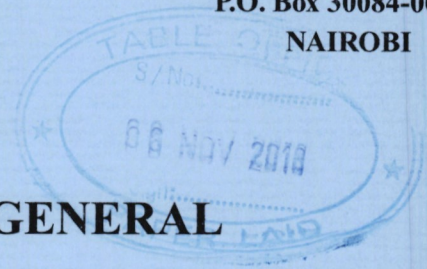
21 SEP 2017  
Chairman CDF BARICHO

# 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 – NDISA 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 – Ndisa Constituency set out on pages 5 to 22, 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 – Ndisa 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 National Government Constituencies Development Fund Act, 2015.

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

##### Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Ndisa 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 Statement of National Government Constituencies Development Fund – Ndisa 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**

### **1.0 Bank Balances – Stale Cheques**

The statement of assets reflects bank balances of Kshs.52,056,010 as at 30 June 2017. However, a review of bank reconciliation statements showed that included as part of reconciling items are un-presented cheques totaling Kshs.605,537 issued between 11 December 2012 and 29 September 2016 which were already stale cheques as at 30 June 2017, and could not be presented to the bank for payment. No reason was provided why it has taken so long to reverse these cheques into the cashbook. Consequently the accuracy of bank the balances of Kshs.52,056,010 as at 30 June 2017 could be confirmed.

### **2.0 Transfers to Other Government Entities**

During the financial year 2016/2017, expenditure totaling to Kshs.5,600,000 was incurred in respect of transfers to other government entities. Out of the total disbursements, Kshs.3,500,000 was released to primary school projects and Kshs.2,100,000 towards secondary school projects. However, the following observations were noted;

#### **2.1 Gacharu Secondary school**

During the year under review, the CDF disbursed an amount of Kshs.900,000 for the construction of classrooms at Gacharu Secondary School. A review of records showed that the contract was awarded to a construction company at a contract sum of Kshs.868,337. Payment vouchers and project files revealed that a total of Kshs.900,000 was allocated. However, notice of tender advertisement, tender opening, evaluation and award minutes for the contract were not presented for audit verification. Further, bill of quantities was written in pencil thus raising doubt on the reliability of the documents.

In addition, although physical verification of the project revealed that the works were completed, the facility had not been put into use. As a result, the validity and regularity of the amount spent on the project of Kshs.900,000 during the year ended 30 June 2017 could not be confirmed.

#### **2.2 Kiine Mixed-Day Secondary School**

During the year under review, the CDF disbursed Kshs.300,000 towards the installation of a gas and water system in a laboratory block at Kiine Mixed-Day Secondary school. The installation was done by a local company at a contract sum of

Kshs.295,800. Similarly and as indicated above, tender advertisements, tender opening, evaluation and award minutes and bill of quantities for the works were not provided for audit verification. As a result, the validity and regularity of the amount spent on the project of Kshs.300,000 during the year ended 30 June 2017 could not be confirmed.

### 3.0 Overall Budget Performance

During the financial year under review, Ndia NG-CDF received a total of Kshs.115,295,218 from the National Government Constituencies Development Fund Board against a budget of Kshs.183,048,943. Out of the total receipts for the year, the NG-CDF incurred total expenditure of Kshs.63,239,210 equivalent to absorption rate of 55% or 35% of the approved budget as follows:

Component	Budget Amount (Kshs.)	Actual Amount (Kshs.)	Variance (Kshs.)	Absorption Rate %
Receipts	183,048,943	115,343,218	67,705,725	63
<b>Payments</b>				
Compensation to Employees	2,763,422	2,146,638	616,784	78
Use of Goods and Services	14,728,620	11,462,703	3,265,917	78
Transfers to Other Government Units	67,928,463	5,600,000	62,328,463	8
Other Grants and Transfers	93,333,618	42,083,759	51,249,859	45
Acquisition of Assets	4,294,820	1,913,786	2,381,034	45
Other Payments	0	32,324	(32,324)	
<b>Total</b>	<b>183,048,943</b>	<b>63,239,210</b>	<b>119,809,733</b>	<b>35</b>

No explanation was however provided for the underutilization of budgetary provisions. Further, under absorption of Kshs.63,239,210 impacted negatively in service delivery to the residents of Ndia Constituency.

### 4.0 Projects implementation

The Ndia NG-CDF had a budget of Kshs Kshs.111,359,278 for development expenditure as per their projects proposal for 2015/2016 financial year. Audit verification revealed that the CDF office spent Kshs.26,006,098 resulting to under expenditure of Kshs.85,353,180 or 77% on the approved budget as per the projects implementation status report for the year ended 30 June 2017. Further, the NG-CDF had budgeted to implement a total of 131 projects at the beginning of the year. As at 30 June 2017, 26 projects were complete and 105 projects were ongoing as evidenced in table below:

Project Category	No. Budgeted	Budget Amount Kshs	Actual Expenditure Kshs	No. Completed	No. Ongoing	% level of Implementation
Primary schools	50	34,501,463	3,500,000	3	47	6
Secondary schools	36	33,427,000	2,100,000	3	33	8
Health	1	700,000	-	-	1	0
Environment	4	3,637,626	1,999,695	2	2	50
Water Projects	2	972,911	672,911	1	1	50
Roads	8	7,903,458	6,653,458	5	3	63
Security	29	25,922,000	9,249,000	11	18	38
Ndia CDF office	1	4,294,820	1,831,034	1	-	100
<b>Total</b>	<b>131</b>	<b>111,359,278</b>	<b>26,006,098</b>	<b>26</b>	<b>105</b>	<b>20</b>

No explanation was provided for the failure to adhere to budget provisions and slow implementation of projects which affects service delivery to public.

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

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

In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management intends to cease operations of the Fund, or have no realistic alternative but to do so.

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

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

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

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

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

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

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

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

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	65,645,838	96,226,931
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	48,000	682,660
<b>TOTAL RECEIPTS</b>		<b>65,693,838</b>	<b>96,909,590</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,146,638	871,697
Use of goods and services	5	11,462,703	12,118,379
Transfers to Other Government Units	6	5,600,000	46,050,427
Other grants and transfers	7	42,083,759	47,928,624
Acquisition of Assets	8	1,913,786	1,085,272
Other Payments	9	32,323	604,562
<b>TOTAL PAYMENTS</b>		<b>63,239,210</b>	<b>108,658,961</b>
<b>SURPLUS/DEFICIT</b>		<b>2,454,628</b>	<b>(11,749,371)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NDIA NG CDF financial statements were approved on 27 SEP 2017 and signed by:

*Mutugi*

**Chairman — NDIA NG CDFC**

27 SEP 2017

19302 BARICHO

**Fund Account Manager**

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

V. STATEMENT OF ASSETS

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	52,056,010	49,601,381
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>52,056,010</b>	<b>49,601,381</b>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July...	13	49,601,381	61,330,752
Surplus/Defict for the year		2,454,628	(11,749,371)
Prior year adjustments	14	1	20,000
<b>NET LIABILITIES</b>		<b>52,056,010</b>	<b>49,601,381</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG CDF NDIA financial statements were approved on \_\_\_\_\_ 2017 and signed by:

27 SEP 2017  
Chairman - CDEC

27 SEP 2017  
Fund Account Manager

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

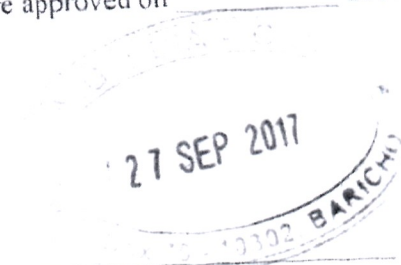
**VI. STATEMENT OF CASHFLOW**

	2016 - 2017	2015 - 2016
Receipts for operating income	1 65,645,838	96,226,931
Transfers from CDF Board	3 48,000	682,660
Other Receipts	65,693,838	96,909,590
<b>Payments for operating expenses</b>		
Compensation of Employees	4 2,146,638	871,697
Use of goods and services	5 11,462,703	12,118,379
Transfers to Other Government Units	6 5,600,000	46,050,427
Other grants and transfers	7 42,083,759	47,928,624
Other Payments	9 32,323	604,562
	61,325,423	107,573,689
<b>Adjusted for:</b>		
Adjustments during the year	14 1	20,000
<b>Net cash flow from operating activities</b>	4,368,415	(10,644,099)
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Assets	2 -	-
Acquisition of Assets	9 1,913,786	1,085,272
<b>Net cash flows from Investing Activities</b>	(1,913,786)	(1,085,272)
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	2,454,629	(11,729,371)
Cash and cash equivalent at BEGINNING of the year	13 49,601,381	61,330,752
Cash and cash equivalent at END of the year	52,056,010	49,601,381

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ndia NG CDF financial statements were approved on \_\_\_\_\_ 2017 and signed by:

*Mutygi*

**Chairman NDIA NG CDFC**



**Fund Account Manager**

National Government Constituency Development Fund – Ndia Constituency  
 Reports and Financial Statements  
 For the year ended June 30, 2017

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	81,896,552	101,152,391	183,048,943	115,295,218	67,753,724	63.0%
Proceeds from Sale of Assets						
Other Receipts				48,000	(48,000)	
<b>TOTAL</b>	<b>81,896,552</b>	<b>101,152,391</b>	<b>183,048,943</b>	<b>115,343,218</b>	<b>67,705,724</b>	<b>63.0%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,623,533	1,139,889	2,763,422	2,146,638	616,784	77.7%
Use of goods and services	4,977,157	9,751,463	14,728,620	11,462,703	3,265,917	77.8%
Transfers to Other Government Units	34,350,000	33,578,463	67,928,463	5,600,000	62,328,463	8.2%
Other grants and transfers	39,114,828	54,218,790	93,333,618	42,083,759	51,249,859	45.1%
Acquisition of Assets	1,831,034	2,463,786	4,294,820	1,913,786	2,381,034	44.6%
Other Payments				32,323	(32,323)	
<b>TOTAL</b>	<b>81,896,552</b>	<b>101,152,391</b>	<b>183,048,943</b>	<b>63,239,210</b>	<b>119,809,734</b>	<b>34.5%</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. Xxxx
- ii. Xxxx
- iii. Xxxx
- iv. Xxxx
- v. Xxxx

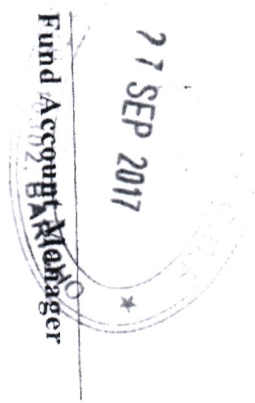


**Reports and Financial Statements**  
**For the year ended June 30, 2017**

The Ndia NG CDF Financial statements were approved on \_\_\_\_\_ 2017 and signed by:



Chairman NG CDF



27 SEP 2017  
★  
Fund Account Manager

27 SEP 2017  
BANICHO

## VIII. SIGNIFICANT ACCOUNTING POLICIES

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

### 1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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 Ndia 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 Ndia 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

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

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**5. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Ndia 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 Ndia NG CDF budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Ndia 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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**Reports and Financial Statements**  
**For the year ended June 30, 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**1.1.1.1.1.1.3 OTHER RECEIPTS**

	2016- 2017 Kshs	2015 - 2016 Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	48,000.00	54,000
Other Receipts Not Classified Elsewhere	0	628,659.50
<b>Total</b>	<b>48,000.00</b>	<b>682,659.5</b>

**1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES**

	2016 - 2017 Kshs	2015 - 2016 Kshs
Basic wages of contractual employees	998,921.00	750,697.00
Basic wages of casual labour	0.00	0
<b>Personal allowances paid as part of salary</b>		
House allowance	183,000.00	121,000.00
Transport allowance	180,000.00	0
Leave allowance	52,928.00	0
Gratuity	731,789.30	0
Other personnel payments	0.00	0
<b>Total</b>	<b>2,146,638.30</b>	<b>871,697.00</b>

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USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Committee Expenses	2,172,500.00	2,317,000.00
Utilities, supplies and services	0	0
Communication, supplies and services	254,600.00	244,750.00
Domestic travel and subsistence	462,000.00	666,500.00
Printing, advertising and information supplies & services	0	0
Rentals of produced assets	152,200.00	0
Training expenses	6,107,400.00	5,298,500.00
Hospitality supplies and services	507,520.00	321,750.00
Insurance costs	0	3,000.00
Specialized materials and services	249,000	387,580.00
Office and general supplies and services	907,483.30	951,704.00
Other operating expenses	650,000.00	1,547,500
Routine maintenance – vehicles and other transport equipment	0	380,095
Routine maintenance – other assets	0	0
<b>Total</b>	<b>11,462,703.30</b>	<b>12,118,379.00</b>
<b>TOTAL</b>	<b>11,462,703.30</b>	<b>12,118,379.00</b>



1.1.1.1.1.1.6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to National Government entities	0	10,000,000.00
Transfers to primary schools (see attached list)	3,500,000.00	11,386,601.00
Transfers to secondary schools (see attached list)	2,100,000.00	18,731,067.00
Transfers to tertiary institutions (see attached list)	0	0
Transfers to health institutions (see attached list)	0	5,932,759.00
<b>TOTAL</b>	<b>5,600,000.00</b>	<b>46,050,427.00</b>

1.1.1.1.1.1.7 OTHER GRANTS AND OTHER PAYMENTS

	2016- 2017	2015- 2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	6,408,000	12,757,500.00
Bursary – tertiary institutions (see attached list)	7,792,000.00	10,699,000.00
Bursary – special schools (see attached list)	109,000.00	0
Mock & CAT (see attached list)	0	0
Water projects (see attached list)	672,911	1,950,000.00
Agriculture projects (see attached list)	0	0
Electricity projects (see attached list)	7,500,000.00	6,000,000.00
Security projects (see attached list)	1,749,000.00	1,044,124.00
Roads projects (see attached list)	6653457.5	4,200,000.00
Sports projects (see attached list)	1,999,695.00	2,029,000.00
Environment projects (see attached list)	1,999,695.00	2,869,000.00
Emergency projects (see attached list)	7,200,000.00	6,380,000.00
<b>Total</b>	<b>42083758.5</b>	<b>47,928,624.00</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**1.1.1.1.1.1.8 ACQUISITION OF ASSETS**

**Non Financial Assets**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	1,913,786.40	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	185,272.00
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	900,000.00
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
<b>Total</b>	1913786.4	1085272



For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.9 OTHER PAYMENTS

specify : Commissioner kra	20,323.00	604,562.25
bursary	12,000.00	

<b>32,323.00</b>	<b>604,562.25</b>
------------------	-------------------

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
<i>EQUITY BANK KAGIO BRANCH ACCOUNT NO 0420294874971</i>	52,056,009.50	49,601,380.65
<i>Name of Bank, Account No.</i>	0	0
<i>Name of Bank, Account No.</i>	0	0
<b>Total</b>	<b>52,056,009.50</b>	<b>49,601,380.65</b>



NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN

FOND

	2016 - 2017 Kshs	2015 - 2016 Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (specify)	0	0
	0	0
<b>Total</b>	0	0

*[Provide cash count certificates for each]*

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	
Name of Officer or Institution	dd/mm/yy	NIL	NIL	
Name of Officer or Institution	dd/mm/yy	NIL	NIL	
Name of Officer or Institution	dd/mm/yy	NIL	NIL	
Name of Officer or Institution	dd/mm/yy	NIL	NIL	
Name of Officer or Institution	dd/mm/yy	NIL	NIL	
Name of Officer or Institution	dd/mm/yy	NIL	NIL	

Total

*[Include an annex of the list is longer than 1 page.]*

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**12. RETENTION**

	2016 - 2017 Kshs	2015- 2016 Kshs
Supplier 1	0	0
Supplier 2	0	0
Supplier 3	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*[Provide short appropriate explanations as necessary]*

**13. BALANCES BROUGHT FORWARD**

	2016 - 2017 Kshs	2015- 2016 Kshs
Bank accounts	49,601,380.65	61,330,751.90
Cash in hand	0	0
Imprest	0	0
<b>Total</b>	<b>49,601,380.65</b>	<b>61,330,751.90</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	2016 - 2017 Kshs	2015- 2016 Kshs
Bank accounts	0.75	20000
Cash in hand	0	0
Imprest	0	0
<b>Total</b>	<b>0.75</b>	<b>20000</b>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN

FUND

	2016 - 2017 Kshs	2015 - 2016 Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations ( <i>specify</i> )	0	0
	0	0
<b>Total</b>	0	0

[Provide cash count certificates for each]

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	
Name of Officer or Institution	dd/mm/yy	NIL	NIL	
Name of Officer or Institution	dd/mm/yy	NIL	NIL	
Name of Officer or Institution	dd/mm/yy	NIL	NIL	
Name of Officer or Institution	dd/mm/yy	NIL	NIL	
Name of Officer or Institution	dd/mm/yy	NIL	NIL	
Name of Officer or Institution	dd/mm/yy	NIL	NIL	

Total

[Include an annex of the list is longer than 1 page.]

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**12. RETENTION**

	2016 - 2017 Kshs	2015- 2016 Kshs
Supplier 1	0	0
Supplier 2	0	0
Supplier 3	0	0
<b>Total</b>	0	0

*[Provide short appropriate explanations as necessary]*

**13. BALANCES BROUGHT FORWARD**

	2016 - 2017 Kshs	2015- 2016 Kshs
Bank accounts	49,601,380.65	61,330,751.90
Cash in hand	0	0
Imprest	0	0
<b>Total</b>	49,601,380.65	61,330,751.90

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	2016 - 2017 Kshs	2015- 2016 Kshs
Bank accounts	0.75	20000
Cash in hand	0	0
Imprest	0	0
<b>Total</b>	0.75	20000

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**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2016 - 2017 Kshs	2015- 2016 Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	<b>0</b>	<b>0</b>
	<b>0</b>	<b>0</b>

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
Others ( <i>specify</i> )	0	0
	<b>0</b>	<b>0</b>
	<b>0</b>	<b>0</b>

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	0	0
Amounts due to other grants and other transfers (see attached list)	0	0
Others ( <i>specify</i> )	0	0
	<b>0</b>	<b>0</b>
	<b>0</b>	<b>0</b>

**15.4: PMC account balances (See Annex 5)**

	Kshs	Kshs
PMC account Balances (see attached list)	497.5	NIL
	<b>497.5</b>	<b>NIL</b>
	<b>497.5</b>	<b>NIL</b>



ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.	NIL	NIL	NIL	NIL	NIL	
2.	NIL	NIL	NIL	NIL	NIL	
3.	NIL	NIL	NIL	NIL	NIL	
<b>Sub-Total</b>	NIL	NIL	NIL	NIL	NIL	
<b>Construction of civil works</b>						
4.	NIL	NIL	NIL	NIL	NIL	
5.	NIL	NIL	NIL	NIL	NIL	
6.	NIL	NIL	NIL	NIL	NIL	
<b>Sub-Total</b>	NIL	NIL	NIL	NIL	NIL	
<b>Supply of goods</b>						
7.	NIL	NIL	NIL	NIL	NIL	
8.	NIL	NIL	NIL	NIL	NIL	
9.	NIL	NIL	NIL	NIL	NIL	
<b>Sub-Total</b>	NIL	NIL	NIL	NIL	NIL	
<b>Supply of services</b>						
10.	NIL	NIL	NIL	NIL	NIL	
11.	NIL	NIL	NIL	NIL	NIL	
12.	NIL	NIL	NIL	NIL	NIL	
<b>Sub-Total</b>	NIL	NIL	NIL	NIL	NIL	
<b>Grand Total</b>	NIL			NIL	NIL	

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.	NIL	NIL	NIL	NIL	NIL	NIL	
2.	NIL	NIL	NIL	NIL	NIL	NIL	
3.	NIL	NIL	NIL	NIL	NIL	NIL	
	Sub-Total	NIL	NIL	NIL	NIL	NIL	
<b>Middle Management</b>							
4.	NIL	NIL	NIL	NIL	NIL	NIL	
5.	NIL	NIL	NIL	NIL	NIL	NIL	
6.	NIL	NIL	NIL	NIL	NIL	NIL	
	Sub-Total	NIL	NIL	NIL	NIL	NIL	
<b>Unionisable Employees</b>							
7.	NIL	NIL	NIL	NIL	NIL	NIL	
8.	NIL	NIL	NIL	NIL	NIL	NIL	
9.	NIL	NIL	NIL	NIL	NIL	NIL	
	Sub-Total	NIL	NIL	NIL	NIL	NIL	
<b>Others (specify)</b>							
10.	NIL	NIL	NIL	NIL	NIL	NIL	
11.	NIL	NIL	NIL	NIL	NIL	NIL	
12.	NIL	NIL	NIL	NIL	NIL	NIL	
	Sub-Total	NIL	NIL	NIL	NIL	NIL	
	Grand Total						

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NATIONAL GOVERNMENT ENTITY - (Ndia Constituency)  
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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
<b>Amounts due to other Government entities</b>							
1.	NIL	NIL	NIL	NIL	NIL	NIL	
2.	NIL	NIL	NIL	NIL	NIL	NIL	
3.	NIL	NIL	NIL	NIL	NIL	NIL	
	<b>Sub-Total</b>	NIL	NIL	NIL	NIL	NIL	
<b>Amounts due to other grants and other transfers</b>							
4.	NIL	NIL	NIL	NIL	NIL	NIL	
5.	NIL	NIL	NIL	NIL	NIL	NIL	
6.	NIL	NIL	NIL	NIL	NIL	NIL	
	<b>Sub-Total</b>	NIL	NIL	NIL	NIL	NIL	
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
7.	NIL	NIL	NIL	NIL	NIL	NIL	
8.	NIL	NIL	NIL	NIL	NIL	NIL	
9.	NIL	NIL	NIL	NIL	NIL	NIL	
	<b>Sub-Total</b>						
	<b>Grand Total</b>	NIL	NIL	NIL	NIL	NIL	



Reports and Financial Statements

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	0	0
Buildings and structures	6208658.4	4,294,872
Transport equipment	4,328,326	4,328,326
Office equipment, furniture and fittings	1,881,088	1,881,088
ICT Equipment, Software and Other ICT Assets	334,444	334,444
Other Machinery and Equipment	60,792	60,792
Heritage and cultural assets		
Intangible assets	69,239	69,239
<b>Total</b>	<b>12,882,547.40</b>	<b>10,968,761.00</b>

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NATIONAL GOVERNMENT ENTITY - (Ndia Constituency)  
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ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
NDIGARU PRIMARY SCHOOL	EQUITY	0420269844737	20	nil
KIANWE PRIMARY SCHOOL	EQUITY	0420171063001	477.5	nil
Total			497.5	

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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
NG-CDF BOARD /NDIA /CDF/ VOL1/ 103		Responded to management letter	Patrick Gitonga njiru f.a.m NG Ndia cdf	Process of resolving	SOONEST



**GOVERNMENT ENTITY - (Ndia Constituency)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017 (Kshs'000)**

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MONTHLY AND ANNUAL EXPENDITURE RETURNS AS AT 30TH JUNE 2017

CONSTITUENCY NAME : NATIONAL GOVERNMENT NDA CDF

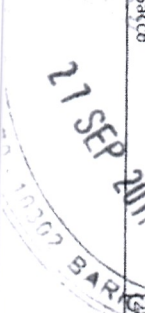
CASH BOOK BALANCE AS AT 1ST JULY 2016 :

49601380.55

DATE	AIE NO.	AMOUNT	
04.10.2016	A829964	4,094,827.60	
09.11.2016	A839581	8,066,244.00	
24.04.2017	A839654	43,484,766.00	
24.04.2017	A839661	10,000,000.00	
		65645837.60	
		115247218.25	

PROJECT CODE	SECTOR/PROJECT TITLE	ALLOCATION	PAYEE	DATE	P.V. NO.	CHEQUE NO.	AMOUNT
4-020-102-2110000-100-2015-2016-001	ADMINISTRATION/RECCUREN						
4-020-102-2110000-100-2015-2016-001	ADMINISTRATION - Salary	1,245,849	Manager Equity Bank - salary	8/7/2016		006507	70297.00
4-020-102-2110000-100-2015-2016-001		1,245,849	N.H.I.F	8/7/2016		006508	2350.00
4-020-102-2110000-100-2015-2016-001		1,245,849	N.S.S.F	8/7/2016		006509	6480.00
4-020-102-2110000-100-2015-2016-001		1,245,849	Ollin Sacco	8/7/2016		006510	2000.00
4-020-102-2110000-100-2015-2016-001		1,245,849	Manager Equity Bank - salary	28/07/2016		006515	70297.00
4-020-102-2110000-100-2015-2016-001		1,245,849	N.H.I.F	28/07/2016		006516	2350.00
4-020-102-2110000-100-2015-2016-001		1,245,849	N.S.S.F	28/07/2016		006517	6480.00
4-020-102-2110000-100-2015-2016-001		1,245,849	Ollin Sacco	28/07/2016		006518	2000.00
4-020-102-2110000-100-2015-2016-001		1,245,849	Manager Equity Bank - salary	26/08/2016		006533	70297.00
4-020-102-2110000-100-2015-2016-001		1,245,849	N.H.I.F	3/10/2016		007167	2350.00
4-020-102-2110000-100-2015-2016-001		1,245,849	N.S.S.F	3/10/2016		007168	6480.00
4-020-102-2110000-100-2015-2016-001		1,245,849	Ollin Sacco	3/10/2016		007169	2000.00
4-020-102-2110000-100-2015-2016-001		1,245,849	Manager Equity Bank - salary	6.10.2016		007179	101024.00
4-020-102-2110000-100-2015-2016-001		1,245,849	N.H.I.F	7.10.2016		007181	2350.00
4-020-102-2110000-100-2015-2016-001		1,245,849	N.S.S.F	7.10.2016		007182	6480.00
4-020-102-2110000-100-2015-2016-001		1,245,849	Ollin Sacco	7.10.2016		007183	2000.00
4-020-102-2110000-100-2015-2016-001		1,245,849	Manager Equity Bank - salary	28.10.2016		007201	96024.00
4-020-102-2110000-100-2015-2016-001		1,245,849	N.H.I.F	28.10.2016		007202	2350.00
4-020-102-2110000-100-2015-2016-001		1,245,849	N.S.S.F	28.10.2016		007203	6480.00
4-020-102-2110000-100-2015-2016-001		1,245,849	Ollin Sacco	28.10.2016		007204	7000.00

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4-020-102-2110000-100-2015-2016-001	1,245,849	Manager Equity Bank - salary	1.12.2016	281	007211	91024.00
4-020-102-2110000-100-2015-2016-001	1,245,849	N.H.I.F	1.12.2016	281	007212	2350.00
4-020-102-2110000-100-2015-2016-001	1,245,849	N.S.S.F	1.12.2016	281	007213	6480.00
4-020-102-2110000-100-2015-2016-001	1,245,849	Ollin Sacco	1.12.2016	281	007214	12000.00
4-020-102-2110000-100-2015-2016-001	1,245,849	Manager Equity Bank - salary	21/12/2016	286	007220	143952.00
4-020-102-2110000-100-2015-2016-001	1,245,849	N.H.I.F	21/12/2016	286	007221	2350.00
4-020-102-2110000-100-2015-2016-001	1,245,849	N.S.S.F	21/12/2016	286	007223	6480.00
4-020-102-2110000-100-2015-2016-001	1,245,849	Ollin Sacco	21/12/2016	286	007224	12000.00
4-020-102-2110000-100-2015-2016-001	1,245,849	Lawrence Muchiri Karanga	28.01.2017	290	007232	170859.45
4-020-102-2110000-100-2015-2016-001	1,245,849	Commission KRA	28.01.2017	290	007233	31912.45
4-020-102-2110000-100-2015-2016-001	1,245,849	Manager Equity Bank - salary	28.01.2017	291	007234	77471.75
4-020-102-2110000-100-2015-2016-001	1,245,849	Commission KRA	28.01.2017	291	007235	13552.25
4-020-102-2110000-100-2015-2016-001	1,245,849	N.H.I.F	28.01.2017	291	007236	2350.00
4-020-102-2110000-100-2015-2016-001	1,245,849	N.S.S.F	28.01.2017	291	007237	6480.00
4-020-102-2110000-100-2015-2016-001	1,245,849	Ollin Sacco	28.01.2017	291	007238	12000.00
4-020-102-2110000-100-2015-2016-001	1,245,849	Manager Equity Bank - salary	03.03.2017	294	007245	77471.75
4-020-102-2110000-100-2015-2016-001	1,245,849	Commission KRA	03.03.2017	294	007246	13552.25
4-020-102-2110000-100-2015-2016-001	1,245,849	N.H.I.F	03.03.2017	294	007247	2350.00
4-020-102-2110000-100-2015-2016-001	1,245,849	N.S.S.F	03.03.2017	294	007248	6480.00
4-020-102-2110000-100-2015-2016-001	1,245,849	Ollin Sacco	03.03.2017	294	007249	12000.00
4-020-102-2110000-100-2015-2016-001	1,245,849	Manager Equity Bank - salary	28.03.2017	300	007255	77471.75
4-020-102-2110000-100-2015-2016-001	1,245,849	Commission KRA	28.03.2017	301	007256	13552.25
4-020-102-2110000-100-2015-2016-001	1,245,849	N.H.I.F	28.03.2017	301	007257	2350.00
4-020-102-2110000-100-2015-2016-001	1,245,849	N.S.S.F	28.03.2017	301	007258	6480.00
4-020-102-2110000-100-2015-2016-001	1,245,849	Ollin Sacco	28.03.2017	301	007259	12000.00
4-020-102-2110000-100-2015-2016-001	1,623,533	Manager Equity Bank - salary	09.05.2017	304	007268	77471.00
4-020-102-2110000-100-2016-2017-001	1,623,533	Commission KRA	09.05.2017	304	007269	13553.00
4-020-102-2110000-100-2016-2017-001	1,623,533	N.H.I.F	09.05.2017	304	007270	2350.00
4-020-102-2110000-100-2016-2017-001	1,623,533	N.S.S.F	09.05.2017	304	007271	6480.00
4-020-102-2110000-100-2016-2017-001	1,623,533	Ollin Sacco	09.05.2017	304	007272	12000.00
4-020-102-2110000-100-2016-2017-001	1,623,533	Commission KRA	26.05.2017	305	007289	10036.00
4-020-102-2110000-100-2016-2017-001	1,623,533	Commission KRA	26.05.2017	305	007273	10287.00
4-020-102-2110000-100-2016-2017-001	1,623,533	Williamson Kangangi mwangi	26.05.2017	309	007274	72096.00
4-020-102-2110000-100-2016-2017-001	1,623,533	Commission KRA	26.05.2017	309	007290	223027.10

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4-020-102-2110000-100-2016-2017-001		1,623,533	Manager Equity Bank - salary	26.05.2017	310	007282	77471.00
4-020-102-2110000-100-2016-2017-001		1,623,533	Commission KRA	26.05.2017	310	007283	13553.00
4-020-102-2110000-100-2016-2017-001		1,623,533	N.H.I.F	26.05.2017	310	007284	2350.00
4-020-102-2110000-100-2016-2017-001		1,623,533	N.S.S.F	26.05.2017	310	007285	6480.00
4-020-102-2110000-100-2016-2017-001		1,623,533	Ollin Sacco	26.05.2017	310	007286	12000.00
4-020-102-2110000-100-2016-2017-001		1,623,533	Iecinta Wangui Kibuchi	26.05.2017	311	007287	38139.00
4-020-102-2110000-100-2016-2017-001		1,623,533	Commission KRA	26.05.2017	311	007288	19575.30
4-020-102-2110000-100-2016-2017-001		1,623,533	Manager Equity Bank - salary	15.06.2017	314	007295	77471.00
4-020-102-2110000-100-2016-2017-001		1,623,533	Commission KRA	15.06.2018	314	007296	13553.00
4-020-102-2110000-100-2016-2017-001		1,623,533	N.H.I.F	15.06.2019	314	007297	2350.00
4-020-102-2110000-100-2016-2017-001		1,623,533	N.S.S.F	15.06.2020	314	007298	6480.00
4-020-102-2110000-100-2016-2017-001		1,623,533	Ollin Sacco	15.06.2021	314	007299	12000.00
4-020-102-2210000-100-2015-2016-002	ADMIN - GOODS & SERVICES	3,385,236.96	Kpic	20/8/2016	2588	006935	57000.00
4-020-102-2210000-100-2015-2016-002		3,385,236.96	KPIC	6/10/2016	268	007173	38000.00
4-020-102-2210000-100-2015-2016-002		3,385,236.96	Avanti Stationers	12/10/2016	277	007196	142725.00
4-020-102-2210000-100-2015-2016-002		3,385,236.96	Commissioner V.A.T	12/10/2016	277	007197	7785.00
4-020-102-2210000-100-2015-2016-002		3,385,236.96	Kakamu Agencies	28/10/2016	279	007205	200003.30
4-020-102-2210000-100-2015-2016-002		3,385,236.96	Patrick Gitonga Njiru	3/10/2016	266	006524	400000.00
4-020-102-2210000-100-2015-2016-002		3,385,236.96	Patrick Gitonga Njiru	12/1/2017	288	007199/007200	1500000.00
4-020-102-2210000-100-2015-2016-002		3,385,236.96	Patrick Gitonga Njiru	12/1/2017	289	007208	700000.00
4-020-102-2210000-100-2015-2016-002		3,385,236.96	Sacket fifteen office supplies	30.01.2017	292	007239	253370.00
4-020-102-2210000-100-2015-2016-002		3,385,236.96	Commission of vat	30.01.2017	292	007240	13820.00
			Patrick Gitonga Njiru	28.10.2016	288	007199/007200	1500000.00
			Patrick Gitonga Njiru	23.11.2016	289	007208	700000.00
4-020-102-2110802-100-2015-2016-005	ADMIN - COMMITTEE EXPENS	1,368,000	Patrick Gitonga Njiru	19/09/2016	259	006511	6000000.00
		1,368,000	Patrick Gitonga Njiru	3/10/2016	266	006524	400000.00
		1,368,000	Patrick Gitonga Njiru	4/10/2016	274	006527	300000.00
			Patrick Gitonga Njiru	15.06.2017	316	007294	570000.00
			Patrick Gitonga Njiru	6.02.2017	317	007241	100000.00
4-020-089-2210802-111-2015-2016-002	M&E - COMMITTEE EXPENSES	684,000	Patrick Gitonga Njiru	19/09/2016	260	006513	6000000.00

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					Patrick Gitonga Njiru	9.5.2017	313	007275/76	800000.00
					Patrick Gitonga Njiru	07.06.2017	315	007291	470000.00
4-020-089-2210000-111-2015-2016-002	M&E - GOODS & SERVICES	1,315,539	Patrick Gitonga Njiru	4.10.2016	274	006526	1000000.00		
		1,315,539	Patrick Gitonga Njiru	4.10.2016	276	006532	300000.00		
			Patrick Gitonga Njiru	23.11.2016	289	007209	800000.00		
			Patrick Gitonga Njiru	28.07.2017	303	007243	350000.00		
			Patrick Gitonga Njiru	07.06.2017	315	007291	60000.00		
			Patrick Gitonga Njiru	06.02.2017	317	007241	100000.00		
4-020-089-2110700-111-2015-2016-003	M&E CAPACITY BUILDING	1,000,000	Patrick Gitonga Njiru	4.10.2016	275	006504/05/06	450000.00		
		1,000,000	Patrick Gitonga Njiru	4.10.2016	276	006532	400000.00		
			Patrick Gitonga Njiru	09.05.2017	313	007276	300000.00		
			Patrick Gitonga Njiru	07.06.2017	315	007291	450000.00		
			Patrick Gitonga Njiru	06.02.2017	317	007241	150000.00		
4-020-089-2640200-101-2015-2016-001	EMERGENCY	9,862,474.60	Gacharu technical Training Institute	6/12/2016	284	007218	3000000.00		
		9,862,474.60	Ng ndia cdf office landscaping	12/1/2017	287	007083/007088	1000000.00		
		9,862,474.60	Patrick Gitonga Njiru	12/1/2017	317	007209	600000.00		
		9,862,475.60	Patrick Gitonga Njiru	8/3/2017	295	007226/007227	1500000.00		
		9,862,476.60	Kairini road	09.05.2017	309	007280	1100000.00		
4-020-089-2630204-104-2015-2016	PRIMARY EDUCATION	850,000	Kiburu primary school	21/09/2016	263	007086	850000.00		
4-020-089-2630204-104-2015-2016		1,750,000	Ndigaru Primary school	6.10.2016	270	007176	1750000.00		
4-020-089-2630204-104-2015-2016		900000	Kianwe Primary School	21.02.2017	293	007242	900000.00		
4-020-089-2630205-104-2015-2016-014	SECONDARY EDUCATION	900,000	Gacharu secondary school	21.09.2016	261	007084	900000.00		
4-020-089-2630205-104-2015-2016-001		900,000	Muragara secondary school	21.09.2016	262	007085	900000.00		
4-020-089-26302045-104-2015-2016-019		300,000	Kiine mixed day sec school	28.09.2016	265	007089	300000.00		
4-020-102-2640507-108-2015-2016-011	SECURITY	200,000	Nyang'io ass chiet office	21.09.2016	264	007087	200000.00		
4-020-102-2640507-108-2015-2016-008		350,000	Kiine chiefs office	6.10.2016	269	007174	350000.00		
4-020-102-2640507-108-2015-2016-010		150,000	Ngando AP POST	6.10.2016	272	007178	150000.00		
4-020-102-2640507-108-2015-2016-004		200,000	kanyokora Ass chiet office	08.10.2016	280	007207	200000.00		

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4-020-102-2640507-108-2015-2016-009		500,000	Ngununi ass chief office	20.12.2016	285	007219	500000.00
4-020-102-2640507-108-2011-2012		349,000	Baricho police post	4.5.2017	307	007279	349000.00
4-2060-089-3110202-113-057-001	NDIA COSTITUENCY OFFICE	1,913,786.40	ndia constituency office project	30/03/017	302	007260	1913786.40
4-020-102-2640506-108-2015-2016	ELECTRICITY	7,500,000	Electricity group project	05.10.2016	271	7177	7500000.00
4-020-102-2640101-103-2015-2016	BURSARY	24,996,191.50	Various institutions	19/08/2016	257	various	9439000.00
4-020-102-2640101-103-2015-2016		24,996,191.50	Various institutions	8/9/2016	258	various	1270000.00
4-020-102-2640101-103-2015-2016		24,996,191.50	shatel driving school	3/10/2016	267	007164	900000.00
4-020-102-2640101-103-2015-2016		24,996,191.50	shatel driving school	3/10/2016	267	007165	900000.00
4-020-102-2640101-103-2015-2016		24,996,191.50	shatel driving school	7/6/2017	312	0072926	900000.00
4-020-102-2640101-103-2015-2016		24,996,191.50	shatel driving school	7/6/2017	312	007293	900000.00
4-020-089-2640509-112-2015-2016-001	SPORTS	1,999,695.32	Ndia sports project	6.12.2016	283	007217	1999695.00
4-020-089-2640510-110-2015-2016-001	ENVIRONMENT	1,999,695.32	Ndia Environment project	6.12.2016	282	067216	1999695.00
4-2060-089-3111504-107-045-017	ROADS AND BRIDGES	237757.50	Kiangage foot bridge	27/3/2017	296	007250	237757.50
4-2060-089-3111504-107-045-017		2502200.00	riakania kiagana road	27/3/2017	297	007251	2502200.00
4-2060-089-3111504-107-045-017		300000.00	kamuthanga foot bridge	27/3/2017	298	007253	300000.00
4-2060-089-3111504-107-045-017		2213500.00	nguguni kiangai road	27/3/2017	299	007254	2213500.00
4-2060-089-3111504-107-045-017		1400000.00	Kairini road	30.4.2017	309	007290	1400000.00
4-020-102-2640504-106-2015-2016-001	WATER	672,911	Kairi Water Project	09.05.2017	306	7275	872911.00
CASH BOOK BALANCE AS AT 30-03-2017							52056009.50

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1. NOTES TO THE FINANCIAL STATEMENTS									
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES									
Description		2016 - 2017	2015 - 2016						
		Kshs	Kshs						
Normal Allocation									
	A8299664	4,094,837.60							
	A839581	8,066,244.00							
	A839654	43,484,766.00							
	A839661	10,000,000.00							
	820921		47,226,930.50						
	825780		49,000,000.00						
Conditional grants									
	AIE NO...								
Receipt from other Constit	AIE NO...								
<b>TOTAL</b>		65645837.60	96,226,930.50						
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS									
Description		2016 - 2017	2015 - 2016						
		Kshs	Kshs						
Receipts from the Sale of Buildings									
Receipts from the Sale of Vehicles and Transport Equipment									
Receipts from the Sale of Plant Machinery and Equipment									

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Employer contribution to NSSF gratuity									
			731789.30						
<b>Total</b>			<b>2146638.30</b>			<b>871,697.00</b>			
<b>5 USE OF GOODS AND SERVICES</b>									
<b>Description</b>			<b>2016 - 2017</b>			<b>2015 - 2016</b>			
			<b>Kshs</b>			<b>Kshs</b>			
Utilities, supplies and services									
Office rent									
Communication, supplies and services			254600.00			244,750.00			
Domestic travel and subsistence			462000.00			666,500.00			
Printing, advertising and information supplies & services			0.00			-			
Rentals of produced assets			152200.00			-			
Training expenses			6107400.00			5,298,500.00			
Hospitality supplies and services			507520.00			321,750.00			
Other committee expenses			0.00			3,000.00			
Committee allowance			2172500.00			2,317,000.00			
Insurance costs			0.00			-			
Specialised materials and services			249000.00			387,580.00			
Office and general supplies and services			907483.30			951,704.00			
Fuel, oil & lubricants			650000.00			1,547,500.00			

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Other operating expenses		0.00					
Routine maintenance – vehicles and other transport equipment		0.00	380,095.00				
Routine maintenance – other assets		0.00	-				
<b>Total</b>		<b>11462703.30</b>	<b>12,118,379.00</b>				
<b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>							
<b>Description</b>		<b>2016 - 2017</b>	<b>2015 - 2016</b>				
Transfers to primary schools		Kshs 3,500,000	Kshs 11,386,601.00				
Transfers to secondary schools		2,100,000	18,731,067.00				
Transfers to Tertiary institutions			10,000,000.00				
Transfers to Health institutions			5,932,759.00				
<b>TOTAL</b>		<b>5,600,000</b>	<b>46,050,427.00</b>				
<b>7 OTHER GRANTS AND OTHER PAYMENTS</b>							
<b>Description</b>		<b>2016 - 2017</b>	<b>2015 - 2016</b>				
Bursary - Secondary		Kshs 6408000.00	Kshs 12,757,500.00				
Bursary - Tertiary		7792000.00	10,699,000.00				
Bursary-Special schools		109000.00	-				

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Mocks & CAT water	672911.00	1,950,000.00				
Agriculture (food security)	0.00	-				
Electricity projects	7500000.00	6,000,000.00				
Security	1749000.00	1,044,124.00				
Roads	6653457.50	4,200,000.00				
Sports	1999695.00	2,029,000.00				
Environment	1999695.00	2,869,000.00				
Emergency Projects (specify)	7200000.00	6,380,000.00				
Total	42083758.50	47,928,624.00				
<b>8 ACQUISITION OF</b>						
<b>Non Financial Assets</b>						
	2016 - 2017	2015 - 2016				
	Kshs	Kshs				
Purchase of Buildings	-	-				
Construction of Buildings	1,913,786	-				
Refurbishment of Buildings	-	-				
Purchase of Vehicles	-	-				
Purchase of Bicycles & Motorcycles	-	-				
Overhaul of Vehicles	-	185,272.00				
Purchase of office furniture and fittings	-	-				
Purchase of computers, printers and other IT equipments	-	-				
Purchase of photocopier	-	-				

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Purchase of other office equipments			-	900,000.00				
Purchase of soft ware			-	-				
Acquisition of Land			-	-				
<b>Total</b>			<b>1,913,786</b>	<b>1,085,272.00</b>				
<b>9 Other Payments</b>								
kra								
specify			20,323	604,562.25				
specify			12,000	-				
<b>TOTAL</b>			<b>32,323</b>	<b>604,562.25</b>				
<b>10A: Bank Balances (cash book bank balance)</b>								
Name of Bank, Account No. & currency			2016 - 2017	2015 - 2016				
Equity bank kagio branch	Account Number	52056009.50	Kshs (30/6/2016)	Kshs (30/6/2015)				
	#####		0.00	0.00				
			0.00	0.00				
<b>Total</b>		<b>52056009.50</b>		<b>49601380.65</b>				
<b>10B: CASH IN HAND</b>								
			2016 - 2017	2015 - 2016				

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Name	Brief	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance		Comments
					2,015	2,014	
1. 3 NG Ndia cdf staffs							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							
<b>ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES</b>							

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Amounts due to other Government entities		Transaction Description	26,827,000	c	d=a-c
1.	primary and secondary school				
2.					
3.					
	Sub-Total				
<b>Amounts due to other grants and other transfers</b>			368,258		
4.	committee expenses		805,730		
5.	goods and services				
6.					
	Sub-Total				
<b>Others (specify)</b>					
7.					
8.					
9.					
	Sub-Total				
	Grand Total				
<b>ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER</b>					
Asset class		Historical Cost (Kshs)	Historical Cost (Kshs)		
Land		Historical Cost (Kshs) 2013/14	4,294,872		

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	2014/15	4,328,326					
Buildings and structures							
Transport equipment	6,208,658	1,881,088					
Office equipment, furniture and fittings	4,328,326	334,444					
ICT Equipment, Software and Other ICT Assets	1,881,088	60,792					
Other Machinery and Equipment	334,444						
Heritage and cultural assets	60,792						
Intangible assets	69,239	69,239					
<b>Total</b>	<b>12,882,547</b>	<b>10,968,761</b>					

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I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIES' Received	1	65,645,838	96,226,931
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	48,000	682,660
<b>TOTAL RECEIPTS</b>		<b>65,693,838</b>	<b>96,909,590</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,146,638	871,697
Use of goods and services	5	11,462,703	12,118,379
Transfers to Other Government Units	6	5,600,000	46,050,427
Other grants and transfers	7	42,083,759	47,928,624
Acquisition of Assets	8	1,913,786	1,085,272
Other Payments	9	32,323	604,562
<b>TOTAL PAYMENTS</b>		<b>63,239,210</b>	<b>108,658,961</b>
<b>SURPLUS/DEFICIT</b>		<b>2,454,628</b>	<b>(11,749,371)</b>

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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	81,896,552	101,152,391	183,048,943	115,295,218	67,753,724	63.0%
Proceeds from Sale of Assets						
Other Receipts				48,000	(48,000)	
<b>TOTAL</b>	<b>81,896,552</b>	<b>101,152,391</b>	<b>183,048,943</b>	<b>115,343,218</b>	<b>67,705,724</b>	<b>63.0%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,623,533	1,139,889	2,763,422	2,146,638	616,784	77.7%
Use of goods and services	4,977,157	9,751,463	14,728,620	11,462,703	3,265,917	77.8%
Transfers to Other Government Units	34,350,000	33,578,463	67,928,463	5,600,000	62,328,463	8.2%
Other grants and transfers	39,114,828	54,218,790	93,333,618	42,083,759	51,249,859	45.1%
Acquisition of Assets	1,831,034	2,463,786	4,294,820	1,913,786	2,381,034	44.6%
Other Payments				32,323	(32,323)	
<b>TOTAL</b>	<b>81,896,552</b>	<b>101,152,391</b>	<b>183,048,943</b>	<b>63,239,210</b>	<b>119,809,734</b>	<b>34.5%</b>

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**TRIAL BALANCE AS AT 30TH JUNE 2017**

	DR	CR
<b>Cash and Cash equivalents</b>		
Bank Balances	52,056,010	
Cash Balances	-	
Outstanding Imprest	-	
<b>Payments</b>		
Compensation of Employees	2,146,638	
Use of goods and services	11,462,703	
Committee Expenses		
Transfers to Other Government Units	5,600,000	
Other grants and transfers	42,083,759	
Social Security Benefits		
Acquisition of Assets	1,913,786	
Other Payments	32,323	
<b>Receipts</b>		
Transfers from the Board		65,645,838
Proceeds from sale of assets		-
Others receipts		48,000
Prior Year Adjustment	1	-
<b>Fund Balance b/f</b>		49,601,381
<b>TOTAL</b>	<b>115,295,220</b>	<b>115,295,218</b>

27 SEP 2017  
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