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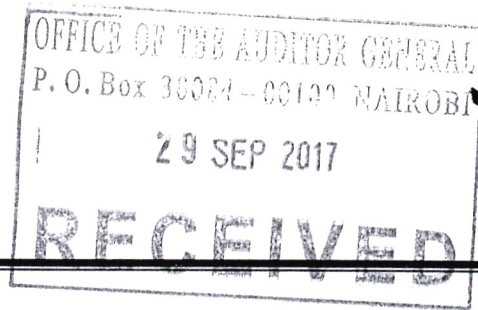
DATE: 03 APR 2019		DAY: Wed.
TABLED BY:	Majority Party whip Hon. Benjamin W.	
CLERICAL BY:	Miriam Muder	

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
ALEGO USOGA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017



2014



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
ALEGO USONGA 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 –
ALEGO USONGA CONSTITUENCY**

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

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CONSTITUENCY DEVELOPMENT FUND- ALEGO USONGA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 amended in 2007 and repealed by the CDF Act, 2013. In February 2015 the CDF Act was declared unconstitutional and a new Act enacted in December, 2015 but came into force on 19th February, 2016, being the National Government Constituencies Development Fund 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 Alego Usonga Constituency's day-to-day management is under the following key organs:

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

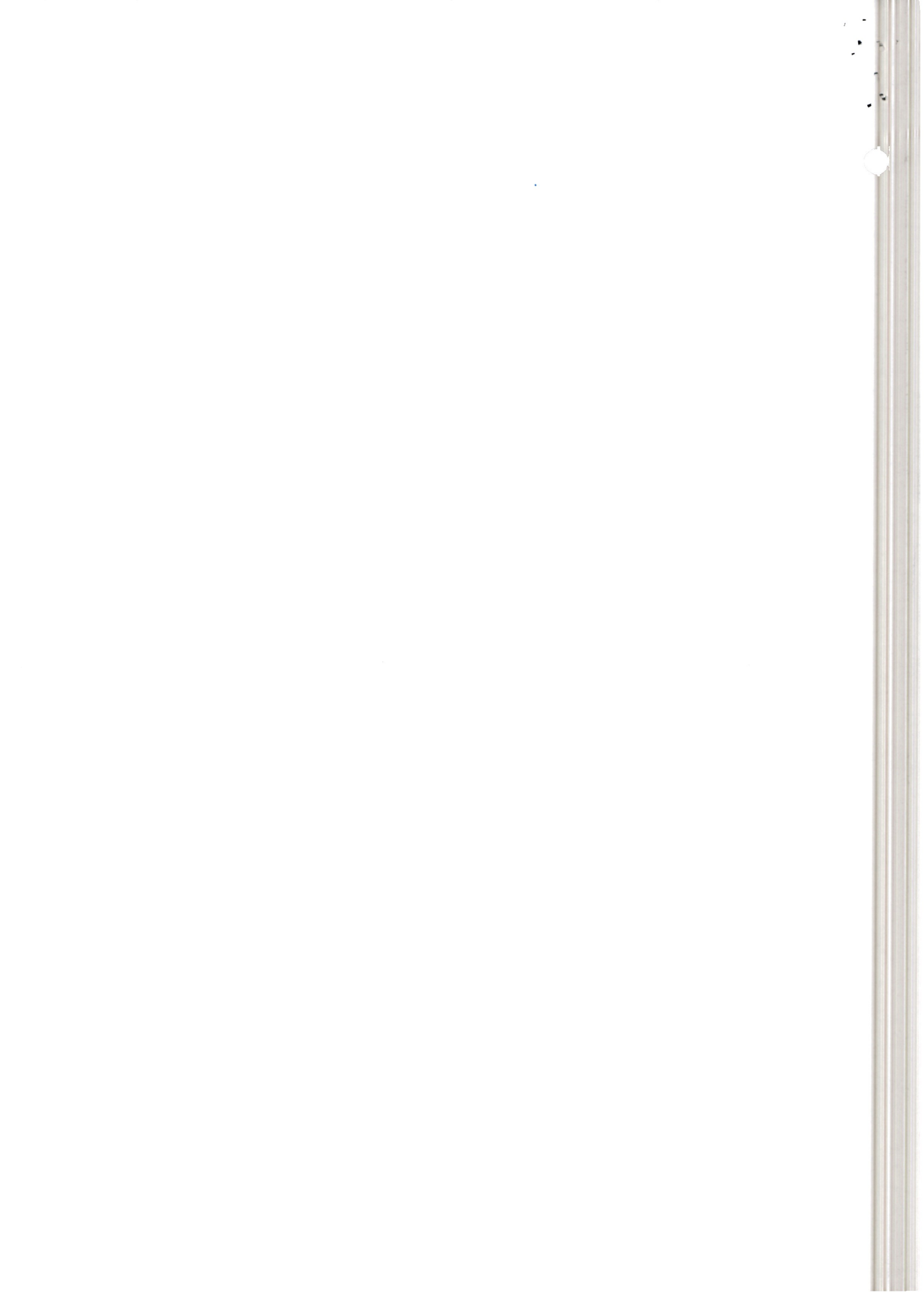
No.	Designation	Name
1.	Accounting Officer	Mr. Yusuf Mbuno
2.	A.I.E holder	Mr. Nelson Alfayo
3.	Accountant	Mr. Benjamin Otwoko

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Alego Usonga Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) Entity Headquarters

Siaya Farmers Building
Siaya Town



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – ALEGO

USONGA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

(f) ALEGO USONGA NG-CDF Contacts

P. O Box 34 – 40600
Along Rabango road
Siaya, Kenya

(g) ALEGO USONGA NG-CDF Bankers

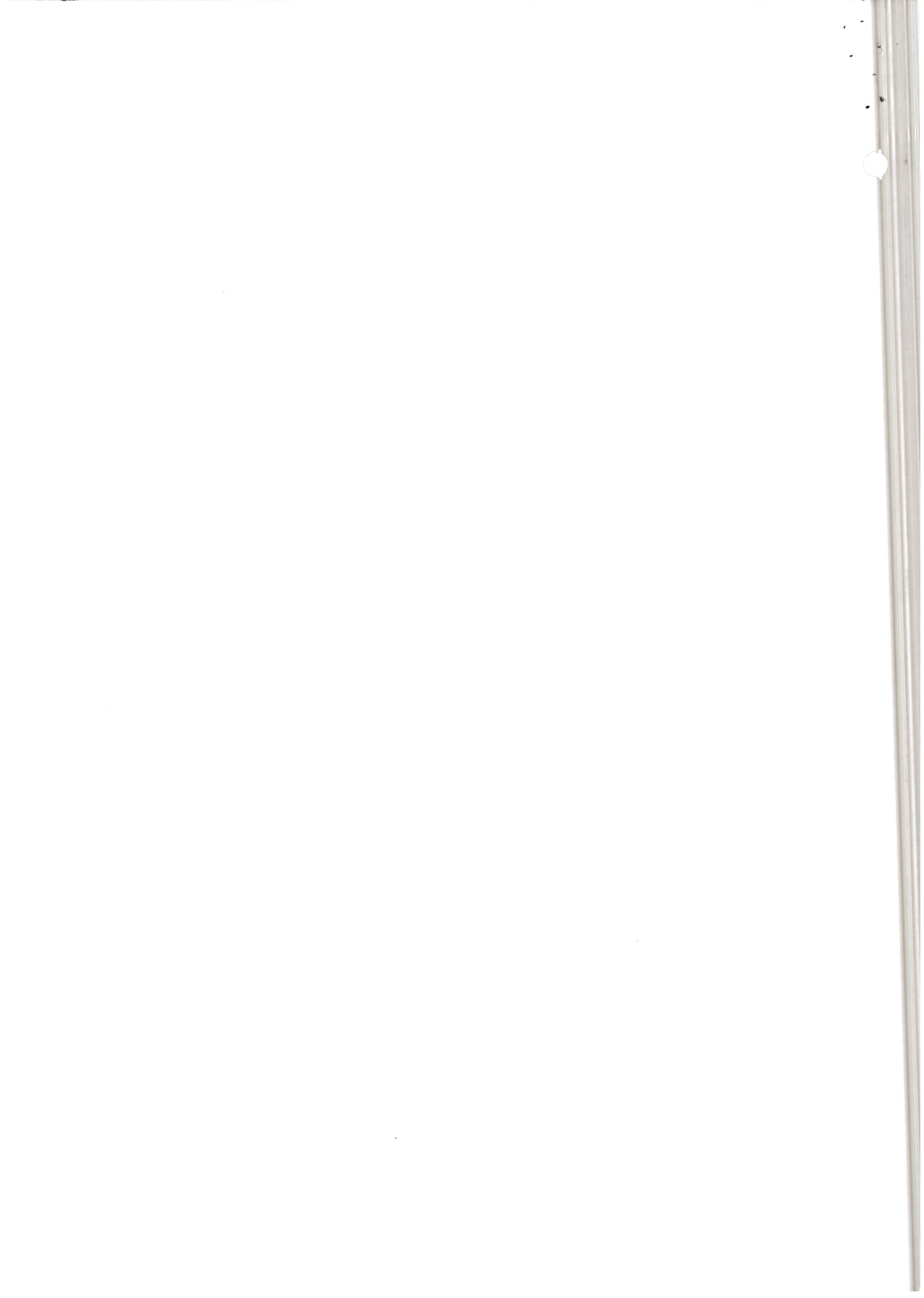
Constituency NGCDF main banker;
Equity Bank
Siaya Branch
Account No.0970261192689

(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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – ALEGO
USONGA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

II. STATEMENT OF NG-CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government NGCDF shall prepare financial statements in respect of that NGCDF. 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 AlegoUsonga NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (I) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG-CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NG-CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the AlegoUsonga NG-CDF accepts responsibility for the NG-CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2017, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the AlegoUsonga NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NG-CDF's financial statements were approved and signed by the Accounting Officer on _____ 2017.


David Oduor Ohas
Chairman –NG-CDFC


Nelson Alfayo
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - ALEGO USONGA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Alego Usonga Constituency set out on pages 4 to 37, 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.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund- Alego Usonga 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 Reporting Standards (Cash Basis).

Further, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1.0 Inaccuracies in the Financial Statements

- i. The previous year's balance of Kshs.32,581,278 for Other grants and other payments as shown in Note 7 to the financial statements differs with the audited balance of Kshs.30,381,470 resulting to a variance of Kshs.2,199,808 which has not been explained.
- ii. Some balances were wrongly disclosed in Kshs."000" as per header on page 11 of the financial statements.
- iii. Bursaries to Secondary Schools reflect in the financial statements amounted to Kshs.17,775,890 while the supporting schedule reflects a balance

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

Kshs.19,729,000 in respect to the account leading to a variance of Kshs.1,973,110 which has however not been explained.

- iv. Bursary to tertiary institutions reflect a balance of Kshs.7,831,000 in financial statements while the supporting schedule reflect a balance Kshs.8,271,000.
- v. The header from Page 13 to 38 indicates that the financial statements were for the financial year ended 30 June 2016.

In view of these discrepancies, the accuracy of the financial statements for the year ended 30 June 2017 cannot be confirmed.

2.0 Unsupported Mock Committee Expenditure

Included in the component of other grants and other payments balance of Kshs.68,837,776 under Note 7 is Kshs.1,200,000 paid to Alego Usonga mock committee. However, expenditure returns were not made available to confirm how the funds were utilized.

Consequently, the regularity of the expenditure of Kshs.200,000 cannot be confirmed.

3.0 Summary Statement of Appropriation Recurrent and Development

The summary statement of appropriation reflects an original budget of Kshs.81,896,552, an adjustment of Kshs.61,955,577 to raise the total final budget to Kshs.143,852,129. The Fund reflects an opening bank balance of Kshs.51,979,714 which however differs with the adjustment of Kshs.61,955,577 leading to unreconciled variance of Kshs.9,975,863. However, no schedules have been provided by the management to show projects earmarked for implementation from the funds rolled over from the previous year.

In the absence of a list of roll-over projects, the rolled over funds it is not be possible to confirm that the rolled-over funds were utilized for the intended purposes.

Other Matter

1.0 Budget Implementation Analysis

Examination of other grants and other payments items included in Note 7 to the financial statements revealed that the Alego Usonga National Government Constituency Fund overspent on budgeted items as shown in the table below:

Item	Expenditure as Per the Financial Statement Kshs.	Approved Budget Kshs.	Difference between Budget and Actual Kshs.	Percentage (%) Over Expenditure
Bursary-Secondary	17,755,879.79	11,324,148.22	(6,431,731.57)	56.8%
Mock & CAT	1,200,000.00		(1,200,000.00)	100%
Water	7,397,430.00		(7,397,430.00)	100%
Agriculture	2,660,000.00	264,730.00	(2,395,270.00)	904%
Security	14,097,291.65	5,575,772.00	(8,521,519.65)	152.83%
Roads	4,283,863.70		(4,283,863.70)	100%
Sports	2,157,930.90		(2,157,930.90)	100%
Environment	1,322,379.50		(1,322,379.50)	100%
Emergency	8,967,000.10	4,094,828.00	(4,872,172.51)	118.98%

Over-absorption of the budget leads to constraints in the implementation of other projects, hence the people of Alego Usonga Constituency may not benefit from the projects meant to benefit them.

2.0 Use of Goods and Services

2.1 Fuel, Oil and Lubricants

Included in the financial statements under use of goods and services of Kshs.11,822,564 is fuel, oil and lubricants valued at Kshs.399,535 paid to a local company. The payment vouchers revealed the following:

- i. Work tickets were not made available to confirm the amount of fuel drawn and by each vehicle.
- ii. The fuel register was not made available for audit hence the amount of fuel drawn could not be computed.
- iii. A detailed order was not made available for audit; hence we could not confirm how much fuel was supplied.

Consequently, the regularity of the expenditure of Kshs.399,535 cannot be confirmed.

2.2 Unsupported Expenditure

Included in the financial statements under Note 5 is use of goods and services of Kshs.11,822,565 which in turn includes payments amounting to Kshs.6,842,000 in respect of committee expenses, office and general supplies. However, payment schedules supporting the financial statement figures were not made available for audit. In addition, payment vouchers and the schedules attached for payments did not indicate when and where the budget sensitization took place.

In the circumstances, the validity of the expenditure cannot be confirmed.

3.0 Transfers to Other Government Entities

3.1 Construction of Administration Block Classrooms and Toilet at Randago Polytechnic

Included under transfers to other Government entities of Kshs.61,515,288 is Kshs.17,700,000 transferred to tertiary institutions which in turn includes Kshs.10,000,000 transferred to Randago Polytechnic PMC account in respect of construction of an administration block, classrooms and toilet. It was not clear how the contractor was identified as the advert for the contract and bids and project expenditure returns were not availed for audit review. d0l

Physical verification, revealed that the contractor abandoned the works soon after commencing construction of a four-door classroom.

Consequently, propriety and value-for-money of the Kshs.10,000,000 expenditure cannot be confirmed.

3.2 Construction of Sheltered Production Workshop at Siaya Disabled People Organization

Included under transfers to other Government entities of Kshs.61,515,288 is Kshs.17,700,000 which in turn includes Kshs.1,000,000 transferred to Siaya Disabled People Organization. Physical verification revealed that the contractor was paid before completing the project.

Consequently, the regularity of Kshs.1,000,000 expenditure cannot be confirmed.

3.3 Purchase of Land and Construction of Administrative Block at Siaya Township Community Empowerment Center

Included under transfers to other Government entities balance of Kshs.61,515,288 is Kshs.17,700,000 which in turn includes Kshs.6,700,000 transferred to Siaya Township

Community Empowerment Center for purchase of land and construction of administrative block and a community hall.

However, the following anomalies were noted in relation to the works:

- i. No project was implemented by Siaya Township Community Empowerment Center which was funded by the Fund.
- ii. A project management committee for the project was not put in place as per the requirements of the Act. Also relevant documents to support the payments were not availed for audit review.

- iii. Drawings, designs, work plan and bills of quantities for the project were made available for audit.
- iv. No project file was in existence at the Fund's office and the institution for the above transfer.
- v. Project expenditure returns were not made available for audit review.

Consequently, the propriety of Kshs.6,700,000 cannot be confirmed.

3.4 Construction of Classrooms at Urim Primary School

Included in the financial statements under transfers to other Government entities balance of Kshs.61,515,288 are transfers to primary schools totaling Kshs.28,609,891 which in turn include Kshs.800,000 for construction of two (2) classrooms at Urim primary School. However, one of the classrooms constructed was budgeted for in the financial year 2015/2016 and rolled-over to 2016/2017. The project expenditure returns were not made available for audit review.

Consequently, the regularity of Kshs.800,000 expenditure cannot be confirmed.

3.5 Non-filing of Expenditure Returns

Included in the financial statements under Note 6 are transfers to other Government entities totaling Kshs.61,515,288 which include transfers amounting to Kshs.41,929,288 made to secondary and primary schools. However, the following anomalies were noted in relation to the transfers:

- i. Project expenditure returns were not made available for audit review.
- ii. No evidence was availed to confirm that the projects were implemented in consultation with the line Ministries and whether they were supervised at each stage of implementation.
- iii. Eight (8) Primary schools, namely; Goro, Diburo, Central, Achage, Karapul , Urim, Hawinga, and Awelo were financed by the Fund. However, none of the projects in the schools listed above was labelled.
- iv. Three (3) secondary schools, namely Obambo Secondary, Fr. Gullik Boarding Secondary and St. Peter Upanda Secondary projects were funded by the Fund but no evidence was provided to show the nature of projects carried out.

Consequently, the regularity and value-for-money for the expenditure totaling Kshs.41,929,288 cannot be confirmed.

4.0 Other Grants and Transfers

4.1 Installation of Solar Powered Security Lights

4.1.1 Siaya Market

Included in the financial statements under other transfers and other payments balance of Kshs.68,837,776 is Kshs.8,967,000 in respect of emergency projects which in turn includes Kshs.1,067,647 for the installation of solar powered security lights at Siaya market. However, project expenditure returns were not made available for audit review. The tender documents were not provided to confirm how the contractor was sourced and how many solar lights were erected at the market.

Physical verification of the project revealed that three (3) solar lights were installed erected, one was branded but the year of its installation was not indicated while two others were not branded. At the time of the audit, the solar lights had been vandalized and only the poles were left standing.

Consequently, the regularity and value-for-money on the expenditure totaling Kshs.1,067,647 cannot be confirmed.

4.1.2 Magpiny Sellys Road

Included in other grants and other payments balance of Kshs.68,837,776 under Note 7 are transfers to security projects totalling Kshs.14,097,292 out of which Kshs.3,250,000 was utilized in installation of solar lights. Physical verification of the erected solar lights in some selected roads revealed that the solar lights and batteries installed were vandalized and only the poles were left standing. Further the poles were not even labelled for ease of identification and that the solar light at Magpiny Sellys road said to have been installed had not been done.

Consequently, the regularity and value-for-money on the expenditure totaling Kshs.3,250,000 could not be confirmed.

4.1.3 Uhuyi Opar Market and Uradi Opar market

Included in the financial statements under other transfers and other payments balance of Kshs.68,837,776 under Note 7 are transfers of Kshs.8,967,000 for emergency projects out of which Kshs. 600,000 was spent on the installation of solar lights at Urudi Opar Market and Uhuyi Opar market at a cost of Kshs.300,000 each. However, project expenditure returns, tender documents and bills of quantities (BoQ) were not made available for audit review. Physical verification revealed that no solar lights were installed despite the respective payment having been made.

Consequently, the regularity and value-for-money of the expenditure totaling Kshs.900,000 cannot be confirmed.

4.2 Bursary Disbursements

Included in the other grants and other payments balance of Kshs.68,837,776 are transfers of bursaries totaling Kshs.26,771,890. However, there were no official receipts and acknowledgement letters from the beneficiary institutions to confirm that the funds were received as indicated against the students names in the respective institutions. Further, the cheque release register was not availed for our audit review to confirm that the cheques were released to and received by the respective institutions.

Consequently, the accuracy and propriety of bursaries totaling Kshs.26,771,890 disbursed during the year under review cannot be confirmed.

4.3 Water Project at Madede

Included in the financial statements under transfers and other payments balance of Kshs.68,837,776 is Kshs.2,660,000 which in turn includes Kshs.1,000,000 incurred on r Madede water project. However, the project's tender documents and expenditure returns were not made available for audit. Therefore it was not clear why Madede water project was classified under security projects. Further, physical verification of the project revealed the project did not exist.

Consequently, the regularity of Kshs.1,000,000 could not be confirmed.

4.4 Construction of Nyadorera Police Base

Included in the financial statements under other transfers and other payments balance of Kshs.68,837,776 is Kshs.14,097,292 for security projects which include Kshs.2,800,000 for construction of Nyandorera Police Base. The following observations were noted in relation to the expenditure:

- i. The opening minutes and list of prequalified suppliers was not made available for audit review.
- ii. The constituency used restricted as opposed to open tendering.
- iii. The contract agreement and bills of quantities were not made available for audit review.
- iv. Physical verification revealed that the contractor had carried out works up to roofing level, windows and doors fitted but no plastering had been done. The contractor was not on site and the works appeared to have been abandoned.

Consequently, the propriety of the expenditure of Kshs.2,800,000 cannot be confirmed.

4.5 Water Project at Ulawe Apate Primary School

Included in the financial statements under other transfers and other payments balance of Kshs.68,837,776 under Note 7 is Kshs.7,397,430 incurred on water projects which sum includes Kshs.3,264,934 paid to Ulawe Apate Primary School in respect of drilling of a borehole and water connection to kiosks. The following observations were noted;

- i. The contract agreement was not signed between the constituency and the contractor.
- ii. The expenditure returns were not made available for audit review.
- iii. Physical verification revealed the borehole had been drilled, however works totaling Kshs.1,834,760 had not been carried out as outlined in the bill of quantities
- iv. The contractor was not on site and the works seemed to have been abandoned.

In view of these anomalies, the regularity of the expenditure of Kshs.1,834,760 cannot be confirmed.

4.6 Construction of Ting Wangi Police Post

Included in the financial statements under other transfers and other payments balance of Kshs.68,837,776 under Note 7 is Kshs.14,097,292 incurred on security projects which sum includes Kshs.1,500,000 in respect of construction of Ting Wangi Police Post. The following anomalies were noted:

- i. Opening tender committee minutes, bills of quantities and contract agreement were not made available for our audit review.
- ii. The contract price was varied upwards by Kshs.831,550 before the expiry of twelve months.
- iii. Physical verification revealed that roofing had been done but floor and fittings had not been done and we were unable to quantify the amount of the work not done since the bills of quantities were not made available for audit review.
- iv. The contractor was not on site and the project appeared abandoned.

Consequently, the regularity of the expenditure totaling Kshs.1,500,000 could not be confirmed.

4.7 Renovation of Ngiya Market Police Post

Included in the financial statements under other transfers and other payments balance of Kshs.68,837,776 is Kshs.14,097,292 for security projects which includes

Kshs.500,000 for the renovation of Ngiya Police Post. Project expenditure returns and tender documents were not made available for audit review. Physical verification of the project revealed that no floor works were carried out on for the eight (8) units of the houses that were in place, the roof had been done but with huge gaping holes which leaked enough rain water to flood the houses. Only the undercoat painting was applied but no painting was done.

Consequently, there was no value- for-money on Kshs.500,000 spent on the project.

4.8 Construction of Omolo Ahenda Kamfuas Road and Awach-Kokala Mariwa Road

Included in the financial statements under other transfers and other payments balance of Kshs.68,837,776 is Kshs.4,283,864 incurred on roads projects out of which Kshs.1,800,000 was paid for construction of Omolo Ahenda Kamfuas road and Awach-Kokala Mariwa road.

The following observations were noted;

- i. Project expenditure returns were not maintained and expenditure was not supported.
- ii. Tender documents were not made available for audit review.
- iii. Physical verification of Omolo Ahenda Kamfuas road revealed that only 1.2km of road was done instead of 3.5km. Further, the 1.2km were poorly done.
- iv. The Fund could not locate where Awach-Kokala-Mariwa road was.

Consequently, the regularity of the expenditure cannot be confirmed.

5.0 Acquisition of Assets

5.1 Construction of an Office Block

Included in acquisition of assets balance of Kshs.14,709,417 Kshs.13,209,417 incurred on construction of the CDF office block. However, examination of payment vouchers revealed that Kshs.9,209,417 was paid against unquantified works as certificate of valued works was not availed for audit verification. A sum of Kshs.3,500,000 in respect of variations was not authorized by the relevant authorities.

Consequently, the regularity of Kshs.13,209,417 expenditure cannot be confirmed.

5.2 Procurement of Furniture

Included in acquisition of assets balance of Kshs.14,709,417 is Kshs.1,068,845 incurred on procurement of furniture and other assorted office equipment. The following anomalies were noted:

- i. The delivery note attached to the payment voucher was not signed by the receiving officer.
- ii. Tender documents on how the supplier was identified and awarded the contract were not made available for audit.
- iii. One (1) television set was delivered against three (3) paid for, as indicated in the delivery note.
- iv. Nineteen (19) windows were fitted with curtains against thirty nine (39) paid for, as indicated in the delivery note.
- v. No laptop was delivered against the four (4) indicated in the invoice and the delivery note.
- vi. Inspection and acceptance committee report was not made available for audit review.

In view of these discrepancies, the constituency residents may not have received value for money and further, the propriety of the Kshs.1,068,845 expenditure cannot be confirmed.

6.0 Other Payments

The financial statements reflect other payments of Kshs.500,000 under Note 9 in respect of a constituency website. However, payment vouchers and other related records were not availed to support the expenditure. The management did not also demonstrate the existence of a website for the constituency. Furthermore, the expenditure had not been budgeted for.

Consequently, the regularity of the Kshs.500,000 expenditure cannot be confirmed.

7.0 Cash and Cash Equivalents

Cash and cash equivalents balance of Kshs.2,205,176 reflected in the financial statements has the following anomalies:

- i. The cash book was not up to date and did not have specific dates for payments. The closing balances for the month of June 2017 were not disclosed.
- ii. The bank reconciliation statement reflected a balance of Kshs.293,874 while the cash book reflected a balance of Kshs.2,205,176 thus resulting into an unexplained variance of Kshs.1,911,303.
- iii. Included in the unrepresented cheques balance of Kshs.5,027,970 which makes part of the cash book balance are stale cheques totaling to Kshs.299,547.

- iv. The outstanding imprests reflected nil balance while the cash book revealed that imprests amounting to Kshs.460,000 had not been surrendered as at 30 June 2017.

Consequently, the accuracy of the cash and cash equivalents balance of Kshs.2,206,176 as at 30 June 2017 cannot be confirmed.

8.0 Project Management Committee (PMC) Bank Accounts

The financial statements under annex 4 disclosed twenty (20) Project Management Committee (PMC) bank account balances were holding balances totaling Kshs.4,830,207 as at 30 June 2017. However, bank statements and reconciliations were not made available for audit review.

Consequently, the accuracy of the Kshs.4,830,207 aggregate bank balance as at 30 June 2017 cannot be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund- Alego Usonga 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 and internal control in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Key Audit Matters

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

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

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

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management is aware of the intention to liquidate the Fund or have its operations cease.

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.

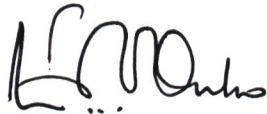
As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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 as a going concern. 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 as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated and separate 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 entity or business activities 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, 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

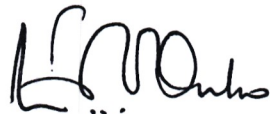
29 January 2019



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated and separate 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 entity or business activities to express an opinion on the financial statements.
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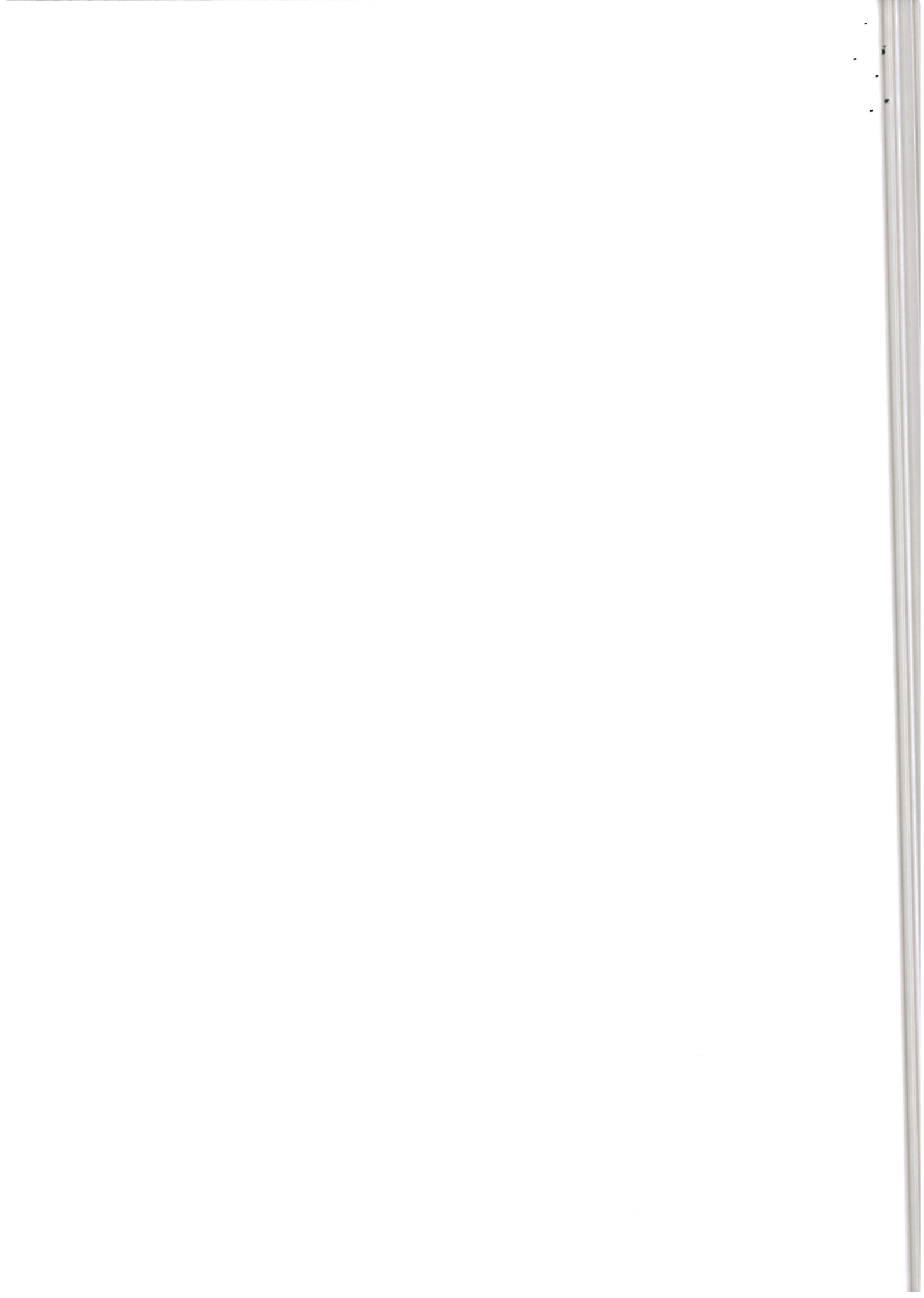
I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

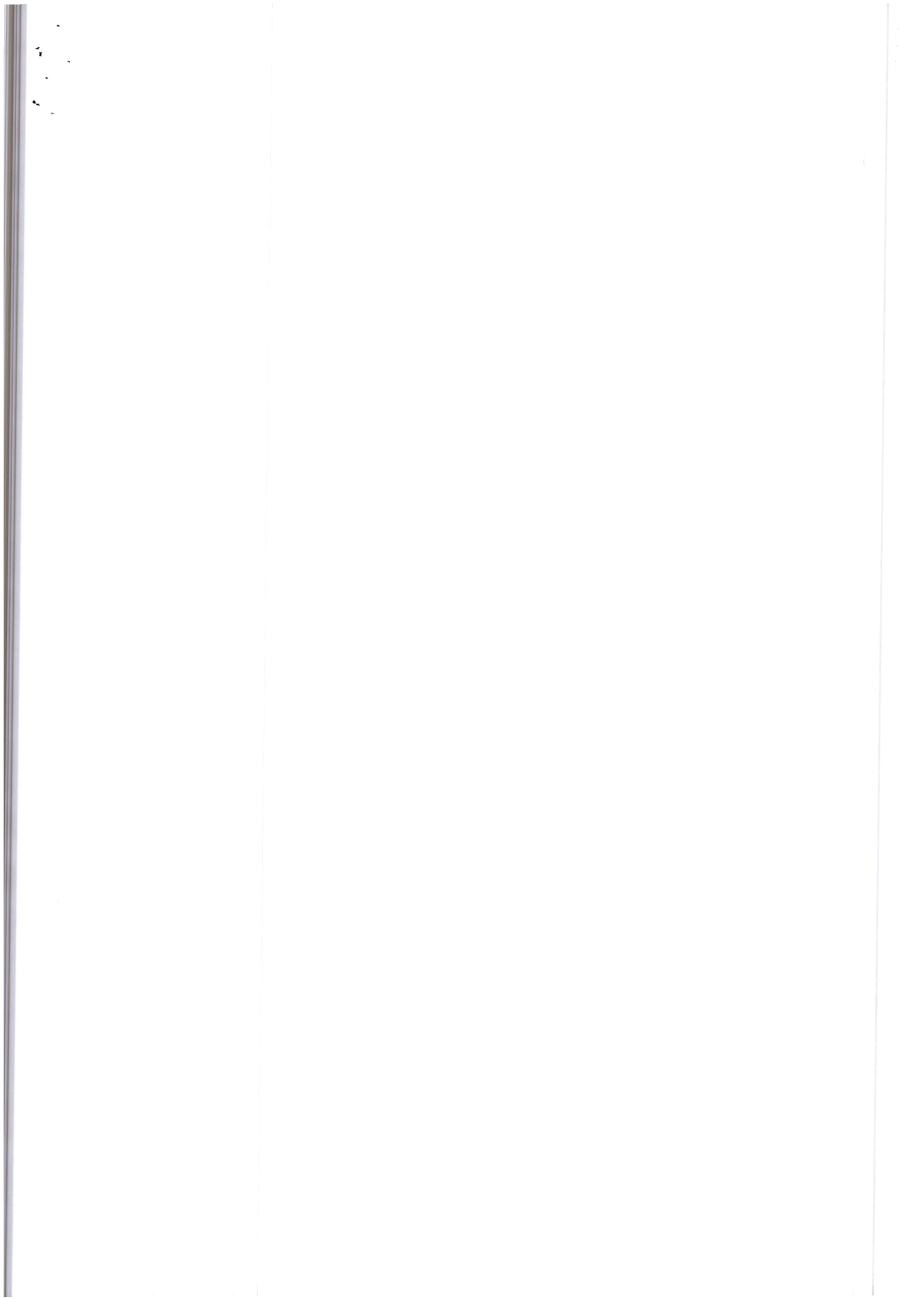


FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

29 January 2019







NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – ALEGO
USONGA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	109,703,853.60	118,980,738.00
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		109,703,853.60	118,980,738.00
PAYMENTS			
Compensation of employees	4	2,962,046.80	1,243,349.00
Use of goods and services	5	11,822,564.50	8,954,662.00
Transfers to Other Government Units	6	61,515,288.00	32,351,953.00
Other grants and transfers	7	68,837,775.64	30,381,470.00
Acquisition of Assets	8	14,709,416.55	16,440,583.00
Other Payments	9	500,000.00	0
TOTAL PAYMENTS		160,347,091.49	89,372,017.00
SURPLUS/DEFICIT		(50,643,237.89)	29,608,721.00

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



David Oduor Ohas
Chairman –NG-CDFC



Nelson Alfayo
Fund Account Manager



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – ALEGO
USONGA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

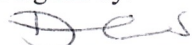
IV. STATEMENT OF ASSETS


STATEMENT OF FINANCIAL

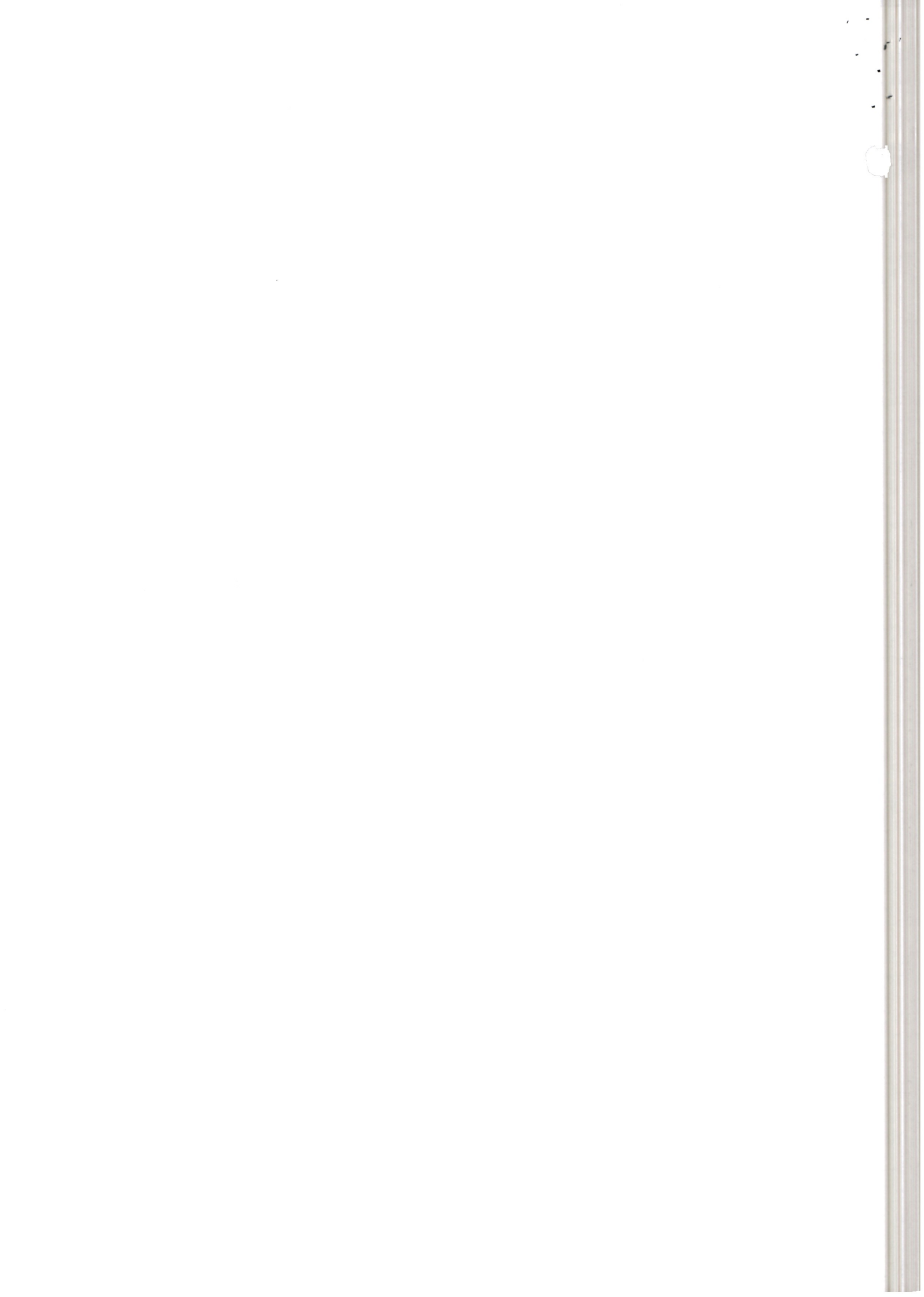
ASSETS

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	2,205,176.11	51,979.714
Cash Balances (cash at hand)	10B	-	-
		2,205,176.11	51,979,714
Receivables	11	0	868,700.00
TOTAL FINANCIAL ASSETS		2,205,176.11	52,848,414
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1st July...	13	52,848,414.00	23,239,693
Surplus/Deficit for the year		(50,643,237.89)	29,608,721
Prior year adjustments	14	-	-
NET LIABILITIES		2,205,176.11	52,848,414

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Alego Usonga NGCDF financial statements were approved on _____ 2017 and signed by:


David Oduor Ohas
Chairman –NG-CDFC


Nelson Alfayo
Fund Account Manager



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – ALEGO
USONGA CONSTITUENCY

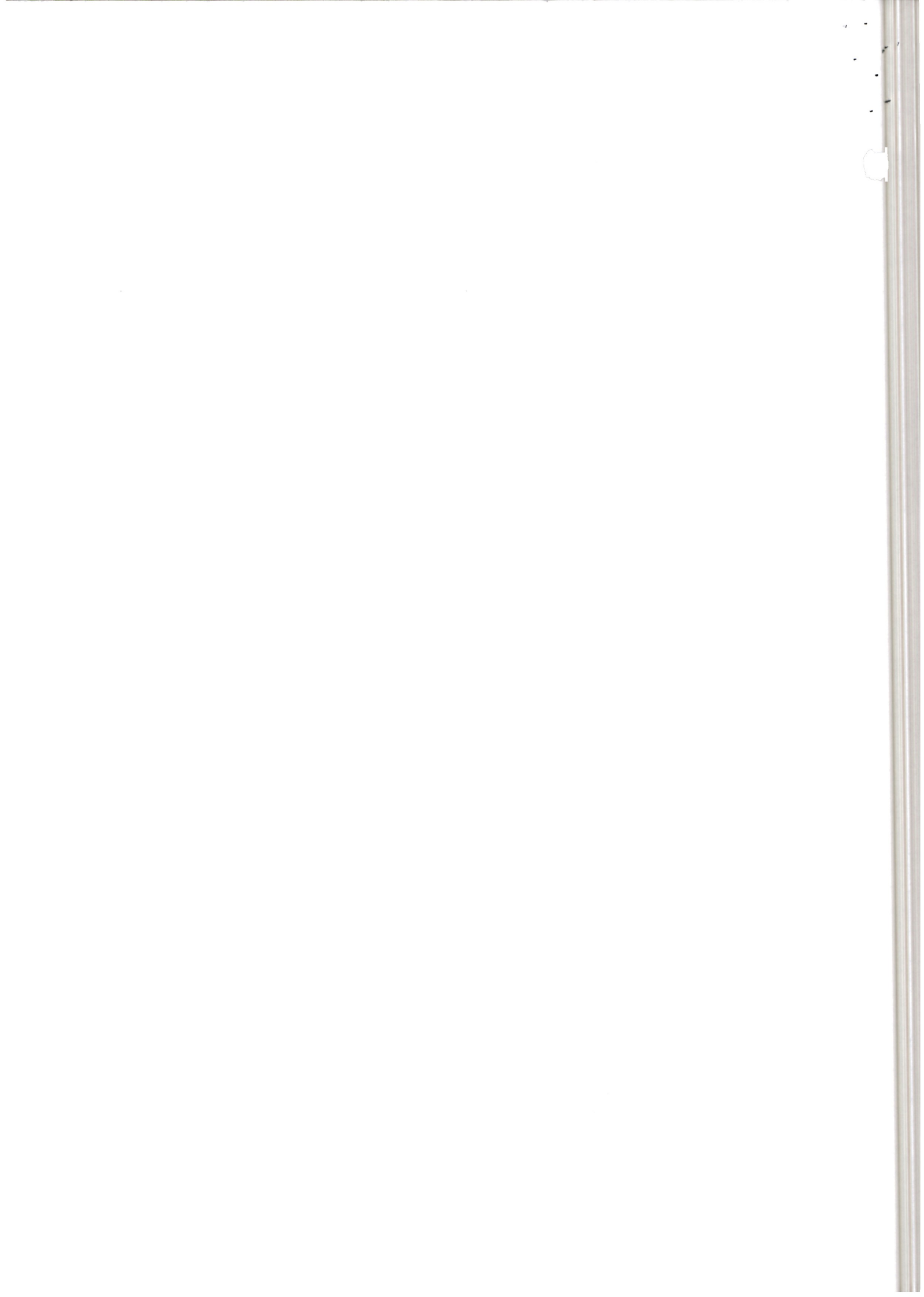
Reports and Financial Statements

For the year ended June 30, 2017

V. STATEMENT OF CASHFLOW

		2016 - 2017	2015 - 2016
Receipts for operating income			
Transfers from CDF Board	1	109,703,853.60	118,980,738
Other Receipts	3	-	-
		109,703,853.60	118,980,738
Payments for operating expenses			
Compensation of Employees	4	2,962,046.80	1,243,349
Use of goods and services	5	11,822,564.50	8,954,662
Transfers to Other Government Units	6	61,515,288.00	32,351,953
Other grants and transfers	7	68,837,775.64	30,381,470
Other Payments	9	500,000.00	-
		145,637,674.94	72,931,434
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		(35,933,821.34)	46,049,304
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(14,709,416.55)	16,440,583
Net cash flows from Investing Activities		(14,709,416.55)	16,440,583
NET INCREASE IN CASH AND CASH EQUIVALENT		(50,643,237.89)	29,608,721
Cash and cash equivalent at BEGINNING of the year	13	52,848,414	23,239,693
Cash and cash equivalent at END of the year		2,205,176.11	52,848,414

The accounting policies and explanatory notes to these financial statements form an integral part of the



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – ALEGO
USONGA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

financial statements. The Alego Usonga NG-CDF financial statements were approved on _____ 2017
and signed by:



**David Oduor Ohas
Chairman –NG-CDFC**



**Nelson Alfayo
Fund Account Manager**

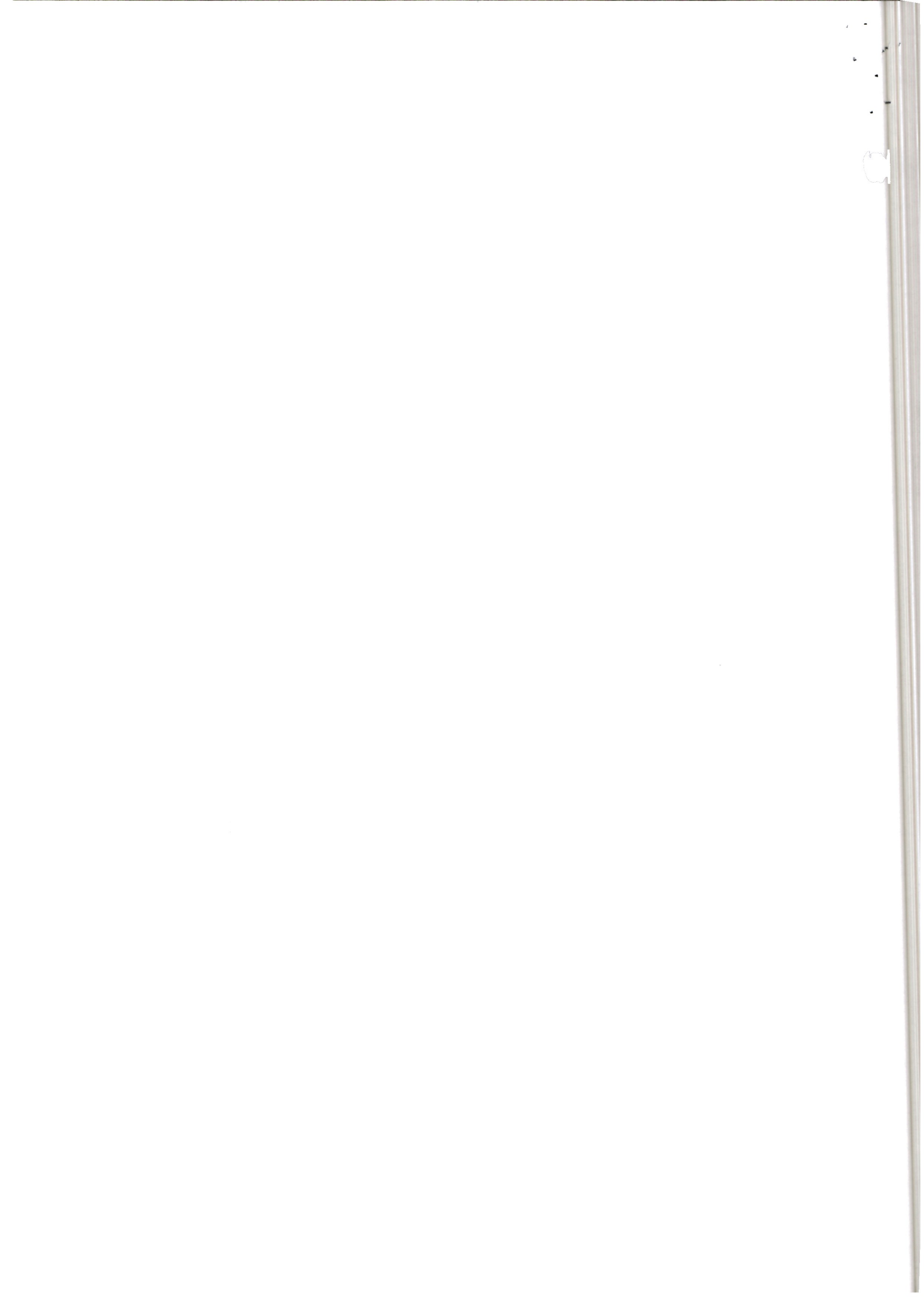


Reports and Financial Statements
For the year ended June 30, 2017

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 %
RECEIPTS						
Transfers from CDF Board	81,896,551.72	61,955,577	143,852,128.72	109,703,853.60	34,148,275.12	76.3%
Proceeds from Sale of Assets				-	-	
Other Receipts	-			-	-	
TOTAL	81,896,551.72	61,955,577	143,852,128.72	109,703,853.60	34,148,275.12	79.8%
PAYMENTS						
Compensation of Employees	2,194,145.56	1,000,000	3,194,145.56	2,962,046.80	232,098.76	92.7%
Use of goods and services	5,176,544.14	6,429,853	11,606,397.14	11,822,564.50	(216,167.36)	101.9%
Transfers to Other Government Units	32,078,464.30	20,335,927.04	52,414,391.34	61,515,288	(9,100,896.66)	117.4%
Other grants and transfers	31,447,397.72	32,189,796.96	63,637,194.68	68,839,775.64	(5,200,580.96)	108.2%
Acquisition of Assets	11,000,000	1,500,000	12,500,000	14,709,416.55	(2,209,416.55)	117.7%
Other Payments	-	500,000	500,000	500,000	0	100%
TOTAL	81,896,551.72	61,955,577	143,852,128.72	160,347,091.49	(16,494,962.77)	111.5%

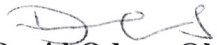
The ALEGO USONGA NG-CDF financial statements were approved on _____ 2017 and signed by:




CONSTITUENCIES DEVELOPMENT FUND ALEGO USONGA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2017**

TRIAL BALANCE AS AT 30TH JUNE 2017			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	2,205,176.11	
	Cash Balances	-	
	Outstanding Imprest	0	
Payments			
	Compensation of Employees	2,962,046.80	
	Use of goods and services	11,822,564.50	
	Transfers to Other Government Units	61,515,288.00	
	Other grants and transfers	68,837,775.64	
	Acquisition of Assets	14,709,416.55	
	Other Payments	500,000	
Receipts			
	Transfers from the Board		109,703,853.60
	Proceeds from sale of assets		-
	Others receipts		-
	Prior Year Adjustment		-
	Fund Balance b/f		52,848,414
	TOTAL	162,552,267.60	162,552,267.60

The Alego Usonga NGCDF Financial statements were approved on _____ 2017 and signed by:


David Oduor Ohas
Chairman NGCDF


Dalmas Ndong'a
Fund Account Manager



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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of revenue and expenses

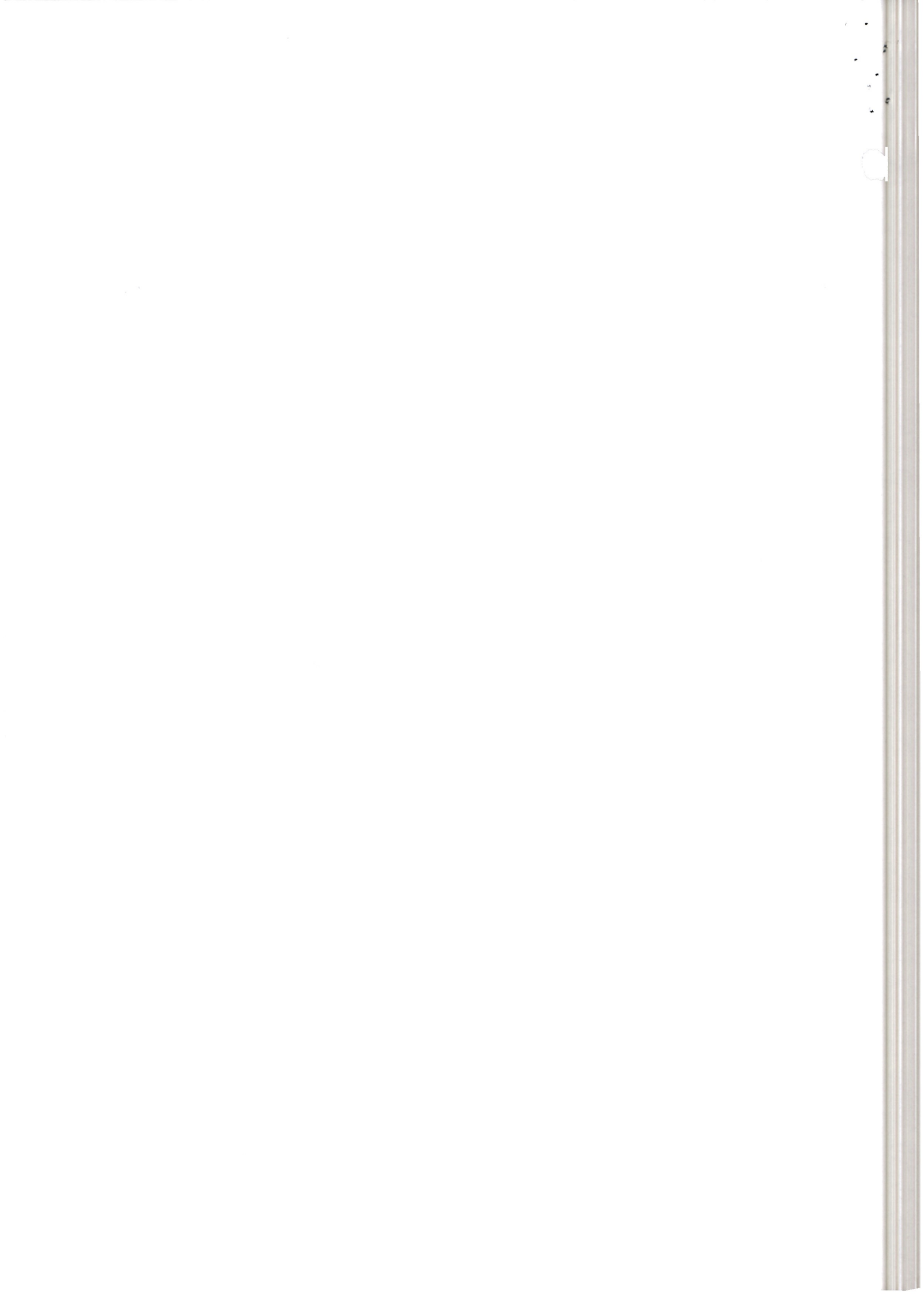
The NGCDF recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the NG-CDF. In addition, the NG-CDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NG-CDF.

3. In-kind contributions

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

4. Cash and cash equivalents

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO
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Reports and Financial Statements

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

statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

5. Pending bills

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

6. Budget

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



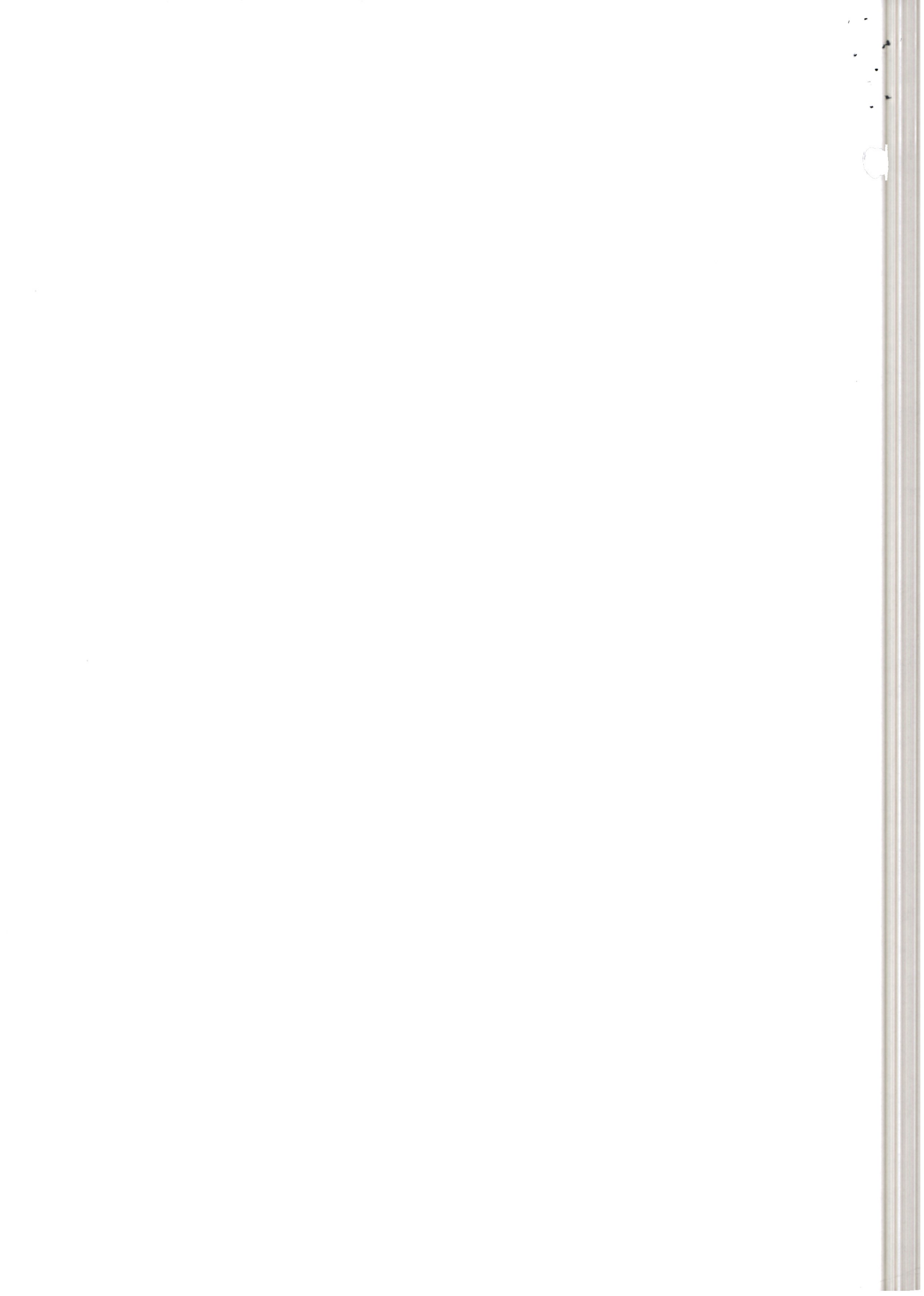
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND– ALEGO USONGA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs)

VIII. NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS					
GFS CODES					
	1				
	TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description		2016 - 2017	2015 -2016	
			Kshs	Kshs	
1330407	Normal Allocation	A825996	4,094,827.60		
		A855142	59,755,577.00		
		A855648	36,853,449.00		
		A839724	9,000,000.00		
		A750282		57,980,738.00	
		A820670		10,000,000.00	
		A825586		51,000,000.00	
1330408	Conditional grants				
		AIE NO...		-	
1330409	Receipt from other Constituency	AIE NO...		-	
	TOTAL		109,703,853.60	118,980,738	
3510000	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO

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Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

	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		-	
			-	-
		Total		
1400000	3 OTHER RECEIPTS			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Interest Received		-	-
1450207	sale of tender documents		-	
	Total		-	-
2110000	4 COMPENSATION OF EMPLOYEES			
	Description		2016 - 2017	2015 - 20156
			Kshs	Kshs
2110201	Basic wages of contractual employees		1,675,711.20	1,219,349
2110202	Basic wages of casual labour		-	-



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO
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Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

	Personal allowances paid as part of salary		-	
2110301	House allowance		-	-
2110314	Transport allowance			-
2110320	Leave allowance		-	-
2110326	Other personnel payments		-	-
2120101	Employer contribution to NSSF		28,800	24,000
2710120	gratuity		1,257,537.80	
	Total		2,962,046	1,243,349
2200000	5 USE OF GOODS AND SERVICES			
	Description		2016 – 2017	2015 - 2016
			Kshs	Kshs
2210100	Utilities, supplies and services		700,995	475,600
2210104	Office rent		208,800	208,400
2210200	Communication, supplies and services		693,000	
2210300	Domestic travel and subsistence		58,500	624,700
2210500	Printing, advertising and information supplies & services		693,200	-
2210600	Rentals of produced assets		-	-
2210700	Training expenses		903,844	1,946,400
2210800	Hospitality supplies and services		916,850	143,024
2210802	Other committee expenses		1,926,401	-
2210809	Committee allowance		982,700	2,007,100
2210900	Insurance costs		-	-
2211000	Specialized materials and services		-	395,048
2211100	Office and general supplies and services		3,274,839.20	272,698
2211200	Fuel ,oil & lubricants		399,535.30	564,900
2211300	Other operating expenses		923,000	1,550,500



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO
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Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

2220100	Routine maintenance – vehicles and other transport equipment		115,100	623,368
2220200	Routine maintenance – other assets		25,800	134,172
	Bank charges		-	9,152
	Total		11,822,564.50	8,954,662
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2016 – 2017	2015 - 2016
			Kshs	Kshs
2630204	Transfers to primary schools		28,609,891	22,018,692
2630205	Transfers to secondary schools		13,319,397	3,373,261
2630206	Transfers to Tertiary institutions		17,700,000	-
2630207	Transfers to Health institutions		1,886,000	6,960,000
	TOTAL		61,515,288	32,351,953
2640000	7 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2016 – 2017	2015 - 2016
			Kshs	Kshs
2640101	Bursary -Secondary		17,755,879.79	1,047,310
2640102	Bursary -Tertiary		7,831,000	40,000
2640104	Bursary-Special schools		1,185,000	390,000
2640105	Mocks & CAT		1,200,000	80,882
	strategic plan		-	1,630,000
2640504	water		7,397,430	4,965,000
2640505	Agriculture (food security)		2,660,000	1,200,000



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO

USONGA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

	Cultural activities		-	-
2640506	Electricity projects		-	-
2640507	Security		14,097,291.65	9,046,000
2640508	Roads		4,283,863.70	8,143,678
2640509	Sports		2,137,930.90	438,600
	Bodaboda sheds		-	-
	environment		1,322,379.50	-
2640510	Other capital grants and transfer		-	-
2640200	Emergency Projects (specify)		8,967,000.10	3,400,000
	Total		68,837,775.64	32,581,278
3100000	8 ACQUISITION OF ASSETS			
	<u>Non Financial Assets</u>		2016 – 2017	2015 - 2016
			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		13,209,416.55	16,440,583
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of Office furniture and fittings		850,000	-
3111002	Purchase of computers ,printers and other IT equipments		750,000	-
3111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipments		-	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	150,000
	Total		14,709,416.55	16,440,583



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO

USONGA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

	9 Other Payments			
	Constituency website		500,000	-
			-	-
	TOTAL		-500,000	-
	10A: Bank Balances (cash book bank balance)			
	Name of Bank, Account No. & currency		2016 – 2017	2015 - 2016
		Account Number	Kshs (30/6/2017)	Kshs (30/6/2016)
	<i>EQUITY BANK, SIAYA BRANCH</i>	970261192689	2,205,176.11	50,899,024
			-	-
	Total		2,205,176.11	50,899,024
	10B: CASH IN HAND)			
			2016 – 2017	2015 - 2016
			Kshs (30/6/2015)	Kshs (30/6/2015)
	Location 1		-	-
	Location 2		-	-
	Location 3		-	-
	Other receipts (specify)		-	-
	Total		-	-





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO

USONGA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

	Total		51,767,723.81	23,219,692.70
	14	PRIOR YEAR ADJUSTMENTS		
			2016 - 2017	2015 - 2016
	Bank accounts		Kshs	Kshs
	Cash in hand			
	Imprest		-	-
			-	-
	Total		-	-
	15			
		OTHER IMPORTANT DISCLOSURES		
	15.1: 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		-	-
	15.2: PENDING STAFF PAYABLES (See Annex 2)			
			Kshs	Kshs
	Senior management		-	-
	Middle management		-	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO
USONGA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

			-	
	Unionisable employees		-	-
	Others (specify)		-	-
			-	-
	15.3: OTHER PENDING PAYABLES (See Annex 3)			
			Kshs	Kshs
	Amounts due to other Government entities (see attached list)		-	-
	Amounts due to other grants and other transfers (see attached list)		-	-
	Others (specify)		-	-
			-	-

**ANNEX 1 - ANALYSIS OF
PENDING ACCOUNTS
PAYABLE**

Supplier of Goods or Services		Original Amount	Date Contract
Construction of buildings	a		
1.			
2.			
3.			



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO
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**Reports and Financial Statements
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Sub-Total				
Construction of civil works				
4.				
5.				
6.				
Sub-Total				
Supply of goods				
7.				
8.				
9.				
Sub-Total				
Supply of services				
10.				
11.				
12.				
Sub-Total				
Grand Total				

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	O
		a	b	c	
Senior Management					
1.					
2.					
3.					
Sub-Total					
Middle Management					
4.					
5.					

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6.				
Sub-Total				
Unionisable Employees				
7.				
8.				
9.				
Sub-Total				
Others (specify)				
10.				
11.				
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	O
		a	b	c	
Amounts due to other Government entities					
1.					
2.					
3.					
Sub-Total					
Amounts due to other grants and other transfers					
4.					
5.					
6.					
Sub-Total					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO

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Others (specify)				
7.				
8.				
9.				
Sub-Total				
Grand Total				

ANNEX 4 – SUMMARY OF
FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost
	(Kshs)	(Kshs)
	2016/17	2015/16
Land	750,000	750,000
Buildings and structures	29,499,999.55	16,290,583
Transport equipment	10,446,755	10,446,755
Office equipment, furniture and fittings	2,095,048	1,245,048
ICT Equipment, Software and Other ICT Assets	1,053,000	303,000
Other Machinery and Equipment	409,100	409,100
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	44,253,902.55	29,444,486



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO

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For the year ended June 30, 2016 (Kshs)

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Ba 20
Kowet secondary school.	equity		36,830	-
Obambo chief camp	equity		995	
Ogoria assistant chief office	equity		27,036	
Mur ngiya police post	equity		24,000	
Ulafu assistant chief office	equity		23,900	
Umala chief camp	equity		1,900	
Uranga d.o office	equity		590	
Boro chief camp	equity		9,645	
Nyadorera police post	equity		11,585	
Awelo chief camp	equity		1,140	
Mulaha pri.school	equity		35,156	
Boro chief camp fertilizer store	equity		7,140	
Uranga d.o office fertilizer store	equity		590	
Township fertilizer store	equity		710	
Bukhoba rice store	equity		3,225	
Usula pri school	equity		4,370	
Agoro oyombe sec	equity		7,585	
Fr. Gullik girls sec school.	equity		220,480	
Obambo sec school	equity		368,330	
Uyiko pri school	equity		45,059	



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Pap kakan primary school	equity	8,980
Matera pri.school	equity	680
Rachuonyo pri school	equity	39,086
Nyandiwa pri.school	equity	1,590
Mahero pri. school	equity	38,645
Sirinde pri.school	equity	1,119
Uwasi sec school	equity	1,653
Sidundo pri school	equity	2,251
Achage primary school	equity	310
Agoro lieye primary	equity	370
Awelo primary	equity	2,355
Dibuoro primary school	equity	22,215
Gendro primary school	equity	41,035
Goro primary school	equity	745
Hawinga primary	equity	806,145
	equity	
Kalkada primary	equity	806,805
Karapul primary school	equity	1,695
Masumbi primary school	equity	801,220
Rarieda uyore pri. school	equity	46,115
Ulafu primary school	equity	20,360
Urim primary school	equity	39,280
Pap oriang' primary school	equity	200,490
Sigana primary school	equity	399,525
Nyandiwa primary school	equity	1,590
Nina special school for the deaf	equity	99,525
Ulawe apate water project	equity	538,981
St.peters upanda sec	equity	925



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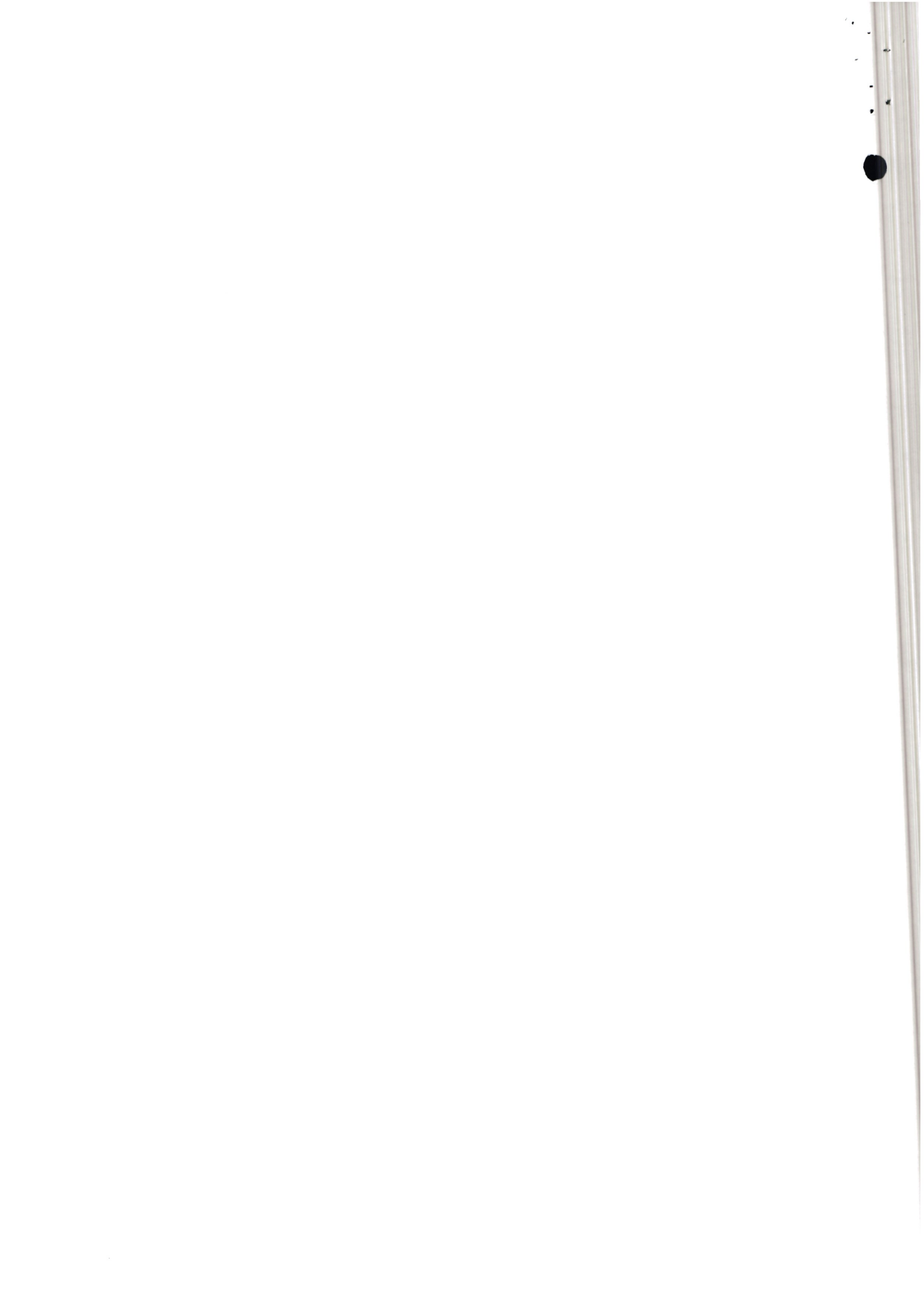
For the year ended June 30, 2016 (Kshs)

Dirk allusion sec school	equity		76,251
Total			4,830,207

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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)	T (P w ex iss re
1	CASH AND CASH EQUIVALENTS Cash and cash equivalents balance has not been properly stated as failure to resolve stale cheques understates cash and cash equivalents	Since the stale cheques were bursary cheques, the figure disclosed earlier to represent bursaries issued was therefore overstated. The figure has since been reduced by kshs. 1,080,690 in the financial statements thereby correcting the cash and cash equivalent as at the end of the year under review.	FUND MANAGER	RESOLVED	
2	ACQUISITION OF ASSETS The acquired asset balance of kshs. 15,321,465 was understated by kshs. 1,119,118	The figure representing of assets has been corrected to kshs. 16,440,583 as per the reviewed payment vouchers and cheques posted in the cash book. Subsequently mocks and CATs has been reduced by kshs. 1,119,118. It was previously overstated.	FUND MANAGER	RESOLVED	
3	FIXED ASSET REGISTER The Summary of fixed Asset	The fixed asset register format has been corrected, updated and attached	FUND MANAGER	RESOLVED	



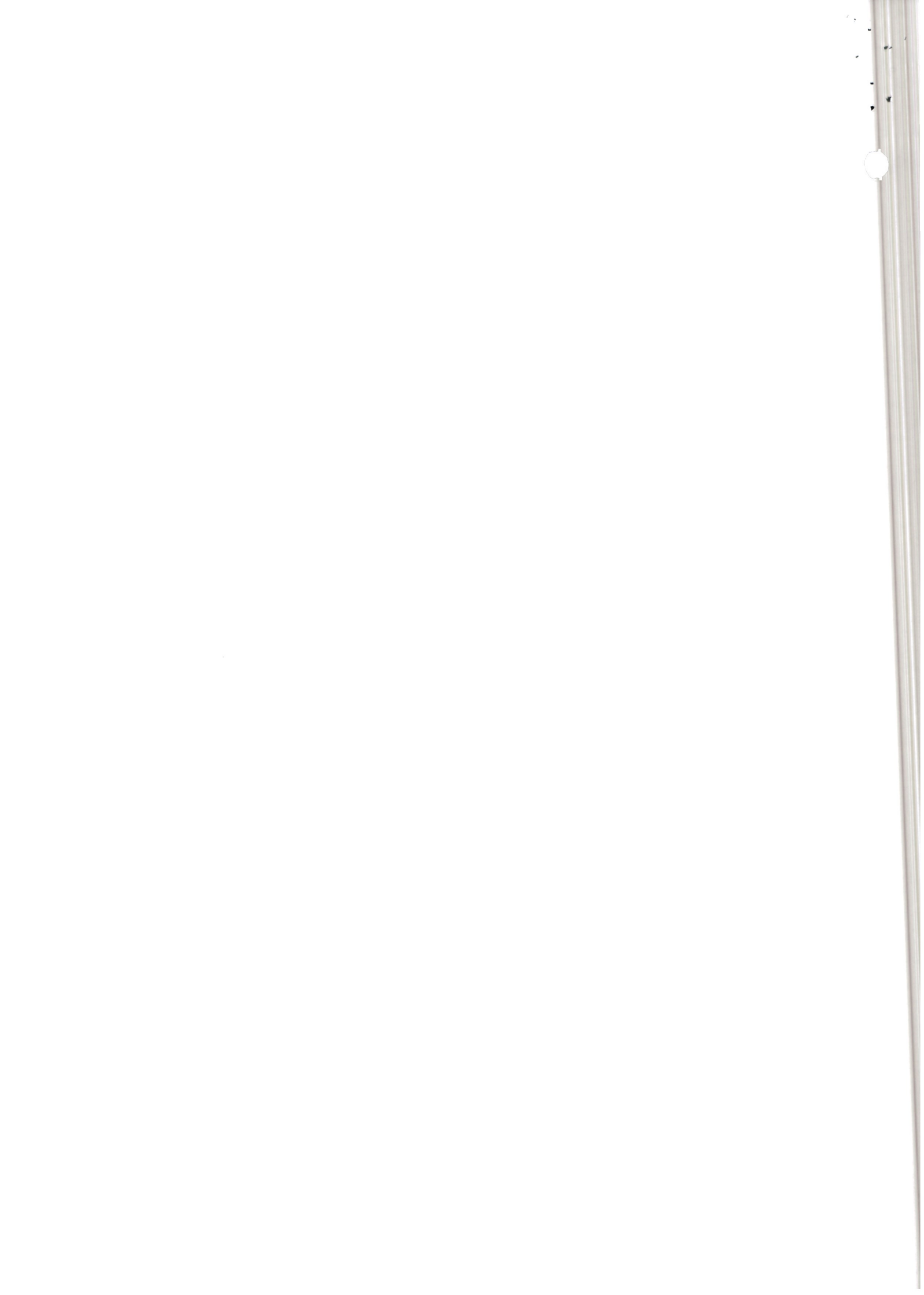
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO

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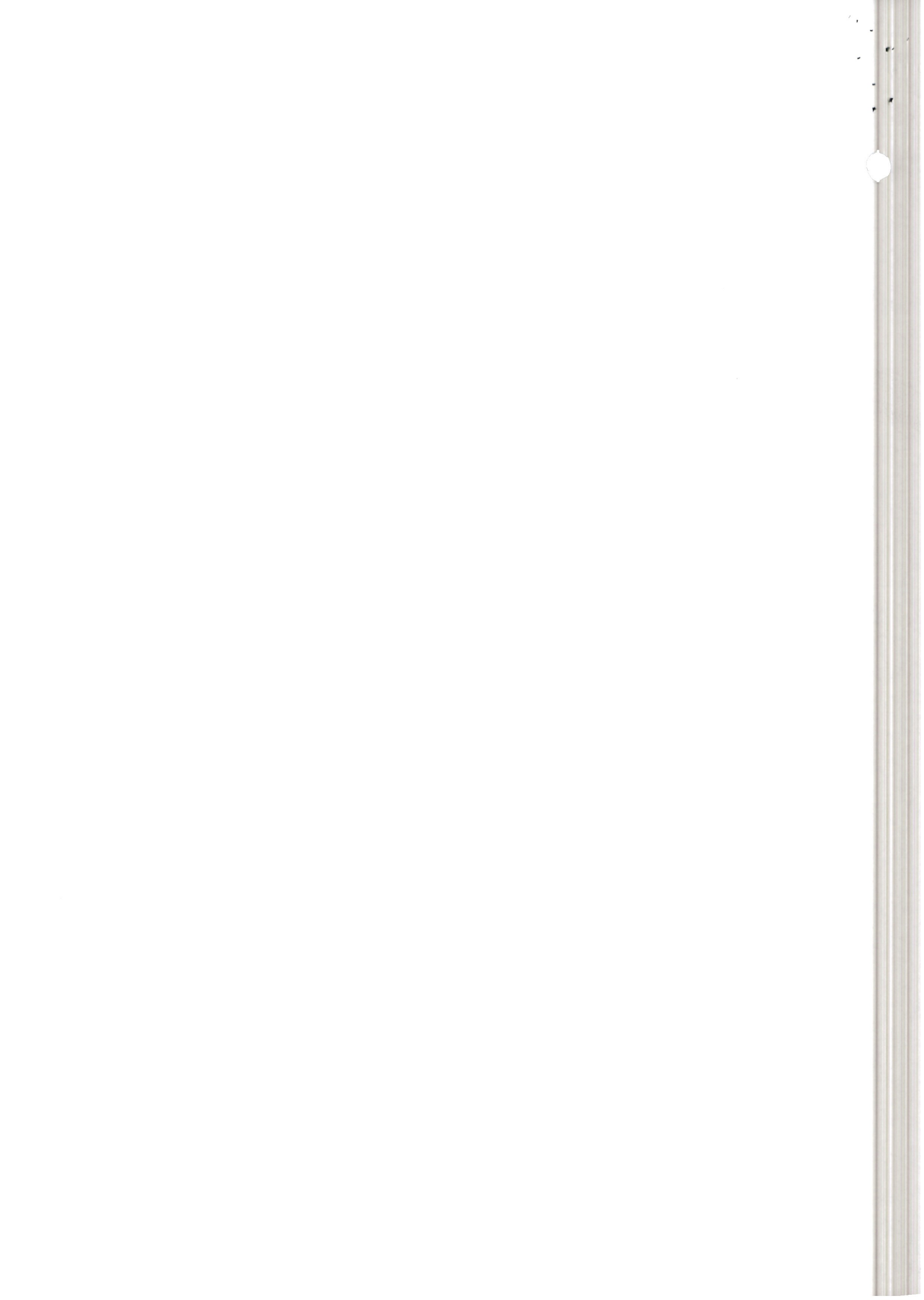
For the year ended June 30, 2016 (Kshs)

	register attached to the financial statements was not prepared as required by the public Accounting standard reporting template format.			
4.	<p>BUDGET ANALYSIS Under expenditure on projects during the year under review</p>	<p>The under expenditure was occasioned by late receipt of funds from the Board. Two A.I.Es were received, one towards the end of the final year 2014/15 and the other one towards the end of financial 2015/16 making expenditure within a short time difficult. Construction of CDF Office complex was implemented through payments from the main account. The payments were made in phases thereby holding a lot of money in the main account same as salaries which are paid per month.</p>	FUND MANAGER	RESOLVED
5.	<p>VARIANCE BUDGET AND ALLOCATED FUND Implementation of planned activities are delayed in the year of implementation and funding and as time of audit June 2017 the balance of kshs. 7.7 M had not been secured by NGCDF Alego Usonga</p>	<p>The NGCDF did a proposal as per the allocated funds for the year under review but the board approved all but one project which was given a conditional approval to community resource centre of kshs. 6,700,000 and Disabled workshop of kshs.1,000,000.00. The NGCDF has since met all the conditions that were required for the project to be approved. The list is attached</p>	FUND MANGER	RESOLVED



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO
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For the year ended June 30, 2016 (Kshs)

	DATE		AIE NO.	AMOUNT	AMOUNT
		23-Nov-15		AIE A724181	57,980,738.00
		11-Jan-16		AIE A820670	10,000,000.00
		23-May-16		AIE A825586	51,000,000.00
					118,980,738.00



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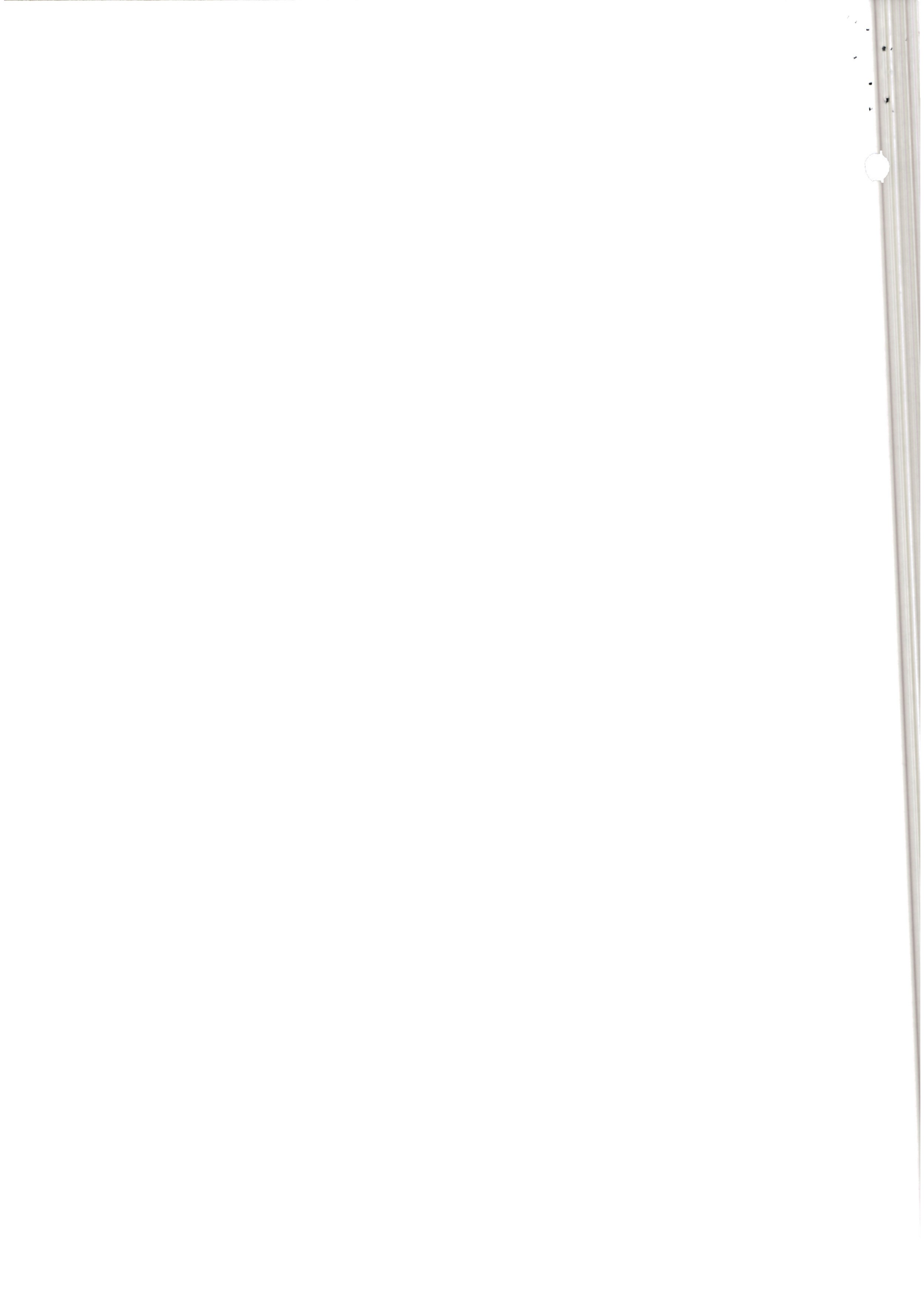
2210000		DATES	VOUCHER NO			
				CHEQ NO		
	AlegoUsonga CDF	31/07/2016	002	2785----2788	125,048.00	
	AlegoUsonga CDF	31/08/2016	036	3297----3298	125,048.00	
	AlegoUsonga CDF	31/08/2016	038	3377----3350	125,048.00	
	AlegoUsonga CDF	30/09/2016	045	3377----3380	125,048.00	
	AlegoUsonga CDF	20/10/2016	051	3523----3525	125,048.00	
	AlegoUsonga CDF	30/11/2016	087	3588----3591	125,048.00	
	AlegoUsonga CDF	30/12/2016	094	3605----3608	125,048.00	
	AlegoUsonga CDF	13/1/2017	148	3953----3956	125,048.00	
	AlegoUsonga CDF	31/03/2017	204	4085----4088	125,048.00	
	AlegoUsonga CDF	03/03/2017	226	4899----4902	125,048.00	
	AlegoUsonga CDF	12/05/2017	231	4927----4930	227,016.00	
	AlegoUsonga CDF	13/5/2017	232	4931	1,257,534.80	
	AlegoUsonga CDF	21/5/2017	241	4944----4948	227,016.00	
						2,962,046.80
2210000						
	Yosuka agencies	14/07/2016	001	2783----2784	49,000.00	
	kenya power	15/07/2016	7	2802	156,995.00	
	AlegoUsonga CDF	17/08/2016	39		40,000.00	
	AlegoUsonga CDF	29/08/2016	40		40,000.00	
	AlegoUsonga CDF	21/09/2016	42		40,000.00	
	Alom enterprise ltd	29/09/2016	43	3373	40,000.00	
	alvan auto works garage	29/10/2016	44	3375----3376	66,100.00	
	arch survets	09-12-16	46	3382----3383	155,000.00	
	Top Oil services	25/10/2016	48	3399	250,000.00	
	AlegoUsonga CDF	04/10/2016	49		40,000.00	
	AlegoUsonga CDF	05/10/2016	64		40,000.00	
	AlegoUsonga CDF	15/11/2016	66		40,000.00	
	Top Oil services	15/11/2016	67	3548	70,000.00	
	Nelson Alfayo	31/01/2017	164	4030	201,600.00	
	Nelson Alfayo	31/01/2017	190		666,000.00	
	Top Oil services	03/02/2017	197	4075	79,535.30	



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	Barack W Odhiambo	03/02/2017	202	4081-----4082	208,800.00	
	Nelson Alfayo	03/02/2017	218		289,600.00	
	LiamojaEnterepri ses	03/04/2017	223	4166-----4167	25,800.00	
	AlegoUsonga CDF	12/04/2017	227		80,000.00	
	AlegoUsonga CDF	15/04/2017	229		80,000.00	
	AlegoUsonga CDF	19/05/2017	249		80,000.00	
	japasoenterpriise	31/01/2017	100	3621-----3622	303,600.00	
	nelson nyangwara	26/02/2017	191		94,740.00	
	dalmasndonga	30/04/2017	230		846,600.00	
	Nelson Alfayo	28/05/2017	244		787,600.00	
	AlegoUsonga CDF	11/11/2017	69		40,000.00	
	AlegoUsonga CDF	30/11/2017	192		160,000.00	
	AlegoUsonga CDF	31/03/2017	219		174,000.00	
	AlegoUsongaCDF	31/03/2017	220		199,000.00	
	AlegoUsonga CDF	27/05/2017	245		300,000.00	
	AlegoUsonga CDF	27/05/2017	246		160,000.00	
	AlegoUsonga CDF	31/05/2017	247		312,000.00	
	AlegoUsonga CDF	31/05/2017	248		160,000.00	
						6,275,970.30
2210802						
	DalmasOgollaOdinga	30/09/2016	92		422,700.00	
	nelson alfayo	28/02/2017	193		216,000.00	
	nelson alfayo	30/04/2017	228		344,000.00	
						982,700.00
2210000						
	vero investments	29/09/2016	037	3337-----3378	213,300.00	
	dalmasogolandon ga	29/11/2016	91		300,000.00	
	super creative investment	31/03/2017	210	2241-----4151	240,400.00	
	nelson alfayo	31/03/2017	216		303,000.00	
	nelson alfayo	31/07/2017	217		276,000.00	
	nelson alfayo	31/07/2017	221		552,000.00	
	super creative investment	31/03/2017	194	4069-----4070	690,000.00	
	unda construction	31/03/2017	195	4071-----4072	303,200.00	

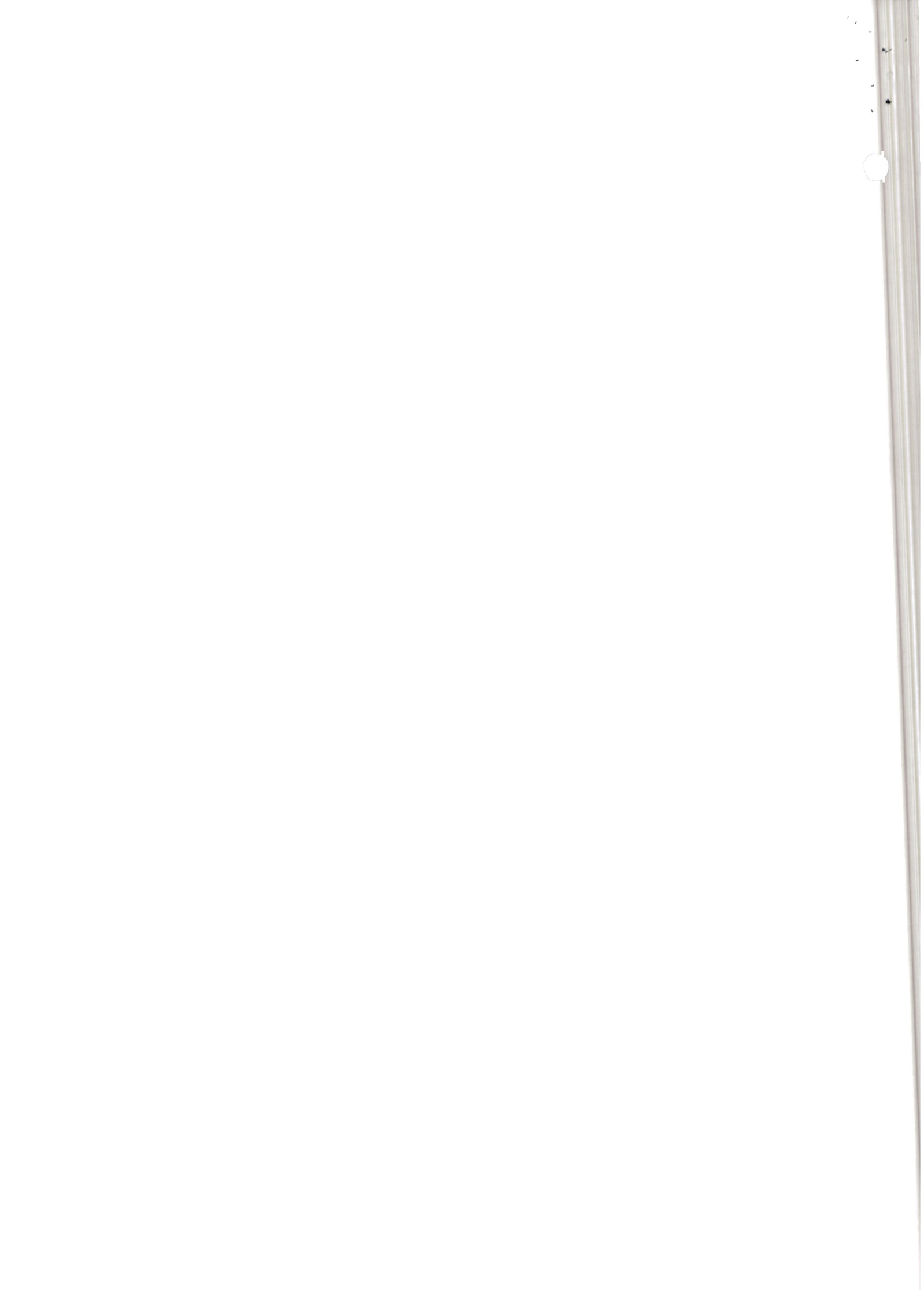


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO
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	voi safari lodge	31/03/2017	209	4148-----4149	514,500.00	
						3,392,400.00
2210700						
	Stadia Enterprises	30/10/2016	50	3403	250,000.00	
	Stadia Enterprises	30/11/2016	90	3599	553,844.00	
						803,844.00
2642101						
	Barding secondary School	11/11/2016	4	2791	700,000.00	
	tula/ kakan water project	11/11/2016	47	3384	1,000,000.00	
	Uyiko Primary School	12/11/2016	70	3553	200,000.00	
	Nduru Primary School	18/11/2016	71	3554	765,000.00	
	Barding Primary School	19/11/2016	72	3555	765,000.00	
	Pap Kakan Primary School	19/11/2016	73	3556	100,000.00	
	Matera Primary School	28/11/2016	74	3557	100,000.00	
	Nyakado Primary School	28/11/2016	75	3558	200,000.00	
	Rachuonyo Primary School	28/11/2016	76	3559	700,000.00	
	Nyandiwa Primary School	28/11/2016	77	3560	250,000.00	
	Matera Primary School	28/11/2016	78	3561	700,000.00	
	mahero primary school	01/01/2017	83	3576	800,000.00	
	kanyaboli primary school	31/01/2017	85	3578	219,353.10	
	mwer primary school	31/2/2017	86	3580	800,000.00	
	uhuyioparmaarket	08/02/2017	162	4027	300,000.00	
	urudioparmarkt	28/10/2016	163	4028	300,000.00	
	siaya market	28/10/2016	187	4059	1,067,647.00	
						8,967,000.10
2640204						
	Aduwa Primary School	19/07/2016	8	2803	625,000.00	
	sirinde primary	20/07/2016	9	2804	200,000.00	
	Nyadheho Primary School	21/07/2016	10	2805	152,000.00	
	Umala Primary School	22/07/2016	12	2807	500,000.00	



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	Kalenjuor Primary School	22/07/2016	16	2811	326,350.00
	pap boro primary	19/07/2016	18	2813	209,000.00
	kubar primary	19/07/2016	19	2814	33,907.00
	Uwasi Primary School	21/07/2016	021	2817	100,000.00
	Sidundo Primary School	21/07/2016	024	2820	200,000.00
	Nyalgunga Primary School	21/07/2016	26	2822	57,000.00
	nduru primary	30/07/2016	30	2826	350,000.00
	Mulaha Primary School	01-12-17	102	3717	900,000.00
	Achage Primary School	01-12-17	103	3718	850,000.00
	AgoroLieye Primary School	15/01/2017	104	3720	800,000.00
	Awelo Primary School	15/01/2017	105	3721	850,000.00
	Bukhoba Primary School	17/01/2017	106	3722	900,000.00
	Central Primary School	17/01/2017	107	3723	850,000.00
	Dibuoro Primary School	17/01/2017	108	3724	900,000.00
	gendro primary school	22/01/2017	109	3725	850,000.00
	goro primary school	22/01/2017	110	3726	900,000.00
	hawinga primary schhol	22/01/2017	111	3727	850,000.00
	kalkada primary school	22/01/2017	112	3728	850,000.00
	karapul primary school	22/01/2017	113	3929	850,000.00
	masumbi primary school	23/01/2017	114	3730	800,000.00
	nguraprimaryschool	23/01/2017	115	3731	800,000.00
	ajwando primary school	23/01/2017	116	3732	800,000.00
	OsenuKomolo Primary School	23/01/2017	117	3733	800,000.00
	Osoro Primary School	23/01/2017	118	3734	800,000.00
	Pap Kakan Primary School	23/01/2017	119	3735	800,000.00
	Rachuonyo Primary School	24/01/2017	120	3736	800,000.00
	rariaoraore primary school	24/01/2017	121	3737	800,000.00
	uhuyi primary school	24/01/2017	122	3738	1,000,000.00
	ulafi primary school	24/01/2017	123	3739	800,000.00
	urim primary school	24/01/2017	124	3740	800,000.00
	usula primary school	25/01/2017	125	3741	800,000.00
	uyiko primary school	26/01/2017	126	3742	800,000.00
	nyajuok primary school	24/03/2017	198	4076	350,000.00



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	bar olengo primary school	24/03/2017	199	4077	700,000.00	
	pap oriang primary school	25/03/2017	200	4079	200,000.00	
	ralakthim primary school	26/03/2017	201	4080	200,000.00	
	sigana primary school	27/03/2017	214	4157	400,000.00	
	Nyadhiwa Primary School	28/03/2017	215	4163	349,900.00	
	kochieng primary school	16/05/2017	236	4939	206,070.00	
	tula primary school	17/05/2017	237	4940	800,000.00	
	muhala primary school	17/05/2017	238	4941	800,000.00	
	bar kodhiambo primary school	26/05/2017	240	4943	100,000.00	
	urim primary school	31/05/2017	242	4949	800,000.00	
						28,609,227.00
2630205						
	materasy secondary school	21/07/2016	11	2806	141,754.00	
	Siaya Town ship Secondary	21/07/2016	25	2821	540,291.00	
	usula secondary school	28/07/2016	29	2825	121,000.00	
	rambo secondary school	10-12-16	62	3538	100,000.00	
	AgoroOyombe Secondary School	01-12-17	127	3753	1,000,000.00	
	Barding Boys High School	01-12-17	128	3754	850,000.00	
	Fr. Gullik Girls Secondary School	01-12-17	129	3745	850,000.00	
	Got Oyenga Secondary School	01-12-17	130	3746	1,502,423.00	
	Kowet Secondary School	01-12-17	131	3747	800,000.00	
	nyasita mixed secondary school	01-12-17	132	3748	850,000.00	
	obambo secondary school	01-12-17	133	3749	850,000.00	
	pal pal secondary school	22/1/2017	134	3750	800,000.00	
	st peters upanda secondary	23/1/2017	135	3752	850,000.00	
	ststephensusindo	30/1/2017	136	3753	850,000.00	
	dirikallisonsecondary school	30/01/2017	137	3754	1,000,000.00	
	st joseph nyalulaseconadry school	23/05/2017	239	4942	500,000.00	
	AgoroOyombe Secondary School	30/06/2017	251	4955	1,713,929.00	



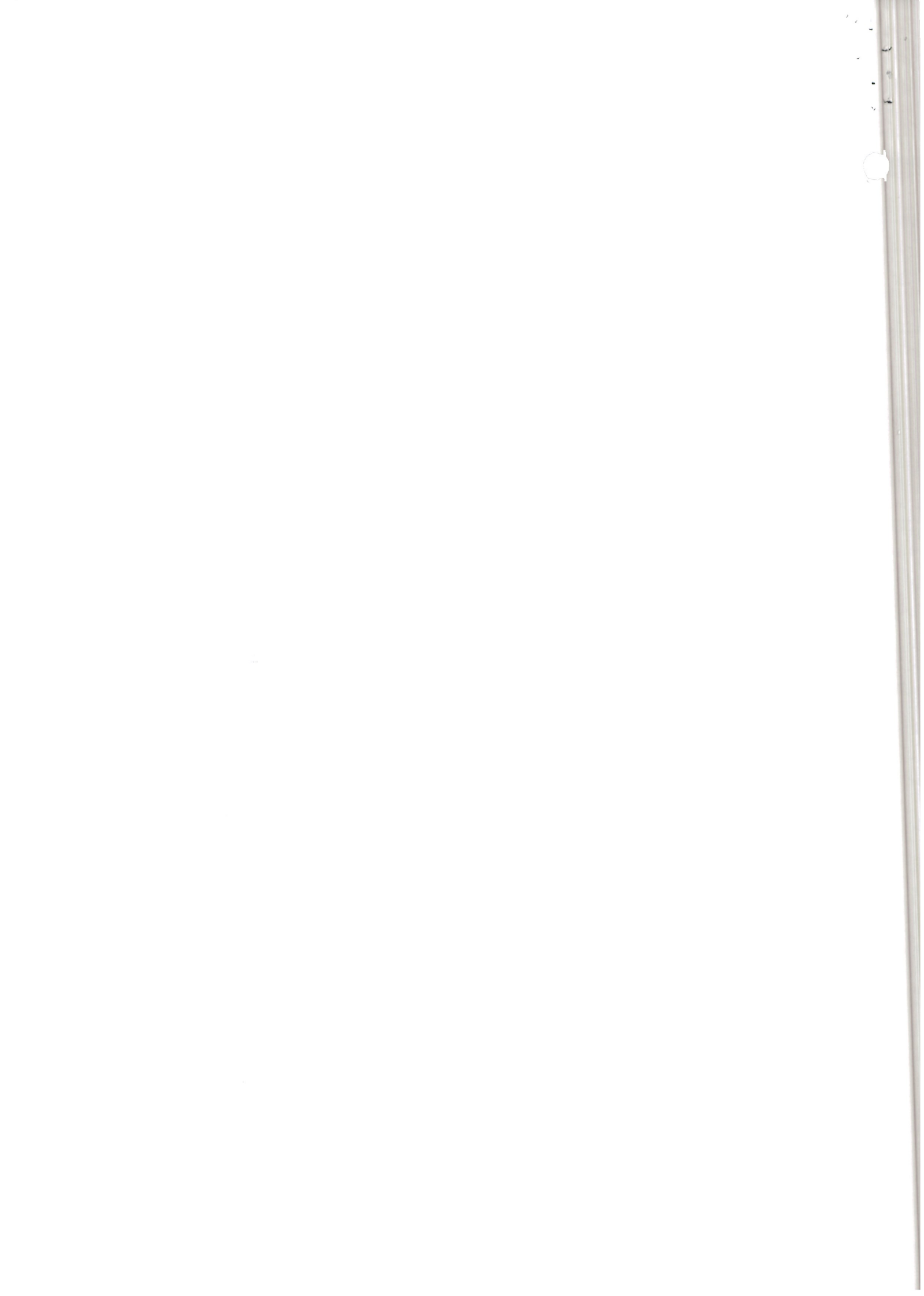
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – *ALEGO*

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						13,319,397.00
2640504						
	siaya township community and empowerment	13/03/2017	208	4147	6,700,000.00	
	randago polytechnic	21/03/2017	211	4154	10,000,000.00	
	siaya disabled people	28/02/2017	181	4049	1,000,000.00	17,700,000.00
2630207						
	Wangadia Dispensary	19/07/2016	13	2808	600,000.00	
	Umala Dispensary	19/07/2016	14	2809	700,000.00	
	Karuoth Dispensary	20/07/2016	15	2810	173,000.00	
	mulaha dispensary	21/07/2016	17	2812	100,000.00	
	kogelo dispensary	25/07/2016	28	2824	180,000.00	
	randago dispensary	30/10/2016	63	3539	133,000.00	
						1,886,000.00
2640507						
	Bar Ogongo Chief's camp	22/10/2016	53	3527	100,000.00	
	Kowet Chief Camp	01-12-17	138	3755	600,000.00	
	Obambo chief Camp	12/01/2017	139	3756	200,000.00	
	Ogoria Assistant chief	13/01/2017	140	3758	600,000.00	
	ngiya market police post	14/01/2017	141	3759	500,000.00	
	ulafu assistant office	14/01/2017	142	3760	500,000.00	
	umala chief camp	14/01/2017	143	3761	740,000.00	
	uranga do's office	15/01/2017	144	3762	700,000.00	
	nyachwinyamarket	02-03-17	167	4034	250,000.00	
	randago market	33/02/2017	168	4035	250,000.00	
	kodieme market	04/02/2017	169	4036	250,000.00	
	magpinysellys roads	05/02/2017	170	4037	250,000.00	
	ombwede market	05/02/2017	171	4038	250,000.00	
	uhuyi-opar market	10/02/2017	172	4039	250,000.00	
	kobare market	10/02/2017	173	4040	250,000.00	



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	bar olengo market	11/02/2017	174	4041	250,000.00	
	ting' wang'i market	12/02/2017	175	4042	250,000.00	
	uradiopar market	15/02/2017	176	4043	250,000.00	
	nyalgungamarket	15/02/2017	177	4044	250,000.00	
	tula secondary gate	17/02/2017	178	4046	250,000.00	
	obambomarket	19/02/2017	179	4047	250,000.00	
	nabar police post	13/03/2017	196	4074	339,000.00	
	ting' wang'i police post	15/03/2017	212	4155	1,500,000.00	
	nyadorera police base	30/03/2017	213	4156	1,500,000.00	
	boro chief camp	28/04/2017	222	4165	1,165,201.65	
	nyadorera police post	29/05/2017	234	4936	1,300,000.00	
	umala chief camp	29/05/2017	235	4938	300,000.00	
	Kowet Chief Camp	31/05/2017	243	4950	642,070.00	
	awelo chief camp	28/02/2017	189	4066	161,000.00	
						14,097,271.65
2640100						
	alegousongacdf mock	14/07/16	3	2790	1,200,000.00	
	Dominion farm training tertiary		022		1,280,000.00	
	Education Bursaries special school	21/01/2017	31	2827-----2849	335,000.00	
	education bursary secondary school	21/08/2016	32	2850--2900 3001-3266	7,193,000.00	
	education bursary tertiary/university	21/08/2016	33	2901-3000 3267-3289	2,992,000.00	
	education bursary secondary school	21/08/2017	101	3623-3716 3764-3796	4,935,000.00	
	Education Bursaries universities	23/01/2017	145	3797-----3826	1,000,000.00	
	Education Bursaries pwds	25/01/2017	146	3830----- 3861	850,000.00	
	education bursary college / university	25/01/2017	147	3862-3952 3957-3992	2,324,000.00	
	education bursary	29/01/2017	149	3993-----4012	377,000.00	
	education bursary tertiary	23/03/2017	206	4091-----4100 4144	335,000.00	
	education bursary secondary school	24/03/2017	207	4101-4143 4145-4146	1,500,000.00	
	education bursary secondary school	24/04/2017	224	4169-4337 4658-4659	2,962,046.80	



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	education bursary	25/04/2017	225	4559-4647 4852	4715-	788,832.99	
							27,971,879.79
2640509	SPORTS						
	Constituency sports	29/02/2017	188		4060	600,000.00	
	Constituency sports	28/03/2017	203		4084	500,000.00	
	Constituency sports	31/05/2017	233		49354	1,037,930.90	
							2,137,930.90
3111002	CDF OFFICE CONST						
	Mbingo Enterprises	14/07/2016	006		2796-----2797	9,209,416.55	
	Mbingo Enterprises	26/08/2016	035A		3293----3296	500,000.00	
	Mbingo Enterprises	28/02/2017	186	4045--4046	4058	3,500,000.00	
							13,209,416.55
3111002	Victoria Trading Ltd	17/11/2016	79	3564	3579	164,170.00	
	Skylark Creative Products Ltd	18/11/2016	80	3570-----3571		88,985.00	
	Japaso Enterprises Ltd	27/11/2016	81	3572-----3573		1,068,845.00	
	odds & ends ltd	30/11/2016	84		35777	178,000.00	
							1,500,000.00
	Other expense		180			500,000.00	
							500,000.00
3111002	jackoniochieng'	21/12/2016	93		3602	21,900.00	
	davidoduorohas	30/11/2016	82		3574	36,600.00	
							58,500.00
2640505	BoroChiefscamp fertiliser	19/07/2016	23		2819	80,000.00	
	Uranga D.Os office fertilizer	21/07/2016	27		2823	80,000.00	
	township fertilizer store	21/08/2016	34		3292	1,200,000.00	
	Bukhaba Rice Store	26/07/2016	20		2815	1,300,000.00	



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						2,660,000.00
2650508						
	Japaso Enterprises Ltd	14/07/2016	5	2792-----2794	238,587.70	
	Japaso Enterprises Ltd	05/11/2016	88	3595-----3595	550,000.00	
	Japaso Enterprises Ltd	05/11/2016	89	3596-----3598	565,277.00	
	AwachKokala Marina Rd	30/12/2016	95	3613	600,000.00	
	omoloahendaka mfuas road	30/12/2016	96	3614	1,200,000.00	
	Wadh-Gwar Bar Osimbo Rd	30/12/2016	97	3615	600,000.00	
	Japaso Enterprises Ltd	30/06/2017	250		529,999.00	
					-	4,283,863.70
2640504					-	
	Tula/Kakan Water Project	17/08/2016	41	3369	1,582,499.00	
	Ulaweapate primary School	03/10/2016	61	3536	1,000,000.00	
	bossameng service	03/11/2016	65	3543-----3545	650,000.00	
	nyangaiwa water project	12/02/2017	182	4050	500,000.00	
	Madede water Project	12/02/2017	183	4051	1,000,000.00	
	ndere springs	22/02/2017	184	4052	300,000.00	
	ninasch special for deaf	02-12-17	185	4053	100,000.00	
	Ulaweapate primary School	31/03/2017	205	4089	2,264,931.00	
						7,397,430.00
3,130,101						

