

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

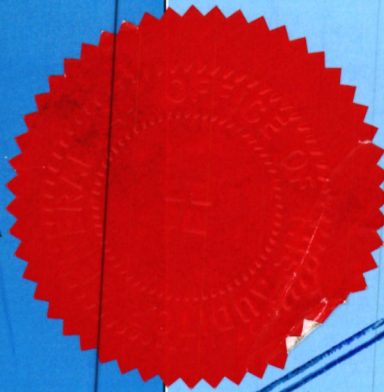
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KURIA WEST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2018



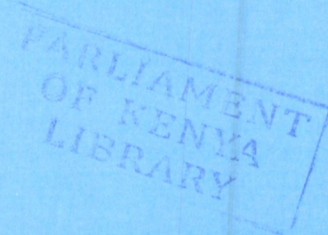
THE NATIONAL ASSEMBLY
PAPERS LAID

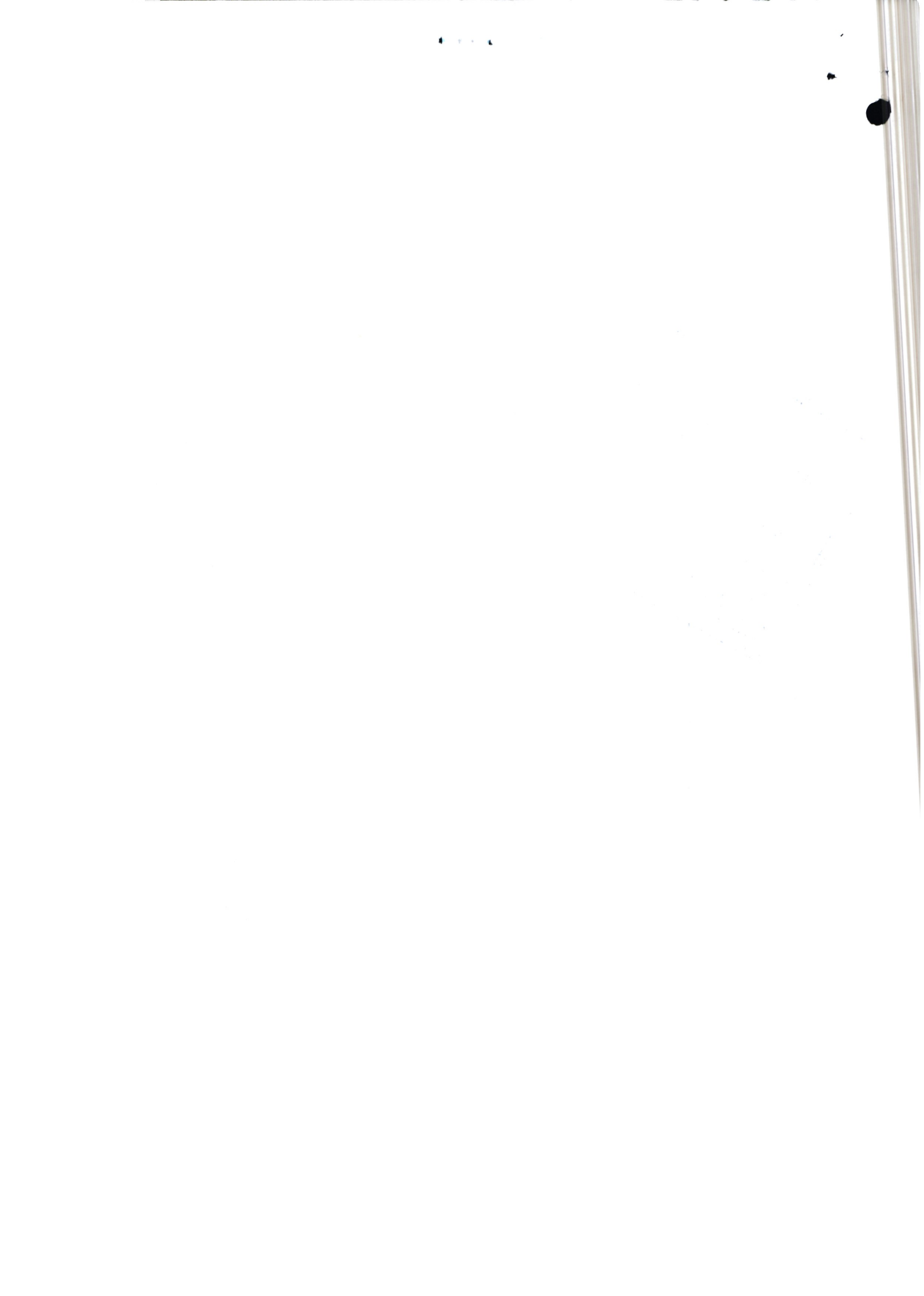
DATE: 18 JUL 2019

DAY: Thursday

TABLED BY: Nyong'o whip

CLERK-AT-THE-TABLE: Getm de chibet







**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND KURIA WEST
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)

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

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

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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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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)
KURIA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

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 KURIA 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	Jackson K. Too
3.	Sub-County Accountant	Kennedy Okoth
4.	Chairman NGCDFC	James R. Wambura
5.	Member NGCDFC	Christine Bhoke

(d) Fiduciary Oversight Arrangements

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

NG-CDF Office Building.
P.O Box 263-40413
Kehancha



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

(f) KURIA WEST NGCDF Contacts

Telephone: (254) 0724 615 345
E-mail: kuriawest@ngcdf.go.ke

(g) KURIA WEST NGCDF Bankers

1. Kenya Commercial Bank
Account No. 1148977260
ISEBANIA

(h) Independent Auditors

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

(i) Principal Legal Adviser

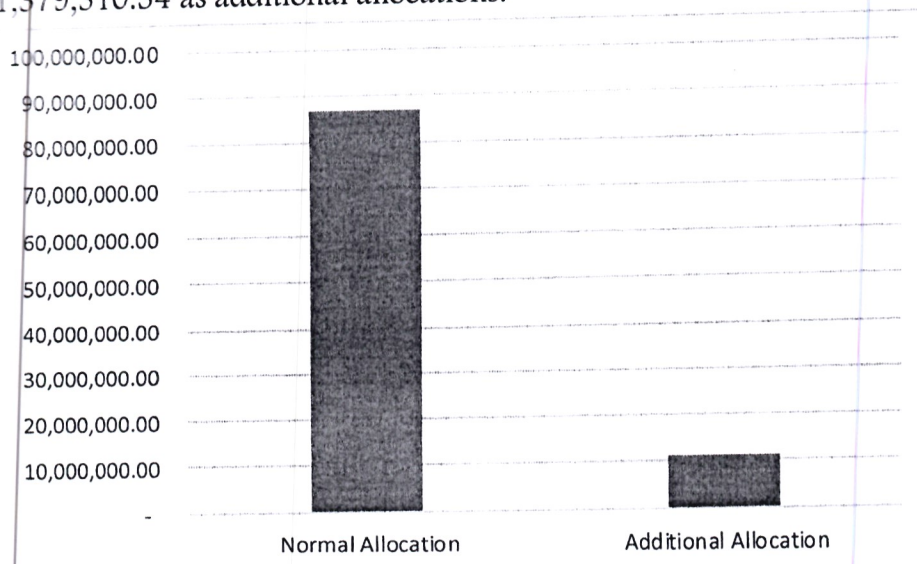
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya



II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Annual Constituency Allocation

I am pleased to present the unaudited financial statements for Kuria West Constituency for the financial year ended 30th June 2018. During the year, the Constituency was allocated a total of Kshs 98,189,655.16 consisting of Kshs 86,810,344.82 as normal allocation and Kshs 11,379,310.34 as additional allocations.



On receipt of the above allocations, Kuria West National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the

Constituency. It is noteworthy that during the FY 2017/2018, we received 50% of the normal Constituency funding equivalent to Kshs 43,405,172 and these funds were then disbursed to earmarked projects.

Sector Prioritization

During the year, a total of Kshs 22,150,000 was allocated and disbursed as transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions.

The funding consisted of Kshs 37,294,000 allocated and disbursed to other grants and transfers which consists of Bursary, Mocks and CATs, sports, environment and emergency. Other allocations during the FY 2016/2017 include Ksh30 948,275 which was roll over received in the year and were disbursed to respective projects as early proposed. The constituency expects ksh 54,784,483 from the NG-CDF Board for financial year 2017/208

Achievements and Major Undertakings

During the year, the Committee disbursed a total of Kshs 29,844,000.00 as bursary to needy students in secondary, tertiary institutions and this benefitted a total of 3,778 students. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desk and libraries. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Another major project undertaken during the year is the Kuria KMTCC CAMPUS Office and Lecture halls that has admitted more than 40 students from the constituency.



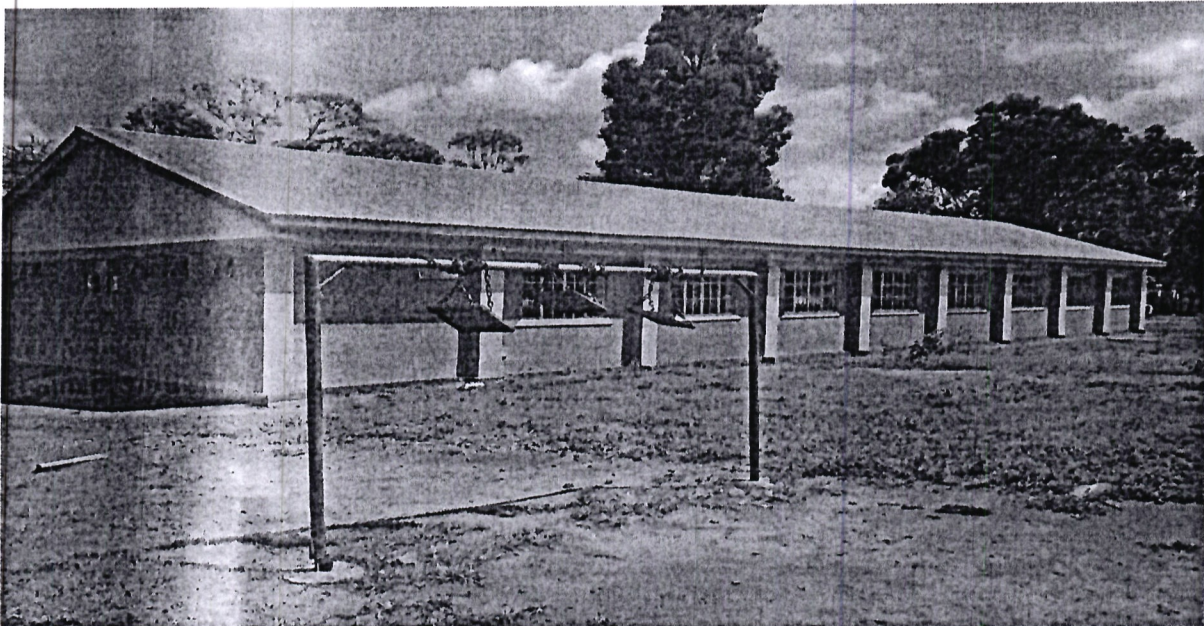
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KURIA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

Other projects undertaken during the year include kubweye primary boarding, ongoing mabera resource center and the Kuria KMTC Campus;



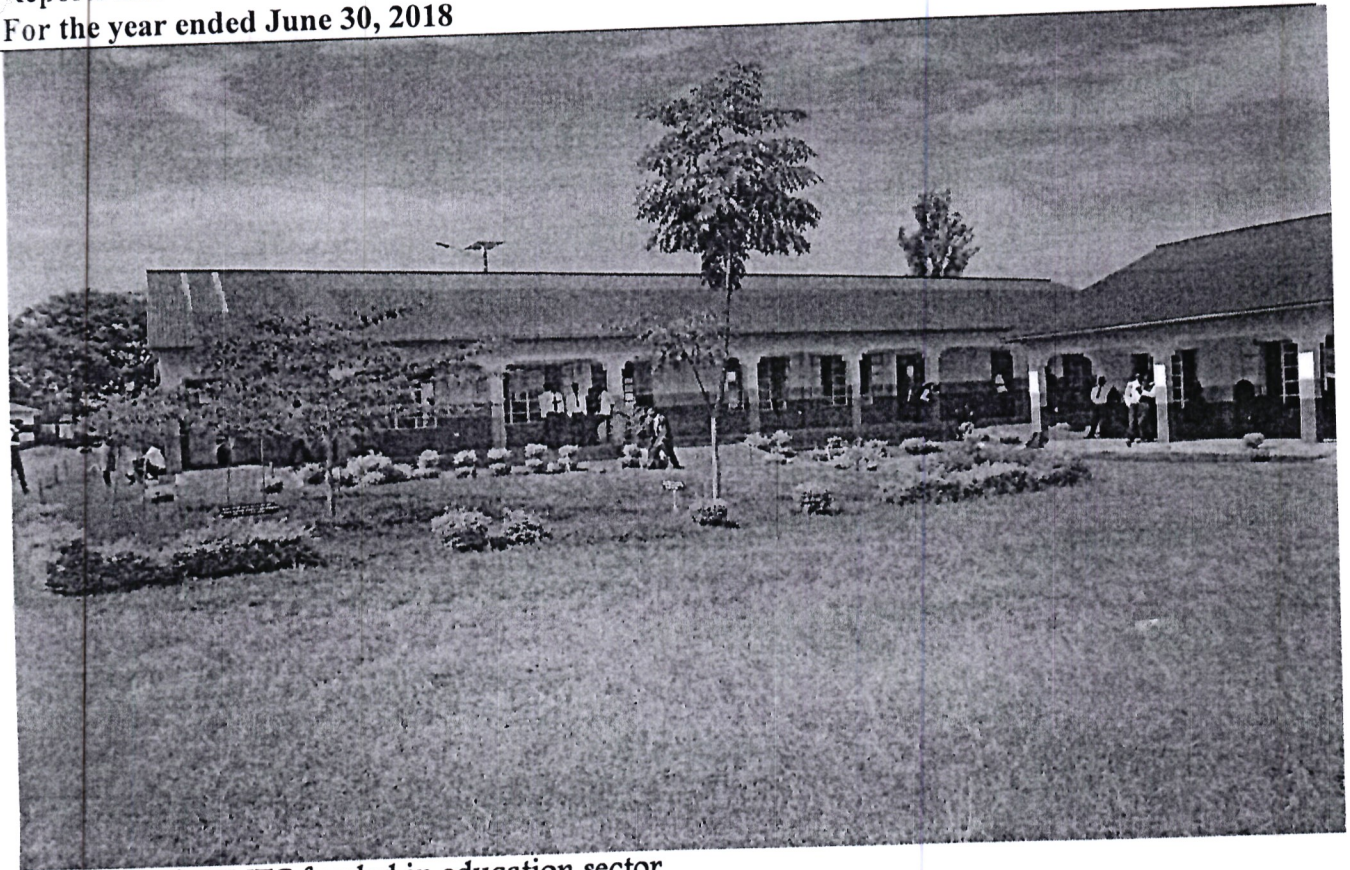
Ongoing Kubweye Primary School Boys dormitory



Above: mabera Resource Center funded in security sector



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



Above: Kuria KMTTC funded in education sector

Budgetary Appropriations

During the financial year 2017/2018, the overall budget utilization stood at 99 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period Kshs 43,405,172 was received against the total allocation of Kshs 98,189,655.16 which consists of Kshs 86,810,344.82 in normal funding and Kshs 11,379,310.34 in additional allocations.

Development Planning

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is in process of developing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NGCDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.



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

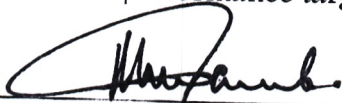
Reports and Financial Statements

For the year ended June 30, 2018

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2017/2018. These encompass, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2017/2018 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2018/2019.

I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for FY 2018/2019.



**Major (Rtd) James R. Wambura
CHAIRMAN NGCDF COMMITTEE**



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

**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-KURIA 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-KURIA 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 in charge of the NGCDF-KURIA 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-KURIA 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-KURIA WEST Constituency financial statements were approved and signed by the Accounting Officer on _____ 2018.



Fund Account Manager

Name: JACKSON K Teo



Sub-County Accountant

Name: DANIEL ATUTA
ICPAK Member Number: 20437



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA 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 – Kuria West Constituency set out on pages 10 to 38, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects 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 the National Government Constituencies Development Fund – Kuria West Constituency as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Transfers from NGCDF Board

The summary statement of appropriation reflects transfers from the NGCDF Board of Kshs.74,730,708 which differs with the amount of Kshs.74,353,447 reflected in the statement of receipts and payments, leading to unreconciled and unexplained variance of Kshs.377,261. Consequently, the accuracy and completeness of the transfers from NGCDF Board for the year ended 30 June 2018 could not be ascertained.

2. Transfers to Other Government Entities

The statement of receipts and payments reflects transfers to other government entities totalling Kshs.22,150,000. However, an amount of Kshs.11,550,000 which was paid on diverse dates to various Project Management Committee (PMCs) accounts was not adequately supported with complete expenditure returns including cashbooks,

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

payment schedules, stores records, minutes of tender proceedings and report of inspection and acceptance committee approving payments for the projects executed.

Consequently, the validity, completeness and propriety of the expenditure of Kshs.11,550,000 in respect of disbursements made to the PMCs during the year ended 30 June 2018 to facilitate in implementation of various projects as factored in the approved budget could not be confirmed.

3. Cash and Cash Equivalents

Included in the cash and cash equivalents balance of Kshs.7,816,560 is an amount of Kshs.4,954,990 comprising unrepresented cheques, some of which had become stale as of 30 June 2018. Consequently, the accuracy of the cash and cash equivalents balance of Kshs.7,816,560 as at 30 June 2018 could not be confirmed.

4. Project Management Committees' Bank Balances

Disclosed in Annex 5 to the financial statements are Project Management Committees (PMC) bank balances totalling Kshs.4,346,342 as at 30 June 2018. However, relevant documents such as bank reconciliation statements, bank balances confirmation certificates, cash books and payment vouchers were not provided for audit review. Consequently, the accuracy and completeness of the PMC bank balances of Kshs.4,346,342 as at 30 June 2018 could not be confirmed.

5. Net Financial Position

The statement of assets and liabilities as at 30 June 2018 reflects total financial assets of Kshs.7,816,560 and nil liabilities. However, contrary to the guidelines issued by the Public Sector Accounting Standards Board, the statement of assets and liabilities erroneously shows at the bottom net liabilities instead of the net financial position of Kshs.7,816,560.

6. Unsupported Adjustments

The summary statement of appropriation- recurrent and development as at 30 June 2018 reflects an original expenditure budget of Kshs.86,810,345 and adjustments totalling Kshs.42,704,846 bringing the total approved final expenditure budget to Kshs.129,515,191. However, the adjustments to the expenditure items in the budget were not supported with approved code list indicating the individual components to be funded in 2017/2018 financial year. Consequently, the validity and completeness of the adjustments could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Kuria 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 and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections, I have determined that there are no 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 and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections 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

1. Renovation of Maberu District Commissioner Office

Included in the other grants and transfers expenditure of Kshs.37,294,000 is an amount of Kshs.800,000 which was paid for the renovation of Maberu District Commissioner office incorporating fixing shatters, re-roofing, ceiling and paintings. Physical verification of the project revealed that the works including part of the ceiling and paintings were not done. Consequently, the regularity and value for money of the expenditure of Kshs.800,000 could not be confirmed.

2. Budget Performance Analysis

The summary statement of appropriation shows that the Kuria West NG-CDF management had budgeted to receive from the NGCDF Board Kshs.129,515,191. However, the actual receipts were Kshs.74,730,708, leading to a revenue deficit of Kshs.54,784,483.

The final expenditure budget was Kshs.129,515,191 while the actual expenditure was Kshs.66,914,148 and thus, resulting in a gross under-expenditure of Kshs.62,601,043 or 48%. The under-utilization of the approved budget negatively affected the achievement of some of the core objectives of the Fund and thereby, impacting negatively on the efficiency and effectiveness of service delivery to the constituents.

3. Project Verification

Twenty-six projects with disbursements amounting to Kshs.15,800,000 were physically verified and the observations made are as follows:

Payee	Activity	Amount Kshs.	Percentage of Completion	Observations
Tagare Primary School	Construction of classroom	500,000	52%	Classroom built and roofing done. Windows, doors, floor and plaster are yet to be done. Classroom is not in use.
Komasincha Primary School	Flooring, plastering, walling and roofing of 2 classrooms.	600,000	60%	Flooring, plastering and walling done. Project is yet to be completed. No activities on site.
Getonganya Primary School	Construction of a new classroom	500,000	45%	Classroom built and roofing done. Windows, doors, floor and plaster are yet to be done. Classroom is not in use.
Nyamosense Primary	Construction of one classroom	600,000	45%	Brick walling and roofing done. Windows, doors, floor and plaster are yet to be done.
Nyankore Secondary School	Construction of a laboratory	600,000	85%	Brick walling, roofing, windows, doors, floor and plastering done. Laboratory equipment are yet to be purchased.
Kurutiyange Primary School	Roofing of staff house	600,000	60%	Brick walling and roofing done. Doors, windows, plaster and floor are yet to be done. The colour of the iron sheets has faded off.
Ikerege Mixed Secondary School	Construction of a laboratory	600,000	55%	Walls done and lintel fixed. Windows, doors, roof and plaster are yet to be fixed.
St Mathias Nyancho Secondary School	Construction of staff houses	700,000	65%	Walling, lintel and roofing done. Windows, doors and plaster are yet to be done. Staff houses not yet completed.
St Anne Boarding Primary School	Walling of storey dormitory	900,000	10%	Project is not complete. Walling of the dormitory is ongoing.
Kubweye Primary School	Fixing lintel, roofing and plastering of	800,000	85%	Lintel, roofing and plastering done. Funds which were allocated for

Payee	Activity	Amount Kshs.	Percentage of Completion	Observations
	teachers quarters			emergency (Kshs 400,000) were used for painting and other assorted finishes. The project is complete and in use.
Nyamaharaga PAG Primary School	Casting of the floor slabs of the second floor storey classrooms	800,000	45%	The classroom is incomplete. Floor slab is yet to be done. Project appears to have stalled as no work is ongoing.
Komorege Primary School	Construction of one classroom	600,000	45%	Brick walling, lintel, and roofing done. Windows, doors, plaster and flooring are yet to be done.
Boremagongo Primary School	Construction of one classroom	600,000	55%	Classroom joined to an existing classroom (three walls erected).
Kiburanga Primary School	Fixing of lintel, roofing and plastering of administration block	600,000	45%	Lintel and roofing done. Plastering of the administration block yet to be done. Windows, doors, painting and flooring are not done. Facility is yet to be put to the intended use.
Korogati Primary School	Roofing and plastering of the administration block	600,000	55%	Project is not complete. Roofing and plastering of the administration block is on-going.
Nyangoge Secondary School	Construction of a laboratory	800,000		Laboratory is yet to be constructed.
Chacha Moronge Sorore Secondary School	Roofing and plastering of the dormitory	600,000	45%	Roofing done while plastering, windows and doors are yet to be done. Dormitory is not in use.
Masaba Secondary School	Plastering, flooring, fixing of shutters and painting of two classrooms	550,000	90%	Visible cracks noted on the floor and the walls. Works are complete and the classrooms are in use.
Gwikonge Mixed Secondary School	Purchase of desks	400,000	100	Desk are purchased and are being used.

Payee	Activity	Amount Kshs.	Percentage of Completion	Observations
Komosoko Chief's Office	Renovation of Chief's Office	300,000	100	The renovations are complete and the office is in use.
Motemorabu Ap Camp	Construction of 3 units AP houses	650,000	70	The construction is complete and the houses are in use.
Mabera DCC Office	Renovation of DCC office.	800,000	80	Project file was not provided for audit review. Part of the work is not done but already paid for.
Mabera Resource Centre	Painting and wiring of resource centre	1,500,000	100	Complete and is in use.
Kombe Chief's Camp	Construction of office	600,000	70	Complete but not in use.
Total		15,800,000		

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 and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and 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

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 the 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 National Government Constituencies Development Fund – Kuria West Constituency to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management 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 skepticism throughout the audit. I also:

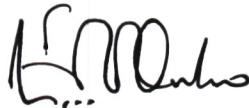
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 of the Fund 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 sustaining 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 National Government Constituencies Development Fund – Kuria West Constituency 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

08 July 2019



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


Reports and Financial Statements

For the year ended June 30, 2018

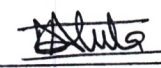
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	74,353,447	118,343,009
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		74,353,447	118,343,009
PAYMENTS			
Compensation of employees	4	2,609,548	1,957,176
Use of goods and services	5	4,860,600	7,612,104
Transfers to Other Government Units	6	22,150,000	60,295,897
Other grants and transfers	7	37,294,000	76,046,343
Acquisition of Assets	8	0	0
Other Payments	9	0	0
TOTAL PAYMENTS		66,914,148	145,911,520
SURPLUS/DEFICIT		7,439,299	(27,568,511)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KURIA WEST Constituency financial statements were approved on _____ 2018 and signed by:



Fund Account Manager
Name: JACKSON K TOO



Sub-County Accountant
Name: DANIEL ATUTA
ICPAK Member Number: 20437

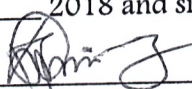


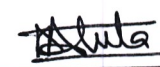
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KURIA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

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	7,816,560	27,945,772
Cash Balances (cash at hand)	10B	0	0
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		7,816,560	27,945,772
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	377,261	27,945,772
Surplus/Defict for the year		7,439,299	(27,568,511)
Prior year adjustment	14	-	
NET LIABILITIES		7,816,560	377,261

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KURIA WEST Constituency financial statements were approved on 2018 and signed by:


Fund Account Manager
 Name: JACKSON K. TOBO


Sub-County Accountant
 Name: DANIEL ATUTA
 ICPAK Member Number: 20437

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KURIA WEST 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	74,353,447	118,343,009
Other Receipts	3	0	0
		74,353,447	118,343,009
Payments for operating expenses			
Compensation of Employees	4	2,609,548	1,957,176
Use of goods and services	5	4,860,600	7,612,104
Transfers to Other Government Units	6	22,150,000	60,295,897
Other grants and transfers	7	37,294,000	76,046,343
Other Payments	9	0	0
		66,914,148	145,911,520
Adjusted for:			
Adjustments during the year	14	7,439,299	(27,568,511)
changes in accounts receivables			-
Net cash flow from operating activities			
		-	-
CASHFLOW FROM INVESTING ACTIVITIES			
		7,439,299	(27,568,511)
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities			
		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		7,439,299	(27,568,511)
Cash and cash equivalent at BEGINNING of the year	13	377,261	27,945,772
Cash and cash equivalent at END of the year		7,816,560	377,261

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KURIA WEST Constituency financial statements were approved on 2018 and signed by:

Fund Account Manager

Name: JACKSON K TOO

Sub-County Accountant

Name: DANIEL ATUTA

ICPAK Member Number: 20437



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

Financial Statements
for the year ended June 30, 2018

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

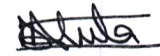
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	86,810,345	42,704,846	129,515,191	74,730,708	54,784,483	57.7%
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
TOTAL	86,810,345	42,704,846	129,515,191	74,730,708	54,784,483	57.7%
PAYMENTS						
Compensation of Employees	2,781,312	681,862	3,463,174	2,609,548	853,626	75.4%
Use of goods and services	5,031,619	1,947,448	6,979,067	4,860,600	2,118,467	69.6%
Transfers to Other Government Units	32,350,000	12,577,260	44,927,260	22,150,000	22,777,260	49.3%
Other grants and transfers	46,647,414	16,118,966	62,766,380	37,294,000	25,472,380	59.4%
ALLOCATION AWAITING APPROVAL		11,379,310	11,379,310		11,379,310	
TOTAL	86,810,345	42,704,846	129,515,191	66,914,148	62,601,043	51.7%

0 0 7,816,560.10 (7,816,560)

- i. *I here state that the constituency received 50% (43,405,172)from the NG-CDF Board for financial year 2017/18 and Ksh 30,948,275.10 for 2016/17 financial year hence spending 57% of the fund.*
- ii. *The committee did not spent more than 90 % in all sectors since all funds were not received in the year*

The NGCDF-KURIA WEST Constituency financial statements were approved on _____ 2018 and signed by:


Fund Account Manager
Name: JACKSON K TOO


Sub-County Accountant
Name: DANIEL ATUTA
ICPAK Member Number: 20437



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-KURIA 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.

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.



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 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.



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

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) –
KURIA WEST CONSTITUENCY**
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	2016 - 2017
			Kshs	Kshs
		AIE		
1330407	Normal Allocation	A892710	30,948,275.10	
		A855890	5,500,000.00	
		A892892	37,905,172.00	
		A825990		67,394,733.00
		A829632		4,094,827.00
		A855690		36,853,449.00
				10,000,000.00
	TOTAL		74,353,447	118,343,009

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		0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEPTS

	2017- 2018	2016-2017
	Kshs	Kshs
Interest Received	0.00	0.00
Rents	0.00	0.00
Receipts from Sale of tender documents	0.00	0.00
Other Receipts Not Classified Elsewhere	0.00	0.00
Total	0.00	0.00

4. COMPENSATION OF EMPLOYEES

Description	2017 - 2018	2016 - 2017
	Kshs	Kshs
Basic wages of contractual employees	1,288,912	1,324,289.00
Basic wages of casual labour	0.00	0.00
House allowance	216,000	244,000
Transport allowance	0.00	0.00
Leave allowance	0.00	28,000
Other personnel payments - gratuity	998,796	225,527.00
Employer contribution to NSSF	105,840	135,360.00
Total	2,609,548	1,957,176



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2017-2018 Kshs	2016 - 2017 Kshs
Utilities, supplies and services	0.00	82,630
Communication, supplies and services	120,000	173,000
Domestic travel and subsistence	538,600	668,879
Printing, advertising and information supplies & services	57,000	21,000
Training expenses	826,000	823,800
Hospitality supplies and services	0.00	0.00
Other committee expenses	1,115,000	1,488,000
Committee allowance	1,201,000	1,971,200
Office and general supplies and services	212,000	433,400
Fuel ,oil & lubricants	350,000	906,000
Other operating expenses	339,000	925,810
Routine maintenance – vehicles and other transport equipment	102,000	118,385
Bank charges	0.00	0.00
Total	4,860,600	7,612,104



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to primary schools	15,800,000	28,741,897
Transfers to secondary schools	6,350,000	16,915,000
Transfers to Tertiary institutions	0.00	9,000,000
Transfers to Health institutions	0.00	5,639,000
TOTAL	22,150,000	60,295,897

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2017-2018 Kshs	2016 - 2017 Kshs
Bursary -Secondary	21,379,000	17,203,000
Bursary -Tertiary	8,465,000	7,017,000
water	0.00	8,640,352
Security	4,950,000	9,900,000
Roads	0.00	24,534,491
Sports	0.00	590,500
Emergency Projects (specify)	2,500,000	4,800,000
Website	0.00	481,000
Environment	0.00	480,000
Solar lights	0.00	2,400,000
Total	37,294,000	76,046,343



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2017-2018	2016-2017
	Kshs	Kshs
Purchase of Buildings	0.00	0.00
Construction of Buildings	0.00	0.00
Refurbishment of Buildings	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of Office Furniture and General Equipment	0.00	0.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	0.00
Acquisition of Land	0.00	0.00
Acquisition of Intangible Assets	0.00	0.00
Total	0.00	0.00

9. OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
ICT Hub	0.00	0.00
	0.00	0.00

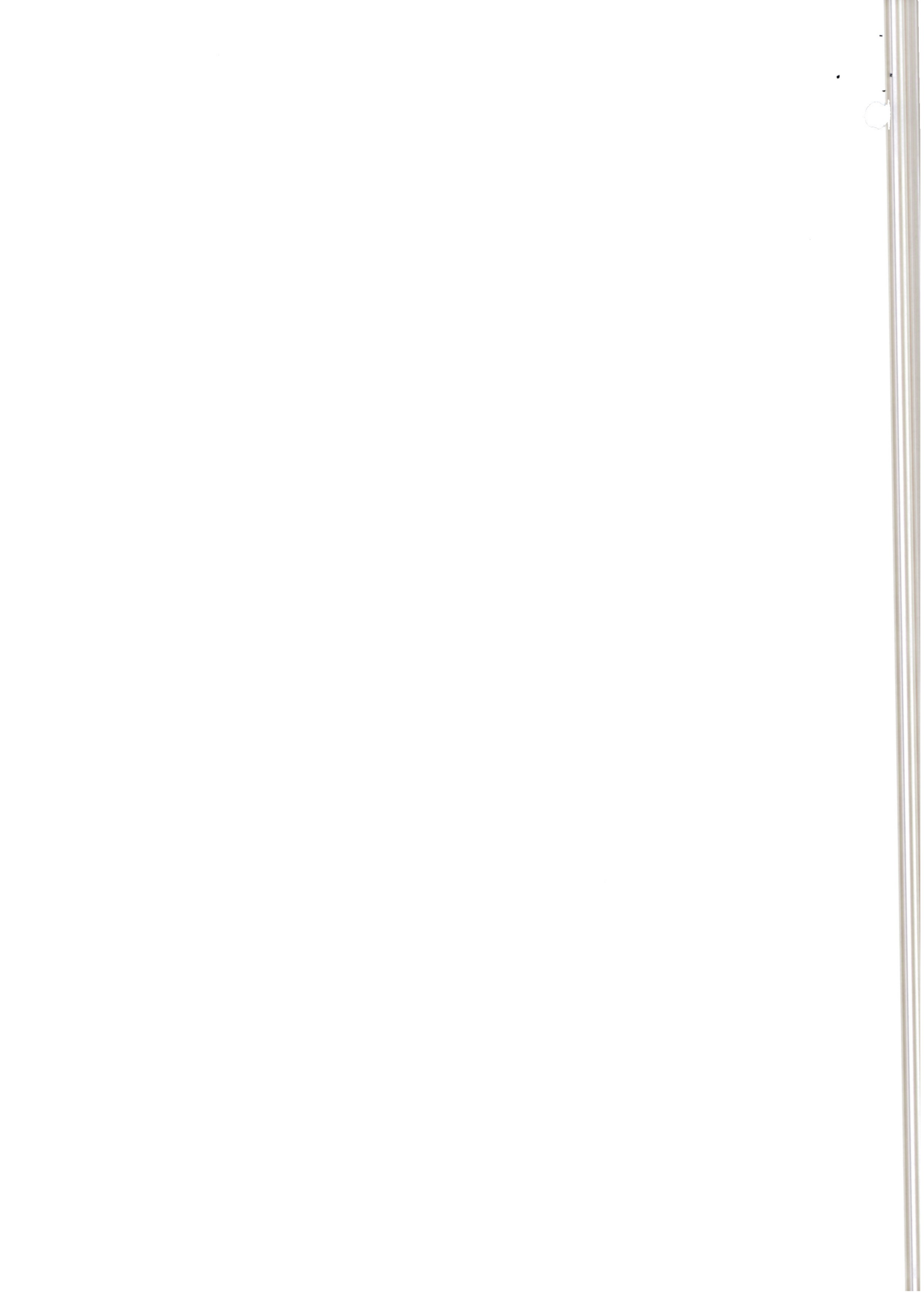


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 KURIA WEST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency		2017-2018	2016 - 2017
	Account Number	Kshs 30/6/2018	Kshs (30/6/2017)
<i>KCB ISEBANIA Branch</i>	1148977260	7,816,560	377,261
Total		7,816,560	377,261



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

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>
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
Total				0.00

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

12 RETENTION

	2017 - 2018	2016-2017
	Kshs	Kshs
Supplier 1	0.00	0.00
Supplier 2	0.00	0.00
Supplier 3	0.00	0.00
Total	0.00	0.00

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

			2017-2018	2016-2017
			ksh (1/7/2017)	Ksh(1/7/2016)
Bank Accounts			377,261	27,945,772
Total			377,261	27,945,772

[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	0.00	0.00
Cash in hand	0.00	0.00
Imprest	0.00	0.00
Total	0.00	0.00

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

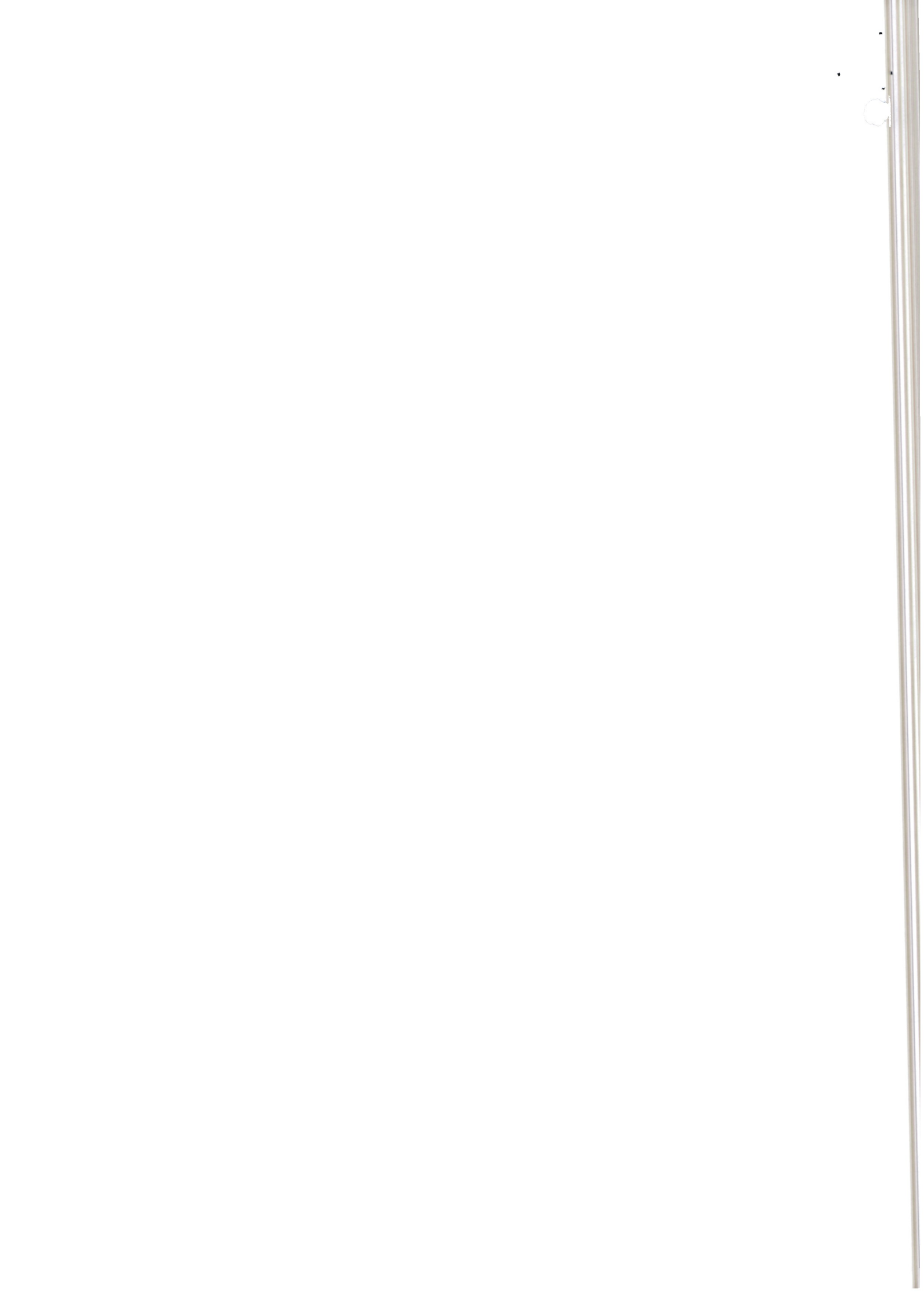
	2017- 2018 Kshs	2016-2017 Kshs
Construction of buildings	0.00	0.00
Construction of civil works	0.00	0.00
Supply of goods	0.00	0.00
Supply of services	0.00	0.00
	0.00	0.00

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Staff Salaries	0.00	0.00
Staff Gratuity	359,775.15	0.00
	359,775.15	0.00

15.3: UNUTILIZED FUNDS (See Annex 3)

	Kshs	Kshs
Compensation of employees	454,312	681,862
Use of goods and services	7,546,731	0.00
Amounts due to other Government entities (see attached list)	28,441,724	18,600,000
Amounts due to other grants and other transfers (see attached list)	26,158,277	12,043,675
Acquisition of assets	0	0.00
Others (<i>specify</i>)	0	0.00
	62,601,044	31,325,537



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

		Kshs	Kshs.
		2017/2018	2016/2017
PMC Balances		4,346,342.45	4,446,640.00
TOTAL		4,346,342.45	4,446,640.00

**REGIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KURIA WEST
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ANNEX 1 - ANALYSIS OF PENDING STAFF PAYABLES

Supplier of Goods and Services	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2018	Comments
		a	b	c	d=a-c		
Construction of building							
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) – KURIA WEST
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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 2018	Outstanding Balance 2018	Comments
		a	b	c	d=a-c		
STAFFS GRATUITY							
7. MWITAH WILSON BOKE		58,980.60	12 Dec 2021	0.00	58,980.60	58,980.60	
8. PETER MUTUKI		53,516.54	12 Dec 2021	0.00	53,516.54	53,516.54	
9. BOKE PAULINE MOGAYA		58,980.60	12 Dec 2021	0.00	58,980.60	58,980.60	
10. MOGESI SAMWEL		48,540.73	12 Dec 2021	0.00	48,540.73	48,540.73	
11. RIOBA CHARLES		36,221.64	12 Dec 2021	0.00	36,221.64	36,221.64	
12. BHOKE CAROLYNE MONANKA		67,313.40	12 Dec 2021	0.00	67,313.40	67,313.40	
13. RIOBA BENSON MWITA		36,221.64	12 Dec 2021	0.00	36,221.64	36,221.64	
Sub-Total		359,775.15		0.0	359,775.15	359,775.15	
Unionisable Employees							
1.							
2.							
3.							
Sub-Total							
Others (specify)							
4.							
5.							
6.							
Sub-Total							
Grand Total							

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ANNEX 2 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees		454,312		
Use of goods & services		7,546,731		
SUB TOATAL		8,001,043		
Amounts due to other Government entities				
PRIMARY SCHOOLS		23,000,000		
SECONDARY SCHOOLS		5,441,724		
	Sub-Total	28,441,724		
Amounts due to other grants and other transfers				
SECURITY		5,898,836		
SPORTS		1,227,586		
ENVIRONMENT		416,897		
EMERGENCY		5,137,931		
BURSARY		1,000,000		
WEBSITE		500,000		
ICT HUB		4,677,027		
CDF OFFICE		4,000,000		
MABERA TTI WATER		3,000,000		
NYABIRONGO HEALTH CENTRE		300,000		
	Sub-Total	26,158,277		
	Sub-Total			
Acquisition of assets				
Others (specify)				
	Sub-Total			
	Grand Total	62,601,044		

PROJECT NAME	PROJECT ACTIVITIES	AMOUNT ALLOCATED
Employees' Salaries	Payment of employees' salaries and PAYE	274,312.00
NSSF	payment of NSSF to staff	100,000.00
NHIF	payment of NHIF to staff	80,000.00
		454,312.00
Use of goods & services		

0

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Administration and Recurrent : GOODS AND SERVICES	PURCHASE OF FUEL, REPAIRS AND MAINTENANCE, PRINTING, STATIONERY, AIRTIME, TRAVEL AND SUBSISTENCE	682,759.00
Goods and Services	PURCHASE OF FUEL, REPAIRS AND MAINTENANCE, PRINTING, STATIONERY, AIRTIME, TRAVEL AND SUBSISTENCE, ETC.	158,722.00
Committee Expenses	PAYMENT OF COMMITTEE SITTING ALLOWANCES, TRANSPORT, CONFERENCES	1,243,000.00
Goods and Services B/D	PURCHASE OF FUEL, REPAIRS AND MAINTENANCE, PRINTING, STATIONERY, AIRTIME, TRAVEL AND SUBSISTENCE, ETC.	516,560.00
		2,601,041.00
Goods and Services	PURCHASE OF FUEL, REPAIRS AND MAINTENANCE, PRINTING, STATIONERY, AIRTIME, TRAVEL AND SUBSISTENCE, ETC.	704,311.00
Committee Expenses	PAYMENT OF COMMITTEE SITTING ALLOWANCES, TRANSPORT, CONFERENCES	400,000.00
Monitoring and Evaluation	PURCHASE OF FUEL, REPAIRS AND MAINTENANCE, PRINTING, STATIONERY, AIRTIME, TRAVEL AND SUBSISTENCE	341,379.00
		1,445,690.00
		4,046,731.00
Strategic plan	DEVELOPMENT OF CONSTITUENCY STRATEGIC PLAN 2017/2018-2020/2021	1,500,000.00
STRATEGIC PLAN	DEVELOPMENT OF CONSTITUENCY STRATEGIC PLAN 2017/2018-2020/2021	2,000,000.00
		3,500,000.00
Amounts due to other Government entities		
PRIMARY		
NYATIRA PRIMARY	ADDITIONAL FUNDS: ROOFING, FLOORING, PLASTERING AND FIXING OF WINDOWS/DOORS OF DINING HALL	600,000.00
KUBWEYE BOARDING PRI	RENQVATION: PLASTERING, FLOORING & PAINTING OF TEACHERS HOUSES	500,000.00
NTIANGE PRIMARY	CONSTRUCTION OF 10 DOOR PIT LATRINE	300,000.00
BOHORERA PRIMARY	RENOVATION: PLASTERING, FLOORING, PAINTING AND FIXING WINDOWS OF 2 CLASSROOM	300,000.00
NAORA PRIMARY	RENOVATION: PLASTERING, FLOORING, PAINTING AND FIXING WINDOWS OF 2 CLASSROOM	300,000.00
MOHETO PRIMARY	CONSTRUCTION OF 7 DOOR PIT LATRINE	300,000.00
KOMBE PRIMARY	RENOVATION: PLASTERING, FLOORING, PAINTING AND FIXING WINDOWS OF 2 CLASSROOM	400,000.00
KIBURANGA PRIMARY	CONSTRUCTION OF 1 NEW CLASSROOM	700,000.00



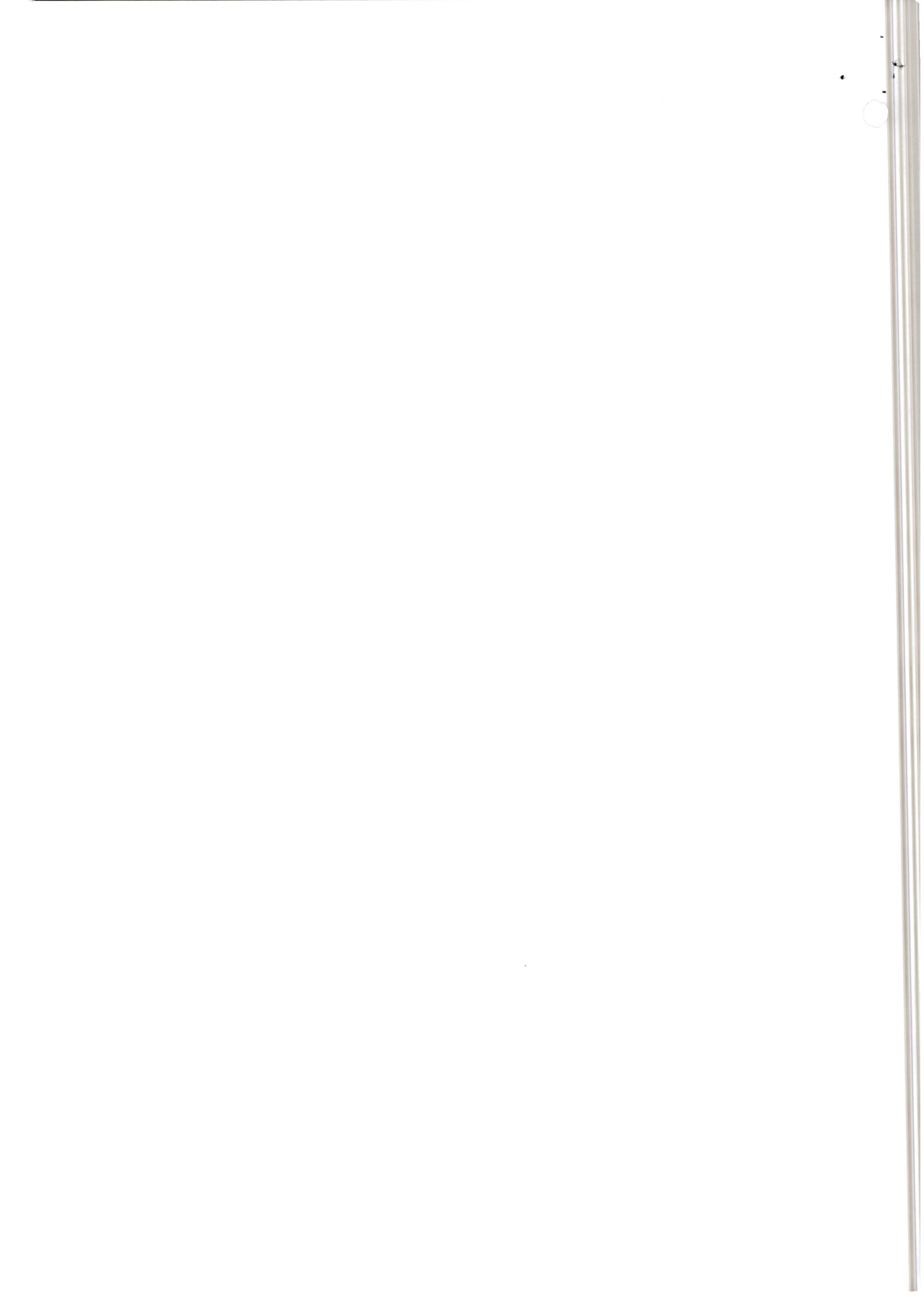
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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MABERA PRIMARY	RENOVATION: PLASTERING, FLOORING & PAINTING OF 2 CLASSES	300,000.00
NYABIRONGO BOARDING PRIMARY	ADDITIONAL FUNDS: PLASTERING, FLOORING, PAINTING AND FITTINGS OF DORMITORY	900,000.00
BINGUITWI PRIMARY	ADDITIONAL FUNDS: PLASTERING, FLOORING & PAINTING OF ADMIN BLOCK	300,000.00
SIRORI SIMBA PRIMARY	CONSTRUCTION OF 1 NEW CLASSROOMS	500,000.00
GUKIPIMO PRIMARY	FLOORING OF 3 CLASSROOMS AND FIXING OF SHUTTERS	300,000.00
KOMOMANGE PRIMARY	REROOFING OF 3 CLASSROOMS	300,000.00
NYAMAHARAGA PRIMARY	REROOFING OF 3 CLASSROOMS	300,000.00
KOROBNYIGE PRIMARY	REROOFING AND PLASTERING OF 2 CLASSROOMS	300,000.00
KENGARISO PRIMARY	PLASTERING, FIXING SHUTTERS AND PAINTING OF 2 CLASSROOMS	400,000.00
DUVESCOG PRIMARY	FLOORING AND REROOFING OF 3 CLASSROOMS	500,000.00
BIAMITI PRIMARY	PLASTERING AND FLOORING OF 3 CLASSROOMS	300,000.00
MABERA PRIMARY	FLOORING AND PLASTERING 3 CLASSROOMS	300,000.00
RONGABI PRIMARY	REROOFING AND PLASTERING OF 3 CLASSROOMS	300,000.00
NGISIRU PRIMARY	FLOORING PLASTERING AND PAINTING OF 2 CLASSROOMS	400,000.00
MOHETO PRIMARY	ROOFING, PLASTERING AND PAINTING OF ONGOING CLASSROOM	400,000.00
KUGISNGISI PRIMARY	FLOORING AND REPAINTING OF 4 CLASSROOMS	400,000.00
ROKERE PRIMARY	FLOORING PLASTERING AND FIXING OF SHUTTERS	200,000.00
ST KIZITO PRIMARY	FLOORING AND PAINTING OF 3 CLASSROOMS	300,000.00
NYAMWINI PRIMARY	PLASTERING, FIXING SHUTTERS AND PAINTING 2 CLASSROOMS	300,000.00
GIOSAHI PRIMARY	CONSTRUCTION OF CLASSROOM	600,000.00
NGOCHONI PRIMARY	PLASTERING AND FLOORING OF 3 CLASSROOMS	400,000.00
ISIBANIA PRIMARY	ROOFING AND PLASTERING OF ADMIN BLOC	400,000.00
KEBURUI PRIMARY	CONSTRUCTION OF CLASSROOM	600,000.00



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SAGEGI PRIMARY	FLOORING, PLASTERING AND PAINTING OF 3 CLASSROOMS	400,000.00
NYAMARARANGERE PRIMARY	PAINTING AND WIRING OF ADMIN BLOCK	200,000.00
NYAMARARANGERE PRIMARY	FLOORING AND PAINTING OF 3 CLASSROOMS	400,000.00
NYAMAGAGANA PRIMARY	CONSTRUCTION OF 1 NEW CLASSROOM	500,000.00
NYATIRA PRIMARY	CONSTRUCTION OF NEW TWIN HOUSE	800,000.00
ST MATHIAS KOHANGA PRIMARY	CONSTRUCTION OF 1 NEW CLASSROOMS	600,000.00
TARANGANYA BOARDING GIRLS	CASTING SLAB OF ONGOING STOREY DORMITORY	1,000,000.00
TARANGANYA MIXED PRIMARY	REROOFING AND PLASTERING OF 3 CLASSROOMS	400,000.00
KEHANCHA PRIMARY	CONSTRUCTION OF ONE NEW CLASSROOM	500,000.00
NDAMUKIA PRIMARY	PLASTERING AND PAINTING OF 1 ONGOING AND FIXING SHUTTERS CLASSROOMS	300,000.00
NYABIRONGO GIRLS	PLASTERING OF ONGOING DORMITORY	500,000.00
TARAGWITI PRIMARY	FLOORING AND REPAINTING OF 3 CLASSROOMS	300,000.00
KUBWAHA PRIMARY	REROOFING OF 3 CLASSROOMS	400,000.00
NYAMEKOMA PRIMARY	FLOORING AND PAINTING OF 2 CLASSROOMS	300,000.00
TAROSEKIADISPENSARY - KENGARISO PRIMARY	CONSTRUCTION OF BOX CULVERT ON ROAD OPENED BY NGCDF CONNECTING SCHOOL TO DISPENSARY	4,000,000.00
		23,000,000.00
SECONDARY		
NYAMAGAGANA SECONDARY	FLOORING AND FIXING SHUTTERS OF LABORATORY	700,000.00
KUGISINGIS SECONDARY	ROOFING, PLASTERING AND FLOORING OF DORMITORY	800,000.00
IRAHA SECONDARY	PLASTERING AND FLOORING OF 4 CLASSROOMS	800,000.00
ST MATHIAS NYANCHABO SECONDARY	CONSTRUCTION OF 1 CLASSROOM AND PLASTERING OF 1 CLASSROOM	800,000.00
NYABOKARANGE SECONDARY	CONSTRUCTION OF NEW CLASSROOMS	600,000.00



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GWIKONGE SECONDARY	Construction of new classrooms	600,000.00
NYAMAHARAGA SECONDARY	ROOFING OF DORMITORY	500,000.00
GWIKONGE SEC	CONSTRUCTION OF 4 DOOR PIT LATRINES	200,000.00
ST MATHIAS NYANCHABO GIRLS	CONSTRUCTION OF 4 DOOR PIT LATRINES	200,000.00
MASABA BOYS SEC	CONSTRUCTION OF 5 DOOR PIT LATRINES	241,724.00
		5,441,724.00
Amounts due to other grants and other transfers		
KUMUMWAMU POLICE LINE	CONSTRUCTION OF OFFICE BLOCK	600,000.00
BUGUMBE WEST CHIEF OFFICE	PLASTERING AND PAINTING OF OFFICE	800,000.00
NYAMONSENSE AP CAMP	CONSTRUCTION OF AP HOUSES	900,000.00
KOMOSOKO ASSISTANT CHIEF OFFICE	PLASTERING, FIXING PANES AND PAI	600,000.00
NYAMAGAGANA ASSISTANT CHIEF OFFICE	PAINTING AND FIXING OF WINDOW PANES	100,000.00
ISIBANIA OCS RESIDENCE	PAINTING, WIRING AND PLUMBING OF OCS RESIDENCE	400,000.00
ISIBANIA SUB LOCATION ASSISTANT CHIEF OFFICE	CONSTRUCTION OF NEW OFFICE	600,000.00
NYANCHABO ASSISTANT CHIEF OFFICE	PAINTING AND WIRING OF OFFICE	200,000.00
NYAMEKONGOROTO ADULT CENTER	PLASTERING OF ON GOING CLASSROOMS	298,836.00
TARAGWITI AP CAMP	CONSTRUCTION OF 2 NEW AP HOUSES	300,000.00
NGISIRU ASSISTANT CHIEF OFFICE	WALLING AND ROOFING	300,000.00
BUKIRA NORTH CHIEF'S OFFICE	RENOVATION OF CHIEFS OFFICE: REROOFING OF BLOWN OFF ROOF AND PLASTERING	300,000.00
MABERA POLICE STATION	ADDITIONAL FUNDS: CONSTRUCTION OF POLICE STATION	500,000
		5,898,836.00
CDF OFFICE	RENOVATION OF CDFC OFFICE	4,000,000.00
MABERA TTI WATER	DRILLING OF WATER	



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		3,000,000.00
NYABIRONGO HEALTH CENTER	CONSTRUCTION OF DISPENSARY TO BE REALLOCATED TO KOMOREGE PRI	300,000.00
		7,300,000.00
Environment activities	PLANTING OF TREES AT THE NGCDFC COMPOUND AND DCC'S COMPOUND	216,897.00
ENVIRONMENT	PLANTING OF TREES AT THE NGCDFC COMPOUND AND DCC'S COMPOUND	200,000.00
		416,897.00
Emergency (5%)	TO CATER FOR ANY UNFORESEEN OCCURRENCES IN THE CONSTITUENCY DURING THE FINANCIAL YEAR	568,966.00
Emergency	TO CATER FOR ANY UNFORESEEN OCCURRENCES IN THE CONSTITUENCY DURING THE FINANCIAL YEAR	4,568,965.00
		5,137,931.00

Bursaries	PAYMENT OF BURSARY TO NEEDY STUDENT IN SECONDARY SCHOOL	1,000,000.00
WEBSITE	LAUNCHING AND MAINTENANCE OF NGCDF WEBSITE	500,000.00
Sport activities	CARRY OUT CONSTITUENCY SPORTS TOURNAMENT AND THE WINNING TEAMS/SCHOOLS TO BE AWARDED WITH TROPHIES, BALLS AND GAMES KIT.	227,586.00
Constituency Sports Tournament	CARRY OUT CONSTITUENCY SPORTS TOURNAMENT AND THE WINNING TEAMS/SCHOOLS TO BE AWARDED WITH TROPHIES, BALLS AND GAMES KIT.	1,000,000.00
		1,227,586.00
I.C.T HUB		
NG-CDF OFFICE KEHANCHA	INSTALLATION OF CONSTITUENCY INNOVATION HUB IN PARTNERSHIP WITH MINISTRY OF ICT THROUGH TELECOM KENYA	1,169,256.80
MASABA RESOURCE CENTER	INSTALLATION OF CONSTITUENCY INNOVATION HUB IN PARTNERSHIP WITH MINISTRY OF ICT THROUGH TELECOM KENYA	1,169,256.80
MABERA RESOURCE CENTER	INSTALLATION OF CONSTITUENCY INNOVATION HUB IN PARTNERSHIP WITH MINISTRY OF ICT THROUGH TELECOM KENYA	1,169,256.80
ISIBANIA DOS OFFICE	INSTALLATION OF CONSTITUENCY INNOVATION HUB IN PARTNERSHIP WITH MINISTRY OF ICT THROUGH TELECOM KENYA	1,169,256.80
		4,677,027.20



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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				
Buildings and structures				
Transport equipment	4,793,000			4,793,000
Office equipment, furniture and fittings	407,397			407,397
ICT Equipment, Software and Other ICT Assets	254,000			254,000
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	5,454,397			5,454,397



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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2018

**KURIA WEST PROJECT MANAGEMENT COMMITTEES ACCOUNTS AS AT 30TH JUNE 2017
AND 30TH JUNE 2018**

	PROJECT	BANK	ACC NO	2017/2018
1	IGENA PRIMARY	KCB	1113704624	5,135.40
2	KUGUYI PRIMARY	KCB	1133444105	1,060.00
3	GEKAMIRI PRIMARY	KCB	1138429813	2,795.00
4	BOREMAGONGO PRIMARY	KCB	1159933642	18,624.75
5	MUCHEBE PRIMARY	KCB	1133353991	4,678.00
6	KOMOSOKO PRIMARY	KCB	1168071895	940.00
7	BOGAMBERO PRIMARY	KCB	1158474474	2,787.50
8	KOROGATI PRIMARY	KCB	1170709222	4,026.50
9	NYAMAHARAGA PAG PRIMARY	KCB	1107995353	3,994.00
10	NYAMETABURO PRIMARY	KCB	1116847086	3,517.00
11	NYAMAGAGANA PRIMARY	KCB	1160732043	1,110.00
12	WIZARA SPECIAL SCHOOL	KCB	1136888195	2,120.00
13	IKEREGE PRIMARY	KCB	1133497837	2,985.00
14	SORORE PRIMARY	KCB	11276811591	1,035.00
15	ROKERE PRIMARY	KCB	1137021918	1,480.50
16	ROBARISIA PRIMARY	KCB	1117795373	163,080.00
17	KOMOREGE PRIMARY	KCB	1114276561	3,607.00
18	NYANKORE PRIMARY	KCB	1168514657	2,088.00
19	KOMBE PRIMARY	KCB	1134201184	104,395.00



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20	BIAMITI PRIMARY	KCB	1117528650	5,509.50
21	ROSABARE PRIMARY	KCB	1149932147	3,158.00
22	ST ANNES PRIMARY	KCB	1170551785	901,540.00
23	GETONGANYA PRIMARY	KCB	1117406016	2,857.00
24	NYASESE PRIMARY	KCB	1126692794	2,105.00
25	KIMASINCHA PRIMARY	KCB	1149161515	177.00
26	WIZARA PRIMARY	KCB	1135329540	(487.00)
27	MASABA PRIMARY	KCB	1133572839	3,509.00
28	KIBURANGA PRIMARY	KCB	1132762081	605,843.00
29	GOSESE PRIMARY	KCB	1133457657	575,306.00
30	KURUTIYANGE PRIMARY	KCB	1137157836	1,179.00
31	CHACHA MORONGE SORORE SEC	KCB	1115340360	600,805.25
32	MASABA SEC	KCB	1137079681	77,498.75
33	ST MATHIAS NYANCHABO GIRLS SEC	KCB	1168490561	5,332.45
34	DR MACHAGE MOHETO SEC	KCB	1115709089	1,250.00
35	GETONGANYA MIXED SEC	KCB	1170489478	3,954.00
36	NYANKORE SEC	KCB	1133364179	1,684.50
37	NYANGOGE MIXED SEC	KCB	1150198087	803,500.00
38	KOMBE MIXED SEC	KCB	1137367865	501,940.00
39	IKEREGE SEC	KCB	1106372328	115,800.00
41	KOMOSOKO CHIEF'S OFFICE	KCB	1177455862	299,370.00
42	MOTEMORABU AP CAMP	KCB	1226510027	649,670.00



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43	KIOMAKEBE ASS CHIEF OFFICE	KCB	1226260918	80,960.00
44	NYANGOGE ASS CHIEF OFFICE	KCB	1183060459	1,365.00
46	KOMBE CHIEF OFFICE	KCB	1232817228	4,450.00
47	MABERA DCC OFFICE	KCB	1232895962	90.00
48	KUBWEYE PRIMARY	KCB	115294060	8,049.00
49	NYAMOSENSE PRIMARY	KCB	1125195711	4,786.50
				4,346,342.45



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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)
	Include in the payment of other grants and transfers are payment of Ksh24,534,491 being payments for opening and marraming of five roads. Project verification reveal that the roads were done and in use however review of procurement reveal that three (3) companies Masmak investment, Darmian building Ltd and Jav engineering were irregularly awarded despite procurement documents indicating that the bids from the companies were not responsive.	I wish to state that due procurement process were adhered to in the awarding of tender for the above projects. All procurement documents provided	Fund account manager	Resolved	Resolved
	Included in the payments of other grants and transfers are payment of 2,400,000 in respect of solar light. Whose payment was not budgeted in the current financial year or approved by the board.	I wish to state the implementation of this project was done in the financial year 2016/17 but the it was budgeted in the 2014/2015/ financial year as per attached code list of 2014/2015	Fund account manager		Resolved
	Included in transfer to other government entities are transfers to health institutions amounting to Ksh 5,639,000.	I wish to state that most of the above projects were	Fund account manager		Resolved



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

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)	Time frame: (Put a date when you expect the issue to be resolved)
	However, project verification reveal that the projects have stalled as they are incomplete and no work going on at the sites and management and no agreement on transfer to county government and plans on how the project will be completed.	ongoing before the implementation of the NG-CDF Act 2015 which came in force in February 2016, all devolved projects stalled since no more funding. We have proposed through NG-CDF BOARD for negotiation with county government to complete the projects.			
	Included the net assets figure is prior adjustment of Ksh 10,000,000 disclosed in note 13. However, the management has not provided the breakdown to support this adjustment.	I hereby wish to state that the Ksh 10 million was funding of Maberu TTI project. The funds were channeled to Rongo University	Fund account manager		Resolved
	The project implementation committee did not provide bank statements to confirm the figures reflected in the financial statements.	Bank balances for the projects were provided	Fund account manager		Resolved



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KURIA WEST CONSTITUENCY
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For the year ended June 30, 2018**

TRIAL BALANCE AS AT 30TH JUNE 2018			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	7,816,560	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	2,609,548	
	Use of goods and services	4,860,600	
	Transfers to Other Government Units	22,150,000	
	Other grants and transfers	37,294,000	
	Social Security Benefits		
Receipts			
	Transfers from the Board		74,353,447
Prior Year Adjustment			
	Fund Balance b/f		377,261
TOTAL			
		74,730,708	74,730,708

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