

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 SEP 2019

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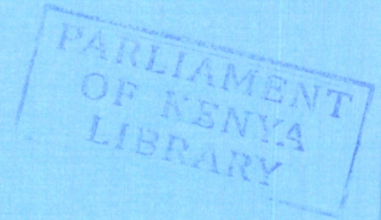
OF

THE AUDITOR-GENERAL

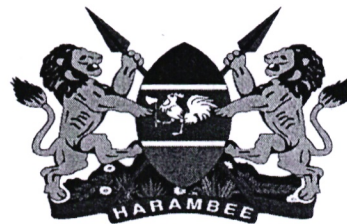
ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
HOMA-BAY TOWN CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2018







**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND HOMABAY
TOWN CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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



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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
HOMABAY TOWN CONSTITUENCY
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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
HOMABAY TOWN CONSTITUENCY**

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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 Homabay Town Constituency 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	Joe Godwin Oduor
3.	Sub-County Accountant	Francis Omondi Oyoo
4.	Chairman NGCDFC	Monica Nyadiero
5.	Member NGCDFC	Joseph Obuya

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -Homabay Town 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) NGCDF HOMABAY TOWN Constituency Headquarters

P.O. Box 240 – 40300,
Kabunde Multipurpose Hall,
Off Homabay – Rongo Road,
HOMABAY, KENYA.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
HOMABAY TOWN CONSTITUENCY**

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For the year ended June 30, 2018

(f) NGCDF HOMABAY TOWN Constituency Contacts

Telephone: (+254) 725 371 259
E-mail: cdfhomabaytown@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF HOMABAY TOWN Constituency Bankers

Equity Bank (Kenya) Ltd
Homabay Branch
P.O. Box 75104
00200
Nairobi, Kenya

(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)
HOMABAY TOWN CONSTITUENCY
Reports and Financial Statements
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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

The Homabay Town NGCDF is grateful for the financial year that has been. Though there were various challenges including late disbursement of funds and reduction of the same from the original budget, we are thankful that the committee was able to work well with other government institutions.

There has been increased cooperation between the NGCDFC and the PMCs which has enhanced supervision and quality of work.

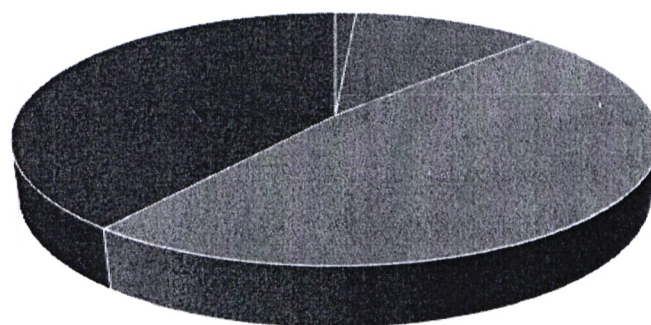
Most of the projects were completed and or are nearing completion. This we hope we will have very few projects in coming years which can be classified as on-going.

Among the challenges we have been facing is need to have a more professional staff to handle the office which we hope to achieve in due course. We hope that in future, our reporting will be able to capture the real position on the ground at a first glance.

With the necessary technical support from the NGCDF Board and other relevant government departments, we can be able to achieve high levels of efficiency.

Overall utilization of funds stood at 44.3% as compared to 87.9% in the year 2016/17. This was a drastic drop occasioned by the delay in receipts of second tranche of the 2017/18 funds. The pie – chart below represents allocation of funds

Allocation of funds



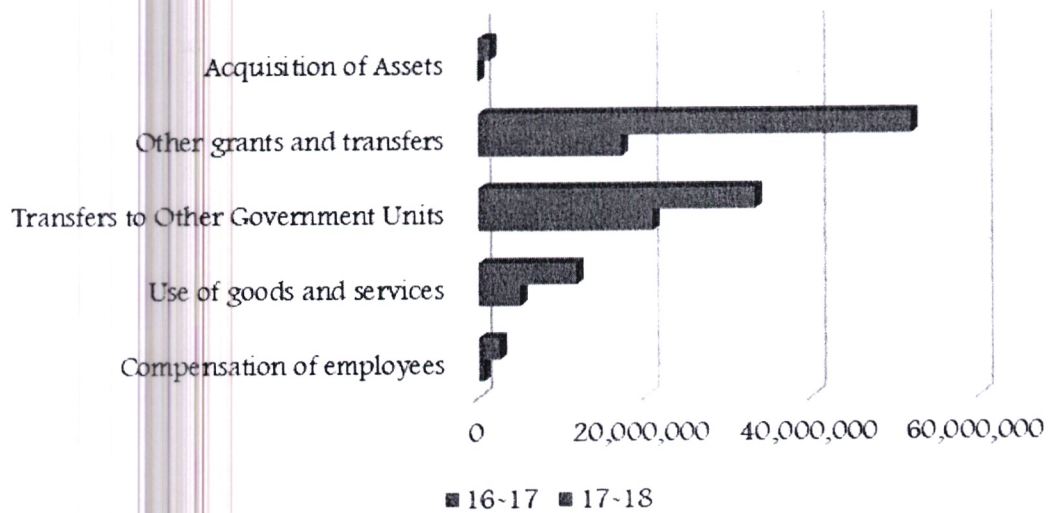
- compensation of employees
- transfer to other government units
- use of goods and services
- other grants and transfers

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
HOMABAY TOWN CONSTITUENCY**

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Allocation towards transfers to government entities, other grants and transfers remained almost unchanged in the year 2016/17 and 2017/18. Allocation towards acquisition of assets increased in 2017/18, this is attributed to the fact that there was an urgent need to complete the construction of NGCDF offices.

Comparative analysis of sector allocation for two financial years



Thank you and God bless.

.....
**MONICA NYADIERO
CHAIRPERSON NG-CDFC**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
HOMABAY TOWN CONSTITUENCY**

Reports and Financial Statements

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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-Homabay Town 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 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-Homabay Town 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-Homabay Town 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-Homabay Town 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-Homabay Town Constituency financial statements were approved and signed by the Accounting Officer on 30th September 2018.



Fund Account Manager
Name: Joe Godwin Oduor

Sub-County Accountant
Name: Francis Omondi Oyoo
ICPAK Member Number:

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - HOMA-BAY TOWN 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 -Homa-Bay Constituency set out on pages 7 to 31, which comprise the statement of assets and liabilities as at 30 June 2018, the statement of receipts and payments, statement of cash flows and 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of 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. Statement of Assets and Liabilities

The statement of assets and liabilities as at 30 June 2018 reflects prior year adjustment of Kshs.328,491 which has not been explained.

Consequently, the accuracy of the statement of assets and liabilities as at 30 June 2018 cannot be confirmed.

2. Cash and Cash Equivalents

The financial statements reflect cash and bank balance of Kshs.19,645,424 as at 30 June 2018. However, the reconciled cash book balance as per the bank reconciliation

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

statement had a wrong balance of Kshs.212,666 occasioned by failure to post some reconciling items at the close of the financial year.

Under the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.19,645,424 as at 30 June 2018 could not be confirmed.

3. Committee Allowances

Included in the financial statements under Note 5 is use of goods and services expenditure of Kshs.4,188,000 which includes Kshs.2,100,000 committee allowance. However, the management made a payment of Kshs.488,000 being Kshs.240,000 accommodation allowances and Kshs.248,000 sitting allowances respectively. No Board approval or minutes of the committee meeting was made available to justify the sitting allowances as required by the NGCDF Act, 2015.

Consequently, the propriety of Kshs.248,000 committee allowances cannot be confirmed.

4. Payments for Utilities, Supplies and Services

Included in the financial statements under Note 5 is use of goods and services of Kshs.4,188,000 which includes Kshs.333,500 spent on utilities, supplies and services but which were not supported by payment schedules and payment vouchers.

Consequently, the occurrence and propriety of the expenditure of Kshs.333,500 cannot be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of 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 of the current year. These matters were addressed in the context of the audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

I have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit section of the report, including in relation to these matters. Accordingly, the audit included the performance of procedures designed to respond to the assessment of the risks of material misstatement of the financial statements. The results of the audit

procedures, including the procedures performed to address the matters below, provide the basis for my audit opinion on the accompanying financial statements.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the

activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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


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

evidence obtained up to the date of my audit report. However, future events or conditions may cause the 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

23 August 2019

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
HOMABAY TOWN CONSTITUENCY**

Reports and Financial Statements


For the year ended June 30, 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	62,837,931	81,896,552
Proceeds from Sale of Assets	2		
Other Receipts	3		
TOTAL RECEIPTS		62,837,931	81,896,552
PAYMENTS			
Compensation of employees	4	1,259,994	2,492,599
Use of goods and services	5	4,188,000	11,690,038
Transfers to Other Government Units	6	20,885,345	34,180,000
Other grants and transfers	7	17,153,100	50,838,200
Acquisition of Assets	8	75,000	1,450,000
Other Payments	9	-	-
TOTAL PAYMENTS		43,561,439	100,650,837
SURPLUS/DEFICIT		19,276,492	(18,754,285)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Homabay Town Constituency financial statements were approved on 30th September 2018 and signed by:


Fund Account Manager
Name: Joe Godwin Oduor

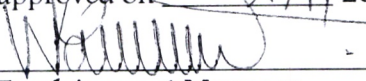
Sub-County Accountant
Name: Francis Omondi Oyoo
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	19,645,425	40,441
Cash Balances (cash at hand)	10B		
Outstanding Imprests	11		
TOTAL FINANCIAL ASSETS		19,645,425	40,441
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	40,441	18,794,726
Surplus/Deficit for the year		19,276,492	(18,754,285)
Prior year adjustments	14	328,491	-
NET LIABILITIES		19,645,425	40,441

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Homabay Town Constituency financial statements were approved on 30/9/2018 and signed by:


Fund Account Manager
Name: Joe Godwin Oduor

Sub-County Accountant
Name: Francis Omondi Oyoo
ICPAK Member Number:

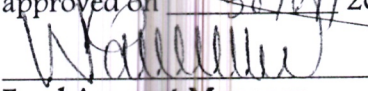
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
HOMABAY TOWN CONSTITUENCY**

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

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2017 - 2018	2016 - 2017
Transfers from CDF Board	1	62,837,931	81,896,552
Other Receipts	3	-	-
		62,837,931	81,896,552
Payments for operating expenses			
Compensation of Employees	4	1,259,994	2,492,599
Use of goods and services	5	4,188,000	11,690,038
Transfers to Other Government Units	6	20,885,345	34,180,000
Other grants and transfers	7	17,153,100	50,838,200
Other Payments	9	-	-
		43,486,439	99,200,837
Adjusted for:			
Adjustments during the year	14	328,491	-
Net cash flow from operating activities		19,679,983	(17,304,285)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	75,000	1,450,000
Net cash flows from Investing Activities		(75,000)	(1,450,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		19,604,983	(18,754,285)
Cash and cash equivalent at BEGINNING of the year	13	40,442	18,794,726
Cash and cash equivalent at END of the year		19,645,425	40,442

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Homabay Town Constituency financial statements were approved on 30/09/2018 and signed by:


Fund Account Manager
Name: Joe Gowdin Oduor

Sub-County Accountant
Name: Francis Omondi Oyoo
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – HOMABAY TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

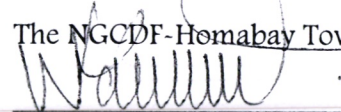
VII. SUMMARY STATEMENT OF APPROPRIATION RECURRENT AND DEVELOPMENT

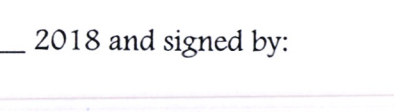
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	86,810,345	11,419,752	98,230,097	62,878,373	35,351,724	64.0%
Proceeds from Sale of Assets	0	0	0	0	0	
Other Receipts	0	0	0	0	0	-
TOTAL RECEIPTS	86,810,345	11,419,752	98,230,097	62,878,373	35,351,724	64.0%
PAYMENTS						
Compensation of Employees						
Use of goods and services	2,060,620	40,441	2,101,061	1,259,994	841,067	60.0%
Transfers to Other Gov't Units	5,752,310	4,204,310	9,956,620	4,188,000	5,768,620	42.1%
Other grants and transfers	55,485,345	2,548,276	58,033,621	20,885,345	37,148,276	36.0%
Acquisition of Assets	23,512,070	4,551,724	28,063,794	17,153,100	10,910,694	61.1%
Other Payments	0	0	0	0	0	
TOTAL	86,810,345	11,419,751	98,230,096	43,561,439	54,668,657	44.3%

(a) The original budget was Kes 86,810,345. The adjustment column of Kes 11,419,751 relates to supplementary budget of Kes 11,379,310 and opening balances of Kes 40,441.

(b) The underutilization of funds for compensation of employees, use of goods and services, transfers and other grants is because of late receipt of funds from the NGCDF Board. This is explained by the fact that transfers from the board were only 64%

The NGCDF-Homabay Town Constituency financial statements were approved on 30/9/ 2018 and signed by:


Fund Account Manager
Name: Joe Godwin Oduor


Sub-County Accountant
Name: Francis Omondi Oyoo
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
HOMABAY TOWN CONSTITUENCY**

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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-HOMABAY TOWN 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.

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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 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) –
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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 respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

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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) –
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IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

GFS CODES	Description		2017-2018	2016 - 2017
			Kshs	Kshs
1330407	Normal Allocation	AIE NO. A 829559		4,094,828
		AIE NO. A 855015		36,853,449
		AIE NO. A 855231		40,948,275
		AIE NO. A 855816	5,500,000	
		AIE NO. A 892913	37,905,172	
		A896983	19,432,759.00	
1330408	Conditional grants	AIE NO...		-
	TOTAL		62,837,931	81,896,552

2. PROCEEDS FROM SALE OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES		
Description	2017 - 2018	2016 - 2017
	Kshs	Kshs
Basic wages of contractual employees	552,294	1,853,999
Basic wages of casual labour	664,500	545,000
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
Employer contribution to NSSF	43,200	93,600
Gratuity-contractual employees		
TOTAL	<u>1,259,994</u>	<u>2,492,599</u>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2017 - 2018	2016 - 2017
	Kshs	Kshs
Utilities, supplies and services	333,500	5,419,967
Electricity		
Office rent		
Communication, supplies and services	79,000	
Domestic travel and subsistence		120,000
Printing, advertising and information supplies & services-Strategic Plan	127,000	
Rentals of produced assets	260,000	
Training expenses	114,000	850,071
Hospitality supplies and services	0	500,000
Other committee expenses	380,000	1,552,000
Committee allowance	2,100,000	1,248,000
Insurance costs		
Specialised materials and services		
Office and general supplies and services	697,760	2,000,000
Fuel ,oil & lubricants		
Other operating expenses	73,040	
Bank Service Commission and Charges		
Security Operations		
Routine maintenance – vehicles and other transport equipment		
Routine maintenance – other assets	23,700	
TOTAL	4,188,000	11,690,038

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017 - 2018	2016 - 2017
	Kshs	Kshs
Transfers to Primary schools	20,885,345	28,830,000
Transfers to Secondary schools	-	4,350,000
Transfers to Tertiary institutions		
Transfers to Health institutions		
TOTAL	20,885,345	33,180,000

7. OTHER GRANTS AND TRANSFERS

Description	2017 - 2018	2016 - 2017
	Kshs	Kshs
Bursary -Secondary	14,937,100	16,112,000
Bursary -Tertiary	546,000	992,000
Bursary-Special schools		
Mocks & CAT	-	1,086,400
Water		
Food security		
Electricity		
Security		
Roads and Bridges		26,155,000
Sports	20,000	2,785,800
Environment		
Provincial Administration		
Cultural Projects		
Agriculture		
Emergency Projects	1,650,000	4,707,000
TOTAL	17,153,100	51,838,200

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets	2017 - 2018	2016 - 2017
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	1,450,000
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings		
Purchase of computers ,printers and other IT equipments	75,000	
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware		-
Acquisition of Land	-	-
TOTAL	75,000	1,450,000

9. OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Strategic plan		
ICT Hub		
TIVET		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
<i>Equity Bank Kenya Ltd, Homa Bay Branch, Acc. NO. 0980261595074</i>	19,645,425	40,441
Total	<u>19,645,425</u>	<u>40,441</u>
10B: CASH IN HAND		
Location 1		
Location 2		
Location 3		
Other Locations (<i>specify</i>)		
Total		
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>

Total

[Include an annex of the list is longer than 1 page.]

12 RETENTION

	2017 - 2018 Kshs	2016-2017 Kshs
Supplier 1		
Supplier 2		
Supplier 3		

Total

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2017-2018 Kshs	2016-2017 Kshs
Bank accounts	40,442	18,794,726
Cash in hand		
Imprest		
Total	40,442	18,794,726

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

	2017- 2018 Kshs	2016-2017 Kshs
Bank accounts	328,491	
Cash in hand		
Imprest		
Total	328,491	-

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017- 2018 Kshs	2016-2017 Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: UNUTILIZED FUNDS (See Annex 3)

	Kshs	Kshs
Compensation of employees	1,546,962	
Use of goods and services	783,416	
Amounts due to other Government entities (see attached list)	34,600,000	
Amounts due to other grants and other transfers (see attached list)	6,358,970	
Acquisition of assets		
Others (<i>specify</i>)		
	43,289,348	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	568,981	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – HOMABAY TOWN CONSTITUENCY
Reports and Financial Statements

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – HOMABAY TOWN CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – HOMABAY TOWN CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	23,000,000			23,000,000
Buildings and structures	-			-
Transport equipment	644,000			644,000
Office equipment, furniture and fittings	-			-
ICT Equipment, Software and Other ICT Assets	20,000	75,000		95,000
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	23,664,000	75,000		23,739,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Chiga Mixed Secondary School	Equity	0980261768889	12,489	
Disii Mixed Secondary School	Equity	0980262784191	2,055	
Disii Primary School	Equity	0980262616211	6,010	
Dr. Mbai Mixed Secondary School	Equity	0980261746911	900	
Gogo Katuma Mixed Secondary School	Equity	0980261764725	31,880	
Got Kochungo Primary School	Equity	0980261799890	6,615	
Got Kokech Primary School	Equity	0980261328638	1	
Homabay Town Const. Roads PMC	Equity	0980266470825	3,960	
Kambeke Primary School	Equity	0980261593903	266	
Kanyabala Chief's Office	Equity	0980264467243	6,510	
Kijawa Primary School	Equity	0980263640645	340	
Kogwang' Primary School	Equity	0980266500664	2,060	
Kopiyo Primary School	Equity	0980261739112	1,260	
Kotewa primary School	Equity	0980262522607	191	
Kuja Mixed Secondary School	Equity	0980261736008	570	
Kuja Primary School	Equity	0980266196092	141,120	
Lala Mixed Secondary School	Equity	0980261759144	1,600	
Homa Bay CDF PMC	Equity	0980263648905	4,450	
Lieta Kabunde Primary School	Equity	0980261732627	200	
Loorateng' Primary School	Equity	0980264382384	7,340	
Maguje Primary School	Equity	0980261738862	57,552	
Maguti Primary School	Equity	0980264228556	6,230	
Majiwa Primary School	Equity	0980268442199	5,000	
Marindi AP Camp	Equity	0980267403951	480	
St. Mary's Marindi Girls Sec School	Equity	0980262152807	8,020	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
HOMABAY TOWN CONSTITUENCY
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PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Masakla Primary School	Equity	0980261738851	1,707	
Imbo Health Center	Equity	0980264466760	9,340	
Marindi Health Center	Equity	0980262785730	7,348	
Muche Primary School	Equity	0980264413334	2,725	
Ndiru Primary School	Equity	0980262088557	4,515	
Ngere Mixed Secondary School	Equity	0980261759721	5,562.15	
Ngere Primary school	Equity	0980261759831	2,364	
Nyagidha Mixed Secondary School	Equity	0980266406972	240	
Nyakahia Primary School	Equity	0980264454863	1,560	
Nyakahia Secondary School	Equity	0980265987477	900	
Nyakune – Riwa Road	Equity	0980266118832	5,090	
Nyatago – Kachar Project	Equity	0980261754595	5,285	
Nyauu Primary School	Equity	0980268395917	(472.85)	
Ogande Girls High School	Equity	0980262300238	43,701	
Ogande Special School	Equity	0980266236187	4,211	
Ojunge Mixed Secondary School	Equity	0980261729279	(1,217)	
Olodo Primary School	Equity	0980268454675	1,380	
Orego Primary School	Equity	0980263840143	6,160	
Pala Masogo Mixed Sec School	Equity	0980263676095	1,000	
Pedo Primary school	Equity	0980261737804	2,120	
Rabuor Masawa Mixed Sec School	Equity	0980266041934	26,895	
Radiro Primary School	Equity	0980266276075	4,120	
Rangwena Primary School	Equity	0980261799747	1,725	
Riwa Mixed Secondary School	Equity	0980263474286	1,346	
Rodi Chief's Camp	Equity	0980266152463	7,370	
Rodi Kopany Primary School	Equity	0980262623835	3,145	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Sero Mixed Sec School	Equity	0980261742746	2,710	
Sero Primary School	Equity	0980263669075	18,820	
Shauri Yako Primary School	Equity	0980261745530	615	
St. Patrick's Makongeni Pr School	Equity	0980261737570	785	
Nyauu Girls Sec School	Equity	0980262200124	84,030	
Wahambla Primary School	Equity	0980261737169	1,960	
Wiobiero – Nyamila – Pundo Road	Equity	0980264780961	230	
Wiobiero Primary School	Equity	0980268443443	4,178	
Yawo Primary School	Equity	0980263875593	435	
Total			568,981	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
HOMABAY TOWN CONSTITUENCY
Reports and Financial Statements**

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 Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KSM-HUB/H BTOW NCDF/ 2016-2017(3)(001)	- Unsupported bank balances and failure to return un-utilized funds by PMCs	Certificate of bank balances and statements provided; Un-utilized PMC funds couldn't be immediately returned to main account as they were to hand over the projects	Joe Godwin Oduor, FAM	Not Resolved	Oct, 2018
(002)	- Misclassification of emergency funds	Concern noted and action taken	Joe Godwin Oduor, FAM	Not Resolved	Oct, 2018
(003)	- Failure to provide project returns	The management has already written to the affected projects but they are yet to respond. Follow ups in progress	Joe Godwin Oduor, FAM	Not Resolved	Oct, 2018
(004)	- Supply of desks and chairs	Due procedures were followed during the exercise; copies of quotations, LPO, S11 and S13 had been filed separately as opposed to the project file.	Joe Godwin Oduor, FAM	Not Resolved	Oct, 2018
(005)	- Construction of roads	This was done in line with circular letter Ref. No. CDFB-CEO/GENERAL/13(005) dated 11 th January, 2015	Joe Godwin Oduor, FAM	Not Resolved	Oct, 2018
(006)	- Budget analysis	Various was due to late disbursement of funds	Joe Godwin Oduor, FAM	Not Resolved	Oct, 2018

