

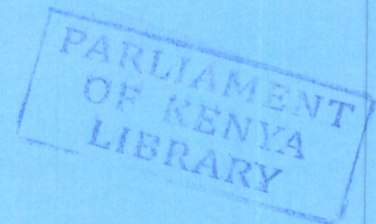
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

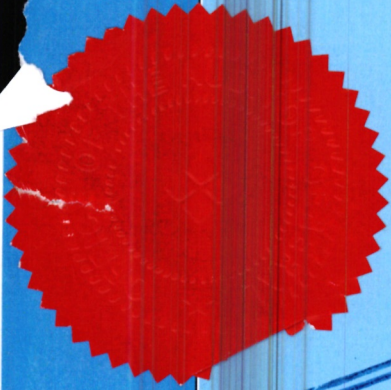


THE AUDITOR-GENERAL

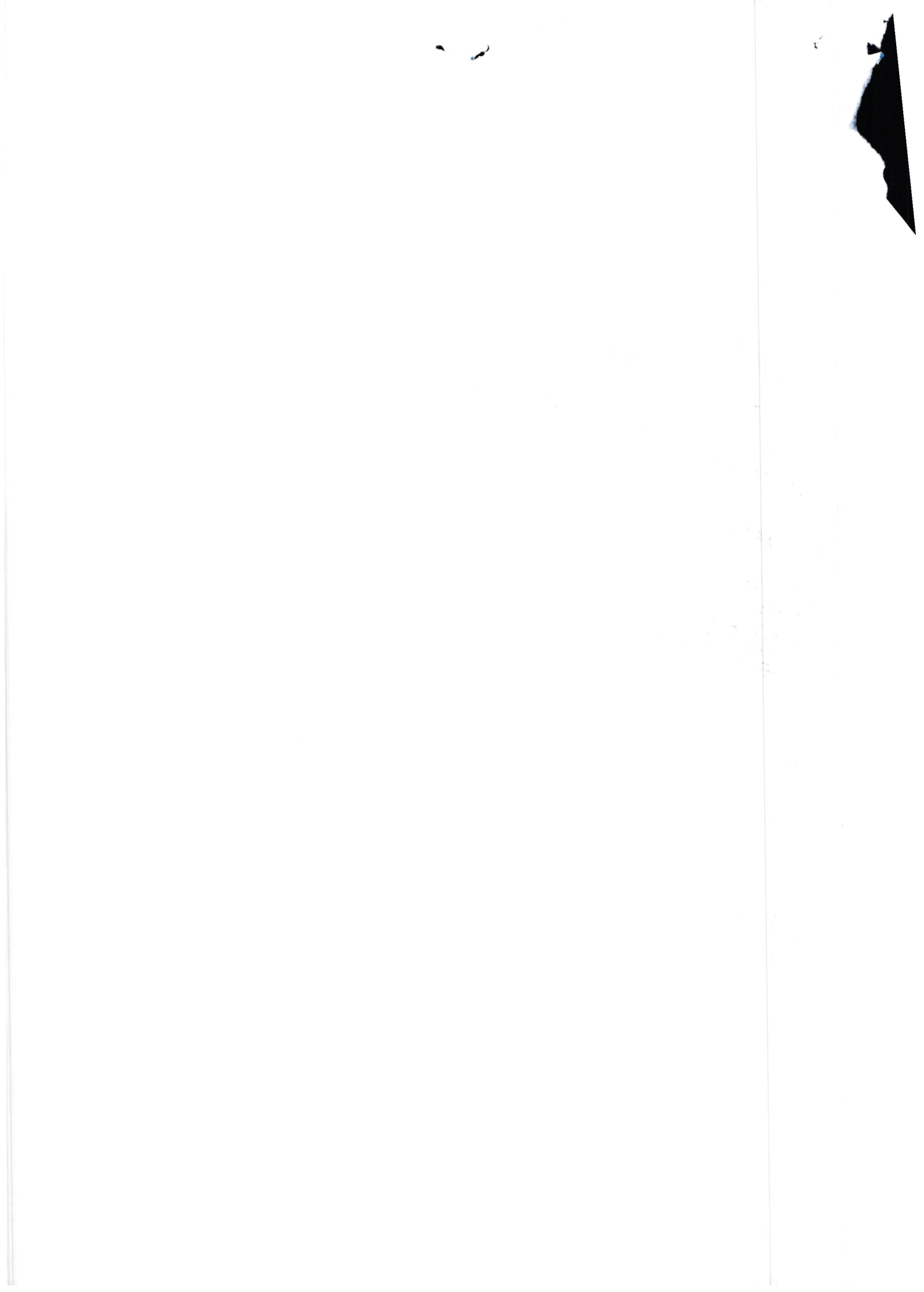
ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
WEBUYE WEST CONSTITUENCY

FOR THE YEAR
ENDED 30 JUNE 2018



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 18 AUG 2019	DAY: Thursday
TABLED BY: Majority Whip	
CLERK-AT-THE-TABLE: Getrude Ombeki	



Revised Template 30th June 2018



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
WEBUYE WEST CONSTITUENCY**

AMENDED REPORTS AND FINANCIAL STATEMENTS

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

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



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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. FORWARD BY THE NGCDF COMMITTEE CHAIRMAN	5
III. STATEMENT OF NGCDF COMMITTEE MANAGEMENT RESPONSIBILITIES.....	8
IV. STATEMENT OF RECEIPTS AND PAYMENTS	9
V. STATEMENT OF ASSETS AND LIABILITIES	10
VI. STATEMENT OF CASHFLOW.....	11
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	12
VIII. SIGNIFICANT ACCOUNTING POLICIES.....	13
IX. NOTES TO THE FINANCIAL STATEMENTS.....	17



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

I. 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

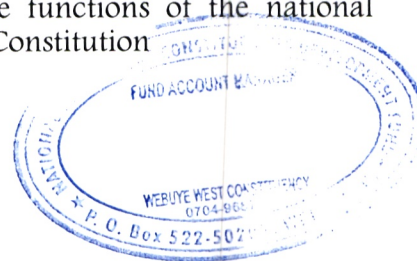
The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- 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

Vision

Equitable Socio-economic development countrywide

Mission



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
(NGCDF) WEBUYE WEST CONSTITUENCY**

Amended Reports and Financial Statements

For the year ended June 30, 2018

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 WEBUYE WEST 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 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	George Shibanda
3.	Sub-County Accountant	Ezekiel Mugita
4.	Chairman NGCDFC	Peter Amutallah
5.	Member NGCDFC	Mary Butasi

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -WEBUYE WEST 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 WEBUYE WEST Constituency Headquarters

P.O. Box 522-50205
NG CDF OFFICE Building
D.C. Cs COMPOUND
WEBUYE KENYA (Matisi Mkt)



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

(f) NG-CDF WEBUYE WEST Constituency Contacts

Telephone: (254) 704968749
E-mail: webuyewest@NGCDF.go.ke
Website: www. webuyewest. go.ke

(g) NG-CDF WEBUYE WEST Constituency Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Co-operative Bank
P.O Box 221-50205
WEBUYE

(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) WEBUYE WEST CONSTITUENCY
Amended Reports and Financial Statements
For the year ended June 30, 2018**

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

The NG-CDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NG-CDF has improved the Education and Security infrastructures of WEBUYE WEST. Most projects were implemented under education sector. The constituency received an allocation of Ksh 90,560,344.80 a total of Ksh 12,213,943 was not disbursed to the constituency the constituency spent Ksh 85,103,508 against a Budget of Ksh98,189,657

However, there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations

The NG-CDFCs wish that the issues of having the project on going for more than 2 years be stopped and the NGCDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers. The constituency had increased public participation in project Identification which enhanced project ownership; this will be enhanced in the next financial year.



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

FIG 1 Shows newly constructed classrooms at Webuye Muslim Primary School in the financial year 2017 – 2018 Webuye West Constituency for enhancing learning environment.

Despite the fact that the year 2017/2018 has had a fair share of challenges i.e. the board gave the first disbursement in February 2018, the absorption rate of the constituency has been good given the odds of events.

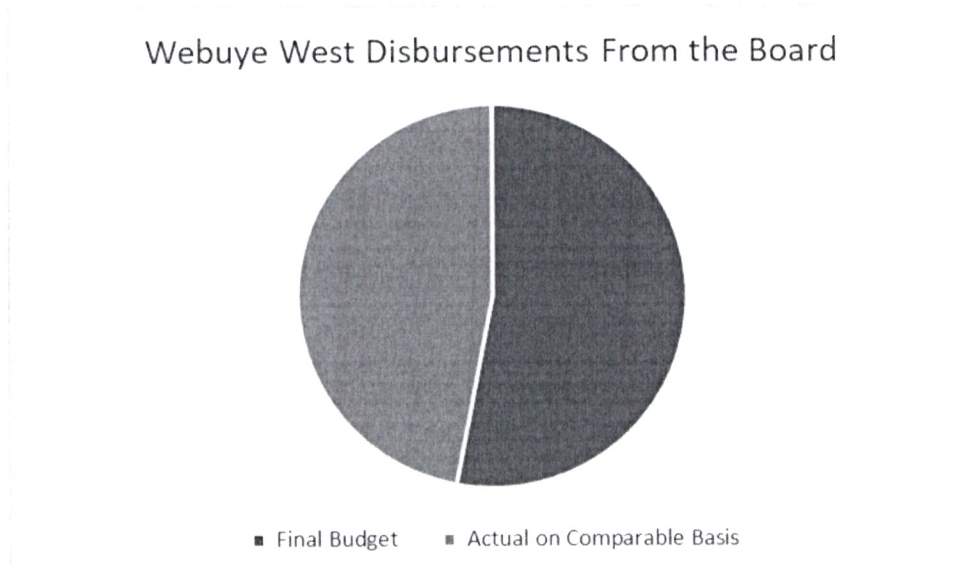
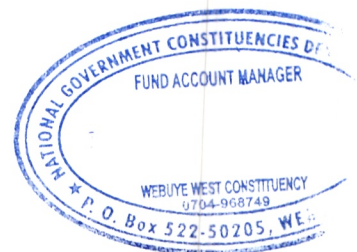


Figure 2 shows the actual budgeted and received in the financial year 2017/2018.

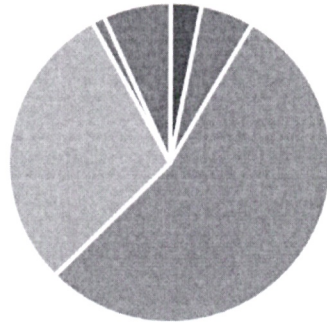


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
(NGCDF) WEBUYE WEST CONSTITUENCY**

Amended Reports and Financial Statements

For the year ended June 30, 2018

Webuye West Budget Allocations per category
2017-2018

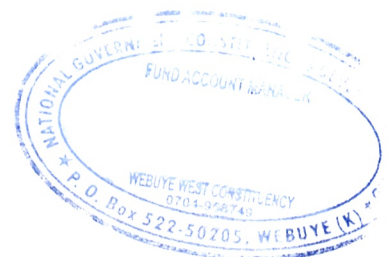


- Compensation of Employees
- Use of goods and services
- Transfers to Other Government Units
- Other grants and transfers
- Acquisition of Assets
- Other Payments

The figure 3 shows budgetary allocation per sector, transfer to other government units had the highest allocation from the constituency followed by other grants, other payments, use of goods and services, compensation of employees and lastly acquisition of assets.

Sign.

**AMUTALLA PETER NYONGESA
CHAIRMAN NGCDF COMMITTEE
WEBUYE WEST**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
(NGCDF) WEBUYE WEST CONSTITUENCY**

Amended Reports and Financial Statements

For the year ended June 30, 2018

III. 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 the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-WEBUYE WEST 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-WEBUYE WEST 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 charge of the NGCDF-WEBUYE WEST 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-WEBUYE WEST 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-WEBUYE WEST Constituency financial statements were approved and signed by the Accounting Officer on 15th April 2019

Fund Account Manager
Name:



Sub-County Accountant
Name: **EMERIL MURIA MANA**
ICPAK Member Number:

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - WEBUYE WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Webuye West Constituency set out on pages 9 to 28, which comprise the statement of assets as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of comparison of budget and actual amounts 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Webuye West Constituency 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. Presentation of Financial Statements

1.1 Approved Budget

The summary statement of appropriation: recurrent and development combined reflects an approved budget of Kshs.103,281,387 comprising original budget of Kshs.86,810,345 and budget adjustment of Kshs.16,471,042. However, details of the budget adjustment of Kshs.16,471,042 were not availed for audit review.

Consequently, the accuracy of the approved budget of Kshs.103,281,388 for the year under review could not be confirmed.

1.2 Non-Disclosure of Accounts Receivables

The Fund had an annual allocation for the year under review totalling Kshs.103,281,387 out of which Kshs.90,560,345 was received from the National Government Constituencies

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

Development Fund Board, resulting into a balance of Kshs.12,721,042. However, the financial statements submitted for audit did not have a disclosure note on the undisbursed budget of Kshs.12,721,042 from the NG-CDF Board.

In the circumstances, it is not possible to ascertain the accuracy of the financial statements for the year under review.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

1.1 Budget Performance

During the year under review, the Fund had an approved budget amounting to Kshs.103,281,387 against actual expenditure of Kshs.85,103,508 or approximately 82% of the approved budget resulting in under-expenditure of Kshs.18,177,876 or 18% of the final budget as shown below;

Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under-Expenditure (Kshs)	Under - Absorption %
Compensation of Employees	3,100,000	2,689,605	410,395	13%
Use of goods and services	5,752,811	5,107,702	645,109	10%
Transfers to Other Government Units	52,073,124	42,779,124	9,294,000	17%
Other grants and transfers	31,668,424	27,842,550	3,825,874	12%
Acquisition of Assets	4,000,000	0	4,000,000	100%
Other Payments	6,687,028	6,684,527	2,501	0%
Totals	103,281,387	85,103,508	18,177,879	18%

Non-utilization of funds is an indication that the approved programs were not implemented, and therefore the budget did not meet the intended objectives of improving service delivery to the constituents of Webuye West.

1.2 Project Implementation Status

The Fund planned to implement a total of forty (40) projects by different sectors during the year under review, at a total cost of Kshs.89,290,645. As at 30 September 2018, twenty-one (21) projects budgeted for Kshs.59,032,874 had been completed, fourteen (14) projects costing Kshs.33,077,028 were on-going, four (4) projects costing Kshs.3,907,771 were still at the procurement stage while one (1) project budgeted for Kshs.250,000 had not started as detailed below:

Sector	Budget			Completed			On going			At procurement stage			Not started		
	No	Value (Kshs)	%	No	Value (Kshs)	%	No	Value (Kshs)	%	No	Value (Kshs)	%	No	Value (Kshs)	%
Emergency	4	4,500,000	5.0	3	4,100,000	7.1	0	-	0.0	1	400,000	10.2	0	-	0.0
Bursary	1	22,694,793	25.4	1	22,694,793	39	0	-	0.0	0	-	0.0	0	-	0.0
Sports	1	300,000	0.3	1	300,000	0.5	0	-	0.0	0	-	0.0	0	-	0.0
Environment	1	250,000	0.3	0	-	0.0	0	-	0.0	0	-	0.0	1	250,000	0.3
Primary schools	10	25,147,259	28.2	7	21,647,259	37.2	2	3,500,000	13.0	0	-	0.0	0	-	0.0
Secondary schools	9	26,425,865	29.6	4	4,425,865	7.6	5	2,000,000	81.5	0	-	0.0	0	-	0.0
Security	3	3,285,700	3.7	2	1,785,700	3.1	2	1,500,000	5.6	0	-	0.0	0	-	0.0
Strategic Plan	1	2,010,000	2.3	1	2,010,000	3.5	0	-	0.0	0	-	0.0	0	-	0.0
Innovation Hubs	4	4,677,028	5.2	1	1,169,257	2.0	0	-	0.0	3	3,507,771	89.8	0	-	0.0
Total	34	89,290,645		20	58,132,874	65.1	9	7,000,000	30.2	4	3,907,771	4.4	1	250,000	0.3

Delay in implementation and completion of planned projects has effect of denying the people of Webuye West constituency the benefits arising from the completed projects.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Constituency Innovation Hub

Included in other payments figure of Kshs.6,684,527 is ICT Hub amount of Kshs.4,677,027 as disclosed in note 6 to the financial statements which was paid to four (4) PMCs towards installation of satellite antenna, router, digital access kit, and digital

ruggedized tablets, Wi-Fi with outdoor wireless device complete with 12u cabinet complete with installation accessories as detailed below:

Payee	PV No.	Date	Amount (Kshs)	Details
Bokoli Boys Secondary School	106	13-Jun-2018	1,169,257	Installation of Satellite antenna, digital ruggedized tablets, wi-fi with outdoor wireless devise complete with 12U cabinets, complete with installation accessories.
Kuywa Secondary School	107	13-Jun-2018	1,169,257	Installation of Satellite antenna, digital ruggedized tablets, wi-fi with outdoor wireless devise complete with 12U cabinets, complete with installation accessories.
Brendah Girls Sec. School	110	13-Jun-2018	1,169,257	Installation of Satellite antenna, digital ruggedized tablets, wi-fi with outdoor wireless devise complete with 12U cabinets, complete with installation accessories.
NGCDF-Webuye West	129	13-Jun-2018	1,169,257	Installation of Satellite antenna, digital ruggedized tablets, wi-fi with outdoor wireless devise complete with 12U cabinets, complete with installation accessories.

However, there was no evidence that the Constituency Development Fund Committee (CDFC) conducted a public forum in all the wards concerning this project (Constituency Innovation Hub) as required by the National Government Constituencies Development Fund Act, 2015. Similarly, the CDFC – Webuye Constituency did not list this project as a priority project. Further, as at the time of audit in March 2019 the amounts paid to the PMCs of the implementing institutions had not been utilized due to what was said to be non-priority to them.

In the circumstances the propriety of the expenditure of Kshs.4,677,027 on constituency innovation hub for the year ended 30 June 2018 could not be confirmed.

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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for 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.

Basis for Conclusion

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 Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Fund either intends to cease operations, or have no realistic alternative but to do so.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective

way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

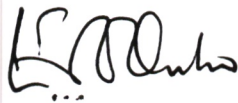
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

28 June 2019

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
(NGCDF) WEBUYE WEST CONSTITUENCY**

Amended Reports and Financial Statements

For the year ended June 30, 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
RECEIPTS			
Transfers from NGCDF board	1	90,560,345	77,311,921
TOTAL RECEIPTS		90,560,345	77,311,921
PAYMENTS			
Compensation of employees	2	2,689,605	2,594,002
Use of goods and services	3	5,107,702	8,354,812
Transfers to Other Government Units	4	42,779,124	48,501,557
Other grants and transfers	5	27,842,550	27,251,097
Acquisition of Assets		-	4,345,838
Other Payments	6	6,684,527	200,000
TOTAL PAYMENTS		85,103,508	91,247,306
SURPLUS/(DEFICIT)		5,456,837	(13,935,386)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-WEBUYE WEST Constituency financial statements were approved on 15th April 2019 and signed by:

Fund Account Manager
Name:

Sub-County Accountant
Name: **ERIBUEL MUKITIA NAWAGE**
ICPAK Member Number:



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


V. STATEMENT OF ASSETS

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	7	5,963,938	506,412
TOTAL FINANCIAL ASSETS		5,963,938	506,412
REPRESENTED BY			
Fund balance b/fwd 1st July	8	507,101	14,441,798
Surplus/Deficit for the year		5,456,837	-13,935,386
NET LIABILITIES		5,963,938	506,412

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-WEBUYE WEST Constituency financial statements were approved on 15th April 2019 and signed by:



Fund Account Manager
Name:



Sub-County Accountant
Name: **ERECIBL WUKUFA NAWADI**
ICPAK Member Number:



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
(NGCDF) WEBUYE WEST CONSTITUENCY**

Amended Reports and Financial Statements

For the year ended June 30, 2018

VI. STATEMENT OF CASHFLOW

Receipts for operating income	Note	2017/2018	2016/2017
Transfers from NGCDF Board	1	90,560,345	77,311,921
		90,560,345	77,311,921
Payments for operating expenses			
Compensation of Employees	2	2,689,605	2,594,002
Use of goods and services	3	5,107,702	8,354,812
Transfers to Other Government Units	4	42,779,124	48,501,557
Other grants and transfers	5	27,842,550	27,251,097
Other Payments	6	6,684,527	200,000
		85,103,508	86,901,468
Net cash flow from operating activities		5,456,837	- 9,589,548
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets		-	4,345,838
Net cash flows from Investing Activities		-	4,345,838
NET INCREASE IN CASH AND CASH EQUIVALENT			
	7	5,456,837	- 13,935,386
Cash and cash equivalent at BEGINNING of the year	8	507,101	14,441,798
Cash and cash equivalent at END of the year		5,963,938	506,412

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-WEBUYE WEST Constituency financial statements were approved on 15th April 2019 and signed by:

Fund Account Manager
Name:



Sub-County Accountant
Name: **EREBEL WUJIA NAWA**
ICPAK Member Number:



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEBUYE WEST CONSTITUENCY

Amended Reports and Financial Statements

For the year ended June 30, 2018

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NGCDF Board	86,810,346	15,963,941	102,774,288	90,560,345	12,213,943	88%
Other Receipts	-	507,101	507,101	507,101	-	100%
	86,810,345	16,471,042	103,281,389	91,067,446	12,213,943	88%
PAYMENTS						
Compensation of Employees	3,100,000	-	3,100,000	2,689,605	410,395	87%
Use of goods and services	4,136,941	1,615,870	5,782,811	5,107,702	645,109	89%
Transfers to Other Government Units	42,779,124	9,294,000	52,073,124	42,779,124	9,294,000	82%
Other grants and transfers	30,107,252	1,561,172	31,668,424	27,842,550	3,825,874	88%
Acquisition of Assets	-	4,000,000	4,000,000	-	4,000,000	0%
Other Payments	6,687,028		6,687,028	6,684,527	2,501	100%
TOTALS	86,810,345	16,471,042	103,281,387	85,103,508	18,177,879	82%

- Note 4 compensation of employees-87% this is as a result of late disbursement of funds
- Note 5 use of goods and services- 89% this is as a result of late disbursement of funds
- Note 6 transfer to other government entity -82% this is as a result of late disbursement of funds
- Note 7 other grants and transfer- 88% this is as a result of late disbursement of funds
- Note 8 acquisition of assets -0% due to delay in disbursement of funds hence projects not started

The NGCDF- WEBUYE WEST Constituency financial statements were approved on 15th April 2019 and signed by:

Fund Account Manager
Name:

Sub-County Accountant
Name: **EZERIEL MUKITA NAWADZ**
ICPAK Member Number:



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
(NGCDF) – WEBUYE WEST CONSTITUENCY
Amended Reports and Financial Statements
For the year ended June 30, 2018**

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with 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-WEBUYE WEST 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 (KShs), 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.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
(NGCDF) – WEBUYE WEST CONSTITUENCY
Amended Reports and Financial Statements
For the year ended June 30, 2018**

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 30th 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.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
(NGCDF) – WEBUYE WEST CONSTITUENCY**

Amended Reports and Financial Statements

For the year ended June 30, 2018

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 year. These balances are available for use in the year under review to fund projects approved in the



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
(NGCDF) – WEBUYE WEST CONSTITUENCY**

Amended Reports and Financial Statements

For the year ended June 30, 2018

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 1st July 2017 to 30th 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 30th 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.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
(NGCDF) – WEBUYE WEST CONSTITUENCY
Amended Reports and Financial Statements
For the year ended June 30, 2018**

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017-2018 Kshs	2016-2017 Kshs
NGCDF Board		
A839535	-	4,094,828
A855111	-	36,853,449
A855573	-	36,363,644
A892544	5,500,000	-
A892860	37,905,172	-
A896926	43,155,173	-
A896995	4,000,000	-
TOTAL	90,560,345	77,311,921

2. COMPENSATION OF EMPLOYEES

	2017-2018 Kshs	2016-2017 Kshs
Basic wages of contractual employees	2,591,685	2,445,222
Employer contribution to NSSF	97,920	148,780
Total	2,689,605	2,594,002

3. USE OF GOODS AND SERVICES

	2017-2018 Kshs	2016-2017 Kshs
Committee Expenses	1,920,400	389,200
Utilities, supplies and services	-	323,513
Training expenses	901,480	1,932,200
Committee allowance	572,800	2,275,699
Hospitality supplies and services	71,120	-
Office and general supplies and services	278,910	127,187
Other operating expenses	-	2,001,999
Routine maintenance – vehicles and other transport equipment	449,492	405,014
Fuel, oil & lubricant	830,000	900,000
Routine maintenance – other assets	83,500	-
Total	5,107,702	8,354,812



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
(NGCDF) – WEBUYE WEST CONSTITUENCY
Amended Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to primary schools (see attached list)	21,353,259	33,604,892
Transfers to secondary schools (see attached list)	21,425,865	14,896,665
TOTAL	42,779,124	48,501,557

5. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Bursary – secondary schools (see attached list)	10,276,600	12,011,996
Bursary – tertiary institutions (see attached list)	10,080,250	7,995,996
Security projects (see attached list)	3,285,700	2,745,605
Sports projects (see attached list)	-	497,500
Emergency projects (see attached list)	4,200,000	4,000,000
Total	27,842,550	27,251,097

6. OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Strategic plan	2,007,500	-
ICT Hub	4,677,027	-
Environment projects (see attached list)	-	200,000
Total	6,684,527	200,000

7: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
<i>Cooperative bank A/C NO 01120534809500</i>	5,963,938	506,412
Total	5,963,938	506,412



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
(NGCDF) – WEBUYE WEST CONSTITUENCY

Amended Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 . BALANCES BROUGHT FORWARD

	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	506,412	14,441,798
Total	507,101	14,441,798

9 . OTHER IMPORTANT DISCLOSURES

9.1: UNUTILIZED FUNDS (See Annex I)

	2017-2018	2016-2017
	Kshs	Kshs
Compensation of employees	410,395	618,712
Use of goods and services	637,313	7,325
Amounts due to other Government entities (see attached list)	9,294,000	-
Amounts due to other grants and other transfers (see attached list)	3,833,668	2,463,474
Acquisition of assets	4,000,000	1,999,918
Others (<i>strategic plan</i>)	2,501	1,970
	18,177,877	5,091,399

9.2: PMC account balances (See Annex II)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	28,973,745	15,573,167
	28,973,745	15,573,167



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)-WEBUYE WEST
Amended Reports and Financial Statements
For the year ended June 30, 2018

ANNEX I – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees		410,395	618,712	
Use of goods & services		637,313	7,325	
Amounts due to other Government entities			-	
Yalusi Primary School		500,000		
Manani Primary School		3,000,000		
Webuye Sa Primary Sccool		794,000		
Chebosi Girls Secondary School		5,000,000		
Sub-Total		9,294,000	626,037	
Amounts due to other grants and other transfers				
Bursary Secondary		723,400		
Bursary University And Tertiary		1,622,336		
Sports Activity		300,000		
Environmental Projects		250,000		
Emergency		937,932		
Sub-Total		3,833,668	2,463,474	
Acquisition of assets		4,000,000	1,999,918	
Others (strategic plan)		2,501	1,970	
Sub-Total		4,002,501	2,001,888	
Grand Total		18,177,877	5,091,399	



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)-WEBUYE WEST
Amended Reports and Financial Statements
For the year ended June 30, 2018

ANNEX II – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)			(Kshs)
	2016/17			2017/18
Land	1,500,000	-	-	1,500,000
Buildings and structures	20,474,723	-	-	20,474,723
Transport equipment	4,616,600	-	-	4,616,600
Office equipment, furniture and fittings	1,251,451	-	-	1,251,451
ICT Equipment, Software and Other ICT Assets	382,600	-	-	382,600
Total	28,225,374	-	-	28,225,375



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)-WEBUYE WEST
Amended Reports and Financial Statements
For the year ended June 30, 2018

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2018

	FINANCIAL YEAR	PMC	BANK	A/C NO	Bank Balance 2017/2018	Bank balance 2016/2017
1	2017/2018	Webuye Sa Primary Sch	Cooperative Bank	1141609399900	741	1,028,916
2	2017/2018	Lukhuna Primary Sch	Cooperative Bank	1139609838400	4,506,774	2,336,573
3	2017/2018	Bunang'Eni Pry Sch	Cooperative Bank	1139744103300	820,083	3,266,573
4	2017/2018	Bituyu Pry Sch	Cooperative Bank	1139610847800	19,173	19,173
5	2017/2018	Webuye Muslim Pry Sch	Cooperative Bank	1139610841200	4,864,790	1,771,791
6	2017/2018	St Anthony School For The Deaf	Cooperative Bank	1139744588700	3,016,694	360
7	2017/2018	Kuywa Pry Sch	Cooperative Bank	1139609438900	4,545	4,645
8	2017/2018	Makhonge Primary	Cooperative Bank	1139609397401	4,506,774	6,773.85
9	2017/2018	Sirende Secondary Sch	Cooperative Bank	1141470430700	5,833	105,833
10	2017/2018	Misikhu Friends Boys High Sch	Cooperative Bank	1139610079900	1,799,146	199,146
11	2017/2018	Ngwelo Sec School	Cooperative Bank	1139058700201	2,083,528	2,183,529
12	2017/2018	Sitikho Secondary Sch	Cooperative Bank	1139610440200	2,057,947	9,888
13	2017/2018	Township Chiefs Office	Cooperative Bank	1141610166100		



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)-WEBUYE WEST

Amended Reports and Financial Statements

For the year ended June 30, 2018

					72,460	66,760
14	2017/2018	Bokoli Chief Office	Cooperative Bank	1139049922103	1,256	300,000
15	2017/2018	Chebosi Sa Secondary Sch	Cooperative Bank	1139049922502	2,495,785	335,027
16	2017/2018	Sa Chebosi Girls Sec Sch	Cooperative Bank	1139435082302	16,054	16,054
17	2017/2018	Bokoli Boys Secondary Sch	Cooperative Bank	01139050291602	1,177,584	8,327
18	2017/2018	Kuywa Fr Sec Sch	Cooperative Bank	01139050997502	7,851	7,851
19	2017/2018	Bukholi Police Post	Cooperative Bank	1141744032200	1,002,013	1,913
20	2016/2017	Witty Cheng'Oli Primary Sch	Cooperative Bank	1139609374500	10,399	283,045
21	2016/2017	Khalumuli Primary Sch	Cooperative Bank	1139610425400	31,348	231,179
22	2016/2017	Matulo Fym Pry	Kcb Bank	1127630806	54,597	1,937.00
23	2016/2017	Namawanga Pry Sch	Cooperative Bank	01139744105200	314,101	1,249,000
24	2016/2017	Milani Pry Sch	Cooperative Bank	1139610297500	21,726	229,362
25	2016/2017	Webuye Deb Pry Sch	Kcb Bank	1133630553	187,018	210,000
26	2016/2017	Sawa Pcu Pry Sch	Cooperative Bank			250,000
27	2016/2017	Kakimanyi Pry Sch	Cooperative Bank	1139610893900	21,511	1,978.70
28	2016/2017	Wenyila Pry Sch	Kcb Bank	1115773240	2,757	42,654
29	2016/2017	Yalusi Primary	Cooperative Bank	0	37,193	1,877,000
30	2016/2017	Matisi Primary	Kcb Bank	1136588973	2,748	321
31	2016/2017	Lutaso Primary	Kcb Bank	1136589368	157	320
32	2016/2017	Sitikho Primary Sch	Cooperative Bank	1139610440200	2,036	Nil



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)-WEBUYE WEST

Amended Reports and Financial Statements

For the year ended June 30, 2018

33	2016/2017	Namawanga Secondary Sch	Cooperative Bank	1139049922102	7,752	8,562
34	2016/2017	Namawanga Secondary Sch	Cooperative Bank	1139049922103	2,983	311,594
35	2016/2017	Brendah Girls Misikhu Secondary Sch	Cooperative Bank	1139610618100	1,250,201	80,944
36	2016/2017	Kituni High School	Cooperative Bank	1139609457100	5,613	5,612
37	2016/2017	Sirisia Bok Sec School	Cooperative Bank	1139610214700	452	532
38	2016/2017	Sirisia Bok Sec School	Cooperative Bank	1139744565100	2,573	2,685
39	2016/2017	Sirende Assistant Chief	Cooperative Bank	1141610425000	208,909	673,361
40	2015/2016	Moyokwe Primary Sch	Cooperative Bank	1139049943103	85,792	85,792
41	2015/2016	Ndurusia Pefa Primary Sch	Cooperative Bank	1139610005300	51,456	403,456
42	2015/2016	Ben Kapten Primary Sch	Cooperative Bank	1139610275600	50,516	50,516.00
43	2015/2016	Sirisia Bok Primary Sch	Cooperative Bank	113941190800	2,100	1,892
44	2015/2016	Matulo Fr Sec Sch	Cooperative Bank	1139011798501	10,119	110,019
45	2015/2016	Misikhu Rc Primary Sch	Cooperative Bank	1139610281100	22,382	22,382
46	2015/2016	Nambami Primary Sch	Cooperative Bank		150,985	150,900
47	2015/2016	Sikimbilo Pry Sch	Cooperative Bank	01139049306302	2,293	2,200
48	2015/2016	Mangana Pry School	Cooperative Bank	1139610053600	1,235	Nil
49	2015/2016	Nambalayi Deb Pry Sch	Cooperative Bank	1139610043200	51,737	194,107
50	2015/2016	Mukite Primary Sch	Cooperative Bank	1139610078800	6,573	Nil



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)-WEBUYE WEST

Amended Reports and Financial Statements

For the year ended June 30, 2018

51	2015/2016	Webuye Deb Sec Sch	Cooperative Bank	1139610425400	267,440	1,219,572.50
52	2015/2016	Mukite Primary Sch	Cooperative Bank	1139050359601	2,135	6,573
53	2015/2016	Kuywa Sec Sch	Cooperative Bank	1139050997502	7,752	3,914
54	2015/2016	Kuywa Pry Sch	Cooperative Bank	1139744542800	1,672	3,914
55	2015/2016	Nambami Secondary Sch	Cooperative Bank	1139610053600	1,117	1,117
56	2015/2016	Bunjosi Secondary Sch	Cooperative Bank	01139610078800	1,121	48,120.65
57	2015/2016	Khalumuli Secondary Sch	Cooperative Bank	1139411908600	11,889	12,329
58	2015/2016	Lugulu Day Secondary Sch	Cooperative Bank	1139609483301	334	334
59	2015/2016	Sitikho Secondary Sch	Cooperative Bank	1139011798501	9,888	9,888.10
60	2015/2016	Chebosi Sa Secondary Sch	Cooperative Bank	1139049922501	335,027	335,027
61	2015/2016	Matulo Girls Secondary Sch	Cooperative Bank	1139610453100	2,568	Nil
62	2015/2016	Milani Friends Sec Sch	Cooperative Bank	1139610079300	1,369	1,369
63	2015/2016	St Marys Bokoli Sec Sch	Cooperative Bank	1139610453100	2,036	203,522
64	2015/2016	Mahanga Secondary Sch	Cooperative Bank	01139340224800	2,352	2,352
65	2015/2016	Matili Technical Training Institute	Cooperative Bank	1141610835900	0	-
66	2015/2016	Matulo Dispensary	Cooperative Bank	114141179001	113,521	11,353
67	2015/2016	Milo Health Centre	Cooperative Bank	1141610166100	1,100	1250.00
68	2015/2016	Mahanga Dispensary	Cooperative Bank	1141610094100		



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)-WEBUYE WEST

Amended Reports and Financial Statements

For the year ended June 30, 2018

					1,463	1,463
69	2015/2016	Bunjosi Dispensary	Cooperative Bank	1141610835900	70,913	70,913
70	2015/2016	Miendo Chiefs Office	Cooperative Bank	1141610837400	2,913	2,913
71	2014/2015	Sambu Pefa Lukuku	Cooperative Bank	113910544100	1,789	500,058
72	2014/2015	Namilimo Primary School	Cooperative Bank	1139050147801	44,714	44,714
73	2014/2015	Sirende Primary	Cooperative Bank	1139609459200	1,220	1,220
74	2014/2015	St Annes Maloho Pri Sch	Cooperative Bank	1139609010700	39,138	39,138
75	2014/2015	St Thomas Misikhu Rc Pry Sh	Cooperative Bank	1139011798802	2,769	22,769
76	2014/2015	Bokoli Technicai Institute	Cooperative Bank	1139609029200	1,748	1,748
77	2014/2015	Yalusi Sec Sch	Cooperative Bank	1139609061401	117,850	117,841
78	2014/2015	Kituni Dispensary	Cooperative Bank	1141534746300	3	1,223
79	2014/2015	Bokoli Fym Pry Sch	Cooperative Bank	1139609458100	1,202	1,202
80	2014/2015	Milo Girls Sec Sch	Cooperative Bank	1139534780500	601	601
81	2014/2015	Bunang'Eni Sec Sch	Cooperative Bank	1139534724300	4,515	194,415
82	2014/2015	Chebini Pefa Pry Sch	Cooperative Bank	1139049487903	1,183	1,183
83	2014/2015	Matulo Rc Pry Sch	Cooperative Bank	1139534687400	465	465
84	2014/2015	Miendo Fr Sec Sch	Cooperative Bank	1139049437902	38,512	158,412
85	2014/2015	Mungakh Pry Sch	Cooperative Bank	1141470690800	894	894

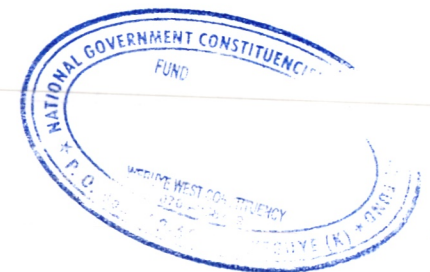


NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)-WEBUYE WEST

Amended Reports and Financial Statements

For the year ended June 30, 2018

86	2014/2015	Wamang'Oli Pry Sch	Cooperative Bank	1139610119500	173,262	187,162
87	2014/2015	Milo Pry Sch	Cooperative Bank	1139744329600	11,723	11,723
	TOTAL	-			28,973,745	15,573,167



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)-WEBUYE WEST
Amended Reports and Financial Statements
For the year ended June 30, 2018

10.0 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal 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	Budgetary control and performance-actual expenditure of ksh91,247,306 against budgeted amount of 96,338,700	The funds experienced delays in the disbursement of the authority to incur expenditure (A.I.E) this majorly contributed to the performance	George shibanda Fund Account Manager	Resolved (all funds utilised in the financial year 2017/2018- see financial statements above) but no submission done to the public accounts committee yet	30 th June 2018
2.0	Project implementation status -48 projects 17% ongoing 83% completed	The funds experienced delays in the disbursement of the authority to incur expenditure (A.I.E) this majorly contributed to the performance	George shibanda Fund Account Manager	Resolved all projects implemented but no submission done to the public accounts committee yet	30 th June 2018



CERTIFICATE OF BALANCE

Branch... WEBUYE Date... 28/02/2019

We hereby certify that the balance Standing to the Credit / Debit of
(Title of A/C)... WEBUYE WEST NATIONAL GOVERNMENT

A/C No.

0	1	1	2	0	5	3	4	8	0	9	5	0	0
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In the books of this Branch as at... 30th 06 2018

Amount to Kshs 18,231,227.05

Amount in words... Eighteen million, two hundred thirty one thousand, two hundred twenty seven cents zero Five

Per Pro, **THE CO-OPERATIVE BANK OF KENYA LTD.**
WEBUYE BRANCH

[Signature] Branch Manager
..... Service Desk Officer

Authorized Signatory



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