

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

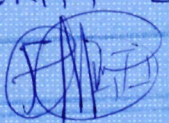
THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
EMURUA DIKIRR CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2018



THE NATIONAL ASSEMBLY
PAPERS LAID
DATE: 17 SEP 2019 TUESDAY
MAJORITY LEADER




**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
EMURUA DIKIRR CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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



10 APR 2013

**NG-CONSTITUENCY DEVELOPMENT FUND – EMURUA DIKIRR
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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

- i. Ng-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 30th June 2017 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|-----|--------------------|-------------------|
| 1. | Accounting Officer | Yusuf Mbuno |
| 2. | A.I.E holder | Paul KipsangMagut |
| 3. | Accountant | KipsafariToromo |
| 4. | | |

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of EmuruaDikirr Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the Ng-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) EMURUA DIKIRR NG-CDF Headquarters

P.O. Box 119 CHEBUNYO
Sub County Commissioner Trans Mara East Building
EMURUA DIKIRR



NG-CONSTITUENCY DEVELOPMENT FUND- EMURUA DIKIRR CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

(f) EMURUA DIKIRR NG-CDF Contacts

Telephone: (254) 725367843
E-mail: cdfemuruadikirr@cdf.go.ke
Website: www.ng-cdf.go.ke

(g) EmuruaDikirr NG ~ CDF Bankers

Equity bank
Kilgoris branch
A/c Number 1230261760486
P O. Box 203
Kilgoris

(h) Independent Auditors

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

(i) Principal Legal Adviser

The Attorney General
State Law Office
Haram bee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya



NG-CONSTITUENCY DEVELOPMENT FUND- EMURUA DIKIRR CONSTITUENCY
Reports and Financial Statements
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**II. FORWARD BY THE CHAIRMAN EMURUA DIKIRR NATIONAL GOVERNMENT
CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

The Emurua Dikirr NG-Constituency Development Fund in the financial year 2017/18 was allocated Eighty Six Million, Three Hundred Ten Thousand, Three Hundred Forty Four Shillings (Ksh 86,310,344) by the NG-CDF board. During the financial year Kshs 42,905,172.00 was disbursed to the constituency by end of June 2018 which included balances carried forward from previous years of Kshs 12,496,142.88.

During the year ended transfers to other government entities was Kshs 13,000,000.00 and other grants Kshs 22,764,693.00. The NG-CDFC was able to disburse the funds to the project management committees as soon as the funds were available and the projects are at various stages of completion. The bursary allocation for the financial year was issued fully to needy students attending various schools, tertiary colleges and universities.

The project management committee is the model used in the constituency for the implementation of projects. In the year ended most of the projects reported inadequacy of funds allocated for the completion of their projects, this could be attributed to inadequate allocations and /or increasing costs for the various projects materials and labour.

We wish to thank the board for having released the funds due to the constituency during the financial year and wish to encourage that the funds be disbursed on time to allow completion of projects during the year.

We look forward to better performance in the next financial year (2018/19).


KIPSIELEI TOWETT
CHAIRMAN NG-CDFC



REPUBLIC OF KENYA

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Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Emurua Dikirr Constituency set out on pages 6 to 20 which comprise the statement of Assets and Liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Emurua Dikirr Constituency Development Fund as at 30 June 2018, 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 Constituency Development Act 2015 and Public Finance Management Act 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Acquisition of Assets

The statement of receipts and payments reports acquisition of assets valued at Kshs.7,824,266 which have not been included in the summary of fixed asset register amount of Kshs.8,799,719.03 as disclosed in Annex 4 to the financial statements. As a result, it was not possible to confirm the accuracy and completeness of the summary of fixed asset value of Kshs.8,799,719.03.

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

1.2 Prior Year Adjustments

The statement of assets and liabilities reports prior year adjustments of Kshs.1,064,443 that are not supported by any accounting documentation, cash payment or receipt and therefore its accuracy, completeness and occurrence could not be ascertained.

1.3 Inaccurate Cash and Cash Equivalent Balance

The statement of assets and liabilities reports a closing cash and cash equivalent balance of Kshs.6,373,818.68 that differs with the amount of Kshs.5,309,376 reflected in the statement of cash flow resulting to a difference of Kshs.1,064,442.68 which has not been reconciled or explained.

As a result, the accuracy and completeness of the cash and cash equivalent amount of Kshs.6,373,818.68 could not be confirmed.

1.4 Inaccurate Summary Statement of Appropriation

The summary statement of appropriation reports unutilized budget amount of Kshs.91,502,888.80 which differs with outstanding balances for the year of Kshs.55,913,055 as disclosed in Annex 3 to the financial statements by a difference of Kshs.35,589,833.80 that has not been explained or reconciled.

In addition, the statement reports budget adjustments of Kshs.54,784,483 which are not supported by a schedule of projects to be funded and amounts allocated to each.

Therefore, it was not possible to confirm the accuracy and completeness of the final budget amount of Kshs.141,594,828.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Budget

1.1 Non Implementation of Approved Projects

The summary statement of appropriation, recurrent and development combined reports a final budget amount of Kshs.141,594,828 against an actual expenditure of Kshs.50,091,939.20 leaving a balance of Kshs.91,502,888.80 unspent during the period under review thereby denying the residents of Emurua Dikirr Constituency the desired government services without reasonable justification.

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

2. Transfers to Other Government Units

2.1 Projects Undertaken through Labour Based Contracts

The statement of receipts and payments reports transfers to other government units of Kshs.13,000,000 which includes projects valued at Kshs.10,850,000 and Kshs.2,150,000 for primary and secondary schools respectively procured through direct procurement method and implemented through labour based contracts without documented procedures for control, supervision and management of materials or services.

As a result, it was not possible to confirm whether value for money was obtained from the payment of Kshs.13,000,000 incurred on the projects.

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

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

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

Basis for Conclusion

1. Internal Controls Weaknesses

1.1 Lack of Updated Project Implementation Status Reports

Although the statement of receipts and payments reports transfers to other government units of Kshs.13,000,000 and other grants and transfers of Kshs.22,764,693 during the year under review, no updated project implementation status reports had been prepared by 30 June 2018.

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

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

Responsibilities of Management and Those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Emurua Dikirr Constituency Development Fund to cease to continue as a going concern or to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Emurua Dikirr Constituency Development Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

08 August 2019

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


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

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

Approval of the financial statements

The **Emurua Dikirr NG-CDF's** financial statements were approved and signed by the Accounting Officer on 2018.


KIPSIELEI TOWETT
Chairman NG-CDFC


for **PAUL KIPSANG MAGUT**
Fund Account Manager
FUND ACCOUNT MANAGER
EMURUA DIKIRR CONSTITUENCY
P.O. Box 119-20401
CHEBUNYO.

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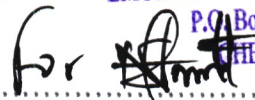
NG-CONSTITUENCY DEVELOPMENT FUND- EMURUA DIKIRR CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2017-2018 | 2016-2017 |
|--|------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| RECEIPTS | | | |
| Transfers from Other Government Entities | 1 | 42,905,172.00 | 137,809,606.70 |
| Proceeds from Sale of Assets | 2 | 0 | 0 |
| Other Receipts | 3 | 0 | 15,000.00 |
| TOTAL RECEIPTS | | 42,905,172.00 | 137,824,606.70 |
| PAYMENTS | | | |
| Compensation of Employees | 4 | 1,064,969.00 | 1,870,207.32 |
| Use of goods and services | 5 | 5,422,891.00 | 8,182,846.22 |
| Committee Expenses | 6 | | |
| Transfers to Other Government Units | 7 | 13,000,000.00 | 75,600,000.00 |
| Other grants and transfers | 8 | 22,764,693.00 | 39,981,103.00 |
| Social Security Benefits | 9 | 15,120.00 | 19,440.00 |
| Acquisition of Assets | 10 | 7,824,266.00 | 5,817,408.00 |
| Other Payments | 11 | | 12,546.19 |
| TOTAL PAYMENTS | | 50,091,939.00 | 131,483,550.73 |
| SURPLUS/DEFICIT (Balance c/d) | | (7,186,767.00) | 6,341,055.97 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMURUA DIKIRR NG-CDF financial statements were approved on..... 2018 and signed by:


 Chairman NG-CDFC
 Manager


 FUND ACCOUNT MANAGER
 EMURUA DIKIRR CONSTITUENCY
 P.O. Box 119-20401
 HEHEBUNYO.
 Fund Account



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NG-CONSTITUENCY DEVELOPMENT FUND- EMURUA DIKIRR CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

V. STATEMENT OF ASSETS AND LIABILITIES

| | Note | | 2016-2017 |
|----------------------------------|------|---------------------|----------------------|
| | | | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per cash book) | 12A | 6,173,818.68 | 12,496,142.88 |
| Cash Balances (cash at hand) | 12B | 0 | 0 |
| Outstanding Imprests | 12C | 200,000.00 | 0 |
| TOTAL FINANCIAL ASSETS | | 6,373,818.68 | 12,496,142.88 |
| REPRESENTED BY | | | |
| Fund balance b/fwd. | | 12,496,142.88 | 6,155,086.91 |
| Surplus/Deficit for the year | 13 | - 7,186,767.00 | 6,341,055.97 |
| Prior year adjustments | | 1,064,443.00 | 0 |
| NET FINANCIAL POSITION | 14 | 6,373,819.00 | 12,496,142.88 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMURUA DIKIRR NG-CDF financial statements were approved on2018 and signed by:


 Samwuel Kipseile Towett
 Chairman NG-CDFC


 Paul Kipsang Magut
 Fund Account Manager

FUND ACCOUNT MANAGER
EMURUA DIKIRR CONSTITUENCY
 P.O. Box 119-20401
 CHEBUNYO.



NG-CONSTITUENCY DEVELOPMENT FUND- EMURUA DIKIRR CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

VI. STATEMENT OF CASHFLOW

| Receipts for operating income | | 2017-2018 | 2016-2017 |
|--|-----------|-----------------------|-----------------------|
| Transfers from CDF Board | 1 | 42,905,172.00 | 137,809,606.70 |
| Other Receipts | 3 | | 15,000.00 |
| TOTAL | | 42,905,172.00 | 137,824,606.70 |
| Payments for operating expenses | | | |
| Compensation of Employees | 4 | 1,064,969.00 | 1,870,207.32 |
| Use of goods and services | 5 | 5,422,891.00 | 8,182,846.22 |
| Committee Expenses | 6 | | |
| Transfers to Other Government Units | 7 | 13,000,000.00 | 75,600,000.00 |
| Other grants and transfers | 8 | 22,764,693.00 | 39,981,103.00 |
| Social Security Benefits | 9 | 15,120.00 | 19,440.00 |
| Other Payments | 11 | | 12,546.19 |
| Adjusted for: | | | |
| Adjustments during the year | | | |
| | | 42,267,673.00 | 125,666,142.73 |
| Net cash flow from operating activities | | 637,499.00 | 12,158,463.97 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | | 0 |
| Acquisition of Assets | 10 | 7,824,266 | 5,817,408.00 |
| Net cash flows from Investing Activities | | 7,186,767.00 | 5,817,408.00 |
| | | (7,186,767.00) | |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | | 6,341,055.97 |
| Cash and cash equivalent at BEGINNING of the year | 15 | 12,496,142.88 | 6,155,086.91 |
| Cash and cash equivalent at END of the year | 16 | 5,309,376.00 | 12,496,142.88 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMURUA DIKIRR NG-CDF financial statements were approved on 2018 and signed by


 Chairman NG-CDFC

for 
 Fund Account Manager

FUND ACCOUNT MANAGER
EMURUA DIKIRR CONSTITUENCY
 P.O. Box 119-20401
 CHEBUNYO.



NG-CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR CONSTITUENCY

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

**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED
EMURUA DIKIRR NG-CONSTITUENCY DEV FUND**

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT & DEVELOPMENT

FINANCIAL YEAR 2017-2018 ENDED 30TH JUNE 2018

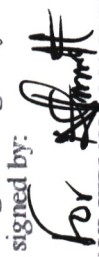
| Receipt/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilisation Difference e=c-d | % of Utilisation (Variance) f=d/c % |
|-------------------------------------|----------------------|----------------------|-----------------------|------------------------------------|---|--|
| RECEIPTS | | | | | | |
| Transfers from CDF Board | 86,810,345.00 | 54,784,483.00 | 141,594,828.00 | 42,905,172.00 | 98,689,656.00 | 30% |
| Proceeds from Sale of Assets | | | | | | |
| Other Receipts(A-I-A) | | | | | | |
| PAYMENTS | | | | | | |
| Compensation of Employees | 2,108,620.00 | 682,759.00 | 2,791,379.00 | 1,080,089.00 | 1,711,290.00 | 39% |
| Use of goods and services | 3,844,310.00 | 341,379.00 | 4,185,689.00 | 5,422,891.00 | (1,237,202.00) | 130% |
| Transfers to Other Government Units | 46,150,000.00 | 42,208,061.00 | 88,358,061.00 | 13,000,000.00 | 75,358,061.00 | 15% |
| Other grants and transfers | 27,305,388.00 | 7,034,560.00 | 34,339,948.00 | 22,764,693.00 | 11,575,255.00 | 66% |
| Acquisition of Assets | 2,725,000.00 | 4,517,724.00 | 7,242,724.00 | 7,824,266.20 | (581,542.20) | 108% |
| Other Payments | 4,677,027.00 | | 4,677,027.00 | | 4,677,027.00 | 0% |
| TOTALS | 86,810,345.00 | 54,784,483.00 | 141,594,828.00 | 50,091,939.20 | 91,502,888.80 | 35% |

(a) The budget items performed well as per budget except for the acquisition of assets (office construction) where work is now completed and the office is utilized. There was need to purchase furniture to be used in the office yet there is still more requirement for more furniture.

(b) Transfers to other government units performed poorly since the funds received from the board were not enough during the year.

The EMURUA DIKIRR NG-CDF financial statements were approved on2018 and signed by:


KIPSIELEI TOWETT
Chairman NGCDF


PAUL KIPSANG MAGUT
Fund Account Manager

FUND ACCOUNT MANAGER
EMURUA DIKIRR CONSTITUENCY
P.O. Box 119-20401
CHEBBUNYO.

NG-CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR**CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2017****EMURUA DIKIRR NG-CONSTITUENCY DEV FUND****TRIAL BALANCE****FINANCIAL YEAR 2017-2018 ENDED 30TH JUNE 2018**

| | | KSHS | KSHS |
|----------------------------------|-------------------------------------|-------------------|-------------------|
| | | DR | CR |
| Cash and Cash equivalents | | | |
| | Bank Balances | 6,173,819 | |
| | Cash Balances | - | |
| | Outstanding Imprest | 200,000 | |
| Payments | | | |
| | Compensation of Employees | 1,080,089 | |
| | Use of goods and services | 5,422,891 | |
| | Transfers to Other Government Units | 13,000,000 | |
| | Other grants and transfers | 22,764,693 | |
| | Acquisition of Assets | 7,824,266 | |
| | Other Payments | - | |
| | Compensation of Employees | 1,080,089 | |
| | Use of goods and services | 5,422,891 | |
| Receipts | | | |
| | Transfers from the Board | | 42,905,172 |
| | Proceeds from sale of assets | | - |
| | Others receipts | | - |
| Prior Year Adjustment | | | 1,064,443 |
| Fund Balance B/F | | | 12,496,143 |
| TOTAL | | 56,465,758 | 56,465,758 |

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**NG-CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

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

4. Cash and cash equivalents

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

**NG-CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

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 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, 2015.

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | | 2017-2018 | 2016-2017 |
|---------------------------------|---------|---------------|---------------|
| | | Kshs | Kshs |
| Normal Allocation | | | |
| | A825846 | | 40,413,055.00 |
| | A829542 | | 4,094,827.60 |
| | A839650 | | 36,853,449.00 |
| | A856667 | | 15,500,000.00 |
| | A855732 | | 40,948,275.10 |
| | A855797 | 5,500,000.00 | |
| | | 37,405,172.00 | |
| Conditional grants | | | |
| Receipt from other Constituency | | | |



**NG-CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2018**

| | | | |
|--------------|--|----------------------|-----------------------|
| | | | |
| TOTAL | | 42,905,172.00 | 137,809,606.70 |

1.1.1.1.1.1.2 PROCEEDS FROM SALE OF ASSETS

| | 2017-2018 | 2016-2017 |
|--|------------------|------------------|
| | Kshs | Kshs |
| | - | - |
| Receipts from sale of Buildings | - | - |
| Receipts from the Sale of Vehicles and Transport Equipment | - | - |
| Receipts from sale of office and general equipment | - | - |
| Receipts from the Sale Plant Machinery and Equipment | - | - |
| | ~ | ~ |
| Total | - | - |

**NG-CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.3 OTHER RECEIPTS

| | 2017-2018 | 2016-2017 |
|---|-----------|-----------|
| | Kshs | Kshs |
| Interest Received | - | - |
| Rents | - | - |
| Receipts from Sale of tender documents | - | 15,000.00 |
| Other Receipts Not Classified Elsewhere | - | - |
| Total | - | 15,000.00 |

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

| | 2017-2018 | 2016-2017 |
|---|---------------------|---------------------|
| | Kshs | Kshs |
| Basic wages of contractual employees | 1,064,969.00 | 1,187,438.40 |
| Basic wages of contractual employees | - | - |
| Basic wages of casual labour | | |
| Personal allowances paid as part of salary | | |
| House allowance | | |
| Transport allowance | | |
| Leave allowance | | |
| Other personnel payments | | |
| Gratuity | | 682,768.92 |
| Employer contribution to NSSF/SOCIAL SECURITY | 15,120.00 | 19,440.00 |
| Total | 1,080,089.00 | 1,889,647.32 |



**NG-CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

| | 2017-2018 | 2016-2017 |
|--|---------------------|---------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | | |
| Office rent | | |
| Communication, supplies and services | | |
| Domestic travel and subsistence | | |
| Printing, advertising and information supplies & services | | |
| Rentals of produced assets | | |
| Training expenses | 1,310,000.00 | 1,000,000.00 |
| Hospitality supplies and services | | |
| Insurance costs | | |
| Specialised materials and services | | |
| Office and general supplies and services | 587,363.00 | 1,205,942.22 |
| Office and general supplies and services | 617,700.00 | 1,004,640.00 |
| Fuel ,oil & lubricants | 650,000.00 | 690,000.00 |
| Other operating expenses | | |
| Routine maintenance – vehicles and other transport equipment | 482,328.00 | 777,678.00 |
| Routine maintenance – other assets | | |
| Other committee expenses | 214,400.00 | 1,371,586.00 |
| Committee allowance | 1,561,100.00 | 2,133,000.00 |
| | | |
| Total | 5,422,891.00 | 8,182,846.22 |

1000
900
800
700
600
500
400
300
200
100
0

**NG-CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.6 TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2016-2017 | 2015-2016 |
|--|----------------------|----------------------|
| | Kshs | Kshs |
| Transfers to National Government entities: | | |
| Transfers to primary schools (see attached list) | 10,850,000.00 | 26,750,000.00 |
| Transfers to secondary schools (see attached list) | 2,150,000.00 | 10,900,000.00 |
| Transfers to tertiary institutions (see attached list) | - | 10,000,000.00 |
| Transfers to health institutions (see attached list) | 0 | 0 |
| TOTAL | 13,000,000.00 | 47,650,000.00 |

1.1.1.1.1.1.7 OTHER GRANTS AND OTHER PAYMENTS

| | 2016-2017 | |
|------------------------------|----------------------|----------------------|
| | Kshs | |
| Bursary –Secondary | 11,608,000.00 | 11,675,500.00 |
| Bursary –Tertiary | 7,156,693.00 | 718,000.00 |
| Bursary –Tertiary | - | 7,492,000.00 |
| Bursary-Special schools | - | - |
| Mocks & CAT | - | 3,000,000.00 |
| Water | - | - |
| Agriculture (food security) | - | - |
| Electricity projects | - | - |
| Security | - | - |
| Roads | - | - |
| Sports | - | 5,720,640.00 |
| Environment | - | 2,499,000.00 |
| Health | - | - |
| Emergency Projects (specify) | 4,000,000.00 | 6,428,963.00 |
| TOTAL | 22,764,693.00 | 39,981,103.00 |

1.1.1.1.1.1.8 SOCIAL SECURITY BENEFITS

| | 2016-2017 | 2016-2017 |
|-------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Employer contribution to NSSF | 15,120.00 | 19,440.00 |
| Total | 15,120.00 | 19,440.00 |



**NG-CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.9 ACQUISITION OF ASSETS

| Non-Financial Assets | 2016-2017 | 2015-2016 |
|--|---------------------|-------------------|
| | Kshs | Kshs |
| Purchase of Buildings | | - |
| Construction of Buildings | 6,724,766.20 | - |
| Refurbishment of Buildings | - | - |
| Purchase of Vehicles | - | - |
| Purchase of Bicycles & Motorcycles | - | - |
| Overhaul of Vehicles | - | - |
| Purchase of Office furniture and fittings | 1,099,500.00 | - |
| Purchase of computers ,printers and other IT equipment | - | - |
| Purchase of photocopier | - | - |
| Purchase of other office equipment | - | - |
| Purchase of soft ware | - | - |
| Acquisition of Land | - | 600,000.00 |
| | - | - |
| Total | 7,824,266.20 | 600,000.00 |



NG-CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR**CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2018***NOTES TO THE FINANCIAL STATEMENTS (Continued)***1.1.1.1.1.1.10 OTHER PAYMENTS**

| | 2017-2018 | 2016-2017 |
|-----------------------|------------------|------------------|
| | Kshs | Kshs |
| Bank Charges | - | 12,546.19 |
| Office administration | | |
| TOTAL | - | 12,546.19 |

12A: Bank Accounts (cash book bank balance)

| Name of Bank, Account No. & currency | 2017-2018 | 2016-2017 |
|--|---------------------|----------------------|
| | Kshs | Kshs |
| Equity Bank, Kilgoris, A/C Number 1230261760486 | 6,173,819.00 | 12,496,142.88 |
| | | |
| | | |
| Total | 6,173,819.00 | 12,496,142.88 |



NG-CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR
CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

| | 2017-2018 | 2016-2017 |
|--------------|-----------|-----------|
| | Kshs | Kshs |
| Cashier | 00 | 00 |
| | | |
| Total | 00 | 00 |

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

| <i>Name of Officer or Institution</i> | <i>Date Imprest Taken</i> | <i>Amount Taken</i> | <i>Amount Surrendered</i> | <i>Balance</i> |
|---------------------------------------|---------------------------|---------------------|---------------------------|-------------------|
| | | Kshs | Kshs | Kshs |
| Fund manager | 14.6.2015 | 200,000.00 | - | 200,000.00 |
| | | | | |
| Total | | 200,000.00 | | 200,000.00 |

The above imprest has so far been surrendered during the month of July 2018

13. BALANCES BROUGHT FORWARD

| | 2017-2018 | 2016-2017 |
|---------------|---------------------|----------------------|
| | | Kshs |
| Bank accounts | 6,173,819.00 | 12,498,142.88 |
| Cash in hand | - | - |
| Imprest | 200,000.00 | - |
| Total | 6,373,819.00 | 12,496,142.88 |

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

| | 2017-2018 | 2016-2017 |
|---------------|------------------|-----------|
| | Kshs | Kshs |
| Bank accounts | 1,064,443 | 00 |
| Cash in hand | 00 | 00 |
| Imprest | 00 | 00 |
| | | |
| Total | 1,064,443 | 00 |



**NG-CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

| | 2016-2017 | 2015-2016 |
|-----------------------------|------------------|------------------|
| | Kshs | Kshs |
| Construction of buildings | 00 | 00 |
| Construction of civil works | 00 | 00 |
| Supply of goods | 00 | 00 |
| Supply of services | 00 | 00 |
| | 00 | 00 |

15.2: PENDING STAFF PAYABLES (See Annex 2)

| | 2016-2017 | 2015-2016 |
|--|------------------|------------------|
| Senior management | 00 | 00 |
| Middle management | 00 | 00 |
| Unionisable employees | 00 | 00 |
| Others (<i>specify</i>) staff gratuity | 00 | 00 |
| | 00 | 00 |

15.3: OTHER PENDING PAYABLES (See Annex 3)

| | 2017-2018 | 2016-2017 |
|---|----------------------|----------------------|
| Compensation of Employees | 682,759.00 | |
| Use of goods and services | 341,379.00 | |
| Amounts due to other Government entities (see attached list) | 42,208,061.00 | |
| Amounts due to other grants and other transfers (see attached list) | 7,034,560.00 | 3,713,863.85 |
| Acquisition of assets | 4,517,724.00 | 1,555,173.03 |
| TOTAL | 54,784,483.00 | 12,496,142.88 |

15.4 PENDING RECEIVABLES FROM THE CDF BOARD (See statement of appropriation)

| FINANCIAL YEAR | KSHS |
|-----------------------|----------------------|
| 2017/18 | 91,502,888.80 |
| | |
| TOTAL | 91,502,888.80 |

NATIONAL GOVERNMENT ENTITY - EMURUA DIKIRR CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2015 | Outstanding Balance 2014 | Comments |
|------------------------------------|-----------------|-----------------|---------------------|--------------------------|--------------------------|----------|
| | a | B | c | d=a-c | | |
| Construction of buildings | | | | | | |
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| Sub-Total | | | | | | |
| Construction of civil works | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| Sub-Total | | | | | | |
| Supply of goods | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| Sub-Total | | | | | | |
| Supply of services | | | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| 12. | | | | | | |
| Sub-Total | | | | | | |
| Grand Total | | | | | | |



NATIONAL GOVERNMENT ENTITY – EMURUA DIKIRR CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff | Job Group | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2015 | Outstanding Balance 2014 | Comments |
|------------------------------|--------------------|-----------------|-------------------------|---------------------|--------------------------|--------------------------|----------|
| | | a | B | c | d=a-c | | |
| Senior Management | | | | | | | |
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| | Sub-Total | | | | | | |
| Middle Management | | | | | | | |
| 4. | | | | | | | |
| 5. | | | | | | | |
| 6. | | | | | | | |
| | Sub-Total | | | | | | |
| Unionisable Employees | | | | | | | |
| 7. | | | | | | | |
| 8. | | | | | | | |
| 9. | | | | | | | |
| | Sub-Total | | | | | | |
| Others (specify) | | | | | | | |
| 10. | | | | | | | |
| 11. | | | | | | | |
| 12. | | | | | | | |
| | Sub-Total | | | | | | |
| | Grand Total | | | | | | |



NATIONAL GOVERNMENT ENTITY – EMURUA DIKIRR CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

| Name | Brief Transaction Description | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2016/2017 d=a-c | Outstanding Balance 2017/2018 | Comments |
|--|-------------------------------|----------------------|-------------------------|---------------------|--|-------------------------------|----------|
| | | A | b | c | | | |
| Amounts due to other Government entities | | | | | | | |
| 1. | Primary schools grants | 0 | | | 0 | 0 | |
| 2. | Secondary schools grants | 0 | | | 0 | 0 | |
| 3. | Tertiary institutions grants | | | | | 40,000,000 | |
| | Sub-Total | 0 | | | 0 | 40,000,000 | |
| Amounts due to other grants and other transfers | | | | | | | |
| 4. | Agriculture | 0 | | | 0 | 0 | |
| 5. | Water | 0 | | | 0 | 0 | |
| 6. | Emergency | 0 | | | 0 | 2,267,647.00 | |
| 7. | Bursary | 0 | | | 0 | 1,400,000 | |
| 8. | Environment | 2,713,863.85 | | | 2,713,863.85 | 2,198,000.00 | |
| | Sub-Total | 2,713,863.85 | | | 2,713,863.85 | 5,865,647.00 | |
| Others (specify) | | | | | | | |
| 9. | Office construction | 7,227,106 | | | 7,227,106.00 | 3,000,000 | |
| 10. | Social security | 1,000,000 | | | 1,000,000.00 | | |
| 11. | Goods & services | 0 | | | 0 | 4,349,146.90 | |
| 12. | Assets acquisition | 1,555,173.03 | | | 1,555,173.03 | | |
| | Sub-Total | 9,782,279.03 | | | 9,782,279.03 | 4,649,146.90 | |
| | Grand Total | 12,496,142.88 | | | 12,496,142.88 | 55,913,055.00 | |



NATIONAL GOVERNMENT ENTITY – EMURUA DIKIRR CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Item Description | Serial no. /Registration | Year of Purchase | Historical cost 2015/16 (kshs) | Historical cost 2016/17(kshs) |
|--|-----------------------------------|--------------------------|------------------|--------------------------------|-------------------------------|
| ICT Equipment, Software and Other ICT Assets | Monitor | CN-07CR4-72872-33P-FFCL | 2013 | Supplied by cdf board | Supplied by cdf board |
| ICT Equipment, Software and Other ICT Assets | Back ups | 3B1304X12214 | 2013 | Supplied by cdf board | Supplied by cdf board |
| ICT Equipment, Software and Other ICT Assets | CPU | 161246/90 | 2013 | Supplied by cdf board | Supplied by cdf board |
| ICT Equipment, Software and Other ICT Assets | Scanner 5590 | CN2CAVHOCVX | 2013 | Supplied by cdf board | Supplied by cdf board |
| ICT Equipment, Software and Other ICT Assets | Camera | A6HZCNKDB00025 | 2013 | 7,000.00 | 0 |
| ICT Equipment, Software and Other ICT Assets | Photocopier | | 2014 | 156,078.00 | 78,000.00 |
| Office equipment, furniture and fittings | Stapler- Kangaroo | ST-0795 DS210 | 2013 | 433.55 | 216.70 |
| ICT Equipment, Software and Other ICT Assets | LaserJet 401DN Printer | VNH6726421 | 2014 | 27,599.80 | 13,799.90 |
| ICT Equipment, Software and Other ICT Assets | Deskjet1000 Printer | CN35R18J8S | 2014 | 4,269.00 | 2,134.50 |
| Office equipment, furniture and fittings | Office Point Heavy –Duty Stapler | | 2014 | 2,601.30 | 1,300.65 |
| Office equipment, furniture and fittings | Self-inking rubber stamp | | 2013 | 1,667.50 | 833.75 |
| Office equipment, furniture and fittings | Self-inking rubber stamp | | 2014 | 3,001.50 | 1500.75 |
| Office equipment, furniture and fittings | Office table | WML-254 | 2014 | 7,937.30 | 3,968.65 |
| Office equipment, furniture and fittings | High back ergonomic leather chair | | 2014 | 32,016.00 | 16,008.00 |
| Transport equipment | Motor vehicle | GK B 074F | 2014 | 3,450,000.00 | 2,587,500.00 |
| Office equipment, furniture and fittings | Office furniture | | 2014 | 442,101.60 | 221,050.80 |
| Office equipment, furniture and fittings | Office furniture | 4 file cabinets | 2015 | 83,996.00 | 55,997.33 |
| Construction of office building | | | | 600,000.00 | 5,817,408.00 |
| TOTAL | | | | 4,818,701.55 | 8,799,719.03 |

1. The depreciation rate applied on Office equipment, furniture and fittings and ICT Equipment, Software and Other ICT Assets is 33.33% per annum
2. The depreciation rate applied on the Transport equipment is 25% per annum

