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REPORT

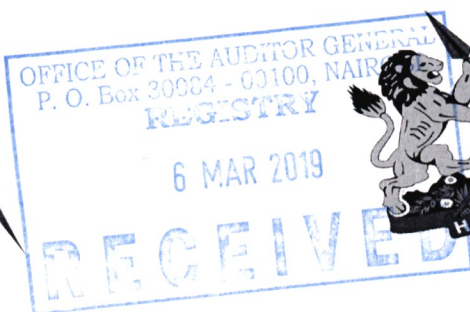
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
MWINGI WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2018**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND MWINGI
WEST CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30TH 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)
MWINGI 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

(b) Key Management

The NGCDF MWINGI 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	Japheth K. Musee
3.	Sub-County Accountant	Daudi Namba
4.	Chairman NGCDFC	Francis N. Munuve
5.	Member NGCDFC	Juliana K. Musyoka

(d) Fiduciary Oversight Arrangements

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

P.O. Box 395-90400
Migwani Town
Within Mwingi West DCC's Offices compound
Mwingi-Mbondoni-Kabati-Kitui Road
Mwingi, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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(f) NGCDF MWINGI WEST Constituency Contacts

Telephone: (254) 0719691060
E-mail: cdfmwingiwest@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF MWINGI WEST Constituency Bankers

Equity Bank (K) Ltd
Mwingi Branch
P.O. Box 280-90400
Mwingi, 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

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

a) Budget performance

Mwingi West is one of the eight constituencies in Kitui County and has fully complied with the FY 2017/2018 budgetary allocation. We have utilized more than 90% of the first half disbursed funds by the NGCDFB, based on the community prioritized projects (i.e. programmed activities) covering all the sectors. The constituency received Kshs 86,810,345 from the NGCDF board during the financial year under review. We managed to disburse Kshs 49,351,204 to PMCs.

We have managed to achieve this by:-

- 1) Adherence to our work plan and procurement plan.
- 2) Strictly following procurement procedures and regulations.
- 3) Utilization of statutory votes as per the allocation table.
- 4) Timely disbursement of funds to PMCs once received from NG-CDF board.

b) Key achievements

(1) Reduction of poverty and inequality.

We have done this through:-

- a) Provision of employment opportunities by awarding NG-CDF tenders to the local community especially Women, Youth and Marginalized groups.

(2) Improved Education infrastructure.

-Developing primary and secondary schools infrastructure by construction of classrooms, dining halls, administration block, laboratories as well as renovation of existing infrastructure e.g. classrooms.

Photos of some of the classrooms renovated and structures under construction.



FIG 1.1: One Classroom constructed at Makutano Secondary School FY 2017/2018, to improve learning.

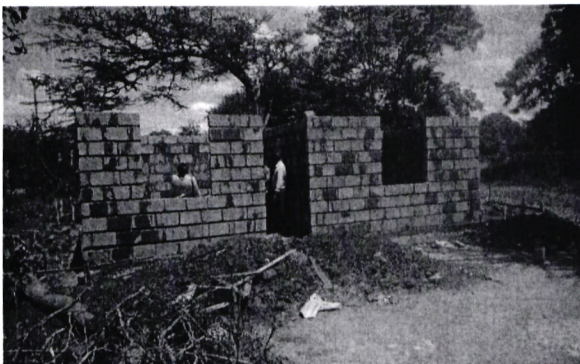


FIG 1.2: Ongoing construction of ACC's Residential House at Migwani FY 2017/2018, to enhance security.

-Equipping of schools by providing furniture and lab equipment.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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-Giving NG-CDF bursaries to needy students and thus reducing drop –out rate.

(3) Reduced environmental degradation.

-Adopting environmental friendly practices such as planting trees, construction of sand dams across rivers

- Increased forest cover through tree planting at Musuani and Syomung’ele primary schools.
- Reduction of soil erosion and increased sand harvesting. We managed to construct Kasyundia sand Dam across the river.

Project photos.



FIG 1.3: Tree planting at Musuani Primary School FY 2017/2018 to promote forest cover and prevent soil erosion.

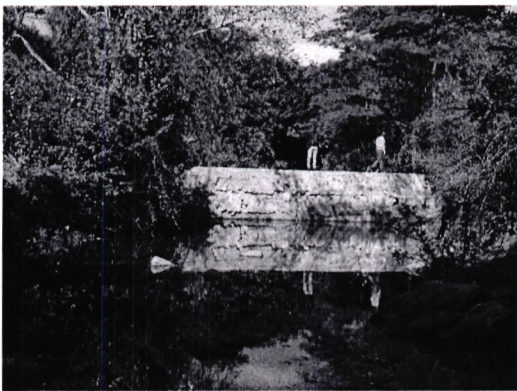


FIG 1.3: Kasyundia sand dam FY 2017/2018 to reduce soil erosion and increase sand harvesting.

c) Emerging issues

Devolved Functions

-Difficulty in aligning project proposals with the county development plans and policies, sometimes It may lead to duplication of activities.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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d) Implementation challenges

- Low funding: NG-CDF funds (i.e. at 2.5% on National Government Revenue collected) are in adequate considering all prioritized community needs. The FY 2017/2018 the funding was reduced to Kshs 98,189,655.15 across the board and hence funding fewer projects.
- Delayed funding by the NG-CDF Board to release second half tranche.
- Fewer procurement officers at sub county level.

e) Way forward

- Increase the NG-CDF funding to at least 5%.
- Timely disbursement of funds by NGCDFB.
- Increased procurement officers at sub county level.

In conclusion, the committee has achieved a lot in promoting the well being of the people of Mwingi West Constituency through bursaries to needy students and improved infrastructure. Therefore, I feel most humbled, honoured and grateful to forward the financial statements for 2017/2018 Financial Year to the NGCDF Board, for onward submission to the office of the Auditor General before the stipulated deadline 30th September 2018

Francis N. Munuve.....
Chairman NGCDFC



Date.....

31/12/2018



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.

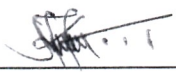
The Accounting Officer in charge of the NGCDF- MWINGI WEST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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.

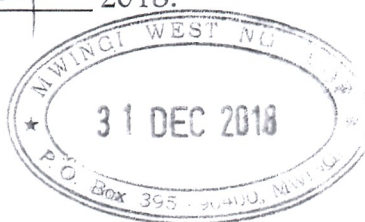
The Accounting Officer in charge of the NGCDF- MWINGI WEST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- MWINGI 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- MWINGI 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- MWINGI WEST Constituency financial statements were approved and signed by the Accounting Officer on 31/12 2018.


Fund Account Manager
Name: Japheth Musee




Sub-County Accountant
Name: Daudi Namba
ICPAK Member Number: 14271

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MWINGI 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 – Mwingi West Constituency set out on pages 8 to 40, 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 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 National Government Constituencies Development Fund – Mwingi West Constituency as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Cash and Cash Equivalents

Note 10A to the financial statements reflects Kshs.46,397,152 in respect to bank balances as at 30 June 2018. However, the respective bank reconciliation statement reflected Kshs.4,456,114 in respect to un-presented cheques out of which Kshs.2,421,961 had become stale as at the time of this audit in January, 2019 but the same had not been replaced or reversed in the cash book.

In the circumstances, the cash and cash equivalents balance of Kshs.46,397,152 reflected in the financial statements as at 30 June 2018 is understated by Kshs.2,421,961.

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

2.0 Bursary Funds

Note 7 to the financial statements reflects Kshs.30,687,808 in respect to other grants and other payments which includes Kshs.13,764,133 and Kshs.7,098,500 in respect to bursaries to secondary schools and tertiary institutions respectively both totaling to Kshs.20,862,633. However, out of the Kshs.20,862,633 bursary disbursements, only Kshs.6,952,563 was acknowledged as received by the respective institutions while bursaries totaling to Kshs.13,910,070 were not acknowledged as having been received. In addition, the list of bursary applicants was not availed for audit review and therefore it has not been possible to confirm whether those awarded the bursaries had applied and adjudged as needy students.

In the circumstances, it has not possible to ascertained whether Kshs.20,862,633 in respect to bursaries was issued to the needy applicants and whether the Kshs.13,910,070 in respect to bursary disbursements were dispatched to and received by the intended institutions.

3.0 Construction of Buildings

Note 8 to the financial statements reflects Kshs.716,522 in respect to construction of buildings being the amount paid to a contractor for additional works on the construction of the constituency development fund office which had been completed on 17 January 2017. However, the payment did not have supporting documents including authority for the additional works from Sub County public works, details of the works carried out and request for quotations as stipulated in Section 105 of the Public procurement and asset disposal (PPAD) Act 2015 which states that a procuring entity may use a request for quotations from the register of suppliers for a procurement if the estimated value of the goods, works or non-consultancy services being procured is less than or equal to the prescribed maximum value for using requests for quotations or the procurement is for goods, works or non-consultancy services that are readily available in the market.

In the circumstances, the accuracy and value for money for the Kshs.716,522 reflected in the financial statements for the year ended 30 June, 2018 cannot be ascertained.

4.0 Project Management Committee (PMC) Bank Balances

Note 6 and 7 to the financial statements reflects transfers to other Government entities and other grants and other payments of Kshs.11,872,003 and Kshs.30,687,808 respectively both totaling to Kshs.42,559,811 which is earmarked to implement projects in various sectors within the constituency during the year under review. Included in this amount is Kshs.8,569,859 unutilized funds reflected at Annex 3 to the financial statements as project management committee (PMC) bank balances in respect of fifty eight (58) projects. However, the respective bank reconciliations and cash books were not provided for audit review.

In the circumstances, the accuracy of PMC bank balances of Kshs.8,569,859 as at 30 June 2018 cannot be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Mwingi 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 matter(s) described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1.0 Budget Control and Performance

1.1 Revenue Analysis

The summary statement of appropriation: recurrent and development combined for the year ended 30 June 2018 reflected budgeted receipts of Kshs.107,123,666 and actual revenue of Kshs.95,748,356 resulting to an unrealized receipts Kshs.11,375,310:

Overall, the fund failed to actualize its budget by Kshs.11,375,310 or 10.6% an indication that some of the programmes and activities that had been planned were not implemented. There is need therefore for Constituency Development Fund management to review its budget making process with a view to formulating a realistic budget that would be actualized for service delivery to the citizens of Mwingi West Constituency.

1.2 Expenditure Analysis

The statement of appropriation: recurrent and development combined for the year ended 30 June, 2018 reflected a budgeted expenditure of Kshs.107,123,666 and actual expenditure of Kshs.49,351,204 resulting in to an under-expenditure of Kshs.57,772,462 (53.9%) on six (6) items as shown below:

Item	Budget (Kshs)	Actual (Kshs)	Under (Kshs)	%
Compensation of Employees	3,520,000	2,020,286	(1,499,714)	42.6%
Use of goods and services	8,594,480	4,044,850	(4,549,630)	52.9%
Transfers to Other Government Units	46,253,801	11,872,003	(34,381,798)	74.3%
Other grants and transfers	47,729,128	30,687,808	(17,041,320)	35.7%
Acquisition of Assets	1,016,522	716,522	(300,000)	29.5%
Other Payments	9,735	9,735	0	
TOTAL	107,123,666	49,351,204	(57,772,462)	

The under-spending of the budget by Kshs.57,772,462 reflected an equivalent services expected and not delivered to the residents of Mwingi West constituency. This is an indicator of improper budget planning process. There is need therefore for the management to relook at its budgeting mechanism with a view to focusing on areas which will improve service delivery to the residents of Mwingi West Constituency.

2.0 Project Management Implementation

Note 6 and 7 to the financial statements for the year under review reflects transfers to other Government entities and other grants and other payments of Kshs.11,872,003 and Kshs.30,687,808 respectively both totaling to Kshs.42,559,811 which is earmarked to implement projects. However, it has not been possible to ascertain the status of the projects worth Kshs.42,559,811 as important details such as location of projects, total funds allocated per project, funds disbursed and date of completion for projects budgeted for in 2016/2017 but implemented in 2017/2018 were not produced for audit verifications. In the circumstances, it has not been possible to ascertain the implementation status of projects worth Kshs.42,559,811 for the year ended 30 June 2018.

3.0 Progress on Follow up of Auditors Recommendations

The financial statements for the year under review at Page 31 reflects a progress on follow up of Auditors recommendations showing that all the issues/observations raised in the 2016/2017 Auditor-General's report have been resolved. However, this progress on follow up of Auditors recommendations is incomplete as the issues reflected therein relates to the 2015/2016 Auditor-General's report while the progress on the issues raised the 2016/2017 report has not been reflected.

In the circumstances, the progress on follow up of Auditor recommendations for the financial year 2016/2017 has not been included in the financial statements for the year ended 30 June 2018.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Presentation of the Financial Statements

The Public Sector Accounting Standards Board (PSASB) stipulates that the financial statements for any National Government entity should include a separate summary statements of appropriation for recurrent and development and a budget execution by

programmes and sub- programmes. However, the Fund's financial statements for the year ended 30 June 2018 did not include these statements/documents.

In the circumstances, the presentation of the financial statements for the year under review was not in accordance with the recommended format.

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.

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 such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern/ sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Fund's or to cease operations, or have no realistic alternative but to do so.

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

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

Those charged with governance are responsible for overseeing the Fund's 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.

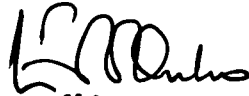
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue 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

21 March 2019


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

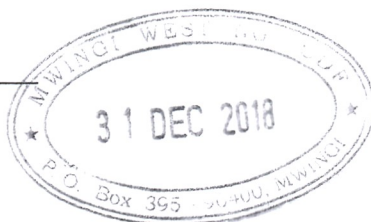
IV. STATEMENT OF RECEIPTS AND PAYMENTS


	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
RECEIPTS			
Transfers from NGCDF board	1	86,810,345	138,479,900
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	4,000	12,000
TOTAL RECEIPTS		86,814,345	138,491,900
PAYMENTS			
Compensation of employees	4	2,020,286	3,300,700
Use of goods and services	5	4,044,850	7,497,363
Transfers to Other Government Units	6	11,872,003	70,465,669
Other grants and transfers	7	30,687,808	49,809,770
Acquisition of Assets	8	716,522	6,262,381
Other Payments	9	9,735	29,123
TOTAL PAYMENTS		49,351,204	137,365,005
SURPLUS/(DEFICIT)		37,463,141	1,126,894

NB: The surplus of Kshs 37,463,141 is as a result of Kshs 43,405,173 disbursed by NGCDF board on 22.6.2018 not utilized during the year under review due to lack of an AIE document.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MWINGI WEST Constituency financial statements were approved on 31/12 2018 and signed by:


Fund Account Manager
Name: Japheth Musee



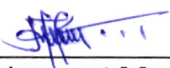

Sub-County Accountant
Name: Daudi Namba
ICPAK Member Number: 14271

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

Description	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	46,397,152	8,934,011
Cash Balances (cash at hand)	10B	-	-
Total Cash and cash Equivalents		46,397,152	8,934,011
Current receivables -Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		46,397,152	8,934,011
FINANCIAL LIABILITIES			
Accounts payable-Retention	12	-	-
NET FINANCIAL ASSETS		46,397,152	
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	8,934,011	7,807,117
Surplus/Deficit for the year		37,463,141	1,126,894
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		46,397,152	8,934,011

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MWINGI WEST Constituency financial statements were approved on 31/12 2018 and signed by:


Fund Account Manager
Name: Japheth Musee





Sub-County Accountant
Name: Daudi Namba
ICPAK Member Number: 14271

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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VI. STATEMENT OF CASHFLOW

		2017 - 2018	2016 - 2017
Receipts for operating income			
Transfers from NGCDF Board	1	86,810,345	138,479,900
Other Receipts	3	4,000	12,000
		86,814,345	138,491,900
Payments for operating expenses			
Compensation of Employees	4	2,020,286	3,300,700
Use of goods and services	5	4,044,850	7,497,363
Transfers to Other Government Units	6	11,872,003	70,465,669
Other grants and transfers	7	30,687,808	49,809,770
Other Payments	9	9,735	29,123
		48,634,682	131,102,625
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		38,179,663	7,389,274
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	716,522	6,262,380
Net cash flows from Investing Activities		(716,522)	(6,262,380)
NET INCREASE IN CASH AND CASH EQUIVALENT		37,463,141	1,126,894
Cash and cash equivalent at BEGINNING of the year	13	8,934,011	7,807,117
Cash and cash equivalent at END of the year		46,397,152	8,934,011

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MWINGI WEST Constituency financial statements were approved on 31/12/ 2018 and signed by:


Fund Account Manager
Name: Japheth Musee




Sub-County Accountant
Name: Daudi Namba
ICPAK Member Number: 14271

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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VII.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	86,810,345	20,313,321	107,123,666	95,744,356	11,379,310	89
Other Receipts	-	-	-	4,000	(4,000)	AIA
TOTAL	86,810,345	20,313,321	107,123,666	95,748,356	11,375,310	
PAYMENTS						
Compensation of Employees	3,160,000	360,000	3,520,000	2,020,286	1,499,714	57
Use of goods and services	7,152,931	1,441,549	8,594,480	4,044,850	4,549,630	47
Transfers to Other Government Units	39,338,347	6,915,454	46,253,801	11,872,003	34,381,798	26
Other grants and transfers	36,142,545	11,586,583	47,729,128	30,687,808	17,041,320	64
Acquisition of Assets	1,016,522	-	1,016,522	716,522	300,000	70
Other Payments	-	9,735	9,735	9,735	-	
TOTAL	86,810,345	20,313,321	107,123,666	49,351,204	57,772,462	

Note:

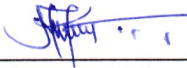
(a) The Kshs 4,000 forms part of the revenue items.

(b) Items below 90% utilization


- Compensation of employees 57%
- Use of Goods and Services 47%
- Transfer to other Government units 26%
- Other grants and transfers 64%
- Acquisition of assets 70%

All these low budget utilization have been caused by late funding of (Kshs 43,405,173 disbursed on 22.6.2018) by the NGCDFB during the financial year under review.

The NGCDF-MWINGI WEST Constituency financial statements were approved on 31/12/ 2018 and signed by:


Fund Account Manager
Name: Japheth Musee




Sub-County Accountant
Name: Daudi Namba
ICPAK Member Number: 14271

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-MWINGI 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 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.

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 are included in the disclosure notes i.e. ministry of National Treasury and planning and National Government Constituencies development Fund Board. The list of implemented projects is included in the financial statements (Annex 4).

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 MWINGI WEST CONSTITUENCY
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IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	NO	2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
AIE NO A825883 – Date 23.8.2016	1		56,583,348
AIE NO A829951- Date 13.10.2016	2		4,094,828
AIE NO A855519- Date 30.01.2017	3		36,853,449
AIE NO A855715- Date 22.3.2017	4		30,948,275
AIE NO A855749- Date 30.3.2017	5		10,000,000
AIE NO A855955-Date 31.01.2018	1	5,500,000	
AIE NO A892790- Date 23.02.2018	2	37,905,172	
AIE NO A896998- Date 22.06.2018	3	43,405,173	
TOTAL		86,810,345	138,479,900

2. PROCEEDS FROM SALE OF ASSETS

Description	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	-	-

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

3. OTHER RECEIPTS

Description	2017- 2018 Kshs	2016-2017 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	12,000
Other Receipts Not Classified Elsewhere	4,000	-
Total	4,000	12,000

4. COMPENSATION OF EMPLOYEES

Description	2017-2018 Kshs	2016-2017 Kshs
Basic wages of contractual employees	794,597	2,112,937
Personal allowances paid as part of salary		
House allowance	158,000	195,000
Leave allowance	36,000	-
Gratuity	983,489	908,523
Other personnel payments-NSSF	48,200	84,240
Total	2,020,286	3,300,700

**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	-	106,480
Office rent	32,000	413,400
Communication, supplies and services	-	66,000
Printing, advertising and information supplies & services	200,200	97,880
Committee Expenses	2,661,625	5,080,106
Rentals (Postal Address Box)	10,960	10,960
Training expenses	613,000	400,000
Hospitality supplies and services	-	180,000
Office and general supplies and services	115,665	130,008
Fuel, oil & Lubricants	261,400	360,000
Routine maintenance – Motor vehicle	150,000	122,200
Routine maintenance – other assets (Buildings)	-	499,590
Kenya Power bills payments (KPLC)	-	30,739
Total	4,044,850	7,497,363

**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	10,150,000	33,643,132
Transfers to secondary schools	1,500,000	26,750,000
Transfers to tertiary institutions	-	929,793
Transfers to health institutions	222,003	9,142,744
TOTAL	11,872,003	70,465,669

7. **OTHER GRANTS AND OTHER PAYMENTS**

Description	2017-2018	2016- 2017
	Kshs	Kshs
Bursary – secondary schools	13,764,133	19,099,279
Bursary – tertiary institutions	7,098,500	9,606,000
Water projects	3,528,436	1,295,350
Security projects	2,305,000	7,350,000
Sports projects	104,000	3,865,888
Environment projects	1,736,206	3,800,303
Emergency projects	2,151,533	4,792,950
Total	30,687,808	49,809,770

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

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2017-2018	2016-2017
Description	Kshs	Kshs
Construction of Buildings	716,522	6,215,881
Purchase of Office Furniture and General Equipment	-	46,500
Total	716,522	6,262,381

9. OTHER PAYMENTS

Description	2017-2018	2016-2017
	Kshs	Kshs
ICT Hub	-	-
TIVET	-	-
Bank charges	9,735	29,123
Total	9,735	29,123

**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
Description	Kshs	Kshs
Equity Bank (K) Ltd, Mwingi Branch, Account Number: 0590260984982	46,397,152	8,934,011
Total	46,397,152	8,934,011
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)

13. BALANCES BROUGHT FORWARD

Description	2017-2018 Kshs	2016-2017 Kshs
Bank accounts	8,934,011	7,807,117
Cash in hand	-	-
Imprest	-	-
Total	8,934,011	7,807,117

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

14. PRIOR YEAR ADJUSTMENTS

Description	2017- 2018	2016-2017
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE

15.2: PENDING STAFF PAYABLES

15.3: UNUTILIZED FUNDS (See Annex 1)

Description	2017- 2018	2016-2017
	Kshs	Kshs
Compensation of employees	1,499,714	360,000
Use of goods and services	4,549,630	415,146
Amounts due to other Government entities	34,381,798	1,112,006
Amounts due to other grants and other transfers	17,041,320	7,034,859
Acquisition of assets	300,000	0
	57,772,462	8,922,011

Note: The amount disbursed late from the NGCDFB Kshs 43,405,173 balances amounting to Kshs 11,379,310 not disbursed as at 30th June 2018.

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

15.4: PMC account balances (See Annex 3)

	2017- 2018	2016-2017
Description	Kshs	Kshs
PMC account Balances	8,569,859	8,297,903
Total	8,569,859	8,297,903

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 1 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees	Salary Payments	1,499,714	360,000	
Use of goods & services	Office running, committee, MV expenses	4,549,630	415,146	
Amounts due to other Government entities				
1. Primary Schools	Structures Construction	26,603,448	850,000	
2. Secondary Schools	Structures Construction	7,778,350	40,004	
3. Tertiary	Structures Construction	0	0	
4. Health	Structures Construction	0	222,002	
Sub-Total		40,431,142	1,887,152	
Amounts due to other grants and other transfers				
5. Bursaries	Bursary for secondary and tertiary institutions	5,896,880	1,243,110	
6. Water	Sans/Earth Dams Construction	0	3,859,495	
7. Sports	Sports equipments	1,409,741	5,982	
8. Environment	Environment equipments	62,244	62,244	
9. Emergency	Emergencies	3,795,428	809,028	
10. Security	Structures Construction	1,200,000	1,055,000	
11. ICT Hub	Constituency Innovation Hub	4,677,027	0	
Sub-Total		17,041,320	7,034,859	
Acquisition of assets				
12. Office furniture/ Equipment		300,000	0	
Others				
13. Other Payments	Bank charges	0	0	
Sub-Total		300,000	0	
Grand Total		57,772,462	8,922,011	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost B/f (Kshs) 2016/17	Additions during the year (Kshs)	Dispos als during the year (Kshs)	Historical Cost (Kshs) 2017/18
Buildings and structures	11,475,304	716,522	-	12,191,826
Transport equipment	3,629,683	-	-	3,629,683
Office equipment, furniture and fittings	1,136,676	-	-	1,136,676
ICT Equipment, Software and Other ICT Assets	730,500	-	-	730,500
Other Assets	59,335	-	-	59,335
Total	17,031,498	716,522	-	17,748,020

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ANNEX 3 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC Name	Bank	Account Number	Bank Balance 2017/18	Bank Balance 2016/17
Kyongweni Primary School	Equity Mwingi branch	0590267385122	-	700,390.00
Mbondoni Police Post	Equity Mwingi branch	0590263957788	-	12,530.00
Kiomo AP Line	Equity Mwingi branch	0590262652124	-	3,993.00
Mbondoni Secondary School	Equity Mwingi branch	0590261485165	-	2,200,077.50
Malatani Primary School	Equity Mwingi branch	0590299751149	-	291,790.00
Koliani Primary School	Equity Mwingi branch	0590262190502	-	615.00
Nzaaiku Primary School	Equity – mwingi branch	0590264288140	-	400,410.00
Kamutekeo Primary School	Equity – Mwingi branch	0590272730907	450,255.00	367,970.00
Ithenze Primary School	Equity – Mwingi branch	059026286705	500,412.50	414,953.00
Kyangungi Primary School	Equity – Mwingi branch	0590164722935	-	1,780.00
Musuani Primary School	Equity – Mwingi branch	0590262716025	-	635.00
Wikitoo primary School	Equity – Mwingi branch	0590193961857	-	299,533.30
IkenaMwaki Primary School	Equity - Mwingi branch	0590162028473	-	4,097.50

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PMC Name	Bank	Account Number	Bank Balance 2017/18	Bank Balance 2016/17
Kilungu Primary School	Equity Mwingi branch	0590272552834	-	30,765.00
Kalongola Chiefs Office	Equity – Mwingi branch	0590162615409	-	432,088.90
Kambembe Primary School	Equity – Mwingi branch	0590263969720	-	558,385.00
Nzatani Primary School	Equity- Mwingi	0590272889282	-	59,065.00
Kithuni Primary School	Equity Mwingi branch	0590262178505	-	200,005.00
Wimbondo Primary school	Equity- Mwingi	0590192838730	-	1,107.25
Muliluni Primary School	Equity- Mwingi	0590262637089	-	51,477.00
A.I.C Migwani Primary School	Equity- Mwingi	0590199839417	-	89.95
Kanyekini Primary School	Equity- Mwingi	0590272784575	-	300,000.00
Kaluu Primary School	Equity- Mwingi	0590197247655	-	2,584.00
Kisasi Primary School	Equity- Mwingi	0590272814481	-	300,000.00
Kilungu Primary School	Equity- Mwingi	0590272552834	-	30,600.00
Tulimani Primary School	Equity- Mwingi	0590192960218	-	464,943.00
Mukauni Primary School	Equity- Mwingi	0590270559335	-	114,675.00
Itheng'eli Primary School	Equity- Mwingi	0509262607235	-	65.00
Kiomo Primary School	Equity- Mwingi	0509193704067	-	11,095.35
Kyome Ass. Chiefs Office	Equity- Mwingi	0509272607473	-	112,365.00
Mululini Primary school	Equity- Mwingi	0590262180876	-	6,293.00
Muimi Primary School	Equity- Mwingi	0590264636166	-	2,075.00

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PMC Name	Bank	Account Number	Bank Balance 2017/18	Bank Balance 2016/17
Mathuma Primary School	Equity- Mwingi	0590271412023	-	2,590.00
Ilalambyu Primary School	Equity- Mwingi	0590262619520	-	499,794.65
Musola Sand Dam	Equity- Mwingi	0590272841976	-	352,475.75
Kanyekini Primary School	Equity- Mwingi	0590272784575	-	57,340.00
Senior Chief Kasina Institute of Science and Technology	Equity- Mwingi	0590297131025	-	9,250.10
Nguutani ACC Office	Equity- Mwingi	0590273206356	144,060.00	-
Masaani Primary School	Equity- Mwingi	0590262692320	500,166.00	-
Nzalae AP Line	Equity- Mwingi	0590271497470	126,475.00	-
Migwani ACC Res. Hse	Equity- Mwingi	0590277231751	1,390.00	-
Nguluma Primary School	Equity- Mwingi	0590194932661	101,121.70	-
Mwanzenge Primary School	Equity- Mwingi	0590264732241	501,670.00	-
Mavui Primary School	Equity- Mwingi	0590264637663	349,965.00	-
Uiini Primary School	Equity- Mwingi	0590264638076	500,935.00	-
Kanyaa Primary School	Equity- Mwingi	0590199836741	554,627.15	-
Thokoa Primary School	Equity- Mwingi	0590294405120	499,780.00	-
Yenzuva Secondary School	Equity- Mwingi	0590292766969	502,656.50	-
Itiliku Primary School	Equity- Mwingi	0590264739989	143,785.00	-
Itendeu Primary School	Equity- Mwingi	0590272706818	501,595.00	-
Nzawa AP Line	Equity- Mwingi	0590262638324	55,705.00	-
Kyumbu Primary School	Equity- Mwingi	0590264577500	563,175.00	-
Ngongoni Primary School	Equity- Mwingi	0590161572505	511,666.10	-

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PMC Name	Bank	Account Number	Bank Balance 2017/18	Bank Balance 2016/17
Muthunzuu Primary School	Equity- Mwingi	0590277092169	750,000.00	-
Katalwa Primary School	Equity- Mwingi	0590294060226	1,395.00	-
Misai Secondary School	Equity- Mwingi	0590264874101	499,861.90	-
Kairungu Secondary School	Equity- Mwingi	0590299737029	502,877.00	-
Musonoke Primary School	Equity- Mwingi	0590192926511	306,285.05	-
Total			8,569,859	8,297,903

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PROGRESS ON FOLLOW UP OF AUDITORS 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)
1.0	Unexplained over funding of six (6) projects by Kshs 901,750 through emergency funding.	<p><i>The Kshs 901,750 was disbursed to six projects under emergency funding due to the following reasons.</i></p> <p><i>i. The NG-CDF had noted under estimation of the BQs of the following projects. Kamandiko, Mukuthu, Mavoloni and Kavuoni Primary Schools and also Winzyeei Secondary School. Therefore, the NG-CDF saw it wise to add more funds above the BQs requests so as to implement the projects to completion. The scope of work involved was above the BQs prepared.</i></p> <p><i>ii. The concerned projects had acute shortages of classrooms and hence</i></p>	Fund Manager	Resolved	Resolved

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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)
		<i>the NG-CDF Committee considered them for funding. This notwithstanding, the NG-CDF Committee in future will ensure disbursements of emergency are accurate in line with the requests made.</i>			
2.0	Non-acknowledgement of Bursary funds totalling to Kshs 15,835,813.00	<ul style="list-style-type: none"> <i>i. Some institutions are reluctant to acknowledge receipt of bursary cheques.</i> <i>ii. NG-CDF Committee had enforced acknowledgement of Bursary cheques by all the benefitting institutions.</i> <i>iii. The above figure of Kshs 15,835,813.00 also includes huge amounts of unrepresented cheques as at 30th June 2016.</i> <i>iv. All acknowledge will be filled properly in the office once received.</i> 	<i>Fund Manager</i>	<i>Resolved</i>	<i>Resolved</i>
3.0	Budgetary control and performance, unutilized funds totalling to Kshs 63,840,462	<i>The unutilized funds totaling to Kshs 63,840,462.00 included the second Trance funds for FY</i>	<i>NG-CDF Committee</i>	<i>Resolved</i>	<i>Resolved</i>

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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)
		<p><i>2015/2016 which were not disbursed by the NG-CDF Board within the financial period. The Kshs 56,583,348.00 second tranche was disbursed during the FY 2016/2017 and hence being reflected as unutilized funds. The other remaining balance was meant for administration, M&E, bursary, sports and environment.</i></p>			
4.0	One project under water sector of Kshs 4,500,000 budgeted not started.	<p><i>The budgeted unutilized Kshs 4,500,000.00 were funds for Mukyama Earth Dam. These funds were included in the second tranche, funds totaling to Kshs 56,583,348.00, which delayed and were disbursed by the NG-CDF Board in the FY 2016/2017. Therefore, the project could not start due to unavailability of funds. However, the project has been and completed on</i></p>	NG-CDF Committee	Resolved	Resolved

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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)
		<p><i>12.7.2017. The project has water and it is in use. Completion certificate also available.</i></p>			

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Annex 4							
List of projects implemented Financial Year 2017/2018							
S/No	Project Code	Project Title	Sector Allocation	Date	P.V No.	Cheque No	Amount (Kshs)
1	2210802	Employees Salaries - July	4,913,793.10	24.7.17	4	4745	142,222.00
2	2110000	NHIF	4,913,793.10	24.7.17	4	4747	5,400.00
3	2110000	NSSF	4,913,793.10	24.7.17	4	4748	15,120.00
4	2110000	PAYE	4,913,793.10	24.7.17	4	4749	12,695.00
5	2110000	Office Stationaries	2,330,268.00	24.7.17	2	4750	13,435.00
6	2110000	NSSF - Penalty	4,913,793.10	24.7.17	1	4751	5,000.00
7	2210802	Employees Salaries - July	4,913,793.10	22.8.17	8	4756	167,240.40
8	2110000	NHIF	4,913,793.10	22.8.17	8	4757	5,400.00
9	2110000	NSSF	4,913,793.10	22.8.17	8	4758	15,120.00
10	2110000	PAYE	4,913,793.10	22.8.17	8	4759	23,676.60
11	2110000	Fund manager	4,913,793.10	26.9.17	10	4771	20,000.00
12	2110000	Employee Salary	4,913,793.10	26.9.17	9	4772	26,105.00
13	2110000	NSSF	4,913,793.10	26.9.17	9	4773	2,160.00
14	2110000	NHIF	4,913,793.10	26.9.17	9	4774	900.00
15	2110000	PAYE	4,913,793.10	26.9.17	9	4775	3,095.00
16	2110000	Employee Salary	4,913,793.10	30.10.17	11	4782	26,105.00
17	2110000	NSSF	4,913,793.10	30.10.17	11	4783	2,160.00
18	2110000	NHIF	4,913,793.10	30.10.17	11	4784	900.00
19	2110000	PAYE	4,913,793.10	30.10.17	11	4785	3,095.00
20	2110000	Employee Salary	4,913,793.10	23.11.17	12	4787	26,105.00
21	2110000	NSSF	4,913,793.10	23.11.17	12	4788	2,160.00
22	2110000	NHIF	4,913,793.10	23.11.17	12	4789	900.00
23	2110000	PAYE	4,913,793.10	23.11.17	12	4790	3,095.00
24	2110000	Office Stationaries	2,330,268.00	14.12.17	18	4792	10,000.00
25	2110000	Employee Salary	4,913,793.10	21.12.17	17	4797	26,105.00
26	2110000	NSSF	4,913,793.10	21.12.17	17	4798	2,160.00
27	2110000	NHIF	4,913,793.10	21.12.17	17	4799	900.00
28	2110000	PAYE	4,913,793.10	21.12.17	17	4800	3,095.00
29	2110000	Employee Salary	4,913,793.10	26.1.18	19	4802	26,105.00
30	2110000	NSSF	4,913,793.10	26.1.18	19	4803	2,160.00
31	2110000	NHIF	4,913,793.10	26.1.18	19	4804	900.00
32	2110000	PAYE	4,913,793.10	26.1.18	19	4805	3,095.00
33	2110000	Committee Expenses	5,208,620.70	28.2.2018	28	4806	200,000.00

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34	2110000	Committee Expenses	5,208,620.70	28.2.2018	28	4807	200,000.00
35	2110000	Committee Expenses	5,208,620.70	28.2.2018	28	4808	132,540.00
36	2110000	SATSONS - Fuel	5,208,620.70	28.2.2018	21	4809	11,400.00
37	2110000	Employee Salary	5,208,620.70	28.2.2018	22	4810	26,105.00
38	2110000	NSSF	5,208,620.70	28.2.2018	22	4811	2,160.00
39	2110000	NHIF	5,208,620.70	28.2.2018	22	4812	900.00
40	2110000	PAYE	5,208,620.70	28.2.2018	22	4813	3,095.00
41	2110000	6% VAT	5,208,620.70	13.3.18	25	5010	7,759.00
42	2110000	Digitec Africa Ltd- MV Tyres	5,208,620.70	13.3.18	25	5012	142,241.00
43	2110000	Committee Expenses	5,208,620.70	26.3.18	31	5014	67,000.00
44	2110000	Employees Salaries	5,208,620.70	26.3.18	29	5015	26,105.00
45	2110000	NSSF	5,208,620.70	26.3.18	29	5016	2,160.00
46	2110000	NHIF	5,208,620.70	26.3.18	29	5017	900.00
47	2110000	PAYE	5,208,620.70	26.3.18	29	5018	3,095.00
48	2210802	Committee Expenses	5,208,620.70	5.4.18	75	5019	200,000.00
49	2210802	Committee Expenses	5,208,620.70	5.4.18	75	5020	200,000.00
50	2210802	Committee Expenses	5,208,620.70	5.4.18	75	5021	200,000.00
51	2210802	Goods and Services	5,208,620.70	5.4.18	75	5022	92,230.00
52	2110000	CDFC Staff - Gratuity	5,208,620.70	5.4.18	30	5025	887,365.00
53	2110000	PAYE Tax	5,208,620.70	5.4.18	30	5026	96,123.60
54	2210802	Committee Expenses	5,208,620.70	6.4.18	35	5030	20,000.00
55	2110000	Mbondoni Office-Rent	5,208,620.70	20.4.2018	52	5044	32,000.00
56	2210802	Committee Expenses	5,208,620.70	20.4.18	59	5050	62,000.00
57	2110000	Employees Salaries	5,208,620.70	3.5.2018	64	5058	26,105.00
58	2110000	NSSF	5,208,620.70	3.5.2018	64	5059	2,160.00
59	2110000	NHIF	5,208,620.70	3.5.2018	64	5060	900.00
60	2110000	PAYE	5,208,620.70	3.5.2018	64	5061	3,095.00
61	2110000	Committee Expenses	5,208,620.70	14.5.2018	80	5553	48,500.00
62	2110000	SATSONS - Fuel	5,208,620.70	18.5.2018	81	5557	100,000.00
63	2110000	Employees Salaries	5,208,620.70	24.5.2018	84	5579	26,105.00

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64	2110000	NSSF	5,208,620.70	24.5.2018	84	5580	2,160.00
65	2110000	NHIF	5,208,620.70	24.5.2018	84	5581	900.00
66	2110000	PAYE	5,208,620.70	24.5.2018	84	5582	3,095.00
67	2110000	CDFC Trainings	5,208,620.70	7.6.2018	91	5945	200,000.00
68	2110000	Committee expenses	5,208,620.70	7.6.2018	88	5946	70,000.00
69	2110000	CDFC Trainings	5,208,620.70	7.6.2018	91	5946	13,000.00
70	2110000	CDFC Trainings	5,208,620.70	7.6.2018	91	5947	200,000.00
71	2110000	CDFC Trainings	5,208,620.70	7.6.2018	91	5948	200,000.00
72	2110000	Committee expenses	5,208,620.70	22.6.2018	92	5950	63,085.00
73	2110000	SATSONS - Fuel	5,208,620.70	25.6.2018	89	5952	120,000.00
74	2110000	Postal Corporation of Kenya	5,208,620.70	25.6.2018	90	5953	10,960.00
75	2110000	Employees Salary	5,208,620.70	28.6.2018	94	5956	255,930.00
76	2110000	NSSF	5,208,620.70	28.6.2018	94	5957	36,720.00
77	2110000	NHIF	5,208,620.70	28.6.2018	94	5958	13,050.00
78	2110000	PAYE	5,208,620.70	28.6.2018	94	5959	48,883.00
79	2110000	Bank Charges	5,208,620.70	28.6.2018	96	-	9,735.40
80	2210802	6% VAT	1,547,500.00	28.7.17	6	4754	10,356.00
81	2210802	Mwalimu General Co. Ltd - Publicity CDF Magazine	1,547,501.00	28.7.17	6	4755	189,844.00
82	2210802	SATSONS - Fuel	2,456,896.50	14.12.17	15	4794	30,000.00
83	2210802	Committee Expenses	1,547,500.00	4.5.2018	83	5064	200,000.00
84	2210802	Fund Manager	1,547,501.00	4.5.2018	83	5065	78,500.00
85	2210802	Committee Expenses	1,547,501.00	22.5.2018	92	5563	200,000.00
86	2210802	Committee Expenses	1,547,501.00	22.5.2018	92	5564	50,000.00
87	2210802	Committee Expenses	1,547,501.00	29.5.2018	95	5583	200,000.00
88	2210802	Committee Expenses	1,547,501.00	29.5.2018	95	5584	200,000.00
89	2210802	Committee Expenses	1,547,501.00	29.5.2018	95	5585	200,000.00
90	2210802	Committee Expenses	1,547,501.00	29.5.2018	95	5586	50,000.00

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91	2640100	Bursary - Tertiary	8,702,586.20	9.3.18	22	4815-4872	1,714,000.00
92	2640100	Bursary - Colleges	8,702,586.20	12.3.18	27	4939-5007	1,475,000.00
93	2640102	Bursary - Tertiary	8,702,586.20	24.4.18	57	5101-5195	2,060,500.00
94	2640101	Bursary - Tertiary	8,702,586.20	7.5.2018	69	5386-5467	1,524,000.00
95	2640101	Bursary - Tertiary	8,702,586.20	7.5.2018	73	5468-5494	325,000.00
96	2640100	Bursary - Secondary	12,000,000.00	9.3.18	23	4873-4934	1,257,133.00
97	2640100	Bursary - Secondary	12,000,000.00	12.3.18	26	5008-5009	50,500.00
98	2640101	Bursary - Secondary	12,000,000.00	24.4.18	58	5201-5300	2,201,500.00
99	2640102	Bursary - Secondary	12,000,000.00	7.5.2018	68	5071-5385	1,764,000.00
100	2640102	Bursary - Secondary	12,000,000.00	7.5.2018	72	5495-5546	695,000.00
101	2640101	Bursary - Secondary	12,000,000.00	31.5.2018	87	5588-5944	7,796,000.00
102	2630204	Kaltani Pri School	12,500,000.00	28.7.17	7	4752	150,000.00
103	2630204	Kisovo Pri Sch	30,300,000.00	5.4.18	32	5023	500,000.00
104	2630204	Itendeu Pri Sch	30,300,000.00	5.4.18	33	5024	500,000.00
105	2630204	Kyumbu Pri Sch	30,300,000.00	17.4.18	46	5034	550,000.00
106	2630204	Muthunzuu Pri Sch	30,300,000.00	17.4.18	45	5035	500,000.00
107	2630204	Nguluma Pri Sch	30,300,000.00	17.4.18	36	5040	500,000.00
108	2630204	Mwanzenge Pri Sch	30,300,000.00	20.4.18	53	5045	500,000.00
109	2630204	Musonoke Pri Sch	30,300,000.00	20.4.18	55	5046	500,000.00
110	2630204	Itiliku Pri Sch	30,300,000.00	20.4.18	61	5053	500,000.00
111	2630204	Uiini Pri Sch	30,300,000.00	26.4.18	56	5054	500,000.00
112	2630204	Mavui Pri Sch	30,300,000.00	3.5.2018	62	5055	500,000.00
113	2630204	Kamutekeo Pri Sch	30,300,000.00	4.5.2018	48	5066	450,000.00
114	2630204	Makuti Pri Sch	30,300,000.00	4.5.2018	63	5067	500,000.00
115	2630204	Kanyaa Pri Sch	30,300,000.00	4.5.2018	66	5068	550,000.00
116	2630204	Kwa Kisenga Pri Sch	30,300,000.00	4.5.2018	65	5069	500,000.00
117	2630204	Muthioni Pri Sch	30,300,000.00	4.5.2018	67	5070	250,000.00
118	2630204	Ithenze Pri Sch	30,300,000.00	10.5.2018	70	5549	500,000.00
119	2630204	Thokoa Pri Sch	30,300,000.00	10.5.2018	76	5551	500,000.00
120	2630204	Masaani Pri Sch	30,300,000.00	18.5.2018	79	5555	500,000.00
121	2630204	Ngongoni	30,300,000.00	18.5.2018	82	5556	500,000.00

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		Pri Sch		8			
122	2630204	Mululini Pri Sch	30,300,000.00	25.6.2018	86	5954	700,000.00
123	2630205	Kairungu Secondary School	9,038,347.40	17.4.18	49	5033	500,000.00
124	2630205	Yenzuva Secondary School	9,038,347.40	17.4.18	44	5036	500,000.00
125	2630205	Misai Sec Sch	9,038,347.40	10.5.2018	71	5548	500,000.00
126	2630204	Kiomo AP Line	5,767,647.00	26.7.17	5	4752	43,533.00
127	2630204	Mutwaathi Pri School	5,767,647.00	28.2.2018	20	4814	208,000.00
128	2640200	Nzawa Pri School	4,568,965.52	17.4.18	42	5037	300,000.00
129	2640200	Ngoni Pri Sch	4,568,965.52	17.4.18	40	5038	250,000.00
130	2640200	Wikithuki Pri Sch	4,568,965.52	17.4.18	37	5039	450,000.00
131	2640200	Masooni Pri Sch	4,568,965.52	20.4.18	43	5042	150,000.00
132	2640200	Muthunzuu Pri Sch	4,568,965.52	20.4.18	38	5043	250,000.00
133	2640200	Kakululo Pri Sch	4,568,965.52	20.4.18	52	5049	250,000.00
134	2640200	Kalongola Pri Sch	4,568,965.52	3.5.18	39	5056	250,000.00
135	3110202	6% VAT	716,522.00	5.4.18	34	5027	37,062.00
136	3110202	3% W/TAX	716,522.00	5.4.18	34	5028	18,531.00
137	3110202	Kwosa Building contr. Co. Ltd	716,522.00	5.4.18	34	5029	660,929.00
138	2640508	Kasyundia Sand Dam	1,507,758.60	4.5.2018	50	5062	1,700,000.00
139	2640508	Syomung'ele Pri School	1,507,758.60	10.5.2018	71	5550	18,103.00
140	2640508	Musuani Pri School	1,507,758.60	14.5.2018	77	5552	18,103.00
141	2640508	Ndavi Mutuli - KPSSA	1,507,758.60	6.4.18	78	5031	104,000.00
142	2630207	Mukiteso Investment ltd- Retention	14,987,000.00	14.12.17	14	4793	102,365.25
143	2630207	Thasha - Retention	14,987,000.00	21.12.17	16	4796	119,637.55
144	2640507	Nguutani ACC's Office	2,950,000.00	20.4.18	47	5041	500,000.00
145	2640507	Migwani ACC's Rsd. House	2,950,000.00	20.4.18	54	5047	500,000.00
146	2640507	Nzawa Ap Line	2,950,000.00	26.4.18	51	5051	550,000.00
147	2640507	Nzala Ap Line	2,950,000.00	26.4.18	60	5052	200,000.00
148	2640507	Migwani	2,950,000.00	8.6.2018	85	5949	555,000.00

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

		ACC Residential House					
149	2630207	Gracher Enterprise Ltd	9,600,000.00	14.7.17	3	4725	3,078,255.20
150	2630207	Retention 5%	9,600,000.00	14.7.17	3	4726	176,421.80
151	2630207	3% W/Tax	9,600,000.00	14.7.17	3	4727	91,253.00
152	2630207	6% VAT	9,600,000.00	14.7.17	3	4728	182,506.00
Total							49,351,203.80