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REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
NYATIKE CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2017**





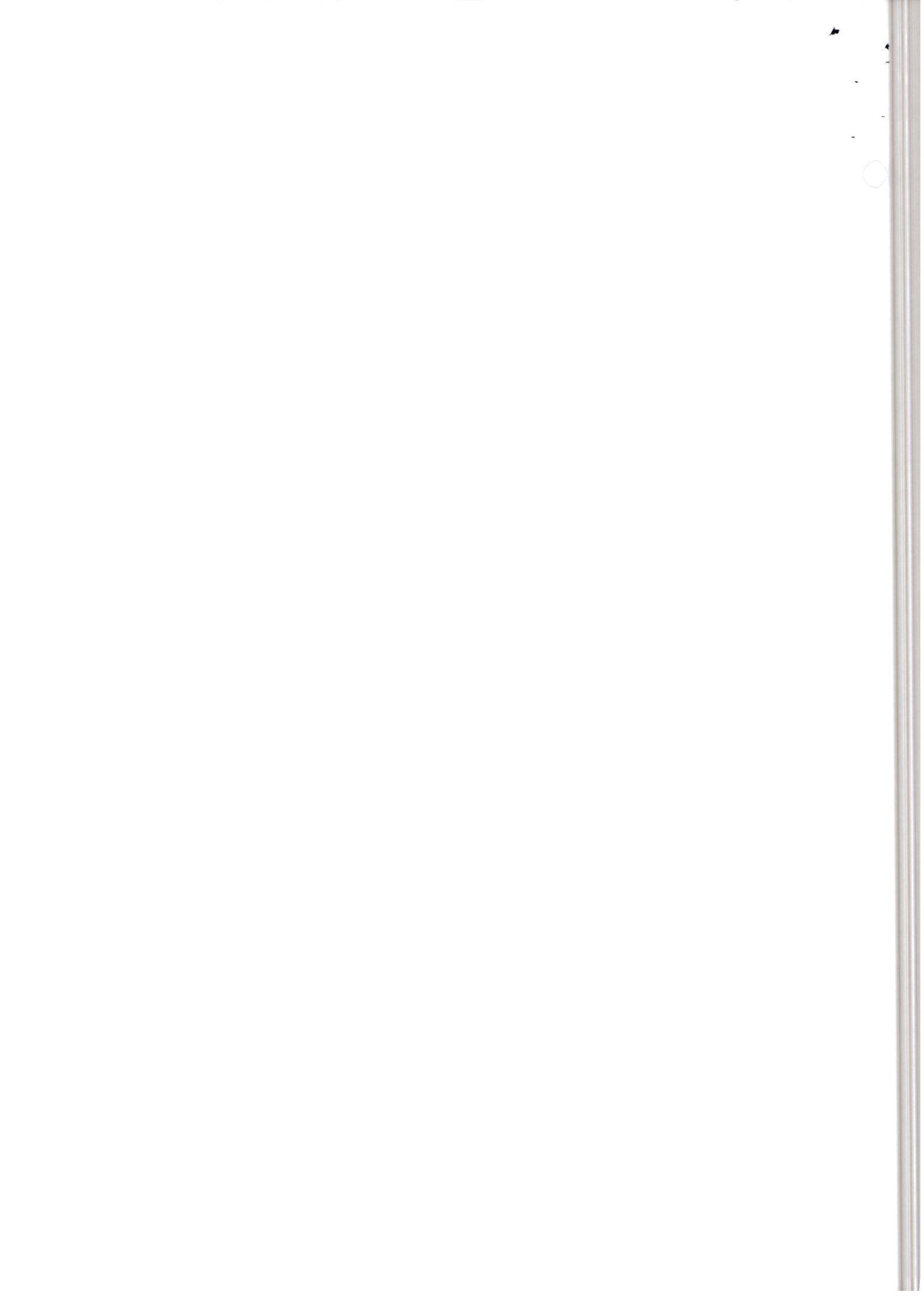
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND

NYATIKE CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

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

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

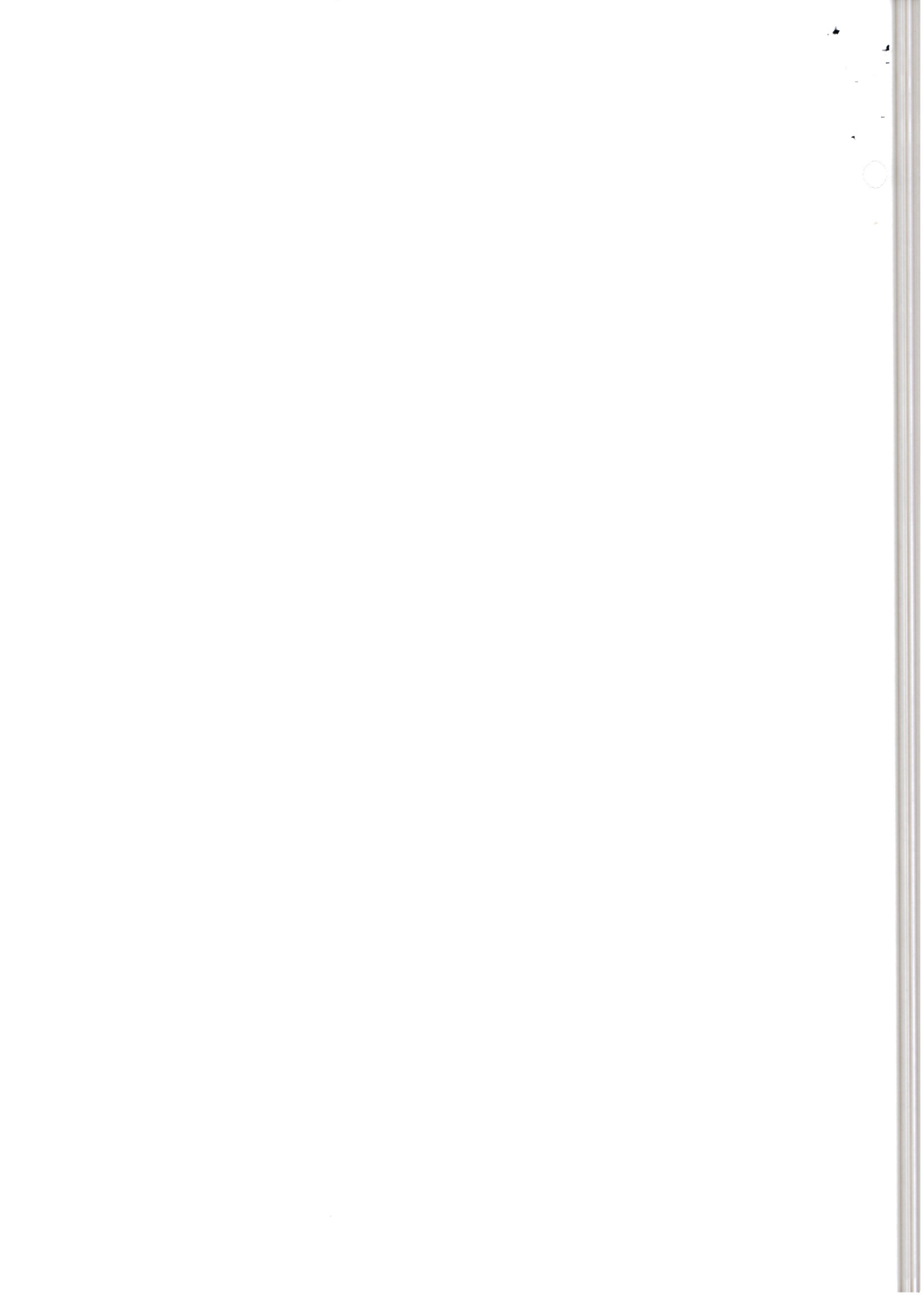


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – NYATIKE
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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 *Nyatike* National Government Constituency Development Fund's 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 30th June 2017 and who had direct fiduciary responsibility were:

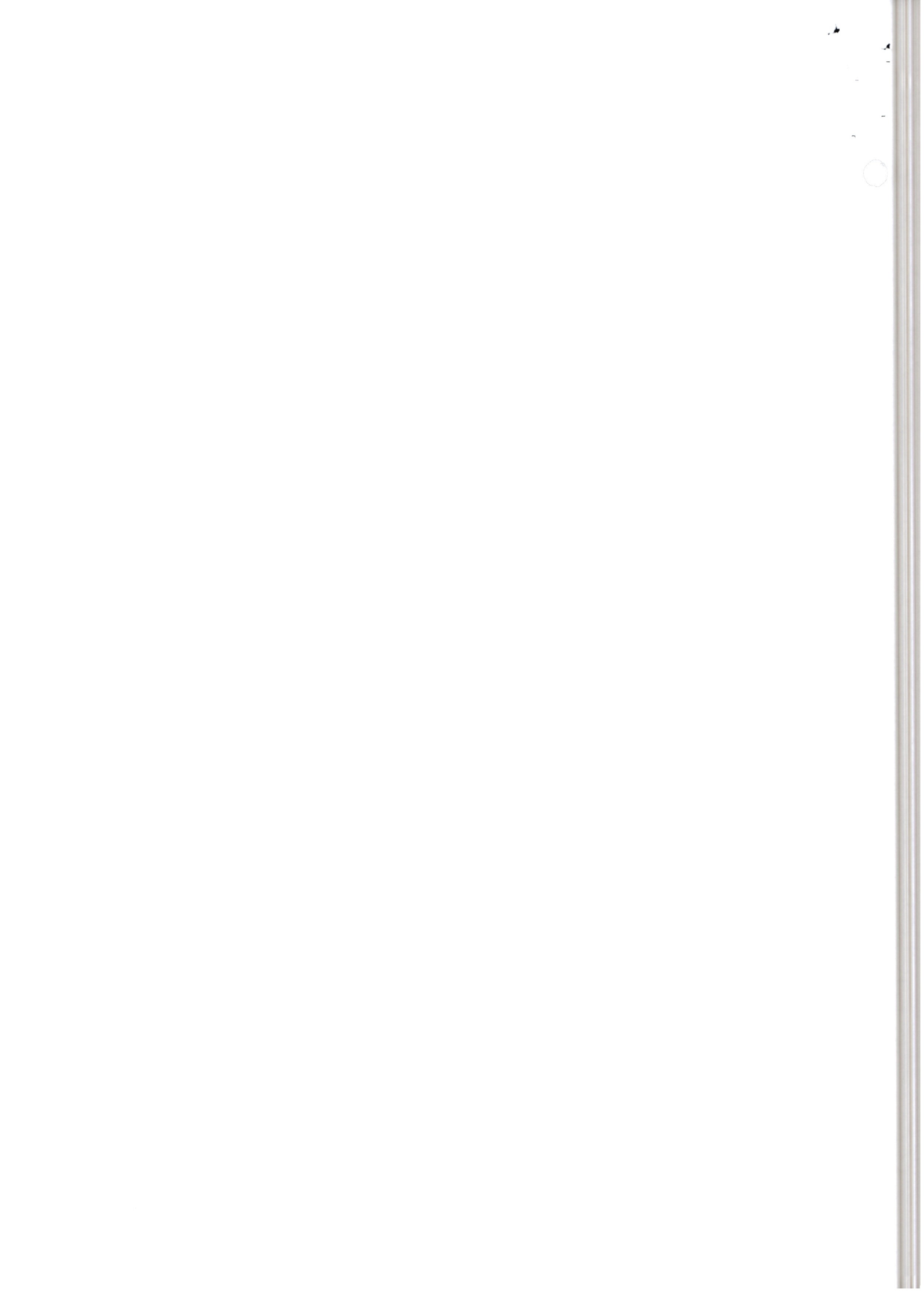
No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Marcelus Obondi Ayieko
3.	Accountant	William Omwange Motonu

(d) Fiduciary Oversight Arrangements

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

(e) NYATIKE National Government Constituency Development Fund Committee Headquarters

P.O. Box 1
WATH ONG'ER – MUHURU - SORI ROAD
WATH ONG'ER TRADING CENTRE



(f) NYATIKE National Government Constituency Development Fund Committee Contacts

Telephone: 0711901505

E-mail: mayieko@cdf.go.ke

E-mail: **E-mail: nyatikecdf@yahoo.com**

Website:

(g) NYATIKE National Government Constituency Development Fund Committee Bankers

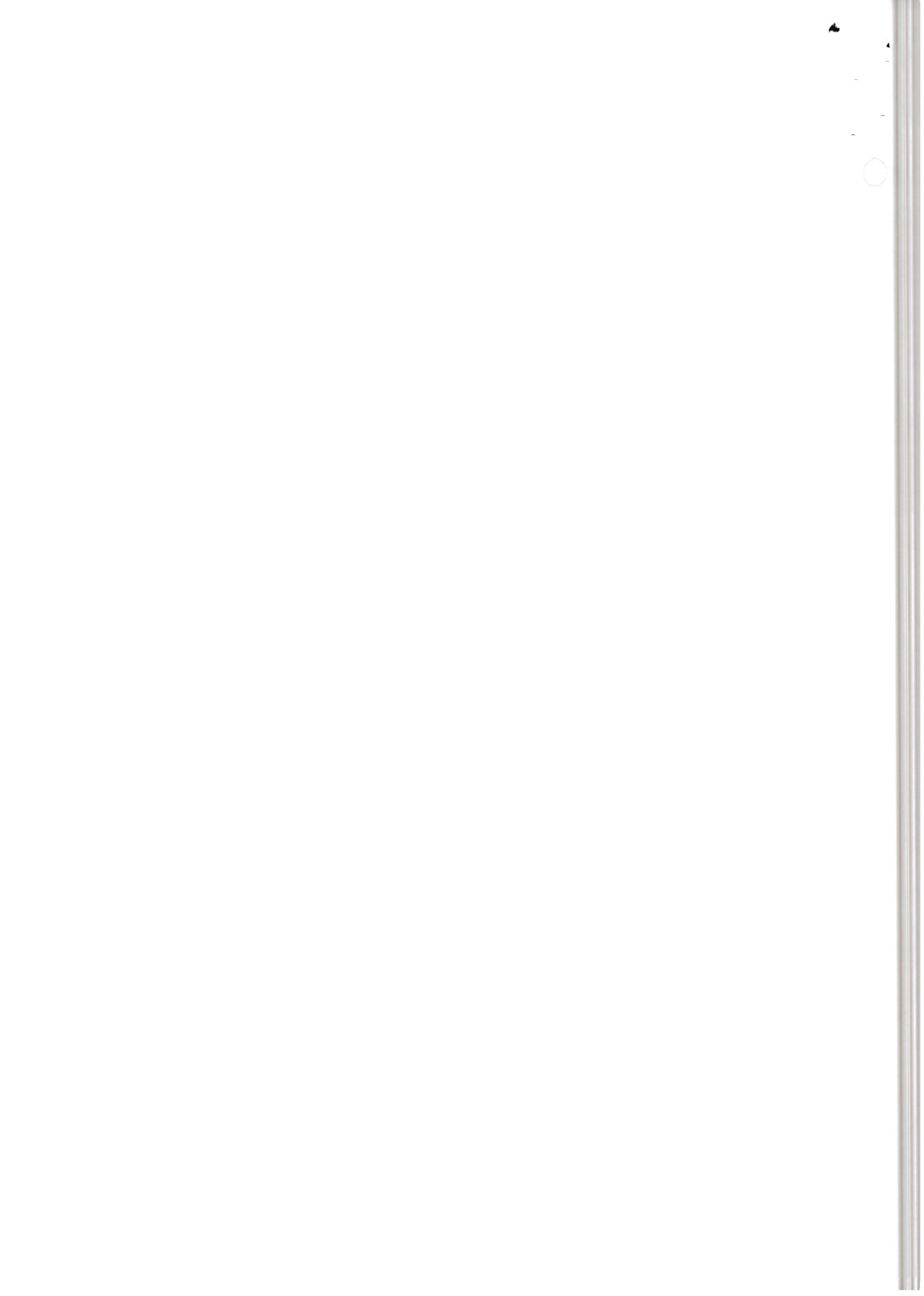
1. Cooperative Bank of Kenya
Migori Branch
P.O. Box
Suna
Kenya

(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
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya



II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND COMMITTEE

Nyatike National Government Constituency Development Fund Committee was allocated KShs. **81,896,552**. The total AIEs received was KShs.100,437,459.00 as at 30th June 2017. After taking into account the budget adjustments from the last financial year, we spent KShs.**101,762,883** translating to 69% budget utilization difference of the totals funds available for expenditure.

The NG-CDFCs budget utilization difference on Transfers to Other Government Units was 69% and these were funds meant for infrastructural development in the educational institutions. This was good for us because the funding of infrastructural facilities in our learning institutions was given priority. We still get a lot of project proposals from the so called devolved functions; the funding of roads connecting various schools and water borehole facilities in learning institutions.

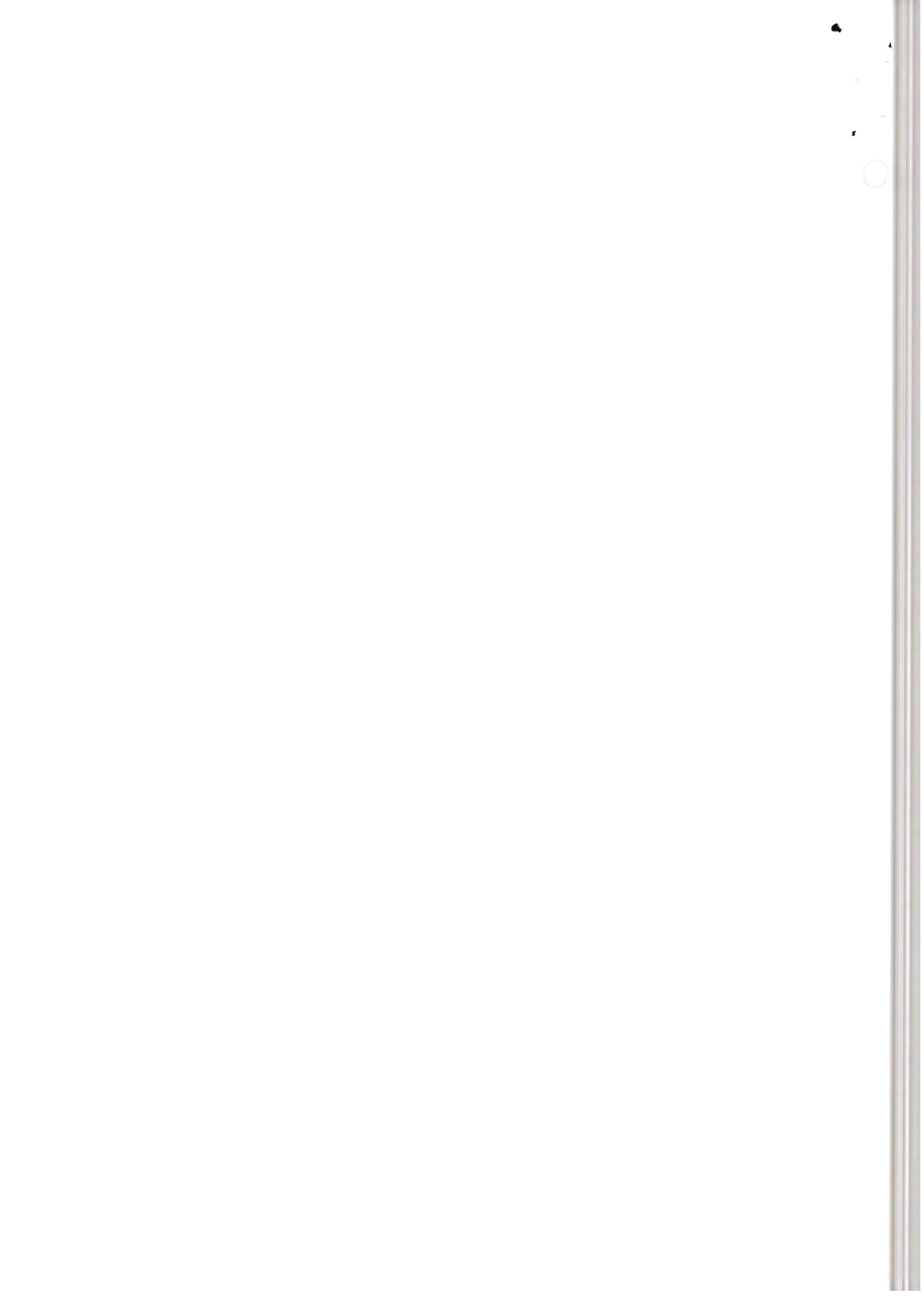
It is, therefore, an emerging issue that the felt needs of the members of the public should continue to receive funding by National Government Constituency Development Fund Committees for the good of neither the national nor the county government but for the common good of the people.

I, however, must admit that project implementation in our constituency was not void of challenges. We faced Monitoring and Evaluation challenges owing from the vast nature of our constituency; lack of capacity among Project Management Committees etc. We purchased a new vehicle which helped us monitor projects more effectively.

Sign



CHAIRMAN NG-CDFC



Reports and Financial Statements

For the year ended June 30, 2017

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

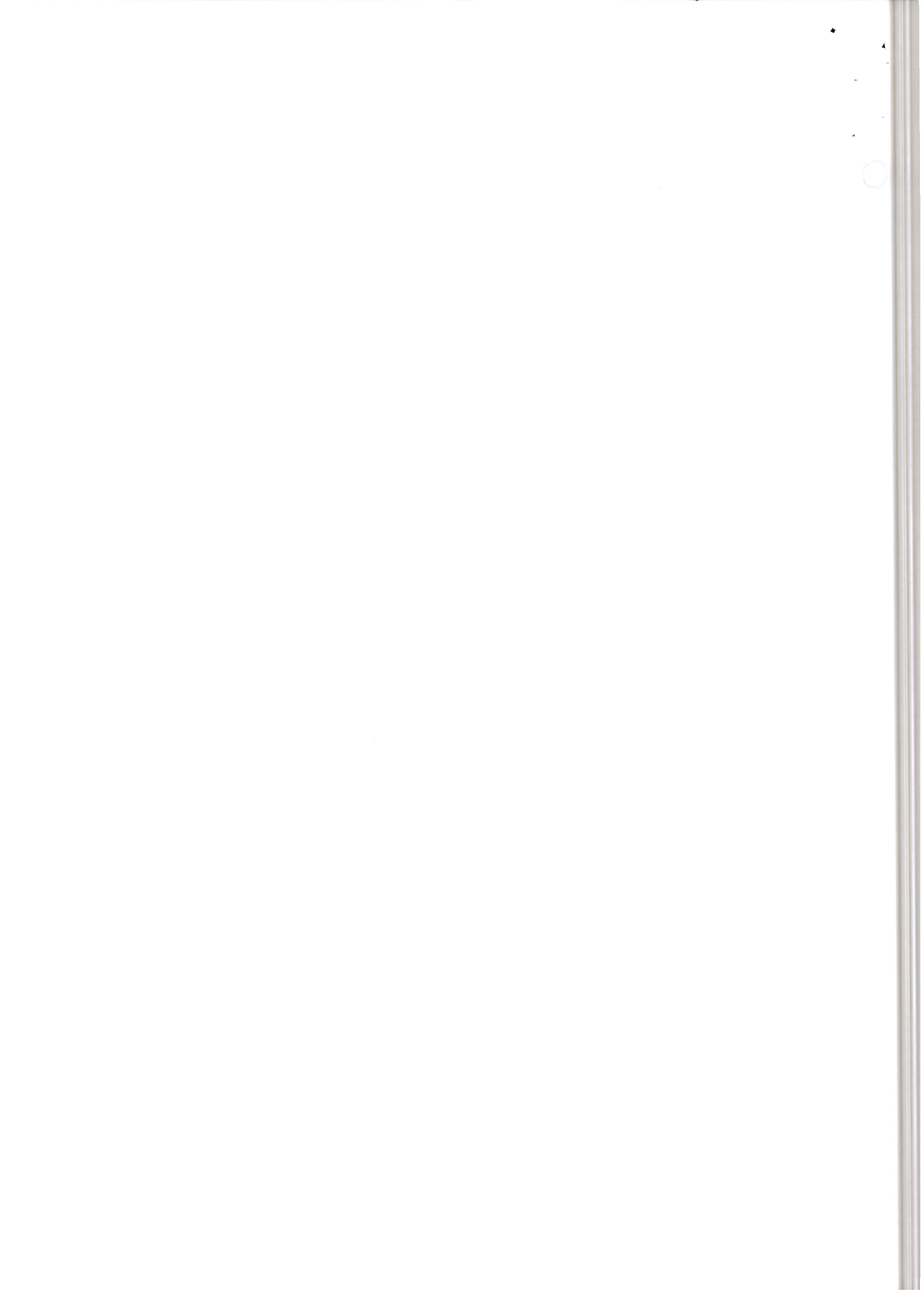
The Accounting Officer in charge of the Nyatike National Government Constituency Development Fund Committee confirms that the National Government Constituency Development Fund Committee has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the National Government Constituency Development Fund Committee'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 National Government Constituency Development Fund Committee'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 National Government Constituency Development Fund Committee's financial statements were approved and signed by the Accounting Officer on 29 September, 2017.


Chairman


Fund Account Manager



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 - NYATIKE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Nyatike Constituency set out on pages 5 to 28, which comprise the statement of financial assets as at 30 June 2017, statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanation which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matter described in the Basis for Qualified Opinion Section, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund- Nyatike 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).

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

Basis for Qualified Opinion

1. Transfers to Other Government Entities

1.1 Unconfirmed Expenditure on Construction of a Classroom at Not Primary School

Included in transfers to other government entities balance of Kshs.58,050,000 shown under Note 6 to the financial statements is the sum of Kshs.12,200,000 transferred to various primary schools and which in turn includes Kshs.500,000 disbursed for construction of a classroom at Not Primary School. However, audit verification revealed that the project was not completed and further, no works were ongoing at the time of the verification. In addition, the Project Management Committee(PMC) did not present the project file for audit.

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

Consequently, the propriety of the expenditure cannot be confirmed.

1.2 Unexplained Variance in Transfers to Other Entities

The statement of receipts and payments for the year under review indicates that transfers to other entities totaling Kshs.57,650,000 were made during the year. However, Note 6 to the financial statements reflects a balance of Kshs.58,050,000 resulting to a variance of Kshs.400,000 between the two records. Management have not provided any plausible explanation for the variance.

In view of the discrepancy, the accuracy of the expenditure incurred on transfers to other entities during the year ended 30 June 2017 cannot be confirmed.

2. Unconfirmed Bank Balances

Twenty eight (28) project implementation committee (PMCs) bank accounts are reported under Annex 5 to the financial statements as holding cash balances totaling Kshs.6,550,542 as at 30 June 2017. However, the balances are not supported with the respective bank statements and certificates of bank balance.

Consequently, the accuracy and validity of the bank balances totaling Kshs.6,550,542 as at 30 June 2017 cannot be confirmed.

3. Pending Bills

Reflected under Note 13.3 are other pending payables amounting to Kshs.45,381,041 as listed below:

	Kshs.
Amounts due to other Government Entities	22,300,000
Amounts due to other Grant and Transfers	17,701,358
Others	<u>5,379,682</u>
Total	<u>45,381,040</u>

However, the management has not availed documentation, bills of quantities to verify the expenditures. In addition, analyses to explain how long the bills were outstanding were not provided. In view of lack of supporting documentation, the accuracy and validity of the pending bills cannot be confirmed. Also, failure to pay bills in the year they relate to distorts the financial statements for the year and adversely affects the provisions for the subsequent years that the bills are charged.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund- Nyatike 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 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 matter described in the Basis for Qualified Opinion section, I have determined that there are no Key Audit Matters to communicate in my report.

Other Matter

1. Budget Performance Analysis

During the year under review, the Fund received transfers from the National Treasury totaling Kshs.41,348,277 against the approved budget of Kshs.81,896,552 and absorbed Kshs.102,162,883 during the year. Comparison of the budgeted and actual amounts for the year under review is shown below:

Item	Budget	Actual	Under Expenditure	Over Expenditure	Absorption Rate
	Kshs	Kshs	Kshs	Kshs	%
Receipts	81,896,552	41,417,277	40,479,275		51
Payments			-	-	
Compensation of Employees	2,445,000	2,349,929	95,071		96
Use of Goods and Services	2,220,103	2,233,652		13,549	101
Committee Expenses	2,731,449	2,254,000	477,449		83
Bursary/Cats/Mocks	16,900,000	20,514,093		3,614,093	121
Transfers to Primary Schools	18,700,000	12,200,000	6,500,000		65
Transfers to Secondary Schools	26,450,000	45,850,000		19,400,000	173
Health Projects	1,000,000	800,000	200,000		80
Security	1,000,000	500,000	500,000		50
Sports Activities	1,500,000	1,500,000	-	-	100
Environmental Projects	1,500,000	1,000,000	500,000		67
Emergency	7,450,000	6,686,459	763,541		90
NG CDF Office Equipment's & Motor Vehicle	-	6,274,750		6,274,750	100
Total	81,896,552	102,162,883	9,036,061	29,302,392	125

The following anomalies are notable:

- i. The overall expenditure is 125% of the budget mainly attributed to roll-over of the funds from the previous (2015/2016) financial year.
- ii. The Fund under-spent on seven (7) line items by Kshs.9,036,233 and overspent by Kshs.29,302,392 on four (4) line items.
- iii. Included in the total payments of Kshs.102,162,883 in the statement of receipts and payments are expenditures totaling Kshs.60,745,606 which relate to 2015/2016 but were rolled-over to the financial year 2016/2017.
- iv. Transfers to secondary schools, NGCDF office Equipment and motor vehicle and Bursary/Cats/Mocks recorded the highest over-expenditures. No explanation has been provided by management for the material variations and there is no evidence to show that the re-allocations were approved by the Constituencies Development Fund Board.
- v. The prior year's (2015/16) audited financial statements reflected unspent funds totaling Kshs.64,706,922 as at 30 June 2016 while the statement of appropriation reflects an adjustment on the budget estimates of Kshs.65,247,373 leading to unreconciled variance of Kshs.540,457.

In view of the slow rate of absorption of funds, all the projects budgeted for were not implemented to completion and as a result, the residents of Nyatike constituency did not receive all public services expected to be provided for their use through the Fund.

2. Project Verification and implementation status

During the year under review 16 projects worth Kshs.41,191,085 were verified through inspection and their implementation status found as outlined below:

	Name of Project	Activity	Budget Kshs.	Level of Comple tion%	Observation
1	Moronge primary	Repair of three classrooms	1,100,000	100	Complete and in use
2	Mikei primary	Renovation of classrooms, flooring, plastering and painting	500,000	100	Complete and in use
3	Kaler Chiefs Office	Foundation, walling and roofing	500,000	60	Ongoing
4	Kanga Onditi Secondary School	School Bus	5,000,000	100%	The bus purchased branded
5	BL Tezza Secondary School	School bus	5,450,000	100%	The bus bought and branded but not shown as funded by CDF

6	Olando Secondary School	Construction of one classroom including painting roofing and plastering	5,000,000	50%	The project not completed no windows and doors and not plastered
7	Rabuor Primary School	Construction of two Classrooms	900,000	80%	Classrooms built - windows and doors but not plastered. Put to use.
8	Olasii Secondary School	Construction of one Classroom	600,000	70%	The classroom was not completed but was fitted with windows and doors.
9	Kibuon Mixed Secondary School.	Construction of Dormitory	1,800,000	100%	The funds disbursed were building a laboratory but used to build a dormitory.
10	Nyatuoro Primary School	Renovation of three classrooms and finishing of four others	600,000	100%	Renovated - fitting of window and doors and painting and branded as a project done by Nyatike CDF.
11	Kanga Onditi Primary School	Renovation of 4 Classes	500,000	100%	The classes were painted plastered and roofed.
12	Not primary School	Construction of two Classrooms	500,000	60%	The funds were meant to construct one classroom but were used to complete two classrooms sponsored by the school's Parent Teachers Association.
13	Kanga Onditi Secondary School	School Bus	5,000,000	100%	The bus was bought and branded as appropriate
14	BL tezza Secondary School	School bus	5,450,000	100%	Bus bought and branded but not shown as funded by CDF
15	Olando Secondary School	Construction of one painting roofing and plastering	5,000,000	50%	The project was not completed no windows doors and even not plastered
16	Rabuor Primary School	Construction of two Classrooms	900,000	80%	The classes were built and fitted with windows but not plastered. Put to use.

17	Kibuon Mixed Secondary School	Renovation of six Classrooms from the Emergency Fund	2,391,084	100	Built temporary four classrooms and two dormitories without approval
	Total		41,191,085		

3. Compensation of Employees- Excess Motor Vehicle Drivers

Included in compensation of employees balance of Kshs.2,349,929 under Note 4 to the financial statements is expenditure totaling Kshs.780,912 being aggregate salary payments made to three (3) drivers to drive NGCDF-Nyatikes's one functional motor vehicle in the year under review. This resulted in nugatory expenditure of Kshs.520,608 in salaries to two idle drivers. Evidently, value-for-money was not achieved by employing three drivers to drive one vehicle.

4. Unapproved Construction of Laboratory at Kibuon Secondary School

Included under Note 6 to the financial statements on transfers to other government entities balance of Kshs.58,050,000 is Kshs.45,850,000 transferred to secondary schools which in turn includes Kshs.1,800,000 in respect of construction of a laboratory at Kibuon Secondary School. However, the school management, without approval of the Constituencies Development Board, diverted the funds to construction of a dormitory contrary to Section 6 of National Government Constituencies Development Fund, Act 2015 that prohibits diversion of budgeted funds without authority. As a result, budgeted funds were spent on an unapproved project.

5. Irregular Emergency Expenditure

The statement of receipts and payments for the year under review reflects a balance of Kshs.31,000,552 under other grants and transfers which in turn includes Kshs.6,686,459 reportedly incurred on emergency projects. The latter expenditure includes Kshs.2,391,085 transferred to Kibuon Secondary School for renovation of six classrooms. Physical verification revealed that the school's management built four temporary classrooms and two dormitories without approval of the Constituencies Development Fund Board. In addition, the expenditure did not meet the criteria for an emergency project set out in Section 8(3) of National Government Constituencies Development Act, 2015.

Consequently, the propriety of the expenditure cannot be confirmed.

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 going concern basis of accounting unless the management intends to liquidate the Fund or cease operations or have no realistic alternative but to do so.

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

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

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

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

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

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

the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

04 October 2018

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - NYATIKE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

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

	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Transfers from NG- CDF board	1	41,348,277	145,200,002
Proceeds from Sale of Assets	2	-	
Other Receipts (Sale of Tender)	3	69,000	
TOTAL RECEIPTS		41,417,277	145,200,002
PAYMENTS			
Compensation of employees	4	2,349,929	994,973
Use of goods and services	5	4,487,652	6,410,737
Transfers to Other Government Units	6	57,650,000	10,837,931
Other grants and transfers	7	31,000,552	82,522,203
Acquisition of Assets	8	6,274,750	-
Other Payments	9		
TOTAL PAYMENTS		102,162,883	100,765,845
Surplus/Deficit		(60,745,606)	44,434,156

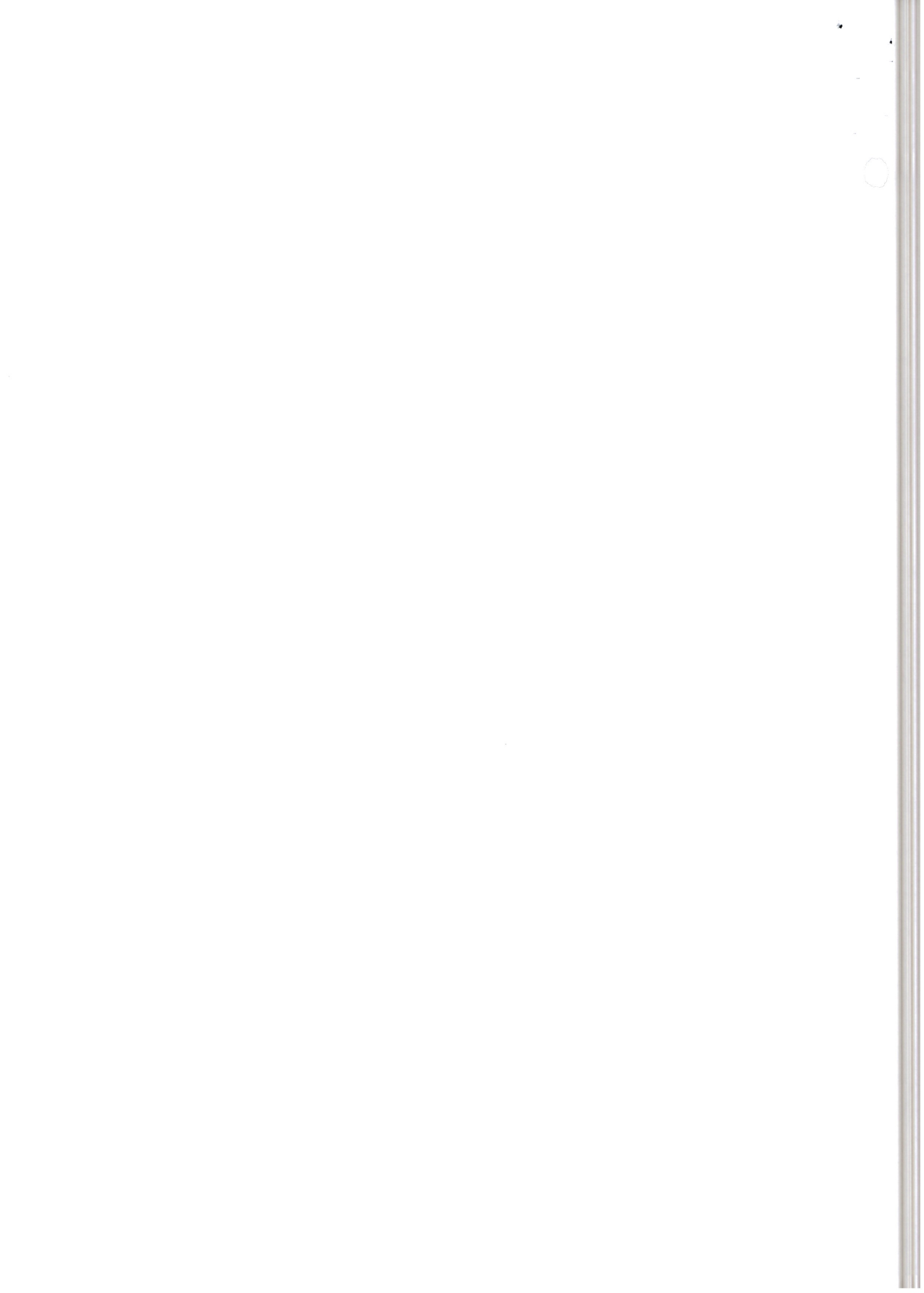
The NYATIKE National Government Constituency Development Fund Committee financial statements were approved on 29/9 2017 and signed by:



Chairman - Constituency Development Fund Committee



Fund Account Manager



V. STATEMENT OF FINANCIAL ASSETS AS AT 30 JUNE 2017

	Note	2016-2017	2015-2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	4,432,766	64,706,922
Cash Balances (cash at hand)	10B	-	
Outstanding Imprests	11		471,450
TOTAL FINANCIAL ASSETS		4,432,766	65,178,372
REPRESENTED BY			
Payables	13		
Fund balance b/fwd. 1st July...	11A	65,178,372	20,744,216
Surplus/Deficit for the year		(60,745,606)	44,434,156
Prior year adjustments	12		
NET LIABILITIES		4,432,766	65,178,372

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NYATIKE National Government Constituency Development Fund Committee financial statements were approved on 29/9 2017 and signed by:



Chairman - Constituency Development Fund Committee



Fund Account Manager



Reports and Financial Statements

For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2017

Receipts for operating income		2016 - 2017	2015 - 2016
		Kshs	Kshs
Transfers from CDF Board	1	41,348,277	145,200,002
Other Receipts	3	69,000	-
Total		41,417,277	145,200,002
Payments for operating expenses			
Compensation of Employees	4	2,349,929	994,973
Use of goods and services	5	4,487,652	6,410,737.75
Transfers to Other Government Units	6	58,050,000	10,837,931
Other grants and transfers	7	31,000,552	82,522,203
Other Payments	9		
		95,888,133	100,765,845
Adjusted for:			
Adjustments during the year			471,450.00
Changes in accounts receivables		(471,450)	
Net cash flow from operating activities		95,416,683	43,962,707
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	6,274,750	-
Net cash flows from Investing Activities		6,274,750	0
		101,691,433	
NET INCREASE IN CASH AND CASH EQUIVALENT		(60,274,156)	43,962,707
Cash and cash equivalent at BEGINNING of the year	11A	64,706,922	20,744,216
Cash and cash equivalent at END of the year	10A	4,432,766	64,706,922

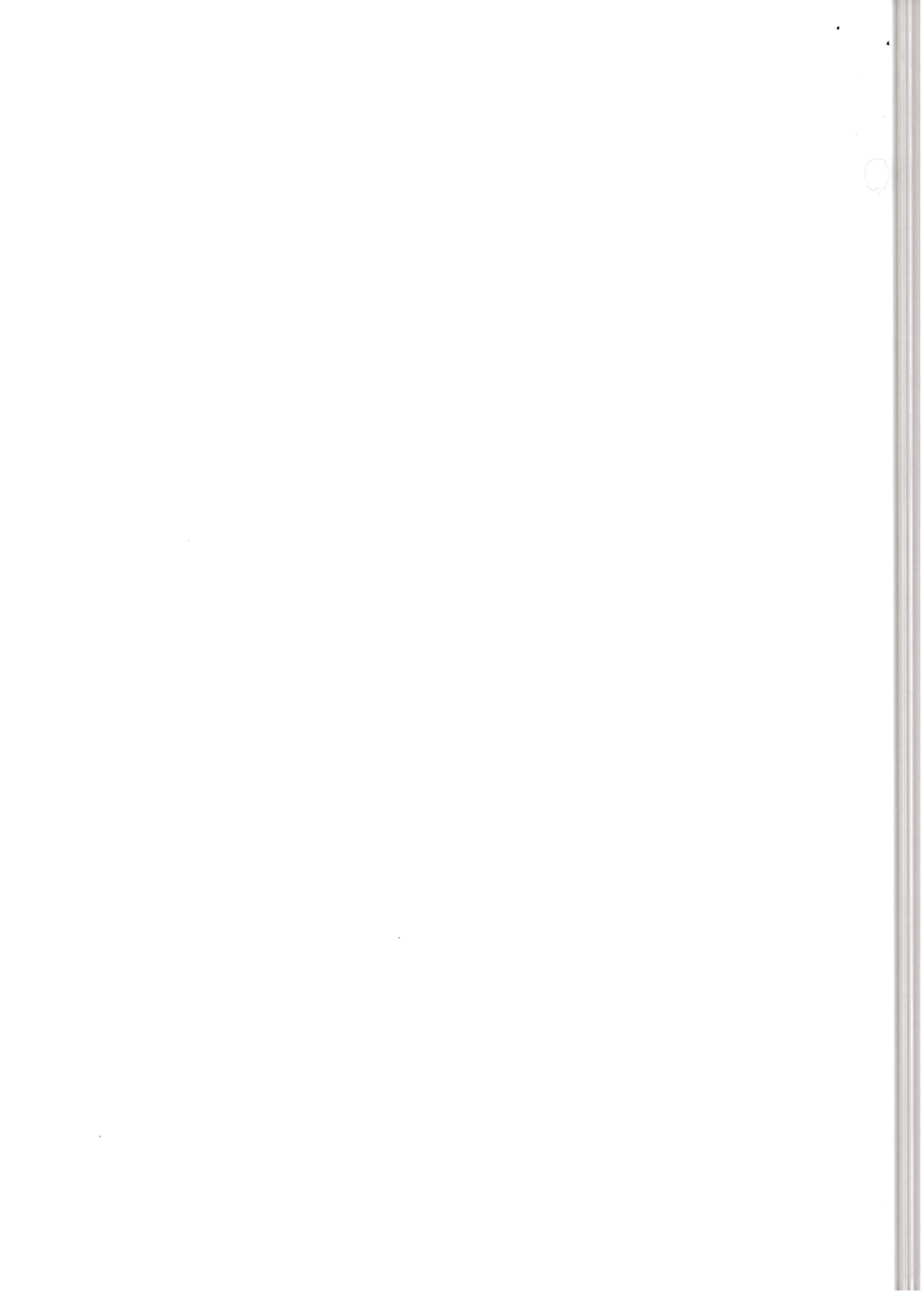
The NYATIKE National Government Constituency Development Fund Committee financial statements were approved on 29/9 2017 and signed by:



 Chairman NG-CDFC



 Fund Account Manager



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NYATIKE 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 a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,552	65,178,373	147,074,925	41,348,277	105,726,648	28
Proceeds from Sale of Assets				0	0	
Other Receipts		69,000	69,000	69,000	0	100
TOTAL RECEIPTS	81,896,552	65,247,373	147,143,925	41,417,277	105,726,648	28
PAYMENTS						
Compensation of Employees	2,445,690	2,119,929	4,565,619	2,349,929	2,215,690	51
Use of goods and services	4,924,999	4,016,653	8,941,652	4,487,653	4,453,999	50
Transfers to Other Government Units	46,150,000	36,138,000	82,288,000	58,050,000	24,238,000	71
Other grants and transfers	28,375,863	16,698,042	45,073,904	31,000,553	14,073,351	69
Acquisition of Assets	0	6,274,750	6,274,750	6,274,750	0	100
Other Payments		0	0	0	0	
TOTALS	81,896,552	65,247,373	147,143,925	102,162,883	44,981,042	69

- i. Use of goods and services: The utilization under this category is low because the National Government Constituency Development Fund Committee did not prioritize funds to this vote head as priority was biased in favour of transfers to other government units.
- ii. Acquisition of Assets: The utilization under this category is 100% because these expenditures are based on funds of the previous financial year; there was no budget for acquisition of assets in the financial year under review.

The NYATIKE National Government Constituency Development Fund Committee financial statements were approved on 29/9 2017 and signed by:


Chairman Constituency Development Fund Committee


Fund Account Manager



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 National Government Constituency Development Fund Committee 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 National Government Constituency Development Fund Committee.

2. Recognition of revenue and expenses

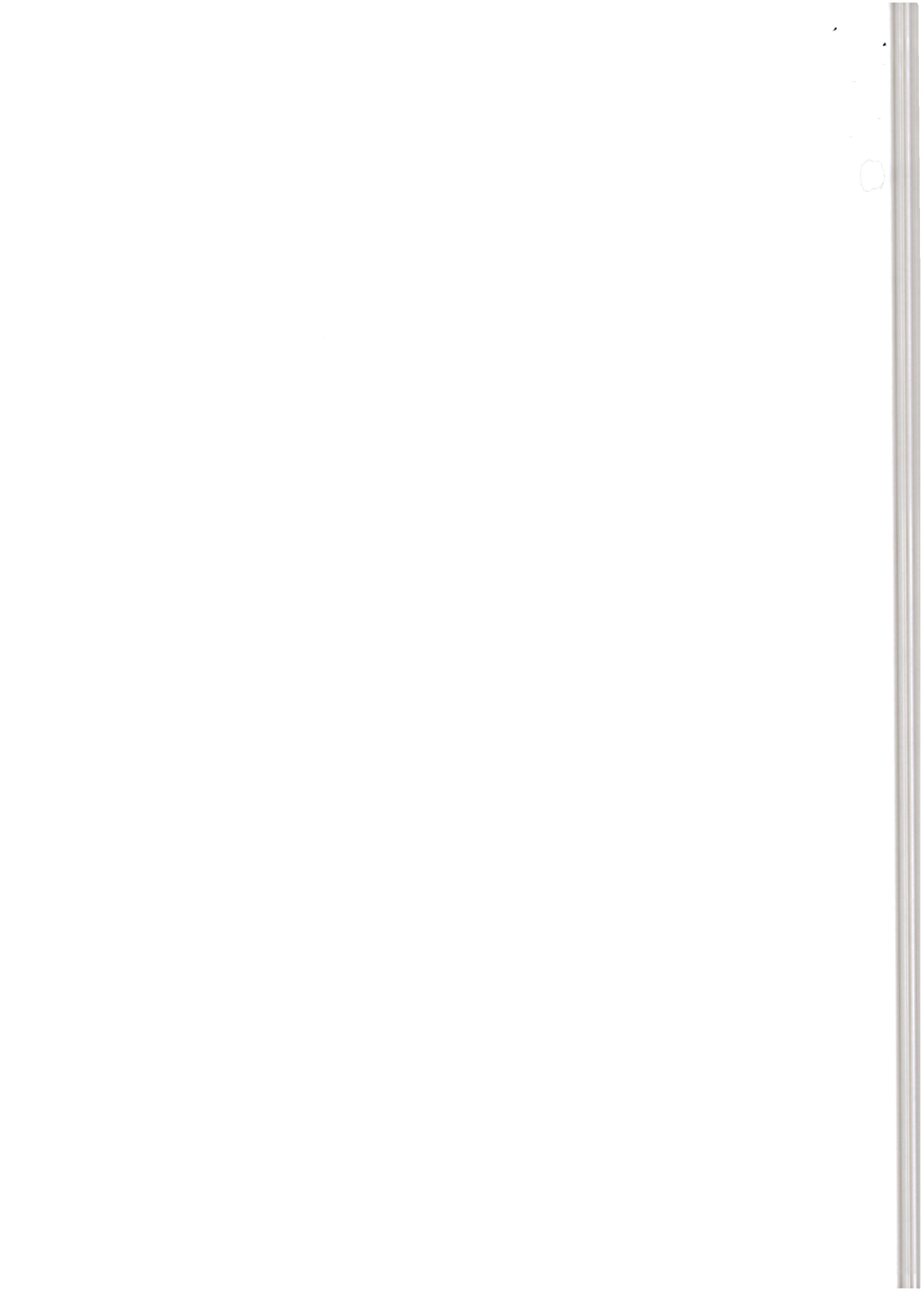
The National Government Constituency Development Fund Committee recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the National Government Constituency Development Fund Committee. In addition, the National Government Constituency Development Fund Committee recognises all expenses when the event occurs and the related cash has actually been paid out by the National Government Constituency Development Fund Committee.

3. In-kind contributions

In-kind contributions are donations that are made to the National Government Constituency Development Fund Committee 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 National Government Constituency Development Fund Committee includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

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



5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the National Government Constituency Development Fund Committee 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

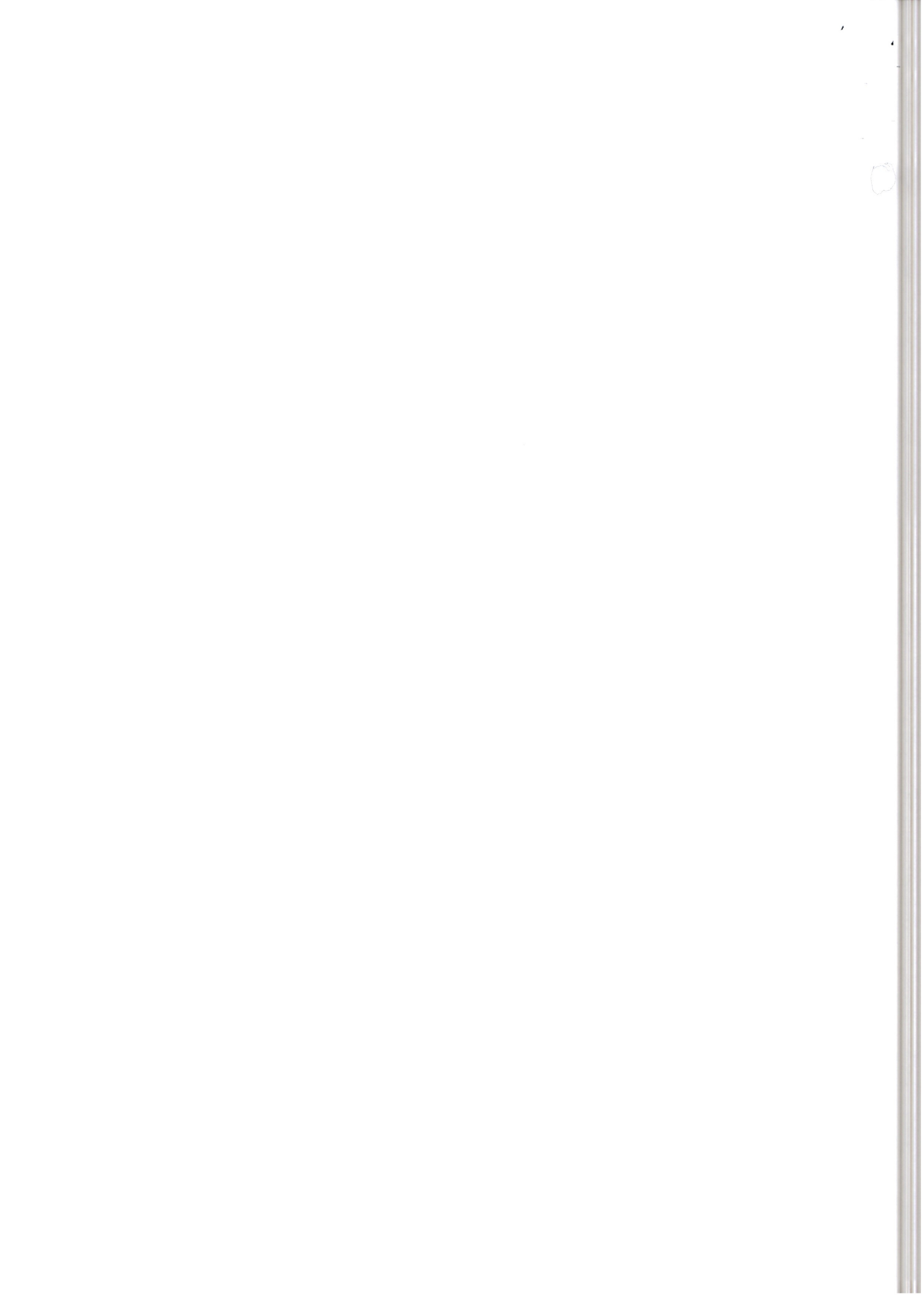
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency Development Fund Committee's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the National Government Constituency Development Fund Committee'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.



IX. NOTES TO THE FINANCIAL STATEMENTS

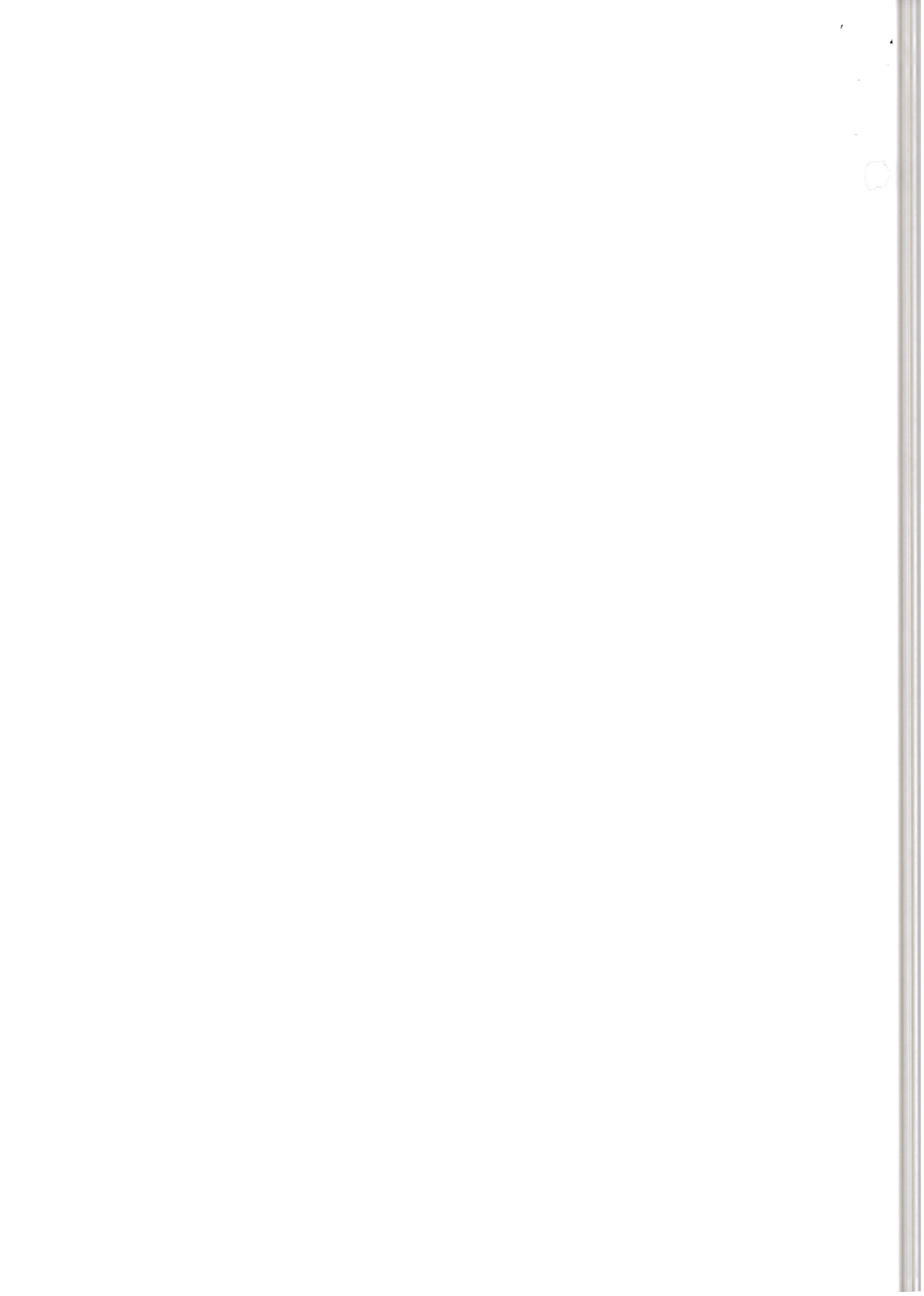
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES

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GFS CODES	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
1330407	Normal Allocation	AIE NO.		27,710,820
		AIE NO.	4,094,828	10,000,000
		AIE NO.	36,853,449	20,000,000
		AIE NO.	400,000	28,000,000
				59,489,182
1330408	Conditional grants	suspense		-
1330409	Receipt from other Constituency			
	TOTAL		41,348,277	145,200,002

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings			
3510601	Receipts from the Sale of Vehicles and Transport Equipment			-
3510801	Receipts from the Sale Plant Machinery and Equipment			
3510803	Receipts from the Sale of office and general equipment			



NATIONAL GOVERNMENT ENTITY – NYATIKE CONSTITUENCY

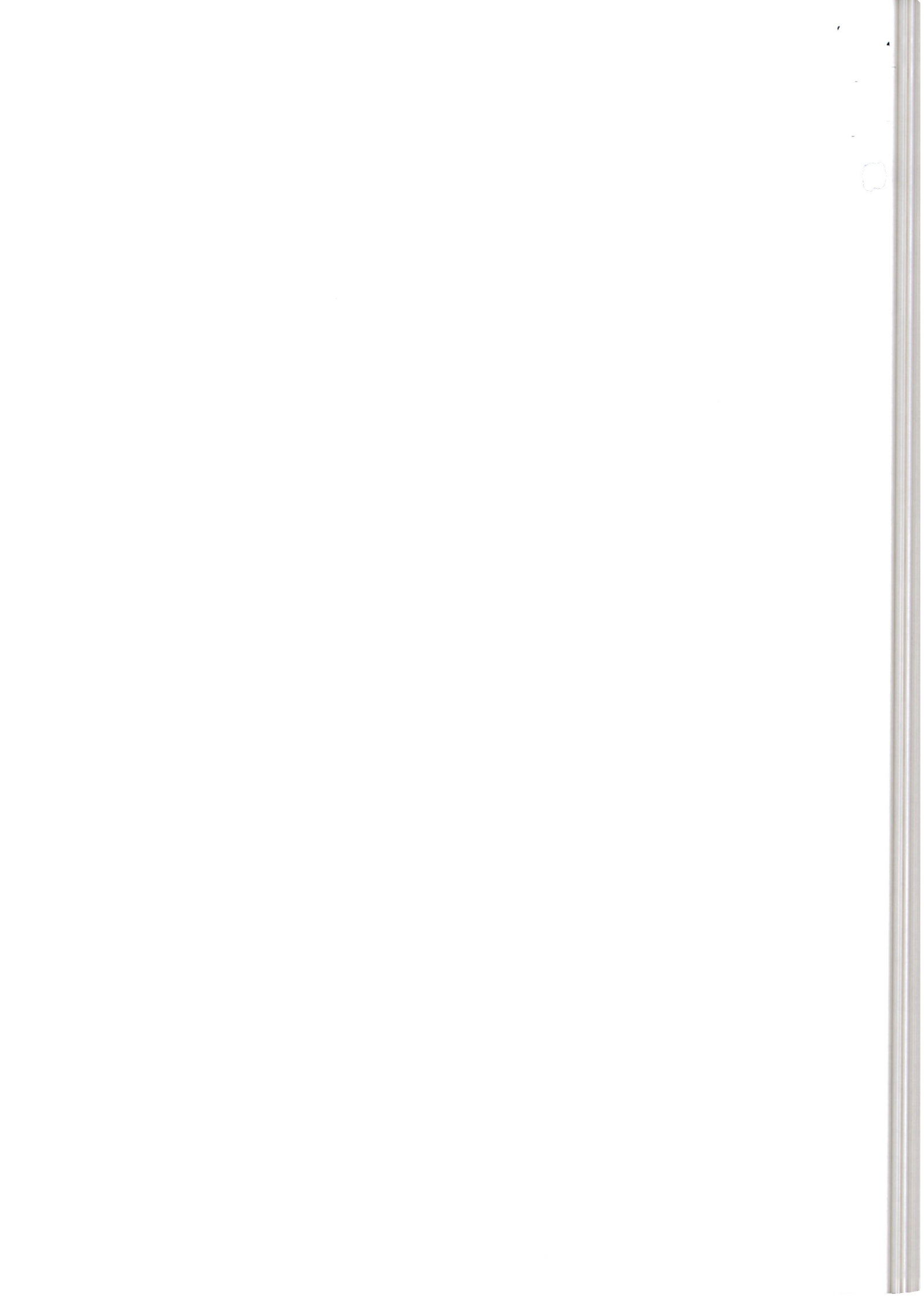
Reports and Financial Statements

For the year ended June 30, 2017

3 OTHER RECEIPTS				
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Sale of tender documents		69,000.00	-
1450207	Other Receipts Not Classified Elsewhere (specify)			
	Total		69,000	

4 COMPENSATION OF EMPLOYEES				
2110000	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2110201	Basic wages of contractual employees			
2110202	Basic wages of casual labour		2,249,004	944,634.25
2120101	Employer contribution to NSSF		100,925	50,339
	Total		2,349,929	994,973

5 USE OF GOODS AND SERVICES				
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2210100	Utilities, supplies and services		294,850.00	200,000.00
2210200	Communication, supplies and services		252,430.00	300,000.00
2210300	Domestic travel and subsistence		-	400,000.00
2210500	Printing, advertising and information supplies & services		73,080.00	200,000.00



NATIONAL GOVERNMENT ENTITY – NYATIKE CONSTITUENCY

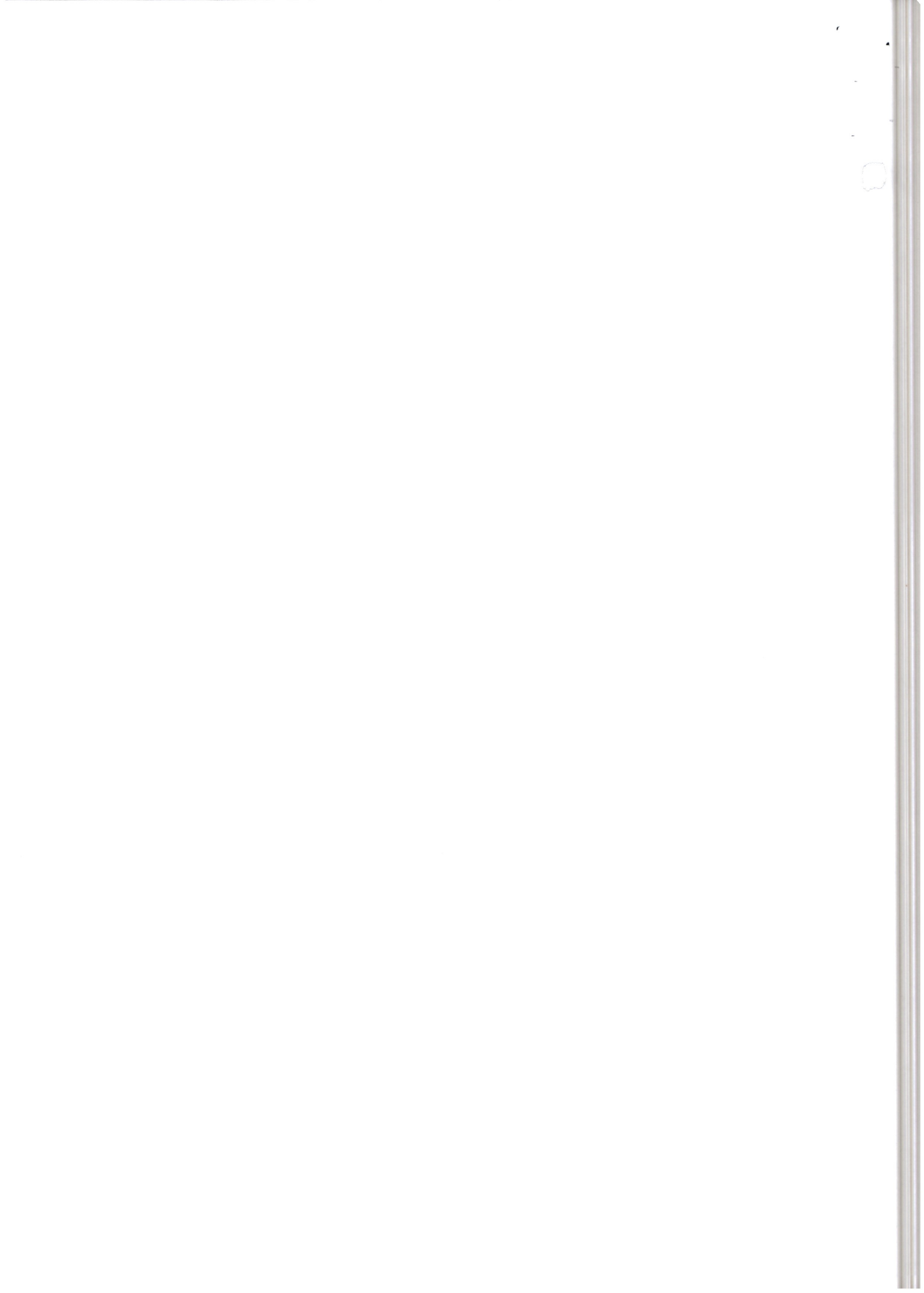
Reports and Financial Statements

For the year ended June 30, 2017

2210700	Training expenses		292,000.00	448,850.75
2210800	Hospitality supplies and services		350,000.00	76,792.00
2211100	Office and general supplies and services		200,000.00	250,000.00
2211200	Fuel ,oil & lubricants		400,000.00	100,000.00
2211300	Other operating expenses		13,896	-
2220100	Routine maintenance – vehicles and other transport equipment		357,396.00	613,295.00
2220200	Routine maintenance – other assets		-	-
2210802	Other committee expenses		1,023,500	2,437,300
2210809	Committee allowance		1,230,500	1,384,500
			-	
	Total		4,487,652	6,410,737.75

6 TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2630204	Transfers to primary schools		12,200,000	4,937,931
2630205	Transfers to secondary schools		45,850,000	5,900,000
2630206	Transfers to Tertiary institutions	-	-	-
2630207	Transfers to Health institutions	-	-	-
	TOTAL		58,050,000	10,837,931



NATIONAL GOVERNMENT ENTITY – NYATIKE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

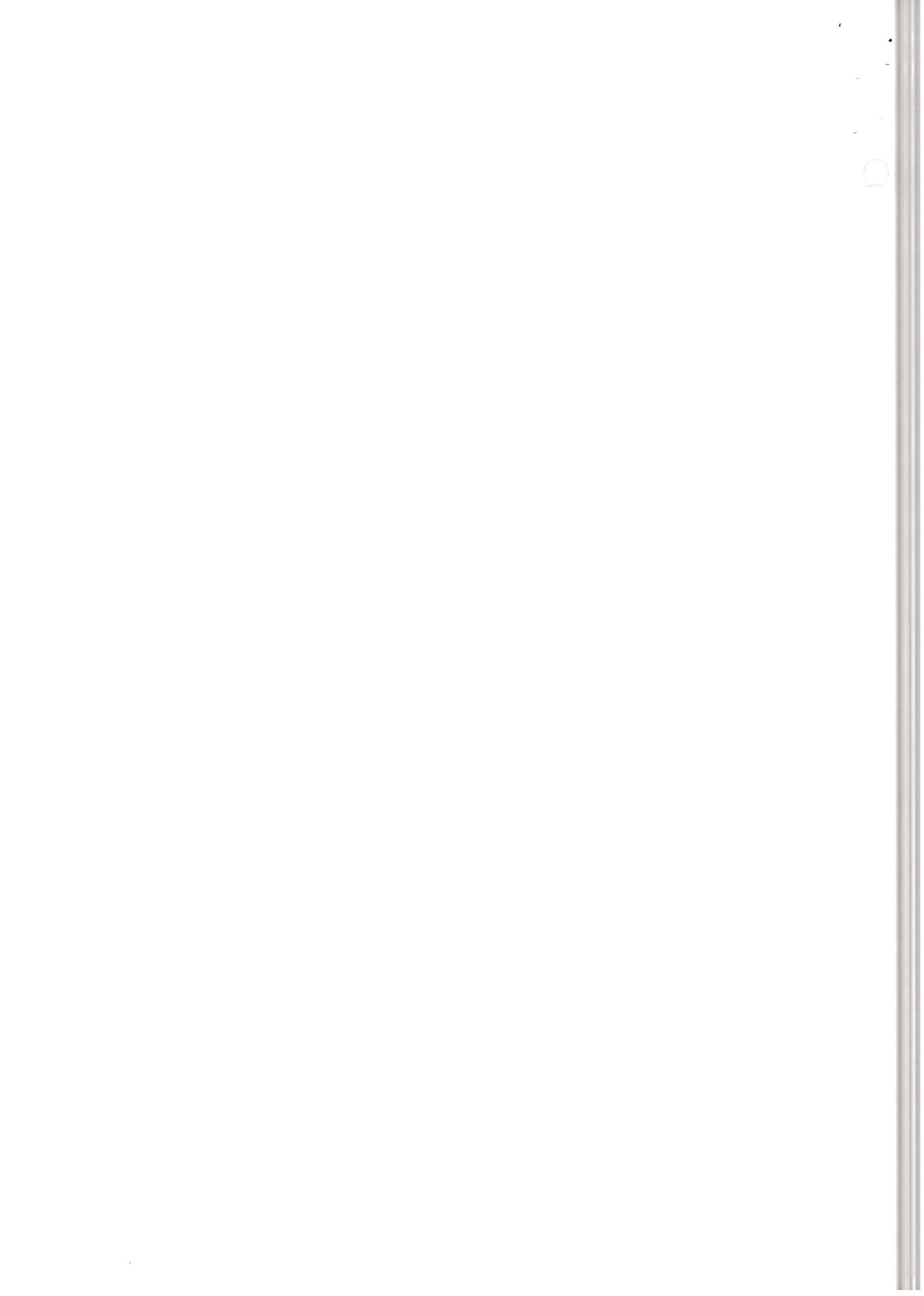
**OTHER GRANTS AND OTHER
PAYMENTS**

2640000				
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2640101	Bursary -Secondary		10,048,430	7,219,000
2640102	Bursary -Tertiary		6,965,663	5,997,402
2640104	Bursary-Special schools		-	-
2640105	Mocks & CAT		3,500,000	500,000
2630207	Health		800,000	31,548,786
2640506	Electricity projects		-	-
2640507	Security		500,000	9,334,983
2640508	Roads		-	19,510,000
2640509	Sports		1,500,000	2,216,867
2640510	Environment		1,000,000	1,995,165
2640200	Emergency Projects (specify)		6,686,459	4,200,000
	Total		31,000,552	82,522,203

8

ACQUISITION OF ASSTS

3100000				
	Non-Financial Assets		2016 - 2017	2015 - 2016
			Kshs	Kshs
3110701	Purchase of Vehicles		4,575,300.	-
3111001	Purchase of Office furniture and fittings		1,694,450	-
3111009	Purchase of other office equipment's		5,000	-
	Total		6,274,750	



NATIONAL GOVERNMENT ENTITY – NYATIKE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

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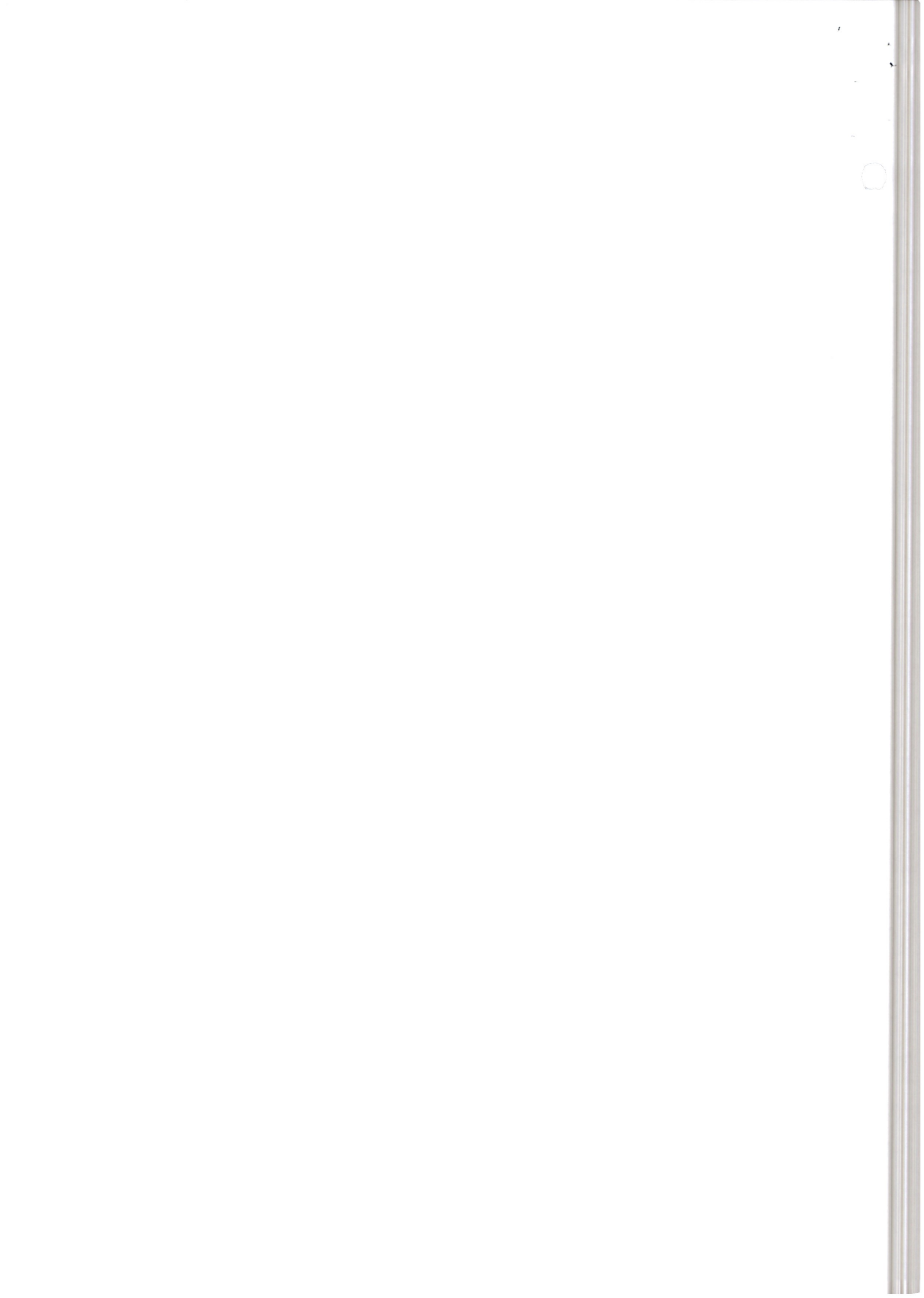
9	Other Payments		
specify			305,790.00
specify		-	-
specify		-	-
TOTAL		-	305,790.00

10A: Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2016 - 2017 Kshs (30/6/2017)	2015 - 2016 Kshs (30/6/2016)
<i>Cooperative Bank, Yala Branch A/C no.</i>		4,432,766	64,706,922
		-	-
		-	-
Total		4,432,766	64,706,922

10B: CASH IN HAND)

	2016 - 2017 Kshs (30/6/2017)	2015 - 2016 Kshs (30/6/2016)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-



NATIONAL GOVERNMENT ENTITY – NYATIKE CONSTITUENCY

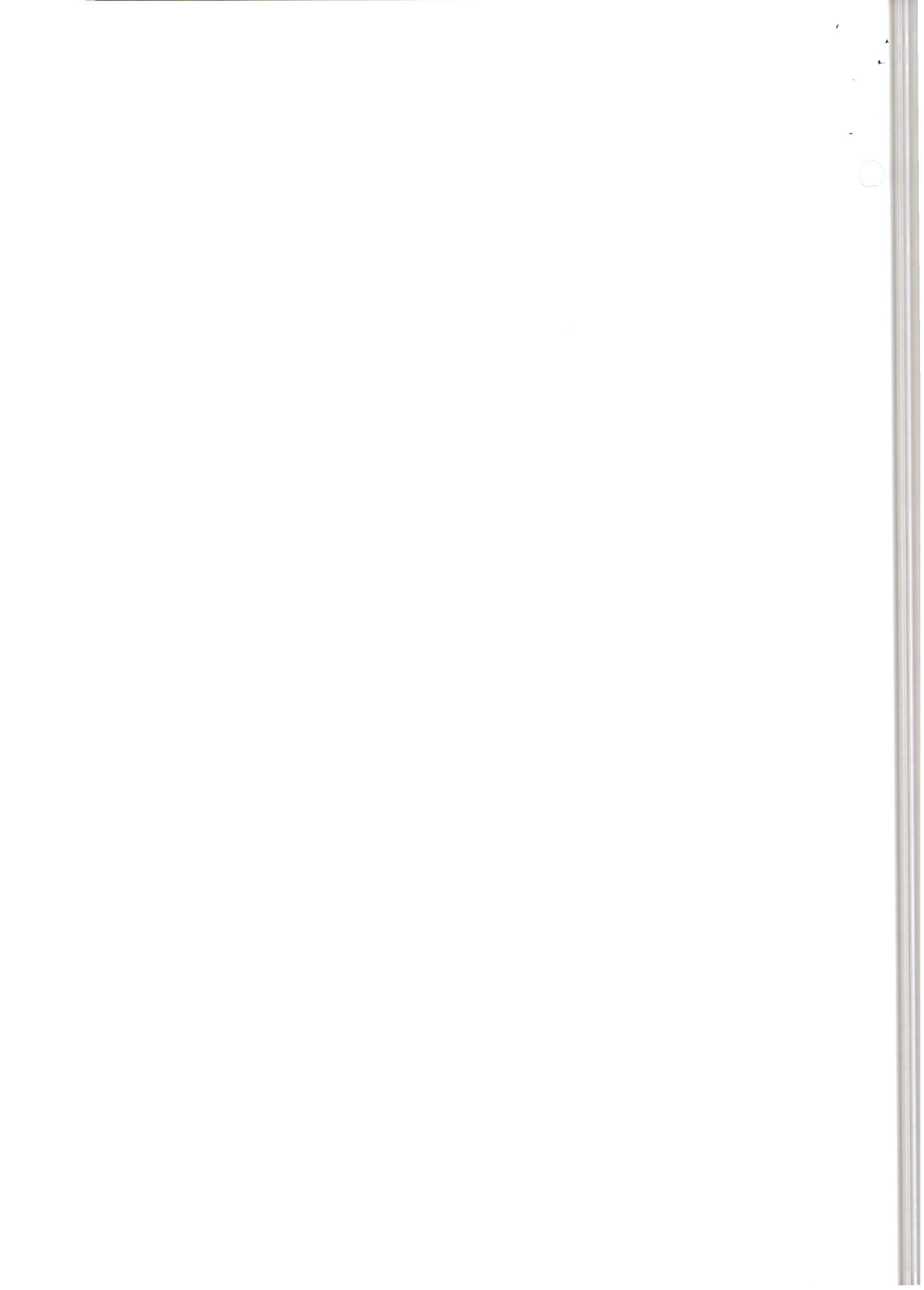
Reports and Financial Statements

For the year ended June 30, 2017

Total			-
		<i>[Provide cash count certificates for each]</i>	

11: OUTSTANDING IMPRESTS			
<i>Name of Officer</i>	Date imprest taken	<i>Amount Taken</i>	<i>Amount Surrendered</i>
		<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	dd/mm/yy	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-
Total		-	

11A BALANCES BROUGHT FORWARD			
		2016-2017	2015-2016
		Kshs (1/7/2016)	Kshs (1/7/2015)
Bank accounts		64,706,922	19,045,974
Cash in hand			
Imprest		471,450	1,698,242
Total		65,178,372	20,744,216
	<i>[Provide short appropriate explanations as necessary]</i>		



NATIONAL GOVERNMENT ENTITY – NYATIKE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

12 PRIOR YEAR ADJUSTMENTS			
		2016-2017	2015-2016
		Kshs	Kshs
Bank accounts			
Cash in hand			
Imprest		-	-
			-
Total			

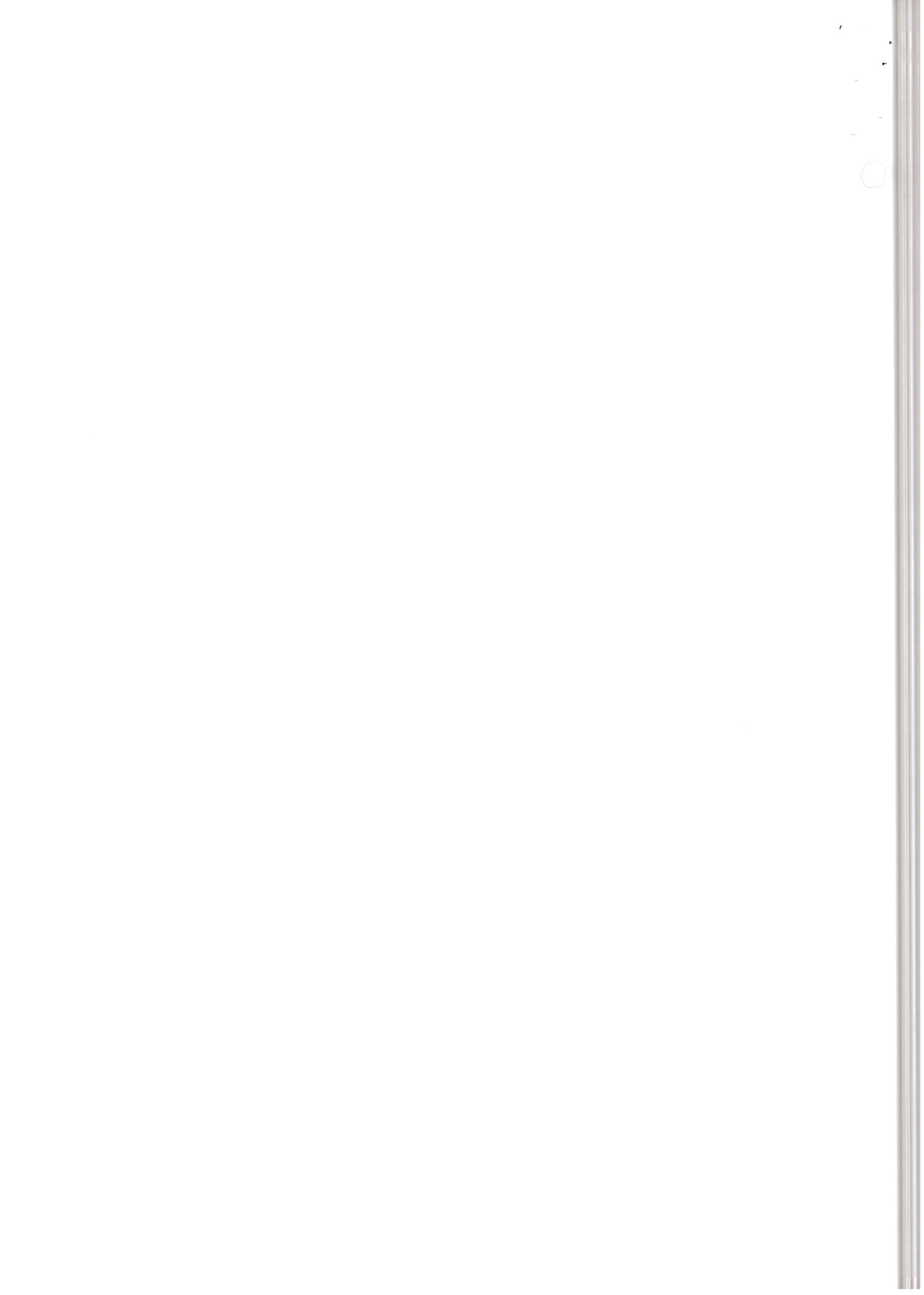
13 OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

13.2: PENDING STAFF PAYABLES (See Annex 2)

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



NATIONAL GOVERNMENT ENTITY – NYATIKE CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2017

13.3: OTHER PENDING PAYABLES (See Annex 3)

		2016-2017	2015-2016
		Kshs	Kshs
Amounts due to other Government entities (see attached list)		22,300,000.00	-
Amounts due to other grants and other transfers (see attached list)		17,701,358.98	-
Others (<i>specify</i>)		5,379,682.03	-
Total		45,381,041.01	-

13.4 PMC ACCOUNT BALANCES Annex 5

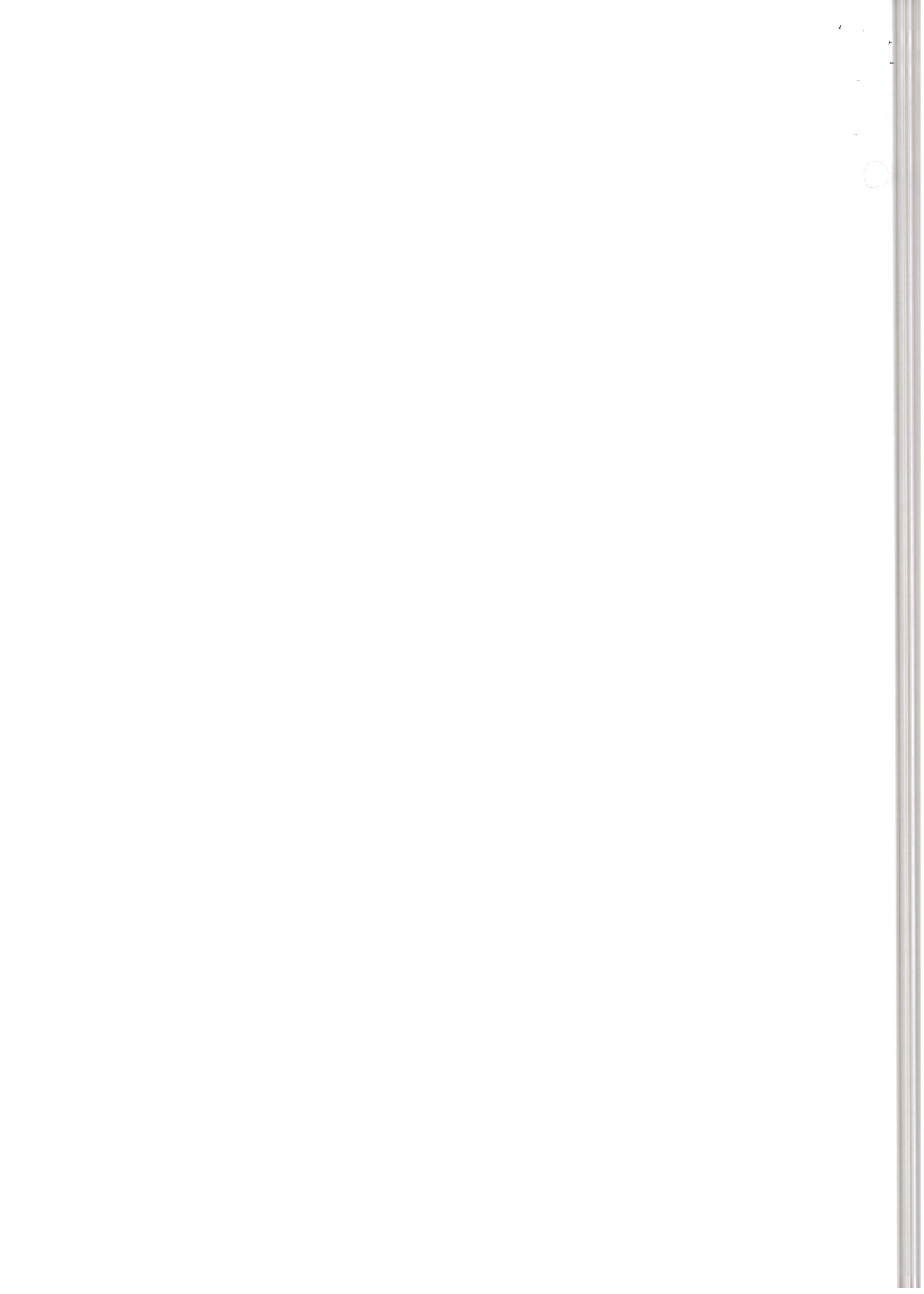
		2016-2017	2015-2016
		Kshs	Kshs
PMC Account Balances		6,550,524.72	

13.5 Pending disbursement from the Board

		2016-2017	2015-2016
		Kshs	Kshs
disbursement from the BOARD			59,489,182.00

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance
				2015
	a	b	c	d=a-c
Construction of buildings				
1.				
2.				
3.				
Sub-Total				
Construction of civil works				
4.				



NATIONAL GOVERNMENT ENTITY – NYATIKE CONSTITUENCY

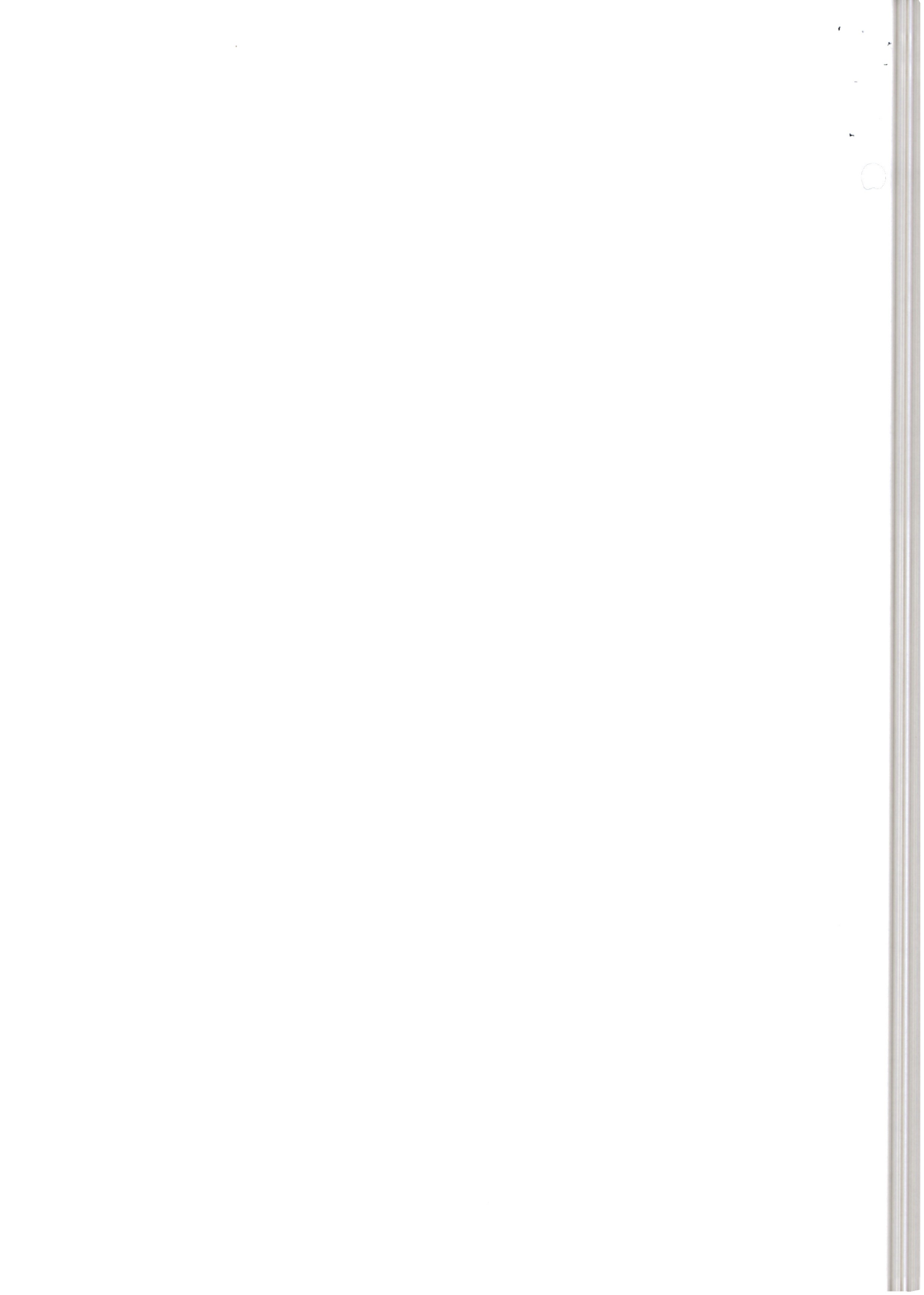
Reports and Financial Statements

For the year ended June 30, 2017

5.				
6.				
Sub-Total				
Supply of goods				
7.				
8.				
9.				
Sub-Total				
Supply of services				
10.				
11.				
12.				
Sub-Total				
Grand Total				

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date
		a	b	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.				



NATIONAL GOVERNMENT ENTITY – NYATIKE CONSTITUENCY

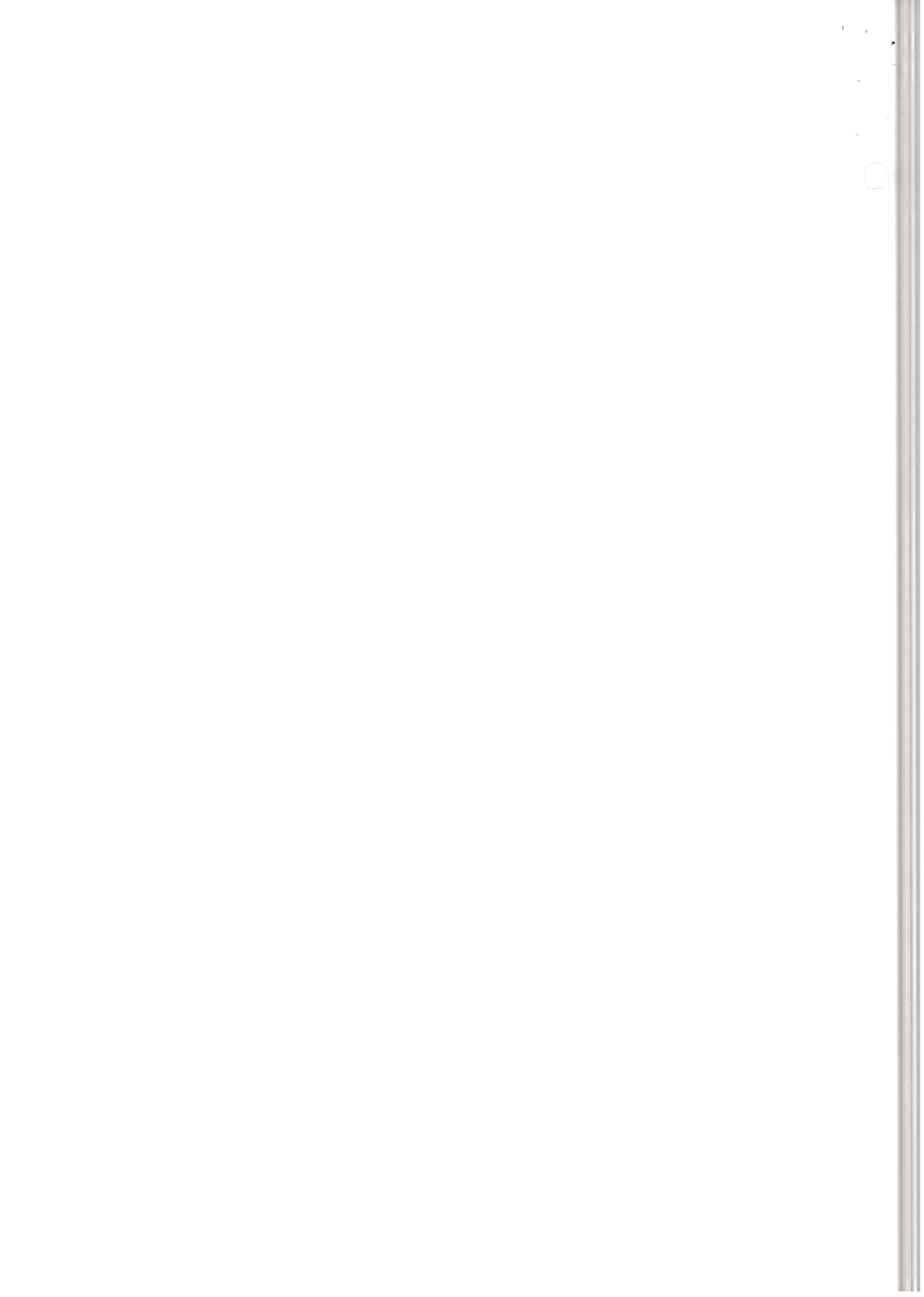
Reports and Financial Statements

For the year ended June 30, 2017

12.				
Sub-Total				
Grand Total				

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date
		a	b	c
Amounts due to other Government entities				
1	Nyamitha primary School	300,000.00		0.00
2	Kiasa Primary School	500,000.00		0.00
3	Sanganya Primary School	500,000.00		0.00
4	Osiri primary School	300,000.00		0.00
5	Amoyo Primary School	300,000.00		0.00
6	Othora Primary School	300,000.00		0.00
7	Miriwi Primary School	300,000.00		0.00



NATIONAL GOVERNMENT ENTITY – NYATIKE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

8	Ratieny Primary School	300,000.00		0.00
9	Bande Primary School	300,000.00		0.00
10	Chamachichi Primary School	300,000.00		0.00
11	Olando Primary School	300,000.00		0.00
12	Nyangere Primary School	300,000.00		0.00
13	Nyandago Primary School	300,000.00		0.00
14	Mangu Primary School	300,000.00		0.00
15	Adugo Primary School	500,000.00		0.00
16	Opeya Primary School	300,000.00		0.00
17	Nyasoko Primary School	300,000.00		0.00
18	Kogore Primary School	300,000.00		0.00
19	God Bim Primary School	300,000.00		0.00
20	Not Primary School	300,000.00		0.00
21	Otati Primary School	300,000.00		0.00
22	Rabare Primary School	300,000.00		0.00
23	Ojawa Primary School	300,000.00		0.00
24	Goglo Primary School	300,000.00		0.00
25	Sere Primary School	300,000.00		0.00
26	Thim Lich Primary School	300,000.00		0.00
27	Orango Primary School	300,000.00		0.00
28	Nyora Primary School	500,000.00		0.00
29	Pau Ndege Primary School	500,000.00		0.00
30	Okenge Primary School	500,000.00		0.00
31	Diruma Primary School	500,000.00		0.00
32	Magungu Primary School	300,000.00		0.00
33	Rabwao Primary School	300,000.00		0.00
34	Tagache Primary School	300,000.00		0.00
35	Kumoni Primary School	400,000.00		0.00

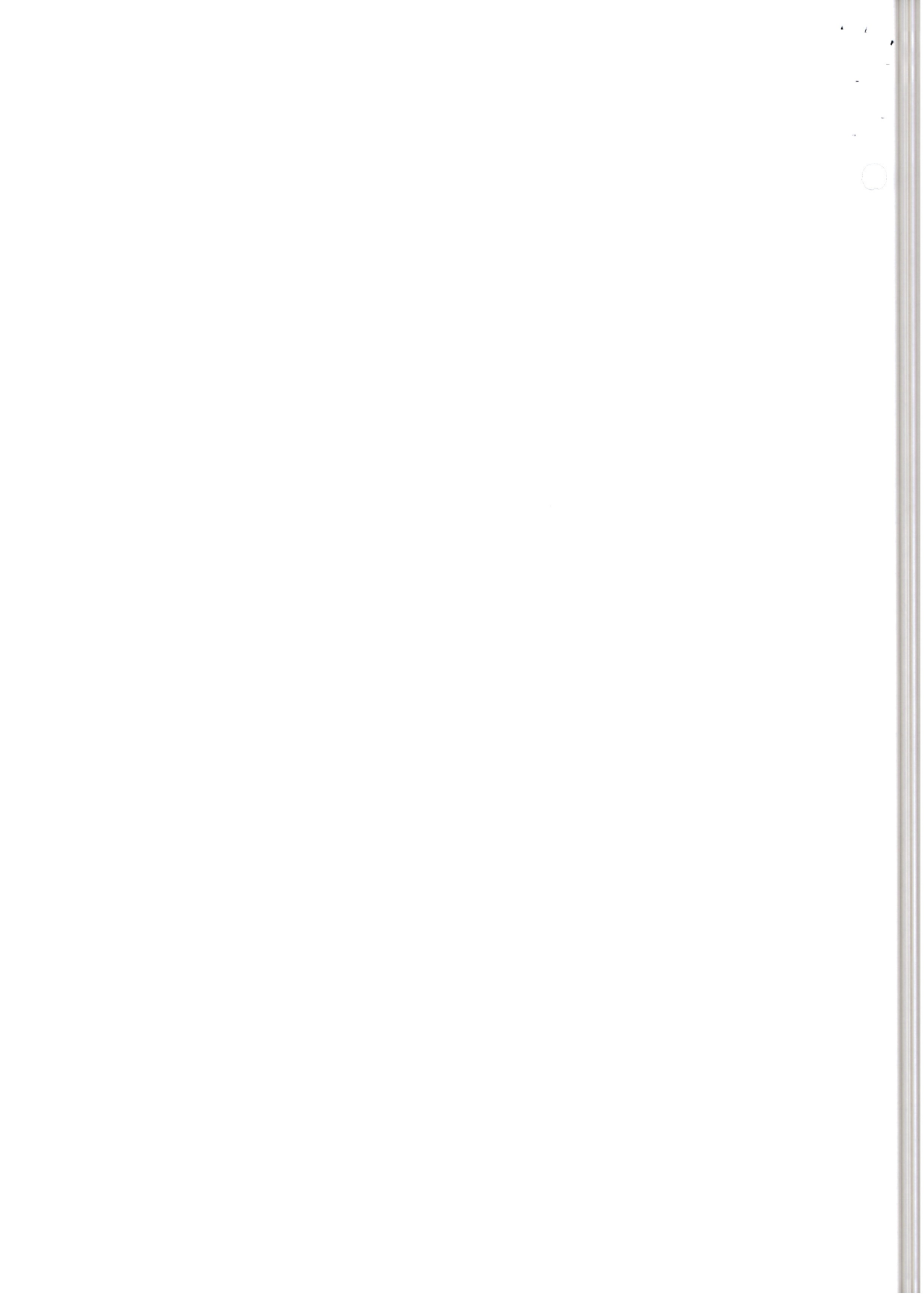


NATIONAL GOVERNMENT ENTITY – NYATIKE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

36	Kowuor Primary School	400,000.00		0.00
37	Owich Primary School	200,000.00		0.00
38	Ndemra Primary School	300,000.00		0.00
39	Ogaka Primary School	300,000.00		0.00
40	Miroche Primary School	400,000.00		0.00
41	Nyandema Primary School	350,000.00		0.00
42	Mariba Primary School	400,000.00		0.00
43	Wang'elong'o Primary School	300,000.00		0.00
44	Obalwanda Primary School	300,000.00		0.00
45	Kimai Primary School	300,000.00		0.00
46	Wath Ong'er Primary School	350,000.00		0.00
47	Agolo Muok Primary School	300,000.00		0.00
48	Orore Primary School	300,000.00		0.00
49	Wachara Karungu Primary School	300,000.00		0.00
50	Wang'aya Primary School	300,000.00		0.00
51	God Keyo Primary School	300,000.00		0.00
52	Raga Primary School	600,000.00		0.00
53	St. Agnes Okuodo Mixed Sec. School	500,000.00		0.00
54	Miriwi Mixed Secondary School	400,000.00		0.00
55	Olasi Mixed Secondary School	400,000.00		0.00
56	Kibuon Secondary School	500,000.00		0.00
57	Okenge Mixed Secondary School	400,000.00		0.00
58	Senye Mixed Secondary School	300,000.00		0.00
59	St. Sabianus Owich Secondary School	200,000.00		0.00
60	Nyandago Mixed secondary School	500,000.00		0.00
61	St. Agnes Okuodo Mixed Sec. School	500,000.00		0.00
62	Kolanya Secondary School	400,000.00		0.00



NATIONAL GOVERNMENT ENTITY – NYATIKE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

63	Mariba Secondary School	300,000.00		0.00
64	God Kwach Mixed Secondary School	200,000.00		0.00
Sub-Total		22,300,000.00		
Amounts due to other grants and other transfers				
65	Nyatike TSC Unit	400,000.00		0.00
66	Nyatike NG-CDFC Office	506,897.00		0.00
67	Lwanda Konyango Beach Public Toilet	1,000,000.00		0.00
68	Modi Beach Public Toilet	500,000.00		0.00
69	Nyatike onstituency Website	300,000.00		0.00
70	Bursary Secondary Schools	4,474,137.93		4,000,000.00
71	Bursary Tertiary Institutions	5,000,360.00		4,000,000.00
72	Bursary Special Schools	1,000,000.00		0.00
73	Constituency Sports Tournament	1,500,000.00		0.00
74	Magungu comm. Water borehole	18,393.00		5,981,607.00
75	Emergency	2,303,966.05		1,790,861
76	Environment	147,605.00		0.00
77	Constituency Audit	500,000.00		0.00
78	Mocks & CATs	50,000.00		1,950,000.00
Sub-Total		17,701,358.98		
Others (Administration & Monitoring and Evaluation)				
79	Employees' Salaries	1,625,749.53		724,178.00
80	Payment of NHIF Contributions	210,343.59		35,346.00
81	Goods and Services	712,944.51		287,055.00
82	Committee Expenses	517,500.00		730,500.00
83	Goods and Services	1,078,498.20		141,604.00



NATIONAL GOVERNMENT ENTITY – NYATIKE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

84	Committee expenses	757,396.20		500,000.00
85	Capacity building	150,550.00		549,450.00
86	Purchase of Computers	300,000.00		0.00
87	Purchase of Furniture	2,000.00		998,000.00
88	CDF Vehicle	24,700.00		
	Sub-Total	5,379,682.03		
	Grand Total	45,381,041.01		

1
2
3
4
5
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ANNEX 4 – SUMMARY OF ASSET REGISTER

Asset class	Historical Cost	Historical Cost
	(Kshs)	(Kshs)
	2016-2017	2015-2016
Land	100,000.00	100,000.00
Buildings and structures	1,000,000.00	1,000,000.00
Transport equipment	7,453,646.00	3,114,999.00
Office equipment, furniture and fittings	1,362,210.00	250,000.00
ICT Equipment, Software and Other ICT Assets	235,000.00	150,000.00

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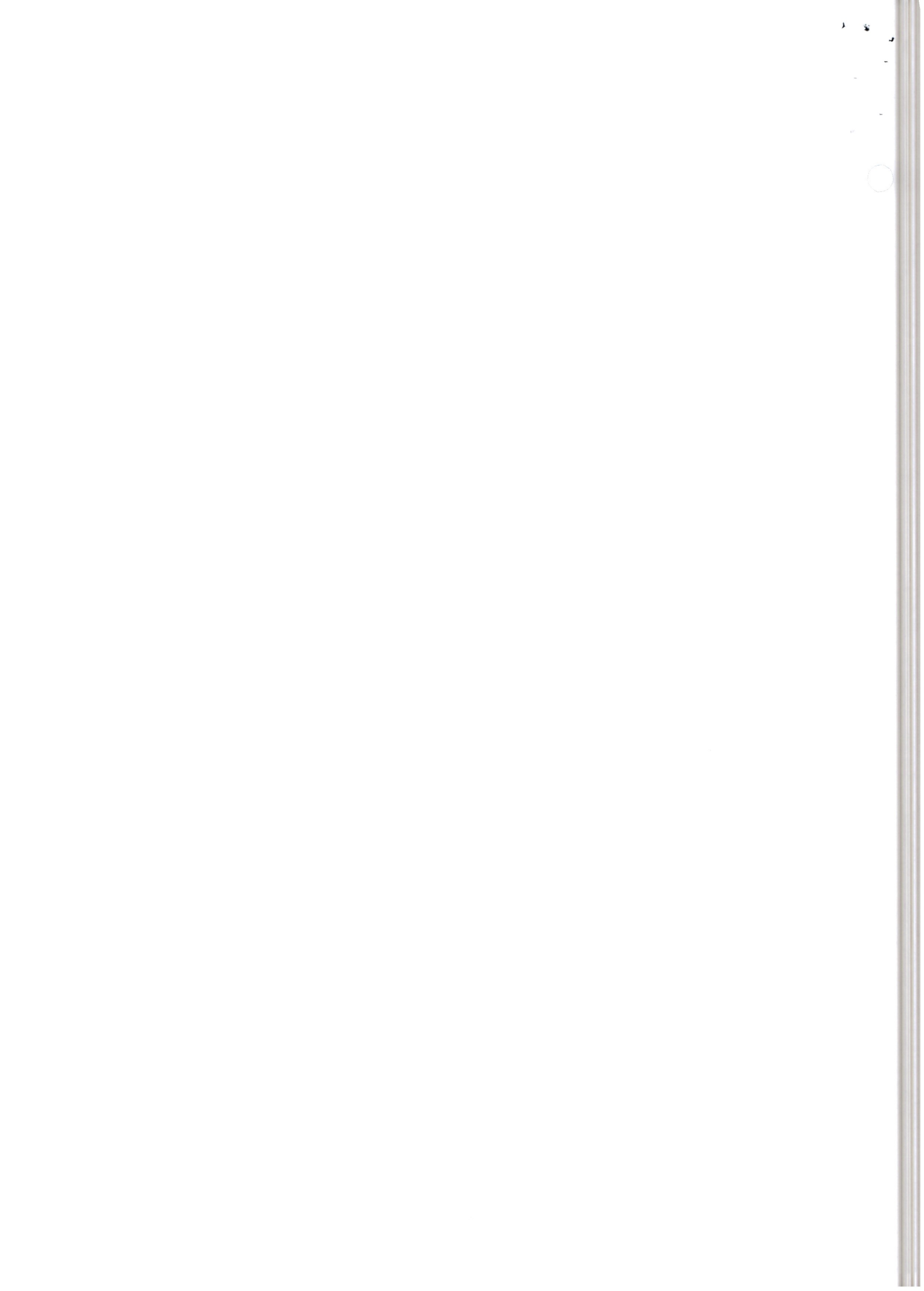
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Other Machinery and Equipment	7,200,000.00	7,200,000.00
Heritage and cultural assets	0.00	0.00
Intangible assets	0.00	0.00
Total	17,350,856.00	11,814,999.00

ANNEX 5 – PMC BALANCES

PMC	Bank	Account number	Bank Balance	Bank Balance
			2016/17	2015/16
Chamachichi Sda Mixed Sec School	Cooperative	1141482298900	1,125.00	-
Olasia Mixed Sec School	Cooperative	1139202884800	455,841.00	1,175.00
Miriwi Sec School	Cooperative	1141482650000	53,384.50	1,888.50
Moi Nyatike Sec School	Cooperative	1139202227500	451,669.05	1,019.05
Paullo Odendo Secondary School	Cooperative	1141750220500	450,325.00	-
Okenge Mixed Sec School	Cooperative	1139077217401	452,577.00	76,301.00
Ungoe Mixed Sec School	Cooperative	1139077211401	450,270.00	1,170.00
Sidika Sec School	Cooperative	1139203040302	452,000.00	301,900.00
Obolo Mixed Sec School	Cooperative	1141481919400	450,158.50	20,268.50
Bl Tezza Complex Sec School	Cooperative	1141077211700	403,470.00	-
Rabwao Sec School	Cooperative	1139481017900	461,335.50	10,462.50
Othoch Rakuom Sec School	Cooperative	1141482495400	452,235.50	399,462.50
Kibuon Sec School	Cooperative	1129204302800	43,642.42	2,610.42
St. Mary's Winjo Sec School	Cooperative	1139202690400	455,007.50	4,907.50
St. Johns Got Kachola Sec School	Cooperative	1141482281600	451,025.00	-
Aneko Mixed Sec School	Cooperative	1139048451602	316,027.00	1,200.00
Osiri Sec School	Cooperative	1139204787502	279,963.60	364,183.60



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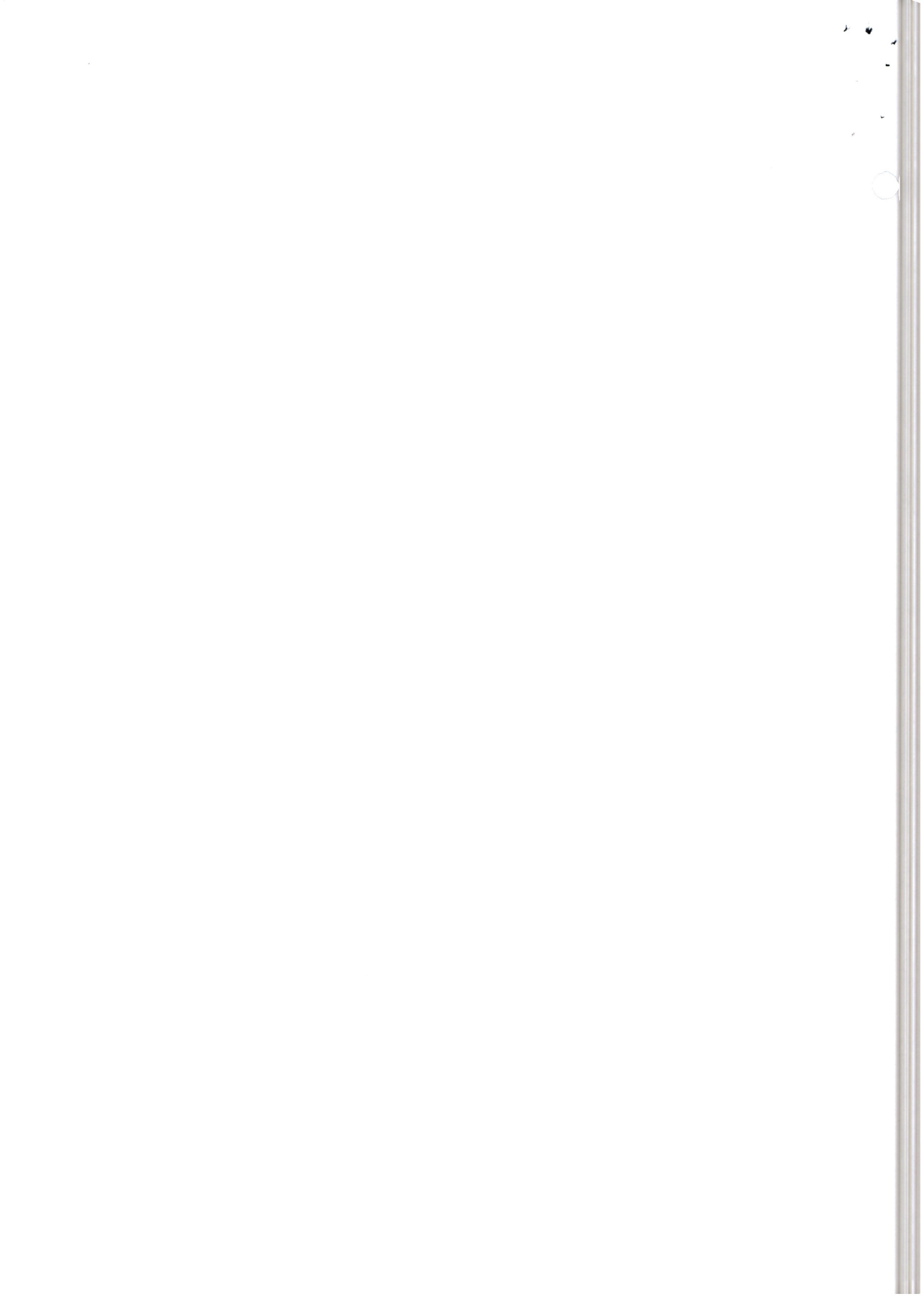
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Nyandago Sec School	Cooperative	1139203679902	5,946.30	1,974.00
Senye Sec School	Cooperative	1139204324500	390,740.00	1,847.00
St. Gorrety Mikei Sec School	Cooperative	1141077250100	51,821.00	-
Nyatike Constituency Youth Sports	Cooperative	1141750103800	1,225.50	-
Kaler Water Dam Project	Cooperative	1134482800700	10,067.70	10,067.70
Seme Magawa Community Water	Cooperative	1134482879200	597.50	597.50
Nyatike Division Solar Powered Masts	Cooperative	1134482753000	347.70	254,983.90
Karungu Muhuru Div. Solar Powered Masts	Cooperative	1134482753200	92.45	457,218.35
Macalder Muhuru Got Kachola	Cooperative	1141750024600	5,992.50	-
Karungu Kaler North Kadem	Cooperative	1141750027000	3,637.50	-
Magungu Community Water	Cooperative	1134482573100	1,77.50	5,530,007.50
Total			6,550,603.22	5,530,007.5

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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)
1.	Unsupported Balances	As previously reported, the prior Year adjustment figure of Kshs. 20,156,406 reflected in the Statement of assets in the 2013/2014 financial statements has not been supported by information and documentary evidence. In the circumstances, it was not possible to ascertain the carrying value of the net liabilities of Kshs. 20,744,216 as reflected in the financial statements.	FAM	Resolved in the response letter dated 30/06/2015 and received by the Kenya National Audit office Kisumu ref. response 3.1
2.	Statement of Cash flow	The cash flow statement in the 2014/2015 audited financial statements includes the comparative figure of 2013/2014 which had been excluded in 2013/2014 financial statements.	FAM	Resolved in the response letter dated 30/06/2015 and received by the



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				Kenya National Audit office Kisumu
3.	Unsupported Expenditure	Included in the statement of receipts and payments are expenditures totaling KShs. 8,959,479 in respect of goods and services and committee expenses of KShs. 6,504,575 and KShs. 2,454,904 respectively, whose relevant schedules and supporting documentation were not availed for audit verification.	FAM	Resolved in the response letter dated 30/06/2015 and received by the Kenya National Audit office Kisumu ref. response 2.3 & 2.4 respectively

