

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 07 AUG 2019

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Wednesday

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REPORT

TABLED  
BY:

Hon. Benjamin Wadhvani  
(Majority Party Whip)  
Halima Ahmed

ON THE TABLE

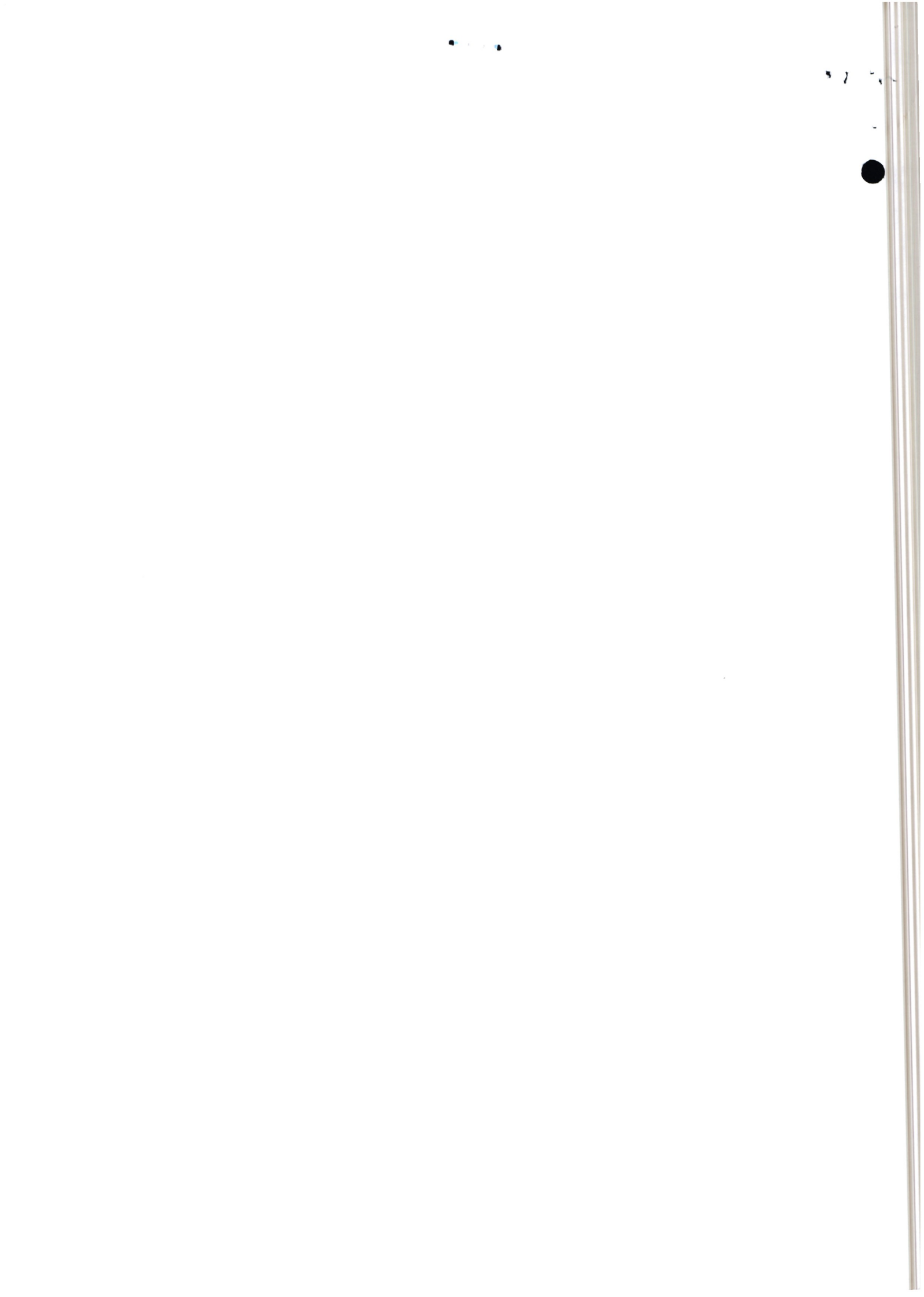
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND –  
NANDI HILLS CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE 2018



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

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*Revised Template 30<sup>th</sup> June 2018*

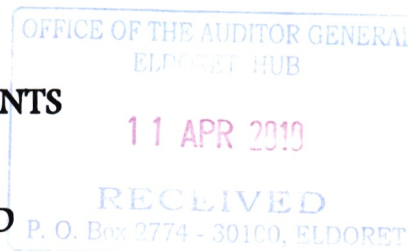


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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
NANDI HILLS CONSTITUENCY**

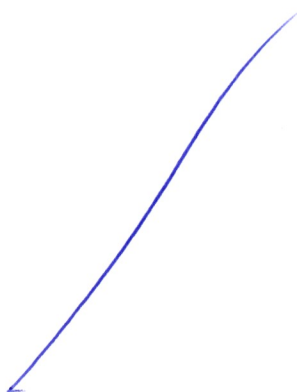
**REPORTS AND FINANCIAL STATEMENTS**

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



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





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
NANDI HILLS CONSTITUENCY**

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
NANDI HILLS CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**Mandate**

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

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

1  
2  
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**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**(b) Key Management**

The NGCDF NANDI HILLS day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

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

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>YUSUF MBUNO</b>
2.	A.I.E holder	<b>JOSHUA BORE</b>
3.	Sub-County Accountant	<b>JOSEPH ROTICH</b>
4.	Chairman NGCDFC	<b>CHARLES K. LIMO</b>
5.	Member NGCDFC	<b>SARAH MELLY.</b>

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***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)***

***NANDI HILLS CONSTITUENCY***

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**(d) Fiduciary Oversight Arrangements**

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

**(e) NG CDF NANDI HILLS Constituency Headquarters**

P.O. Box 731-30100

NG-CDFC Building

COUNTY COMMISSIONERS COMPOUND NANDI HILLS

Nairobi, KENYA



**(f) NGCDF NANDI HILLS Constituency Contacts**

Telephone: (254)0725289356

E-mail: cdfnandihillsconstituency@gmail.com

Website: www.ngcdfnandihillsconstituency.go.ke

**(g) NGCDF NANDI HILLS Constituency Bankers**

1. Equity Bank  
Nandi Hills Branch  
P O Box 2220-30100  
Nandi Hills

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**NANDI HILLS CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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

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

I wish to make the following remarks;

**a). Year Performance**

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

<b>PAYMENTS</b>	<b>Final Budget</b>	<b>total expenditure</b>	<b>budget utilization difference</b>	<b>% of utilization</b>
Compensation of Employees	2,100,000	1,048,735	1,051,265	49.94%
Use of goods and services	6,737,069	1,612,900	5,124,169	23.94%
Transfers to Other Government Units	51,762,457	4,500,000	47,262,457	08.69%
Other grants and transfers	32,469,270	25,442,054	7,027,216	78.35%
Other payments (Retention)	-	-	-	0.00%
constituency Innovation Hub	4,677,027	-	4,677,027	0.00%
Constituency Strategic Plan	3,000,000	-	3,000,000	0.00%
<b>TOTAL</b>	<b>100,745,823.17</b>	<b>32,603,689.00</b>	<b>68,142,133.17</b>	<b>32.36%</b>

**b).NG-CDF NANDI HILLS have been able to achieve the following;**

1. It has completed 28 primary school projects, 4 secondary school projects, which are in use and has resulted in improved infrastructure in our institutions.
2. Funded 2100 needy students in both secondary and tertiary institutions which has resulted in students' retention in school and improved their academic performance in the FYR2017/2018.

**c). Emerging issues related to NG-CDF in NANDI HILLS Constituency are;**

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

**d). NG-CDF Implementation challenges in NANDI HILLS Constituency are;**

1. Overdependence of the fund by the public on all development related issues. (Here public participation is involved in identification of projects for funding and bursary beneficiaries within the constituency).
2. Funds disbursement from the board is at times untimely leading to unnecessary adjustments. (NG-CDF committee is disbursing funds as soon as funds are received).
3. Many projects allocated funds- leading to projects receiving insufficient funds (NG-CDF is focusing on allocating enough funds to complete the project within 2 years).



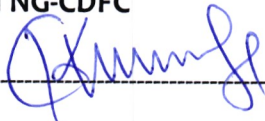
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
NANDI HILLS CONSTITUENCY**

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

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4. Implementation of projects through labour based which makes it difficult to comply with all government regulations on procurement and line ministry supervision. (NG-CDFC is educating the Project Management Committees to contract contractors on full contract.)
5. Through my leadership, NG-CDFC Nandi Hills constituency will endeavour to fulfil its mandate in disbursement and monitoring of projects funds as per the guidelines of the NG-CDF ACT 2015

CHARLES LIMO  
CHAIRMAN NG-CDFC

SIGN  Date 12th APRIL 2019



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
NANDI HILLS CONSTITUENCY**

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

**II. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

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

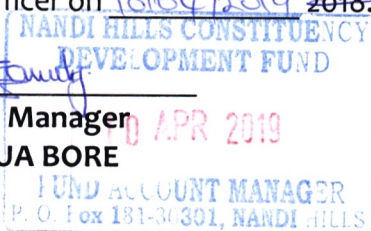
The Accounting Officer in charge of the NGCDF-NANDI HILLS Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting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

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

**Approval of the financial statements**

The NGCDF-NANDI HILLS Constituency financial statements were approved and signed by the Accounting Officer on ~~July 2019~~ 2018.

Fund Account Manager  
Name: JOSHUA BORE



  
Sub-County Accountant  
Name: JOSEPH ROTICH  
ICPAK Member Number: 16799

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# REPUBLIC OF KENYA



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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NANDI HILLS CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Nandi Hills Constituency set out on pages 9 to 31, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flow and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Nandi Hills NGCDF 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 Constituencies Development Fund Act, 2015.

#### Basis for Qualified Opinion

##### 1.0 Cash and Cash Equivalents

The statement of assets reflects a cash and cash equivalents balance of Kshs.13,468,528 as at 30 June 2018 consisting of bank balance of Kshs.11,068,528 and cash balance of Kshs.2,400,000. However, the bank reconciliation statement for June 2018 indicates an amount of Kshs.150,998 as payment in bank statements not recorded in cash book which have not been reversed in the cash book.

Consequently, the accuracy and completeness of the bank balance of Kshs.11,068,528 as at 30 June 2018 could not be confirmed.

##### 2.0 Unsupported Project Management Committee Bank Balances

As previously reported, Note 15.4 to the financial statements reflects Project Management Committee (PMC) bank balances totaling Kshs.17,929,088 as at 30 June 2018 whose bank account details have not been disclosed. In addition, the cash books, bank balances and bank reconciliation statements for the individual project management committee bank

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

accounts were not provided for audit review. Consequently, the existence, accuracy, validity and completeness of the project management committee bank balances of Kshs.17,929,088 as at 30 June 2018 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Nandi Hills NGCDF 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(s) described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

## Other Matter

### 1. Budget Control and Performance

#### 1.1 Budget Performance

During the year under review, the fund had expenditure budget of Kshs.100,745,823 against actual expenditure of Kshs.32,562,051 resulting to an under expenditure of Kshs.68,183,771 or approximately 68% of the approved budget as shown below;

No.	Expenditure Item	Approved Budget Kshs.	Actual Expenditure Kshs.	Under Utilization Kshs.	Under Utilization %
1	Compensation of Employees	2,100,000	1,048,735	1,051,265	50.06
2	Use of Goods & Services	6,737,069	1,612,900	5,124,169	76.05
3	Transfer to other Government units	51,762,457	4,781,954	46,980,503	90.76
4	Other Grants and Transfers	32,469,270	25,118,462	7,350,808	22.64
5	Constituency Innovation Hub	4,677,027	-	4,677,027	100
6	Constituency Strategic Plan	3,000,000	-	3,000,000	100
	<b>Total</b>	<b>100,745,823</b>	<b>32,562,051</b>	<b>68,183,772</b>	<b>67.68</b>

Funds not utilized is an indication of approved programs not implemented, hence an indication that budget has not fully met the intended objectives of improving delivery of goods and services to the residents of Nandi Hills constituency.

#### 1.2 Project Implementation

Nandi Hills NGCDF had a total of 89 projects in their records which had been done to various stages of completion as at the time of audit in March, 2019. Available information revealed that some of the projects had been started in the year 2015 but had not been completed. An amount of Kshs.37,686,207 had been disbursed by the constituency for 53 projects some started in 2015 but the projects were not completed as at March, 2019 as summarized below:

S/No	No. Completed or not	Financial Year	Project Name	Project Activities	Allocation Awarded Kshs.	Implement -ation Status	% of Comple- tion
1	1	2015/2016	St Mathias Kapkwang Primary School	walling, roofing, plastering, painting and ceiling to completion of 1 classroom	500,000.00	Ongoing	60%
2	2	2015/2016	Kabote Adventist Secondary	Roofing, plastering, painting of dormitory	500,000.00	Ongoing	70%
3	3	2015/2016	Kaptien Secondary	Plastering, painting and ceiling of laboratory	600,000.00	Ongoing	70%
4	4	2015/2016	Sochoi Secondary	Walling, roofing, plastering, painting and ceiling of dining/ multipurpose hall	800,000.00	Ongoing	70%
5	5	2015/2016	Tigitio Secondary School	Plastering, painting and ceiling of laboratory	500,000.00	Ongoing	70%
6	6	2015/2016	St. John Mixed Chepkunyuk	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	600,000.00	Ongoing	70%
7	7	2015/2016	Kimugul Secondary	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	600,000.00	Ongoing	80%
8	8	2015/2016	Ollessos Day Mixed Secondary	Walling, plastering, painting of laboratory	1,000,000.00	Ongoing	80%
	8			2015/2016 Projects not Completed	5,100,000.00		
9	1	2015/2016	Cheptabach Secondary	Walling, roofing, plastering, painting and ceiling to completion of 1 classrooms	500,000.00	Completed	100%
10	2	2015/2016	Koilot Sec	Purchase of 2 acres of land	1,000,000.00	Completed	100%
11	3	2015/2016	Our Lady Of Peace	Walling, roofing, plastering, painting of dining hall	600,000.00	Completed	100%
12	4	2015/2016	Kaputi Sec	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	600,000.00	Completed	100%

S/No	No. Completed or not	Financial Year	Project Name	Project Activities	Allocation Awarded Kshs.	Implementation Status	% of Completion
				2015/2016 Projects Completed	2,700,000.00		
13	1	2016/17	Sochoi Primary School	Renovation by plastering painting and ceiling of 4 classrooms.	500,000.00	Ongoing	50%
14	2	2016/17	Lengon Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	500,000.00	Ongoing	60%
15	3	2016/17	Sirwo Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom. Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	500,000.00	Ongoing	60%
16	4	2016/17	Kogamei Primary School	Plastering, painting and ceiling to completion of 8 classrooms	600,000.00	Ongoing	70%
17	5	2016/17	Lelwak Primary School	Plastering, painting and ceiling to completion of 4 classrooms	500,000.00	Ongoing	70%
18	6	2016/17	Lolduga Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	500,000.00	Ongoing	70%
19	7	2016/17	Lolkireny Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	500,000.00	Ongoing	70%
20	8	2016/17	Mosine Primary	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	600,000.00	Ongoing	70%
21	9	2016/17	Ollessos Hills Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	800,000.00	Ongoing	70%

S/No	No. Completed or not	Financial Year	Project Name	Project Activities	Allocation Awarded Kshs.	Implement -ation Status	% of Comple- tion
22	10	2016/17	Sile Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	500,000.00	Ongoing	70%
23	11	2016/17	St Ludovico Primary	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	600,000.00	Ongoing	70%
24	12	2016/2017	Ktga Secondary	Plastering, painting and ceiling of laboratory	600,000.00	Ongoing	70%
25	13	2016/17	Ogirgir Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classrooms	500,000.00	Ongoing	80%
				2016/2017 Projects not Completed	7,200,000.00		
26	1	2016/17	Cherobon Primary School	Walling, plastering, painting and ceiling to completion of 1 classrooms	500,000.00	Completed	100%
27	2	2016/17	Koilot Primary School	Renovation plastering, painting and ceiling to completion of 5 classrooms	500,000.00	Completed	100%
28	3	2016/17	Ndubusat Primary School	Walling, roofing, plastering, painting and ceiling to completion of 2 classrooms	700,000.00	Completed	100%
29	4	2016/17	Nduroto Primary School	Completion of 3 classrooms by plastering, painting and ceiling	500,000.00	Completed	100%
30	5	2016/17	Ndururo Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	600,000.00	Completed	100%
31	6	2016/17	Ngame Primary School	Plastering, painting and ceiling to completion of 2 classrooms	500,000.00	Completed	100%

S/No	No. Completed or not	Financial Year	Project Name	Project Activities	Allocation Awarded Kshs.	Implement -ation Status	% of Completion
32	7	2016/17	Ollessos Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classrooms	980,000.00	Completed	100%
33	8	2016/17	Serengonik Primary School	plastering, painting and ceiling to completion of 2 classrooms	500,000.00	Completed	100%
34	9	2016/17	Simbi Primary	Purchase of land	700,000.00	Completed	100%
35	10	2016/17	Sinendet Primary	renovation by plastering, painting and ceiling to completion of 5 classrooms	500,000.00	Completed	100%
36	11	2016/17	Siwo Primary School	Renovating by Plastering, painting and ceiling to completion of 5 classrooms	500,000.00	Completed	100%
37	12	2016/17	St Mathias Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	500,000.00	Completed	100%
				2016/2017 Projects Completed	6,980,000.00		
38	2	2017/18	Alfred Keter Choimim Secondary School	Purchase of land 1 acre -Kshs.1000,000, Construction of 1 class room – Kshs.400,000	1,400,000.00	Ongoing	30%
39	3	2017/18	Chepngetuny Primary School	Walling, plastering, painting and ceiling to completion of 1 classroom.	500,000.00	Ongoing	30%
40	4	2017/18	Cheptuingeny Primary School	renovation by plastering, painting and ceiling to completion of 6 classrooms	500,000.00	Ongoing	30%
41	5	2017/18	Emitiot Primary Tereno	Purchase of land 1 acre	1,000,000	Ongoing	30%
42	6	2017/18	Keben Primary School	construction of one classroom from slab to walling	500,000.00	Ongoing	50%

S/No	No. Completed or not	Financial Year	Project Name	Project Activities	Allocation Awarded Kshs.	Implement -ation Status	% of Comple- tion
43	7	2017/18	Koimur Primary School	Roofing, plastering, painting and ceiling to completion of 1 classroom	600,000.00	Ongoing	50%
44	8	2017/18	Mogobich Primary School	Renovation plastering, painting and ceiling to completion of 5 classrooms	500,000.00	Ongoing	50%
45	9	2017/18	Tururo Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom – Kshs.600,000 Purchase of land 0.3 acre – Kshs.300,000	900,000.00	Ongoing	50%
46	10	2017/18	Ainapngetuny Primary School	Walling, foundation, plastering, painting and ceiling to completion of 1 classroom	500,000.00	Ongoing	60%
47	11	2017/18	Chemalal Hill View Academy	Walling, foundation, plastering	500,000.00	Ongoing	60%
48	12	2017/18	Cheptililik Primary School	Purchase of land 1 acre- Kshs.600,000.Walling , roofing, plastering, painting and ceiling to completion of 1 classroom – Kshs.600,000	1,200,000.00	Ongoing	60%
49	13	2017/18	Kabikwen Primary School	Foundation, slab, walling, roofing, plastering, painting and ceiling to completion of 1 classroom	1,000,000.00	Ongoing	60%
50	14	2017/18	Kapsokio Primary School	Walling, foundation, plastering, painting and ceiling to completion of 1 classrooms -	500,000.00	Ongoing	60%
51	15	2017/18	Kimwoki Primary School	Walling, foundation, plastering, painting and ceiling to completion of 1 classrooms	1,000,000.00	Ongoing	60%

S/No	No. Completed or not	Financial Year	Project Name	Project Activities	Allocation Awarded Kshs.	Implement -ation Status	% of Completion
52	16	2017/18	Kipsebwo Primary School	renovation by Plastering, painting and ceiling of 5 classrooms	500,000.00	Ongoing	60%
53	17	2017/18	Nukiat Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	500,000.00	Ongoing	60%
54	18	2017/18	Kaptuma Primary School	Foundation, Walling, roofing, of 1 classroom	500,000.00	Ongoing	70%
55	19	2017/18	Kaputi Primary School	Plastering, painting and ceiling to completion of 1 classroom -	600,000.00	Ongoing	70%
56	20	2017/18	Keteng Primary School	Construction of one classroom from slab to walling	500,000.00	Ongoing	70%
57	21	2017/18	Kitechgaa Primary School	Construction of one classroom from slab to walling	500,000.00	Ongoing	70%
58	22	2017/18	Tereno Primary School	Construction of one classroom from slab to walling	500,000.00	Ongoing	70%
59	23	2017/18	Timobo Primary School	Construction of one classroom from slab to walling	500,000.00	Ongoing	70%
60	24	2017/18	Great Highlands Prep	Slab, Walling, roofing of 1 classroom	500,000.00	Ongoing	80%
61	25	2017/2018	Chepngetuny Secondary School	Purchase of 1 acre of land	700,000.00	Ongoing	10%
62	26	2017/2018	Soiyet Secondary School	Construction of one classroom from slab to walling, plastering, shutters and painting to completion	1,000,000.00	Ongoing	30%
63	27	2017/2018	Jean Marie Seronei Secondary School	Plastering, painting and ceiling to completion of 2 classrooms and office and Walling, roofing, plastering, painting and ceiling to completion of 2 classrooms	1,000,000.00	Ongoing	40%

S/No	No. Completed or not	Financial Year	Project Name	Project Activities	Allocation Awarded Kshs.	Implement -ation Status	% of Comple- tion
64	28	2017/2018	Sirwa Secondary	Construction of one classroom from slab to walling, plastering, shutters and painting to completion	1,000,000.00	Ongoing	50%
65	29	2017/2018	Kaplelmet Secondary	Construction of classrooms (three storey) from foundation upto slab	3,000,000.00	Ongoing	50%
66	30	2017/2018	Tereno Girls Sec	Construction of one classroom from slab to walling and purchase of land	1,286,206.89	Ongoing	60%
67	31	2017/2018	Mogobich Secondary	Construction of one classroom from slab to walling to completion	700,000.00	Ongoing	80%
68	32	2017/2018	Ainapngetuny Secondary School	Completion of two classrooms (storey), slab and plastering	1,500,000.00	Ongoing	90%
	32			2017/2018 Projects not Completed	25,386,206.00		
69	1	2017/18	Aic Chesigan Primary School	Walling, foundation, plastering, painting and ceiling to completion of 1 classrooms	600,000.00	Completed	100%
70	2	2017/18	Chebinyiny Primary School	Foundation, slab, walling, plastering, painting and ceiling to completion of 1 classroom	500,000.00	Completed	100%
71	3	2017/18	Chepkunyuk Primary School	Renovation of roof, Walls by plastering, painting and ceiling of 4 classrooms	500,000.00	Completed	100%
72	4	2017/18	Cheplelachbei Primary School	Renovation of 3 classrooms, flooring ceiling and plastering	300,000.00	Completed	100%
73	5	2017/18	Cheptingting Primary School	Construction of one classroom from slab to walling	500,000.00	Completed	100%
74	6	2017/18	Kapchanga Primary School	Walling, foundation, plastering, painting and ceiling to completion of 2 classrooms-500,000	500,000.00	Completed	100%
75	7	2017/18	Kapkembur Primary School	Completion of 5 classrooms by plastering, painting and ceiling	500,000.00	Completed	100%

S/No	No. Completed or not	Financial Year	Project Name	Project Activities	Allocation Awarded Kshs.	Implement -ation Status	% of Compli - tion
76	8	2017/18	Kapkoros Primary School	Walling, foundation, plastering, painting and ceiling to completion of 1 classroom	500,000.00	Completed	100%
77	9	2017/18	Kaplelmet Primary School	Renovation by plastering, painting and ceiling to completion of 5 classroom	1,000,000.00	Completed	100%
78	10	2017/18	Kapnyimis Primary School	Slab, walling, roofing, plastering, painting and ceiling to completion of 1 classroom.	500,000.00	Completed	100%
79	11	2017/18	Kapsean Primary School	Foundation, walling, plastering, painting and ceiling to completion of 1 classroom	500,000.00	Completed	100%
80	12	2017/18	Kaptien Primary School	Renovation by plastering, painting and ceiling to completion of 2 classrooms	400,000.00	Completed	100%
81	13	2017/18	Kimolonik Primary School	Construction of one classroom from slab to walling	500,000.00	Completed	100%
82	14	2017/18	Kipkorom Primary School	Walling, roofing, plastering, painting and ceiling to completion of 2 classrooms	976,249.00	Completed	100%
83	15	2017/18	Kipsamoo Primary School	Renovation by plastering, painting and ceiling of 5 classroom	500,000.00	Completed	100%
84	16	2017/18	Kisoga Primary School	Walling, plastering, painting and ceiling to completion of 1 classroom	600,000.00	Completed	100%
85	17	2017/18	Kosoiywo Primary School	Walling, foundation, plastering, painting and ceiling to completion of 2 classrooms	500,000.00	Completed	100%
86	18	2017/18	Nandi Hills Township Primary	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom.	500,000.00	Completed	100%

S/No	No. Completed or not	Financial Year	Project Name	Project Activities	Allocation Awarded Kshs.	Implementation Status	% of Completion
87		2017/2018	Chepelach Bei Secondary	Plastering, painting and ceiling to completion of 4 classrooms 800,000 Purchase of 1 acre of land – Kshs.2,200,000	3,000,000.00	Completed	100%
88		2017/2018	Lelwak Secondary School	Completion of ICT hall	1,000,000	Completed	100%
89	19	2017/18	Taboyat Primary School	Renovation plastering, painting and ceiling to completion of 4 classrooms	500,000.00	Completed	100%
				<b>2017/2018 Project Completed</b>	<b>14,376,249.00</b>		

No reasons were provided to as why the fifty-three (53) were not executed to completion when funds for the same had been disbursed.

#### REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter(s) described in the Basis for Qualified Opinion 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. 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

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter(s) described in the Basis for Qualified Opinion section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

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 Nandi Hills NGCDF ability to continue as a going concern/ 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 Nandi Hills NGCDF 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 Nandi Hills NGCDF 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 Nandi Hills NGCDF 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 Nandi Hills NGCDF 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 Nandi Hills NGCDF 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 Nandi Hills NGCDF 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**

**22 May 2019**

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

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2017-2018 Kshs	2016 - 2017 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	43,405,172	81,896,552
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>43,405,172</b>	<b>81,896,552</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,048,735	904,020
Use of goods and services	5	1,220,069	8,535,140
Transfers to Other Government Units	6	4,781,954	87,833,517
Other grants and transfers	7	25,442,054	31,378,468
Acquisition of Assets	8	-	-
Other Payments (Retention)	9	-	-
<b>TOTAL PAYMENTS</b>		<b>32,492,812</b>	<b>128,651,145</b>
<b>SURPLUS/DEFICIT</b>		<b>10,912,360</b>	<b>(46,754,593)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NANDI HILLS Constituency financial statements were approved on 10/04/19 ~~2018~~ and signed by:

  
 Fund Account Manager  
 Name: JOSHUA BORED ACCOUNT MANAGER  
 P. O. Box 181-30301, NANDI HILLS

**NANDI HILLS CONSTITUENCY  
 DEVELOPMENT FUND**  
 10 APR 2019

  
 Sub-County Accountant  
 Name: JOSEPH ROTICH  
 ICPAK Member Number: 16799

**DISTRICT ACCOUNTANT  
 NANDI EAST DISTRICT**

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**NANDI HILLS CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

**IV. STATEMENT OF ASSETS**

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	11,068,528	2,556,168
Cash Balances (cash at hand)	10B	2,400,000	-
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<u>13,468,528</u>	<u>2,556,168</u>
<b>REPRESENTED BY</b>			
Retention	12	-	-
Fund balance b/fwd 1st July...	13	2,556,168	49,310,762
Surplus/Deficit for the year		10,912,360	(46,754,594)
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<u>13,468,528</u>	<u>2,556,168</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NANDI HILLS Constituency financial statements were approved on 10/04/2018 and signed by:

  
**Fund Account Manager**  
 Name: JOSHUA BORE

  
 10 APR 2018

  
**Sub-County Accountant**  
 Name: JOSEPH ROTICH  
 ICPAK Member Number: 16799

**DISTRICT ACCOUNTANT**  
**NANDI EAST DISTRICT**

111

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
NANDI HILLS CONSTITUENCY**

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

**V. STATEMENT OF CASHFLOW**

Receipts for operating income		2017-2018	2016-2017
Transfers from CDF Board	1	43,405,172	81,896,552
Other Receipts	3	-	-
		<b>43,405,172</b>	<b>81,896,552</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,048,735	904,020
Use of goods and services	5	1,220,069	8,535,140
Transfers to Other Government Units	6	4,781,954	87,833,517
Other grants and transfers	7	25,442,054	31,378,468
Other Payments ( Retention)	9	-	-
		<b>32,492,812</b>	<b>128,651,146</b>
<b>Adjusted for:</b>			
Adjustments during the year		-	-
<b>Net cash flow from operating activities</b>		<b>10,912,360</b>	<b>(46,754,594)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
<b>Net cash flows from Investing Activities</b>		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>10,912,360</b>	<b>(46,754,594)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>2,556,168</b>	<b>49,310,762</b>
<b>Cash and cash equivalent at END of the year</b>		<b>13,468,528</b>	<b>2,556,168</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NANDI HILLS Constituency financial statements were approved on 10/04/2019 2018 and signed by:

Joshua Bore  
Fund Account Manager  
Name: JOSHUA BORE

10 APR 2019  
FUND ACCOUNT MANAGER  
P. O. Box 181-30301, NANDI HILLS

Joseph Rotich  
Sub-County Accountant  
Name: JOSEPH ROTICH

DISTRICT ACCOUNTANT  
NANDI EAST DISTRICT

111


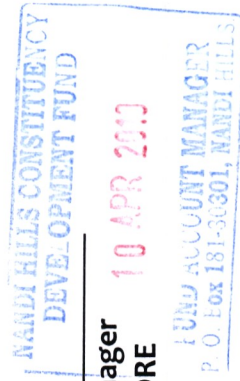
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NANDI HILLS CONSTITUENCY**


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

**VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Balance brought forward	-	2,556,168				
Transfers from CDF Board	86,810,344.17	11,379,311	100,745,823.17	45,961,34	54,784,483.17	45.62%
Proceeds from Sale of Assets	-	-	-	-	-	
<b>TOTAL RECEIPTS</b>	<b>86,810,344.17</b>	<b>13,935,479</b>	<b>100,745,823.17</b>	<b>45,961,340</b>	<b>54,784,483.17</b>	<b>45.62%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,100,000	-	2,100,000	1,048,735	1,051,265	49.94%
Use of goods and services	5,712,931	1,024,138	6,737,069	1,220,069	5,517,000	18.11%
Transfers to Other Government Units	41,976,249	9,786,208	51,762,457	4,781,954	46,980,503	09.24%
Other grants and transfers	29,344,137	3,125,133	32,469,270	25,442,054	7,027,216	78.36%
Other payments ( Retention)	-	-	-	-	-	100.0%
constituency Innovation Hub	4,677,027	-	4,677,027	-	4,677,027	0.0%
Constituency Strategic Plan	3,000,000	-	3,000,000	-	3,000,000	0.0%
<b>TOTAL</b>	<b>86,810,344.17</b>	<b>13,935,479</b>	<b>100,745,823.17</b>	<b>32,492,812</b>	<b>68,142,133.17</b>	<b>32.36%</b>

The NGCDF-NANDI HILLS Constituency financial statements were approved on 18/04/2019 ~~2018~~ and signed by:

  
**Fund Account Manager**  
**Name: JOSHUA BORE**  


  
**Sub-County Accountant**  
**Name: JOSEPH ROTICH**  
**ICPAK Member Number: 16799**

**DISTRICT ACCOUNTANT  
NANDI EAST DISTRICT**



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

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

### **2. Reporting entity**

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

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of receipts**

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

#### **Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

#### **Transfers from the Exchequer**

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

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## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Other receipts**

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

### **b) Recognition of payments**

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

### **Compensation of Employees**

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

### **Use of Goods and Services**

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

### **Acquisition of Fixed Assets**

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

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



## **SIGNIFICANT ACCOUNTING POLICIES**

### **5. In-kind contributions**

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

### **6. Cash and Cash Equivalents**

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

### **7. Accounts Receivable**

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

### **8. Accounts Payable**

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

### **9. Pending Bills**

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

### **10. Unutilized Funds**

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial



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year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

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

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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

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**VIII. NOTES TO THE FINANCIAL STATEMENTS**

<b>1. TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
1330407	Normal Allocation	A829956	5,500,000	
		A892993	37,905,172	
		A839502	-	4,094,828
		A855091	-	36,853,449
		A839741	-	40,948,275
1330408	Conditional grants		-	-
1330409	Receipt from other Constituency		-	-
	<b>TOTAL</b>		<b>43,405,172</b>	<b>81,896,552</b>
<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>				
3510000				
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings		-	-
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-
3510801	Receipts from the Sale Plant Machinery and Equipment		-	-
3510803	Receipts from the Sale of Office and General Equipment		-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>
<b>3 OTHER RECEIPTS</b>				
1400000				
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs



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1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Sale of Tender Documents		-	-
1450207	Other Receipts ( hiring out of projector)		-	-
	<b>TOTAL</b>		-	-
<b>2110000</b>	<b>4 COMPENSATION OF EMPLOYEES</b>			
	<b>Description</b>		<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
2110201	Basic wages of contractual employees		1,041,535	896,820
2110202	Basic wages of casual labour		-	-
	<b>Personal allowances paid as part of salary</b>			
2110301	House allowance		-	-
2110314	Transport allowance		-	-
2110320	Leave allowance		-	-
2110326	Other personnel payments		-	-
2120101	Employer contribution to NSSF		7,200	7,200
2710120	Gratuity-contractual employees		-	-
	<b>TOTAL</b>		<b>1,048,735</b>	<b>904,020</b>
<b>2200000</b>	<b>5 USE OF GOODS AND SERVICES</b>			
	<b>Description</b>		<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
2210100	Utilities, supplies and services		-	261,640
2210101	Electricity		-	-
2210102	Water & sewerage charges		-	-
2210104	Office rent		-	-
2210200	Communication, supplies and services		-	-
2210300	Domestic travel and subsistence		-	-
2210500	Printing, advertising and information supplies & services		-	-
2210600	Rentals of produced assets		-	-
2210700	Training expenses		-	-
2210800	Hospitality supplies and services		-	-
2210802	Other committee expenses		-	-
2210809	Committee allowance		565,000	4,928,500



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2210900	Insurance costs		-	-
2211000	Specialised materials and services		-	-
2211100	Office and general supplies and services		-	-
2211200	Fuel , oil & lubricants		550,000	690,000
2211300	Other operating expenses		-	-
2211301	Bank service commission and charges		-	-
2211313	Security operations		-	-
2220100	Routine maintenance - vehicles and other transport equipment		105,069	2,655,000
2220200	Routine maintenance- other assets		-	-
	<b>TOTAL</b>		<b>1,220,069</b>	<b>8,535,140</b>
<b>2630200</b>	<b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>			
	<b>Description</b>		<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
2630204	Transfers to Primary schools		2,281,954	71,533,517
2630205	Transfers to Secondary schools		2,500,000	16,300,000
2630206	Transfers to Tertiary institutions		-	-
2630207	Transfers to Health institutions		-	-
	<b>TOTAL</b>		<b>4,781,954</b>	<b>87,833,517</b>
<b>2640000</b>	<b>7 OTHER GRANTS AND OTHER PAYMENTS</b>			
	<b>Description</b>		<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
2640101	Bursary –Secondary		10,289,600	11,674,000
2640102	Bursary –Tertiary		11,355,500	8,325,840
2640104	Bursary-Special schools		-	700,000
2640105	Mocks & CAT		-	-
2640504	Water		-	-
2640505	Food security		-	-
2640506	Electricity		-	-
2640507	Security		300,000	2,000,000



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2640508	Roads and Bridges		-	-
2640509	Sports		-	2,890,611
2640510	Environment		805,000	975,180
2640512	Cultural Projects		-	-
2640513	Agriculture			-
2640200	Emergency Projects		2,691,954	4,812,837
	<b>TOTAL</b>		<b>25,442,054</b>	<b>31,378,468</b>
<b>3100000</b>	<b>8 ACQUISITION OF ASSETS</b>			
	<b>Non Financial Assets</b>		<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	-
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of office furniture and fittings		-	-
3111002	Purchase of computers ,printers and other IT equipments		-	-
3111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipments		-	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>
	<b>9 Other Payments</b>			
	specify		-	-
	specify			-

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –**

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			-	
	specify		-	-
	<b>TOTAL</b>		-	-
<b>10A: Bank Balances (cash book bank balance)</b>				
	<b>Name of Bank, Account No. &amp; currency</b>	<b>Account Number</b>	<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs(30-6-2018)</b>	<b>Kshs (30/6/2017)</b>
	Equity Bank Nandi Hills Branch	09202616287 47	11,108,168	2,556,168
			-	-
	<b>TOTAL</b>		<b>11,108,168</b>	<b>2,556,168</b>
<b>10B: CASH IN HAND)</b>				
			<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs (30/6/2018)</b>	<b>Kshs (30/6/2017)</b>
	Location 1		2,400,000	-
	Location 2		-	-
	Location 3		-	-
	Other receipts (specify)		-	-
	<b>TOTAL</b>		-	-
<b>11: OUTSTANDING IMPRESTS</b>				
	<b>Name of Officer</b>		<b>Amount Taken</b>	<b>Amount Surrendered</b>
		<b>Date imprest taken</b>	<b>Kshs</b>	<b>Kshs</b>
	Mary Mwaki	27/09/2017	42,000	42,000
	Mary Mwaki	2/02/2018	56,000	56,000
	Joshua Bore	24/04/2018	404,000	404,000
	Joshua Bore	16/05/2018	548,000	548,000
	Joshua Bore	16/05/2018	800,000	800,000
	Joshua Bore	31/05/2018	550,000	550,000
	<b>12 Retention</b>			

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	Supplier/Contractor	PV No.	2017 - 2018	2016 - 2017
				-
				-
	<b>TOTAL</b>			-
	<b>13 BALANCES BROUGHT FORWARD</b>			
			<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
			<b>(1/7/2017)</b>	<b>(1/7/2016)</b>
	Bank accounts		11,068,528	2,556,168
	Cash in hand		2,418,000	-
	Imprest		-	-
	<b>TOTAL</b>		<b>13,468,528</b>	<b>2,556,168</b>
	<b>14.PRIOR YEAR ADJUSTMENTS</b>			
			<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
	<b>15. OTHER IMPORTANT DISCLOSURES</b>			
	<b>15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>		<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
	Construction of buildings		-	-
	Construction of civil works		-	-
	Supply of goods		-	-
	Supply of services		-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>
	<b>15.2: PENDING STAFF PAYABLES (See Annex 2)</b>			
			<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
	Senior management		-	-
	Middle management		-	-
	Unionisable employees		-	-

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –**

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			-	
	Others (specify)		-	-
	<b>15.3: OTHER PENDING PAYABLES (See Annex 3)</b>		<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
	Amounts due to other Government entities (see attached list)		13,526,168	-
	Amounts due to other grants and other transfers (see attached list)		-	-
	Others (Wages)		-	-
	un allocated from sale of tender and hiring out of projector		-	-
	<b>TOTAL</b>		<b>13,526,168</b>	<b>-</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

PMC account Balances (see attached list)

Kshs	Kshs
3,994,223	17,929,088

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**NATIONAL GOVERNMENT ENTITY – NANDI HILLS CONSTITUENCY**  
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

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



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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>						
<b>Middle Management</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
10.							
11.							
12.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						

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**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance		Comments
		2017/18	2016/17	
Compensation of employees	funds not yet disbursed by NG-CDF Board	1,051,265	0	
Use of goods & services	funds not yet disbursed by NG-CDF Board	5,124,169	0	
<b>Sub-Total</b>		<b>6,175,434</b>	<b>0</b>	
<b>Amounts due to other Government entities</b>				
Primary school projects	funds not yet disbursed by NG-CDF Board	31,886,206	0	
Secondary school projects	funds not yet disbursed by NG-CDF Board	15,376,250.11	0	
<b>Sub-Total</b>		<b>47,262,457</b>	<b>0</b>	
<b>Amounts due to other Government Entities</b>				
Sports	funds not yet disbursed by NG-CDFC	1,536,206.9	0	
Emergency	funds not yet disbursed by NG-CDFC	1,304,944.17	0	
Security	funds not yet disbursed by NG-CDFC	1,000,000-	0	
Environment	funds not yet disbursed by NG-CDFC	1,536,206.9	0	
Bursary Secondary schools	funds not yet disbursed by NG-CDC	-	0	
Bursary Tertiary school	funds not yet disbursed by NG-CDC	49,857.20-	0	
Projects Secondary				
ICT HUB	funds not yet disbursed by NG-CDF Board	4,677,027.00	0	
Strategic Plan	funds not yet disbursed by NG-CDF Board	3,000,000.00	0	
<b>Sub-Total</b>		<b>13,399,298</b>	<b>0</b>	
<b>Grand Total</b>		<b>68,142,133.17</b>	<b>0</b>	

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

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Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	4,117,536	-	-	4,117,536
Office equipment, furniture and fittings	595,800	-	-	595,800
ICT Equipment, Software and Other ICT Assets	573,300	-	-	573,300
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>5,286,636</b>	<b>0</b>	<b>0</b>	<b>5,286,636</b>



**NATIONAL GOVERNMENT ENTITY – NANDI HILLS CONSTITUENCY**  
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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

	<b>Project Name</b>	<b>Account Number</b>	<b>Balances as 30.6.2018</b>
1	Ainapng'etuny primary	0920262195099	1,562.50
2	Chebinyiny primary	0920262239686	-227.40
3	Chemalal hill view point academy	0920262563786	-115.55
4	Cheptingting primary	0920261809151	356662.50
5	Cherobon primary	0920262206701	2,961.00
6	St Stephen Chebilat Primary	0920271261951	31,770.00
7	AIC Chesirikan primary	0920262554614	1,505.00
8	Kapchanga primary	0920262193085	911.50
9	Kapkoros primary	0920262193039	417,970.00
10	Kapsean primary	0920262510724	435.00
11	Kapsokio primary	0920262578782	15,135.00
12	Kaptien primary	0920262192892	4,391.00
13	Kaputi primary	0920262489385	1,498.00
14	Kimolonik primary	0920262195918	1,820.80
15	Kapchumba Primary	0920271101522	14,890.00
16	Kimwogi primary	0920262238124	46,237.50
17	Kipkorom primary	0920262606162	585,559.00
18	Kipsamoo primary	0920262198292	842.50
19	Kipsebwo primary	0920262246974	156,471.00
20	Kisoga primary	0920261663877	13.00
21	Kitechgaa primary	0920261816470	13.00

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND NANDI HILLS CONSTITUENCY**  
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22	Kogamei primary	0920262195724	16,918.00
23	Kosoiwo primary	0920262243611	6,275.00
24	Lengon primary	0920261699227	1,120.00
25	Nandi hills township primary	0920299914220	1,556.00
26	Ndуро primary	0920262247905	115.00
27	Ngame primary	0920264788144	1,200.00
28	Ogirgir primary	0920262193677	957.50
29	O'lessos primary	0920262246711	277.35
30	Sile primary	0920262563208	249,969.35
31	Simbi primary	0920262198366	10,362.00
32	Sirwa primary	0920262518123	75,980.00
33	Sochoi primary	0920262154707	7,260.00
34	Timobo primary	0920262446845	54390.00
35	Ol'lessos stima primary school	0920266755443	25.00
36	Nukiat primary school	0920262551391	-71.60
37	Koimur primary school	0920262403702	4435.00
38	Keben primary school	0920262758083	55,932.90
39	Chepnetuny primary school	0920262196506	501192.30
40	Chepkunyuk primary school	0920264342184	30.00
41	Nduroto primary school	0920265208755	7135.00
42	Kaplelmet primary school	0920261650447	49952.75
43	Kipkimba primary school	0920270255542	285.00
44	Tereno primary school	0920261685049	113,180.00
45	Kapnyemis primary school	0920268299333	202758.00
46	Keteng primary school	0920264349490	-431.50
47	Great highland intergrated	0920262711352	-130.80
48	Mogobich primary	0920270486700	502,560.00
49	Koilot primary	0920270483007	499650.00
50	Lolduga primary	0920270484232	18,420.00

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND NANDI HILLS CONSTITUENCY**  
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51	Cheptuingeny primary	0920270480427	571285.00
52	Kaptuma primary	0920266841655	510.00
53	Lelwak primary	0920266785712	1,455.00
54	Tururo primary	0920267450809	470.00
55	Ndubusat Primary	0920299835462	2,986.00
56	Sinendet Primary	0920262196731	22599.50
57	Emitiot primary Tereno	0920271245310	3,975.00
58	Cheptililik primary	0920271172410	1,785.00
59	St Ludovico pri	0920271083150	505.00
60	Cheplelachbei pri	0920264421695	2765.00
61	St Mathias Kapkwang pri	0920294173389	2,617.50
62	Mosine Primary	0920271062449	14165.00
63	Serengonik primary	0920270078993	7,725.00
64	Kabikwen primary	0920262335859	6,960.00
65	Mogoon Chiefs Office	0920273327669	45220.00
66	Kabote Adventist secondary	0920262544408	4473.85
67	Tereno girls sec	0920269217735	370.00
68	Our lady of peace	0920270480118	118,925.00
69	Chepnetuny secondary school	0920268303871	1110.00
70	Choimim Secondary	0920262592020	124069.00
71	Kipsebwo secondary	0920262246974	156,471.00
72	KAPCHAMNGA PRI SCHOOL	-	-
73	KIMUGUL PRI SCHOOL	0920261649682	77.5
74	KAPCHURYAI PRI SCHOOL	0920262447405	112.00
75	TABOIYAT PRI SCHOOL	-	-
76	CHEPTABACH PRI SCHOOL	-	-
77	ST.MARKS LOKIRENY PRI SCHOOL	0920262510977	3905
78	JEAN MARIE SECONDARY SCHOOL	0920263509617	467.55
79	KAPKOROS SECONDARY SCHOOL	0920262193039	417970

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND NANDI HILLS CONSTITUENCY**  
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80	KAPLELMET SECONDARY SCHOOL	0920268451579	82021
81	KAPTIEN SECONDARY SCHOOL	0920262581103	6970
82	KEBEN SECONDARY SCHOOL	-	-
83	KETENG SECONDARY SCHOOL	-	-
84	KIPKIMBA SECONDARY SCHOOL	-	-
85	KIPKOROR SECONDARY SCHOOL	0920262430184	445
86	KIPSEBWO SECONDARY SCHOOL	-	-
87	KOILLOT SECONDARY SCHOOL	0920295277620	1,018,896.58
-	<b>TOTAL</b>		<u>3994223.03</u>

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND NANDI HILLS CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved. For the year ending 30th June 2016

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	The NG-CDF NANDI HILLS had an approved budget of Kshs 180,582,706 for the year ended 30 <sup>th</sup> June 2016. The fund recorded expenditure of Kshs 112,753,978(62.4%) which resulted to under expenditure of Kshs 67,828,728(37.6%)	Under expenditure of Kshs 67,828,728(37.6%) is explained as follows; i).Kshs 60,829,876 not received from NG-CDF Board as at 30/06/2016 ii).Kshs 6,998,852 cash book balance as at 30-06-2016. The management will further relook at the budgets mechanism to ensure that only priority areas are budgeted for to improve the utilization of funds to meet the intended objectives of improving service delivery to the residents	The fund account Manager	Resolved	05/08/2016
2.0					
2.2					
Other matters 1.0					
1.2					
1.3					

