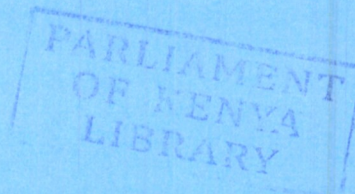


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
JUJA CONSTITUENCY**

**FOR THE YEAR
ENDED 30 JUNE 2018**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
16 APR 2019
RECEIVED




NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND JUJA
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)

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 26 JUN 2019	DAY: Wednesday
TABLED BY: Hon. Aden Duale, MP (Lom)	
CLERK AT THE TABLE: Halima Saleem	

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

JUJA 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 JUJA 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	DINAH WANJA
3.	Sub-County Accountant	SUSAN MAINA
4.	Chairman NGCDFC	JAMES MWANGI

(d) Fiduciary Oversight Arrangements

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

P.O. Box 4942-01002
JUJACDF OFFICES
ALONG THIKA SUPER HIGHWAY
THIKA, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
JUJA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

(f) NGCDF JUJA Constituency Contacts

Telephone: (254) 723724758

E-mail:juja ngcdf.go.ke

Website: wwwjujangcdf.go.ke

(g) NGCDF JUJA Constituency Bankers

Equity Bank

Juja Branch

A/C No. 0870262101693

(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

BUDGET PERFORAMNCE

During the financial year the office did there level best to absorb funds in full however not all were received as at 30 June 2018.This was as a results of long election ring period .

Guided by the vision of Juja Constituency, which is to be a leading Constituency in the effective and efficient management of the devolved funds.

KEY ACHIEVEMENTS

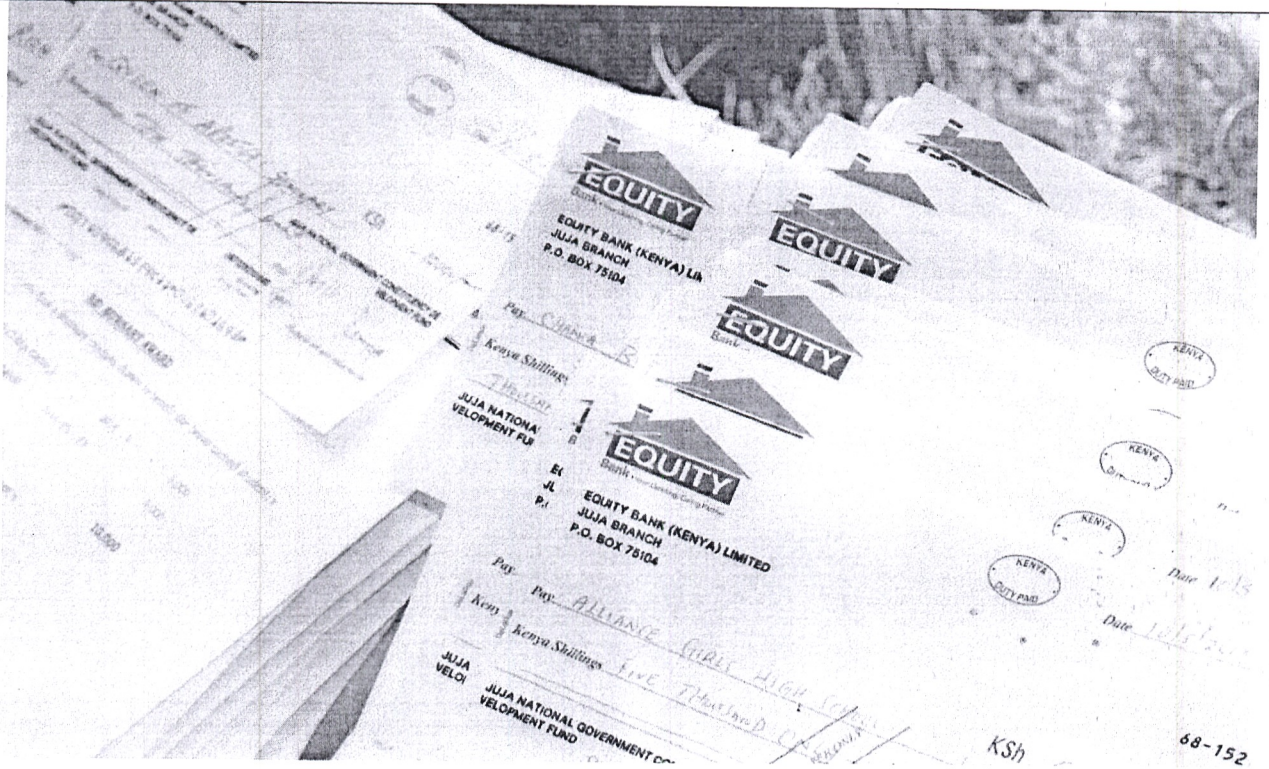
- The office prides itself in achieving a modern looking furnished office at toll area and is in the proces of opening a new school in the same area
- The Key achievements have been access to quality and equal opportunity in education by giving bursaries to the less fortunate children both in secondary and tertiary level, the NGCDFC was able to award bursaries to over 2,000 students both in secondary and tertiary level.
- Infrastructure in most of the public primary and secondary schools classrooms, administration blocks, dormitory, in the five wards (Kalimoni ,theta ,murera, weitethie, juja) have been constructed or rehabilitated, hence creating a conducive working environment for both students and teachers which boosts morale and general education standards of the schools.



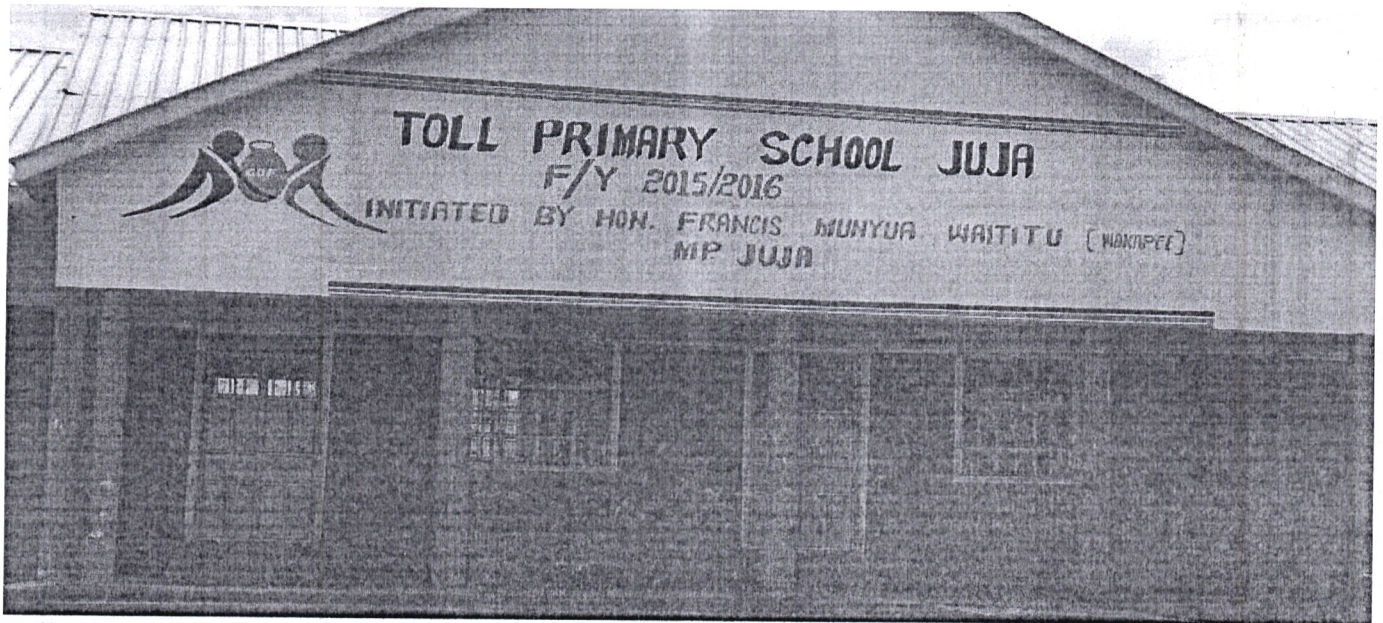
juja constituency NG-CDF office at toll, murera ward

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
JUJA CONSTITUENCY**

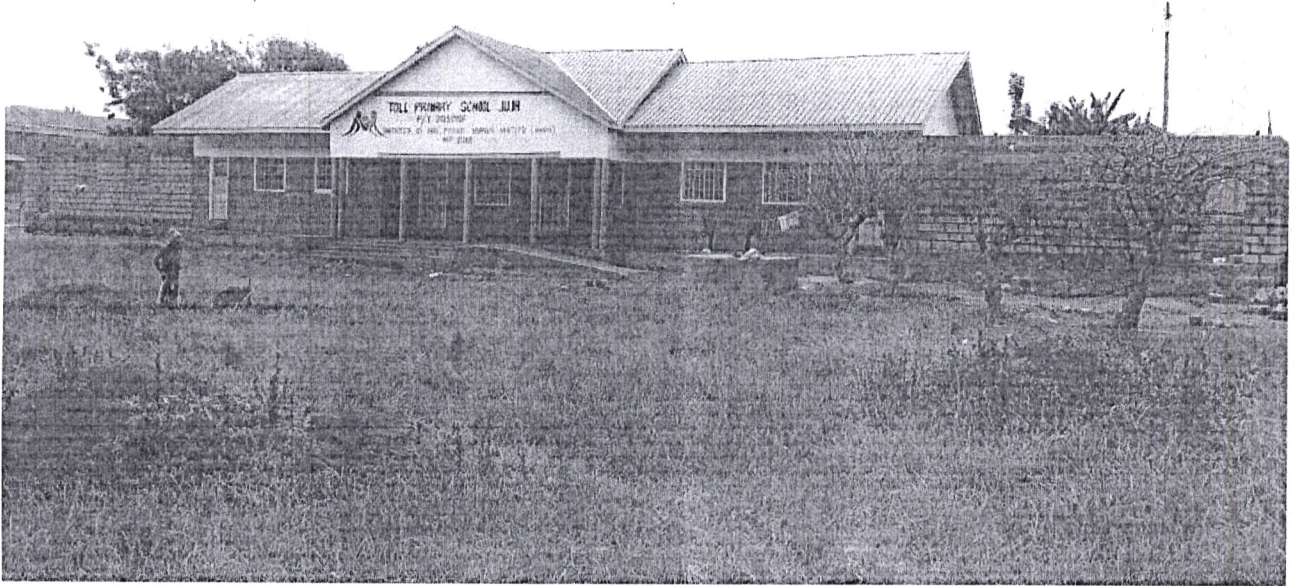
**Reports and Financial Statements
For the year ended June 30, 2018**



During issuance of bursary



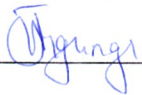
Toll primary school



Toll primary school

EMERGING ISSUES, IMPLEMENTATION CHALLENGES AND RECOMMENDATIONS

- Some of the emerging issues related to implementation of projects is failure by institutions to present bursary acknowledgement letters as well as presenting the cheques at the bank for clearance leading to huge balances of unpresented cheques on the bank reconciliation statements and eventually stale cheques, the office has since ensured that parents pick cheques as they leave their ids to ensure quick clearance
- poor submission of returns by the PMCs, the office has since trained the pmc on the importance of submission and record keeping.



James mwangi

Chairman - NGCDFC

Sign



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

JUJA 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-JUJA 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:

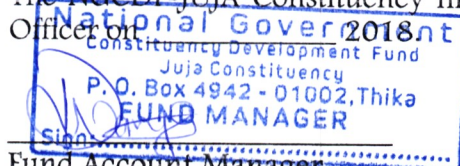
- I. maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period
- II. maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- III. designing, implementing 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
- VI. making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-JUJA 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-JUJA 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-JUJA 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-JUJA Constituency financial statements were approved and signed by the Accounting Officer on



Fund Account Manager
Name: DINAH WANJA

Sub-County Accountant
Name: SUSAN MAINA

ICPAK Member Number:

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - JUJA 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 - Juja Constituency set out on pages 8 to 30, which comprise the statement of assets as at 30 June 2018, and the statement of receipts and payments, statement of cash flow 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 matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Juja Constituency as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Net Financial Position

The statement of assets as at 30 June 2018 reflects total financial assets of Kshs.41,573,062 and nil liabilities. However, contrary to the guidelines issued by the Public Sector Accounting Standards Board, the net financial position of Kshs.41,573,062 has instead been presented as net liabilities.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Juja 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.

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

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 COMPLIANCE WITH 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.

1. Budget Performance

The summary statement of appropriation for the year ended 30 June 2018 reflects actual receipts of Kshs.81,062,020 against the budgeted amount of Kshs.101,479,266 resulting in a shortfall of Kshs.20,417,246. In addition, the approved final expenditure budget was Kshs.101,479,266 but the actual expenditure was Kshs.42,092,414 or 41% and thus, resulting in an overall under expenditure of Kshs.59,386,852 or 59%. No satisfactory reasons have been provided for the gross under-utilization of budgetary provisions which as a result denied the constituents efficient and effective delivery of services.

2. Projects Implementation

An analysis of projects implementation status as at 30 June 2018 revealed that:

- (i) Juja NG-CDF had planned to undertake thirty-seven development projects during the financial year 2017/2018 whose total budget was Kshs.66,073,172. Out of the budget allocation, an amount of Kshs.11,698,564 was utilized representing 18% absorption rate.
- (ii) No approved project for the year 2017/2018 was completed and thirty-one projects had not been commenced. No satisfactory reasons have been provided for failure to implement the projects as planned.

3. Construction of CDF Offices on Community Land

Examination of minutes of a meeting held at Toll Playing Ground on 12 January 2017 revealed that Juja NG-CDF management was given land next to the sewer by the local community to construct the offices. Records further show that the management has not obtained title deed for the land but in unexplained circumstances, Juja NG-CDF incurred an expenditure of Kshs.12,000,000 on construction of an office block on the land.

4. Construction of 8 No. Ablution Block at St Francis Nyacaba Primary School

Examination of Minute 04/04/2018 of the Juja CDF committee meeting held on 6 April 2018 revealed that the committee approved construction of eight doors ablution block at St Francis Nyacaba Primary School whose toilets had fallen down. The project approved under emergency terms was to be completed within three weeks during April 2018 holidays. Samree Construction Limited was single sourced and awarded Tender No. JUJA/NG-CDF/04/ENV/17/18 for Construction of 8 No. Ablution Block at St Francis Nyacaba Primary School at a contract sum of Kshs.1,494,000. The following unsatisfactory matters have been observed in the management of the contract:

- (i) Audit inspection undertaken on 2 March 2019 and records examined revealed that the work was incomplete, the contractor was still on site despite the fact that the work commenced on 13 June 2018 and was due for completion after twelve weeks on 13 September 2018.
- (ii) Two certificates amounting to Kshs.1,038,200 or 69% of the contract sum has so far been paid. Although it is a requirement that the retention money be deducted from every certificate, the Juja NG-CDF management did not retain Kshs.103,820 from the Kshs.1,038,200 so far paid.
- (iii) There is no evidence that VAT was recovered from the contractor's payments.
- (iv) The Juja NG-CDF management has not provided any record to show that work awarded was commensurate with the amount of tender sum and that the project management team is technically qualified to supervise such works.
- (v) An examination of the CDF project management committee meeting minutes held on 25 March, 2019 at Nyacaba Primary school revealed that the workmanship of the contractor was poor as stones on the wall were rough, thin layer of paint had been applied, pit holes were too small and that the doors were weak.

5. Construction of No. 1 Classroom at Gachororo Secondary School

Juja NG-CDF contracted Mariila General Works through tender No. JUJA/NG-CDF/09/EDU/17/18 to construct No. 1 storey classroom at Gachororo Secondary School at a contract sum of Kshs.1,573,550. Contract records show that the works started on 16 October 2017 and were due to be completed within four months on 16 February 2018.

Examination of bills of quantities revealed that the contractor made a provision of Kshs.250,000 for electrical works and a contingency amounting to Kshs.200,000. Records made available show that the contractor has been paid Kshs.1,416,195 or 93% of the contract sum. An audit inspection undertaken on 3 of April 2019 revealed that the electrical works had not been executed.

The Fund Manager has not accounted for Kshs.250,000 provided for electrical works and Kshs.200,000 for contingency. In addition, the Fund Manager has not explained failure to recover retention money.

6. Construction of Ndarasa-Theta Bridge

During the financial year 2016/2017, Juja NG- CDF contracted M/s Emerald Builders Ltd through tender No. JUJA/CDF/RD/PROJECTS-16/17-006 to construct a bridge on Ndarasha-Theta Bridge at a contract sum of Kshs.8,635,620. Contract records show that works started on 27 September 2016 and were due to be completed within three months on 27 December 2016

Records made available show that the contractor has been paid Kshs.2,000,000 or 23% of the contract sum as of 6 February 2017. The management also incurred an additional cost of Kshs. 300,000 on a legal suit.

An inspection undertaken on 3 of April 2019 revealed that the county government had taken over the project and had even erected a notice board on the same at the site.

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 International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls 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 National Government Constituencies Development Fund - Juja Constituency to sustain services, disclosing and 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.

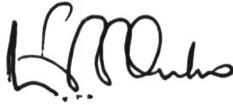
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability 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 - Juja 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

22 May 2019



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

JUJA CONSTITUENCY

Reports and Financial Statements

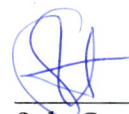
For the year ended June 30, 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	81,062,020	130,302,766
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	56,000
TOTAL RECEIPTS		81,062,020	130,358,766
PAYMENTS			
Compensation of employees	4	1,436,142	973,440
Use of goods and services	5	3,971,293	11,009,402
Transfers to Other Government Units	6	8,402,586	27,220,000
Other grants and transfers	7	25,184,687	84,702,324
Acquisition of Assets	8	1,795,978	9,000,000
Other Payments	9		-
TOTAL PAYMENTS		40,790,686	132,905,167
SURPLUS/(DEFICIT)		40,271,334	(2,546,401)

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

National Government
 Constituency Development Fund
 JUJA Constituency
 P.O. Box 4952 - 01002, Thika
Fund Account Manager
 Name: ...DINAH WANJA.....



Sub-County Accountant
 Name: SUSAN MAINA
 ICPAK Member Number:



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

JUJA CONSTITUENCY

Reports and Financial Statements

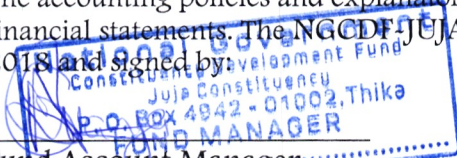
For the year ended June 30, 2018

V. STATEMENT OF ASSETS

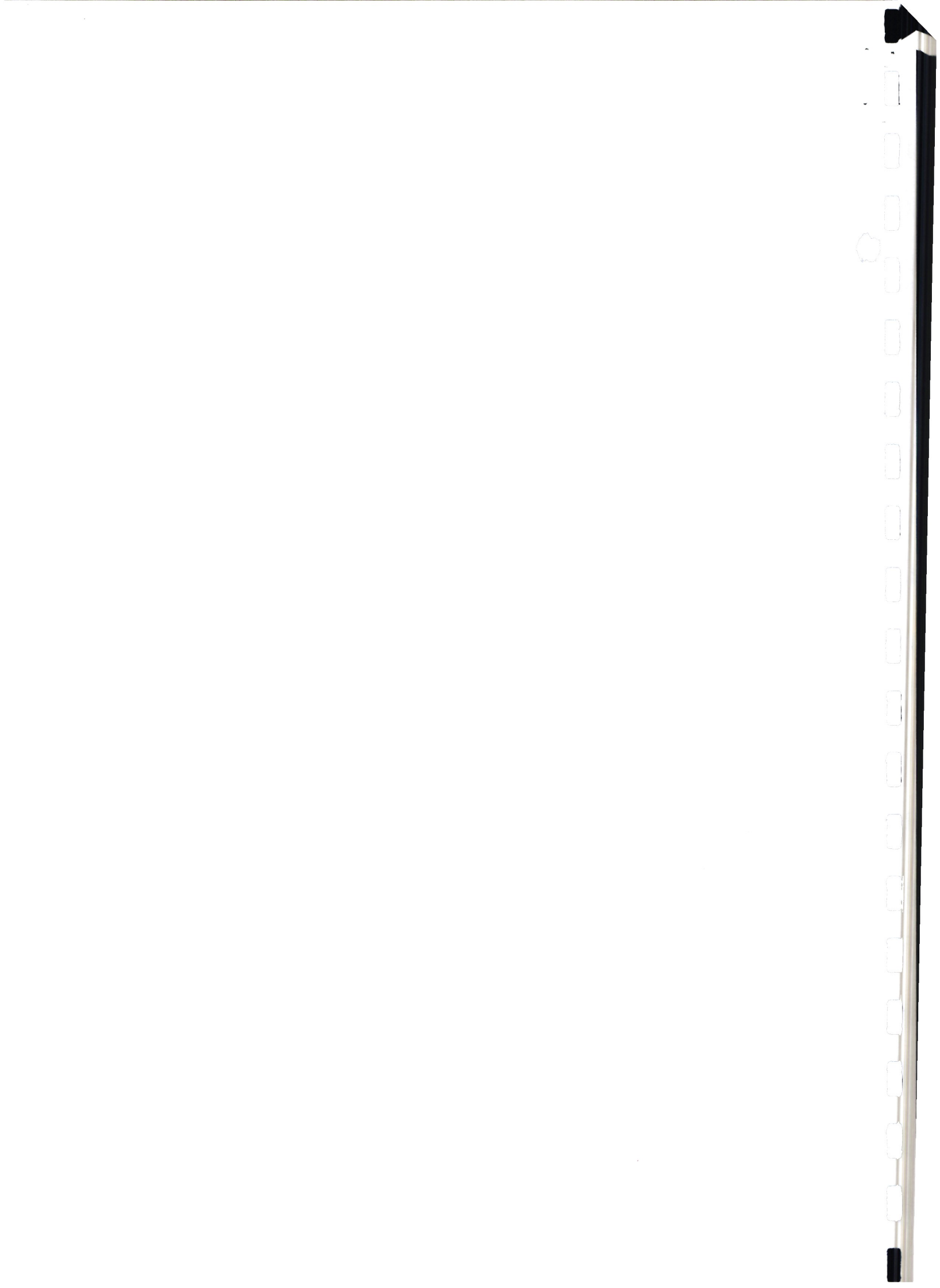
	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	41,573,062	1,301,728
Cash Balances (cash at hand)	10B	-	
TOTAL CASH AND CASH EQUIVALENTS		41,573,062	1,301,728
Current receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		41,573,062	1,301,728
FINANCIAL LIABILITIES			
Accounts payable- Retention	12	-	-
NET FINANCIAL ASSETS		41,573,062	
REPRESENTED BY			
Fund balance b/fwd 1st July... 2017	13	1,301,728	3,848,130
Surplus/Deficit for the year		40,271,334	(2,546,401)
Prior year adjustments	14	-	-
NET LIABILITIES		41,573,062	1,301,728

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

Fund Account Manager
Name: DINAH WANJA



Sub-County Accountant
Name: SUSAN MAINA
ICPAK Member Number:



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

JUJA CONSTITUENCY

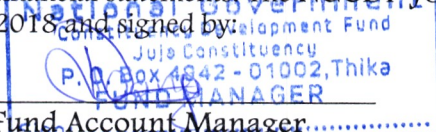
Reports and Financial Statements


For the year ended June 30, 2018

VI. STATEMENT OF CASHFLOW

		2017-2018	2016-2017
Receipts for operating income			
Transfers from NGCDF Board	1	81,062,020	130,302,766
Other Receipts	3	=	56,000
		81,062,020	130,358,766
Payments for operating expenses			
Compensation of Employees	4	1,436,142	973,440
Use of goods and services	5	3,971,293	11,009,403
Transfers to Other Government Units	6	8,402,586	27,220,000
Other grants and transfers	7	25,184,687	84,702,324
Other Payments	9	-	-
		(38,994,708)	(123,905,167)
Adjusted for:			
Adjustments during the year (RETENTION)	14	-	-
Net cash flow from operating activities		42,067,312	6,453,598
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(1,795,978)	(9,000,000)
Net cash flows from Investing Activities		(1,795,978)	(9,000,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		40,271,334	(2,546,402)
Cash and cash equivalent at BEGINNING of the year	12	1,301,728	3,848,129
Cash and cash equivalent at END of the year	10A	<u>41,573,062</u>	<u>1,301,728</u>

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


Fund Account Manager.....
 Name:


 Sub-County Accountant
 Name: SUSAN MAINA
 ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
JUJA CONSTITUENCY**

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

**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT
COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	86,810,345	14,668,921	101,479,266	81,062,020	20,417,246	80%
Proceeds from Sale of Assets	-		-	-	-	
Other Receipts				-	-	
	86,810,345	14,668,038	101,479,266	81,062,020	20,417,246	80%
PAYMENTS						
Compensation of Employees	2,776,200	1,301,7289	4,077,929	1,436,142	2,641,787	35%
Use of goods and services	4,736,731	1,987,882	6,724,613	3,971,292	2,753,320	59%
Transfers to Other Government Units	21,702,586		21,702,586	8,402,586	13,300,000	39%
Other grants and transfers	55,794,828	11,379,310	67,174,134	25,184,686	41,989451	37%
Acquisition of Assets	1,800,000		1,800,000	1,795,978	4,022	100%
Other Payments						
TOTALS	86,810,345	14,688,921	101,479,266	42,092,414	59,386,852	41%

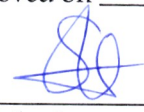
There is an under expenditure in grants and other transfers since the funds were received late into the financial year

The NGCDF JUJA Constituency financial statements were approved on _____ 2018 and signed by _____

National Government
Constituency Development Fund
Juja Constituency
P. O. Box 8942 - 01002, Thika
FUND MANAGER
Sig Fund Account Manager.....

Name: DINAH WANJA

Member Number:


Sub-County Accountant
Name: SUSAN MAINA ICPAK

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-JUJA 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

5. 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.

6. 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.

7. 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.

JUJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

8. 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.

9. 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

10. 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.

11. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

12. 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.

13. 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.

14. 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) –

JUJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

VIII. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description		2017-2018	2016-2017	
		Kshs	Kshs	
NORmal Allocation	AIE NO 892917	37,905,172	48,406,214	
	AIE NO 855826	5,500,000	4,094,828	
	AIE NO 892690	1,987,882	36,853,449	
	AIE NO 896984	35,668,966	40,948,275	
Receipt from other Constituency				
TOTAL		81,062,020	130,302,766	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
Description		2017-2018	2016-2017	
		Kshs	Kshs	
Receipts from the Sale of Buildings				
Receipts from the Sale of Vehicles and Transport Equipment				
Receipts from the Sale Plant Machinery and Equipment				
Receipts from the Sale of office and general equipment				
	Total	-		
3 OTHER RECEIPTS				
Description		2017-2018	2016-2017	
		Kshs	Kshs	
Interest Received		-		
Rents		-		
Sale of tender documents		-	56,000	
Other Receipts Not Classified Elsewhere (specify)		-	-	
Total		-	56,000	
4 COMPENSATION OF EMPLOYEES				



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

JUJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

Description		2017-2018	2016-2017	
		Kshs	Kshs	
Basic wages of contractual employees		1,266,175	946,890	
Basic wages of casual labour				
Personal allowances paid as part of salary				
House allowance				
Transport allowance				
Leave allowance				
Other personnel payments		169,966	26,880	
employer contribution to NSSF				
gratuity				
Total		1,436,142	973,440	
5 USE OF GOODS AND SERVICES				
Description		2017-2018	2016-2017	
		Kshs	Kshs	
Utilities, supplies and services		100,000	500,000	
Office rent				
Communication, supplies and services		21,920	520,000	
Domestic travel and subsistence		-	823,000	
Printing, advertising and information supplies & services		-	1,400,763	
Rentals of produced assets		-	500,440	
Training expenses		2,028,000	3,247,200	
Other committee expenses		856,650	1,041,000	
Committee allowance		136,000	1,227,000	
Hospitality supplies and services		-	850,000	
Insurance costs		-	-	
Specialised materials and services		-	-	
Office and general supplies and services		257,000	850,000	

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

Fuel ,oil & lubricants		143,788	850,000
Other operating expenses KENAO		-	-
Routine maintenance – vehicles and other transport equipment		-	-
strategic plan			
Total		3,971,293	11,009,403
6. TRANSFER TO OTHER GOVERNMENT ENTITIES			
Description			
Transfers to primary schools		3,802,586	22,700,000
Transfers to secondary schools		4,600,000	4,520,000
Transfers to Tertiary institutions		-	-
Transfers to Health institutions		-	-
TOTAL		8,402,586	27,220,000
7. OTHER GRANTS AND PAYMENTS			
Description			
Bursary -Secondary		11,203,218	28,859,580
Bursary -Tertiary		5,728,200	-
Bursary-Special schools		3,804,000	-
Mocks & CAT		961,386	
water/Sewers		-	1,000,000
Agriculture (Markets)		-	-
Electricity projects		-	-
Security		-	8,900,000
Roads			32,700,000
Sports			3,625,813
Environment		1,987,882	2,821,931
Emergency Projects (specify)		1,500,000	6,795,000
Development - factories/stadiums			
Total		25,184,687	84,702,324



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

JUJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

Non Financial Assets				
Purchase of Buildings			9,000,000	
Construction of Buildings			-	
Refurbishment of Buildings		-	-	
Purchase of Vehicles		-	-	
Purchase of Bicycles & Motorcycles		-	-	
Overhaul of Vehicles		-	-	
Purchase of Office furniture and fittings		1,795,978	-	
Purchase of computers ,printers and other IT equipments			-	
Purchase of photocopier		-	-	
Purchase of other office equipments		-	-	
strategic plan				
Acquisition of Land		-	-	
		-	-	
Total		1,795,978	9,000,000	
9 OTHER PAYMENTS				
		2017-2018	2016-2017	
		Kshs	Kshs	
specify		-	-	
		-	-	
		-	-	
		-	-	
TOTAL		-	-	
10A: Bank Balances (cash book bank balance)				
		2017-2018	2016-2017	
Name of Bank	Account Number	Kshs (30/6/2018)	Kshs (30/6/2017)	
<i>EQUITY</i>		41,573,063	1,301,728	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

JUJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

Total				
10B: CASH IN HAND				
		2017-2018	2016-2017	
		Kshs (30/6/2018)	Kshs (30/6/2017)	
Location 1		-	-	
Location 2		-	-	
Location 3		-	-	
Other receipts (specify)		-	-	
Total		-	-	
<i>[Provide cash count certificates for each]</i>				
11: OUTSTANDING IMPRESTS				
Name of Officer	Date imprest taken	Amount Taken	Amount Taken	Balance (30/6/2018)
		Kshs	Kshs	Kshs
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-		-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-		-
Total				-
12 Retention				
		2017 - 2018	2016 - 2017	
Supplier/Contractor	PV No.			
TOTAL		-	-	
13 BALANCES BROUGHT FORWARD				
		2017 - 2018	2016 - 2017	
		Kshs (1/1/2017)	Kshs (1/1/2016)	
EQUITY		1,301,728	3,848,129	
Cash in hand		-	-	
Imprest		-	-	
Total		-	-	
<i>[Provide short appropriate explanations as necessary]</i>				
14 PRIOR YEAR ADJUSTMENTS				
		2017 - 2018	2016 - 2017	

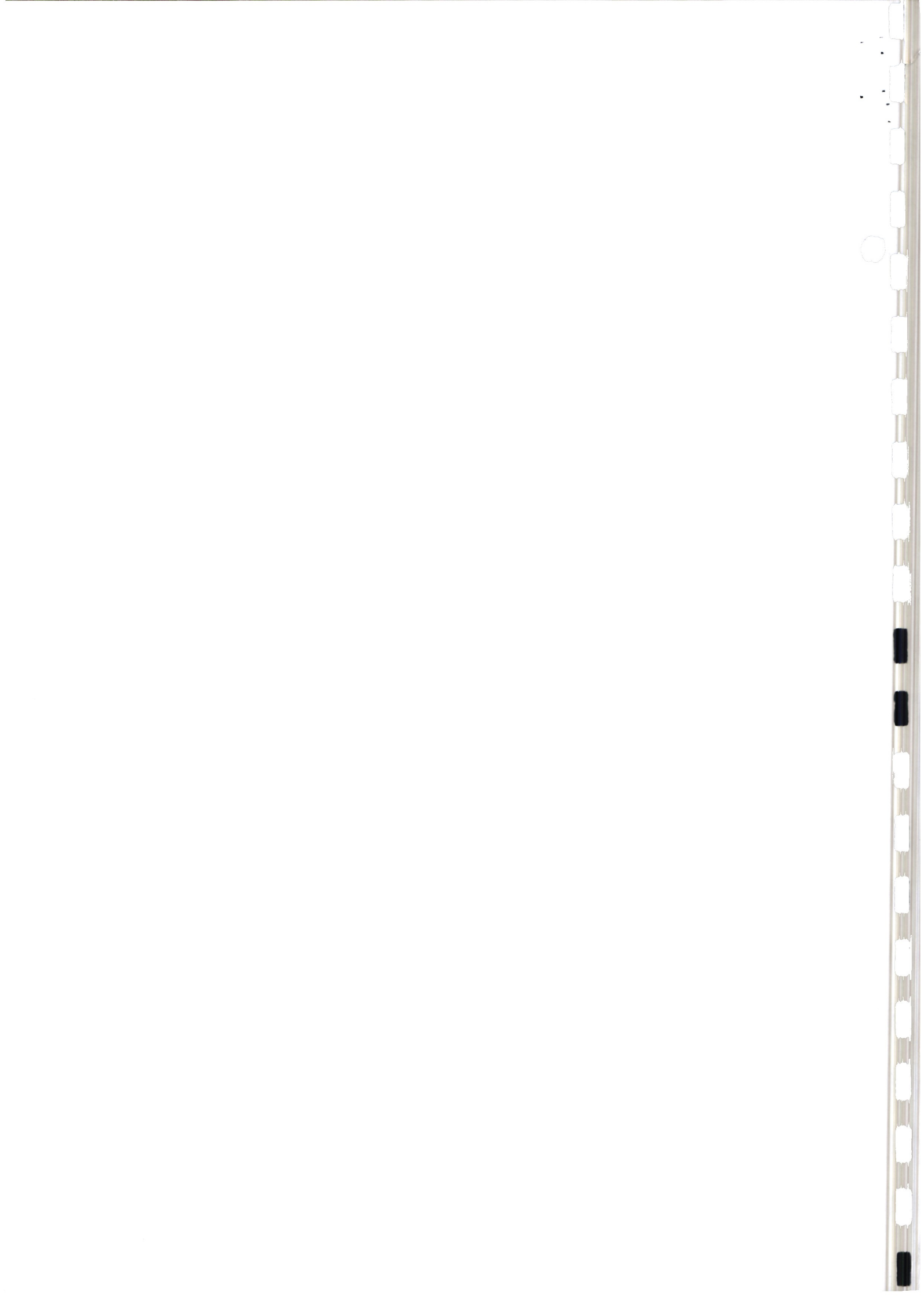
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

JUJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

		Kshs	Kshs	
Bank accounts				-
Cash in hand		-		-
Imprest		-		-
Total		-		-
15 OTHER IMPORTANT DISCLOSURES				
15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				
		2017 - 2018	2016 - 2017	
		Kshs	Kshs	
Construction of buildings		-		
Construction of civil works		-		
Supply of goods		-		
Supply of services		-		
TOTAL		-		
15.2: PENDING STAFF PAYABLES (See Annex 2)				
		2017 - 2018	2016 - 2017	
		Kshs	Kshs	
Senior management		-		
Middle management		-		
Unionisable employees		-		
Others (<i>specify</i>)		-		
		-		
15.3: OTHER PENDING PAYABLES (See Annex 3)				
		2017 - 2018	2016 - 2017	
		Kshs	Kshs	
Amounts due to other Government entities (see attached list)		-		
Amounts due to other grants and other transfers (see attached list)		-		
Others (<i>specify</i>)		-		



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
JUJA CONSTITUENCY**

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
	a	b	C	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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 2017	Comments
		A	b	C	d=a-c		
Senior Management							
1.							
2.							
3.							

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

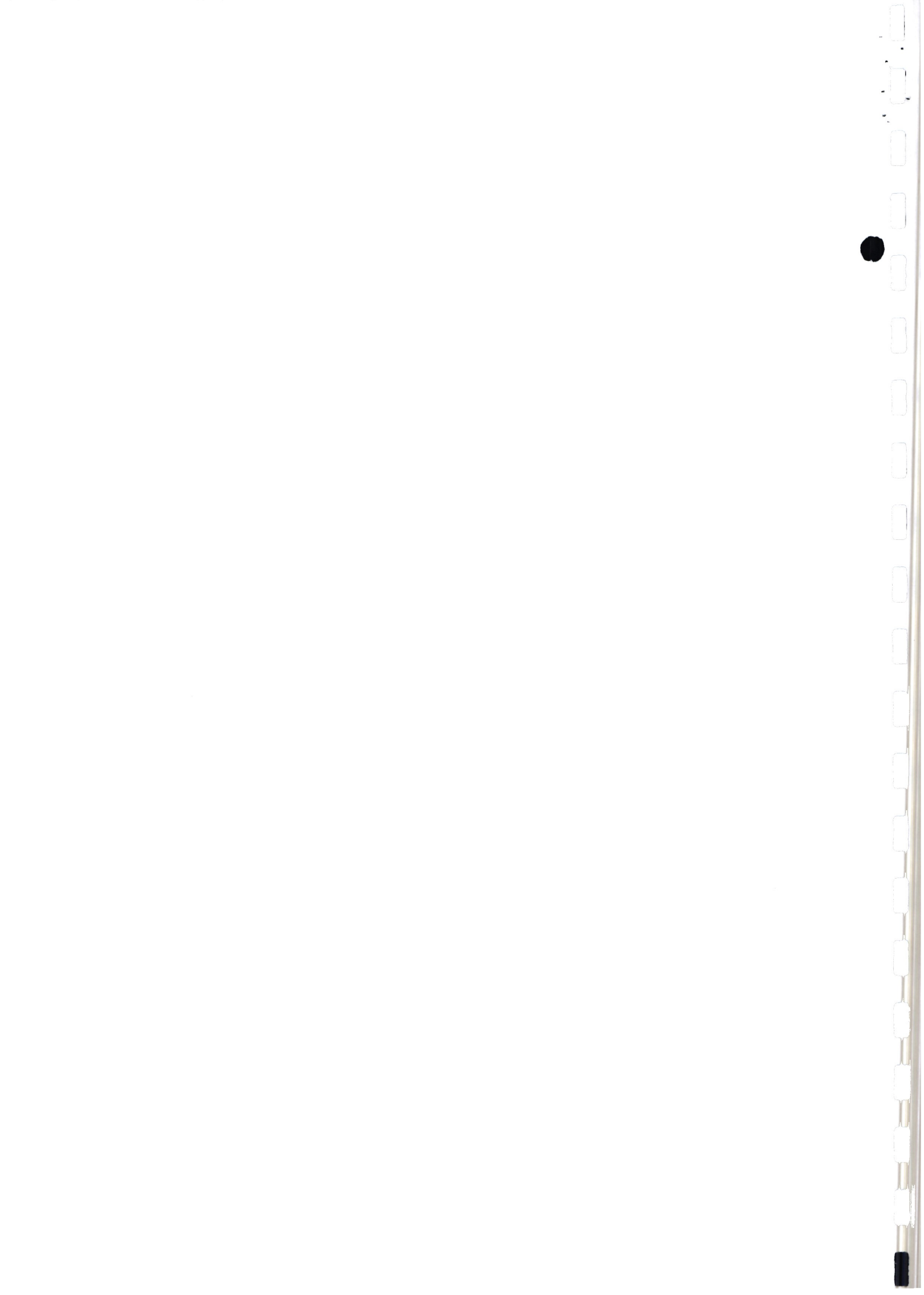
Name of Staff	Job Group	Original Amount	Date Payable Contract ed	Amou nt Paid To-Date	Outstand ing Balance 2018	Outstand ing Balance 2017	Comments
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (<i>specify</i>)							
10. SALARIES							
11. NSSF						6,204	These were pending to be paid but have since been paid
12. NHIF						4,400	These were pending to be paid but have since been paid
13. PAYE						2,853	These were pending to be paid but have since been paid
Grand Total							



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

ANNEX 3 – UNUTILIZED FUNDS

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES					
FINANCIAL YEAR: 2017 1ST JULY TO 30TH JUNE.....2018 project Name	Original Cost	Project activity	Date payable contracted	Outstanding balance	
Emergency	4,568,965.52	To cater for any unforeseen occurrences in the constituency during the financial year		4,568,965.52	
Toll primary school	4,000,000.00	Construction of 2 classrooms, students' toilet and fencing around the school.		4,000,000.00	
Toll primary school	1,000,000.00	Supply of desks and chairs for the staffroom and lockers for the school		1,000,000.00	
Muigai inn primary school	1,881,034.00	Construction of one classroom		1,881,034.00	
Ndururumo primary school	1,400,000.00	Construction of one classroom		1,400,000.00	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –JUJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

Chachororo primary school	2,000,000.00	Finishing Works- slubbing, installation of windows and doors painting and electrification phase 2	2,000,000.00
Chachororo secondary School	1,600,000.00	Finishing Works- slubbing, installation of windows and doors painting and electrification phase 2	1,600,000.00
St francis nyacaba secondary school	3,000,000.00	Construction of laboratory	3,000,000.00
Mdururumo secondary	1,400,000.00	Construction of classroom	1,400,000.00
Bristar AP post	3,000,000.00	Construction of Administration block, toilets, water piping and electrification in the AP Post	3,000,000.00
Aba salama A.P post	2,023,834.68	Construction of Administration block, toilets, water piping and electrification in the AP Post	2,023,834.68
Ela Mundia A.P post	2,885,776.25	Construction of Administration block, toilets, water piping and electrification in the AP Post	2,885,776.25



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –JUJA CONSTITUENCY

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

Ma Acre A.P post	2,885,776.25	Construction of Administration block, toilets, water piping and electrification in the AP Post		2,885,776.25
Athi Ap post	500,000	Piping of the ap post		500,000.00
Toll AP Post	2,500,000.00	Construction of Administration block, toilets, water piping and electrification in the AP Post		2,500,000.00
Security high Masts	6,000,000.00	Installation of Security high masts in murera ward, theta ward, juja ward, witeithie ward and kalimoni ward at a cost of kshs 1,200,000 per ward		6,000,000.00
Constituency Sports Tournament	1,736,206.88	Carry out Constituency Sports tournament and the winning teams/schools to be awarded with trophies, balls and games kit.		1,736,206.88
Theta secondary	173,620.68	Planting of trees in School		173,620.68
Juja secondary school	173,620.68	Planting of trees in School		173,620.68
Gachororo secondary School	173,620.68	Planting of trees in School		173,620.68



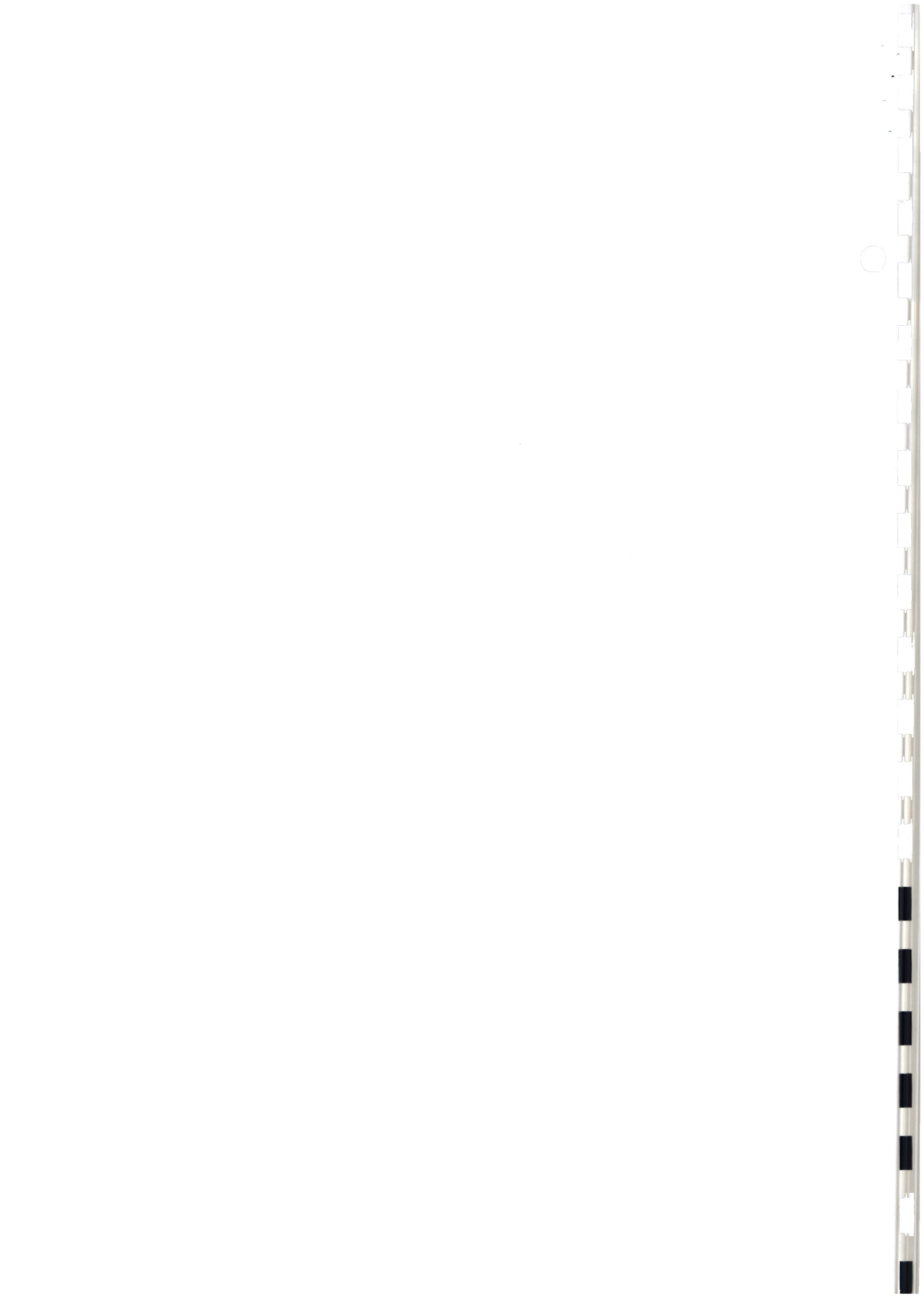
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Murera secondary	173,620.68	Planting of trees in School		173,620.68
Blessed mugutha secondary	173,620.68	Planting of trees in School		173,620.68
Juja farm secondary	173,620.68	Planting of trees in School		173,620.68
St.francis nyacaba	173,620.68	Planting of trees in School		173,620.68
Athi secondary	173,620.68	Planting of trees in School		173,620.68
Mangu secondary	173,620.68	Planting of trees in School		347,241.36
Constituency Innovation Hub (CIH)	1,169,256.75	Installation of Constituency Innovation Hub in Partnership with Ministry of ICT through Telecom Kenya		1,169,256.75
Constituency Innovation Hub (CIH)	1,169,256.75	Installation of Constituency Innovation Hub in Partnership with Ministry of ICT through Telecom Kenya		1,169,256.75
Constituency Innovation Hub (CIH)	1,169,256.75	Installation of Constituency Innovation Hub in Partnership with Ministry of ICT through Telecom Kenya		1,169,256.75



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Constituency Innovation Hub (CIH)	1,169,256.75	Installation of Constituency Innovation Hub in Partnership with Ministry of ICT through Telecom Kenya		1,169,256.75
Juja NGCDF office	3,000,000.00	Construction of a perimeter wall, land scapping (including putting cabros outside the office compound) and construction outside toilet,		3,000,000.00
Purchase of office Furniture's/Equipment's	1,500,000.00	Purchase of new executive office furniture's in the NG-CDF office		1,500,000.00
Administration	2,592,024.62	Purchase of goods		2,592,024.62
Strategic plan	3,500,000.00	Development of constituency strategic plan 2017/2018-2020/2021		3,500,000.00
				59,386,852



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

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	-	-	-	-
Buildings and structures	12,000,000	-	-	12,000,000
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	-	-	-	-
ICT Equipment, Software and Other ICT Assets	-	-	-	1,795,978
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	12,000,000	-	-	13,795,978

NATIONAL GOVERNMENT ENTITY – JUJA CONSTITUENCY

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

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Toll primary school	Equity	1520277335298	3,802,586	
St francis nyacaba primary school	Equity	1520277335285	1,500,000	
Nyacaba secondary school	Equity	1520277335306	3,000,000	
environment	Equity	1520268579842	1,987,882	
Gachororo secondary school	Equity	1520277335261	1'600,000	
Ndarasa theta bridge	equity	0870263587340	5,298,590	
Total			17,189,058	

Ndarasa theta bridge at the time of financial statement preparation had pending legal matter in court

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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)
1	Statements of assets reflects bank balance as at 30 June 2017 of Kshs.1,301,728 and a Nil cash balance. However, the following anomalies were noted: No board of survey was availed for verification to support the Nil cash balance.	Board of survey provided	Fam	Resolved	7 days
2	Further, the bank reconciliation statement as at 30 June 2017 provided for audit verification was not signed by the sub county accountant to certify that he/she verified the bank balance in the cashbook with the bank statement	Signed bank reconciliation provided	Fam	Resolved	7 days

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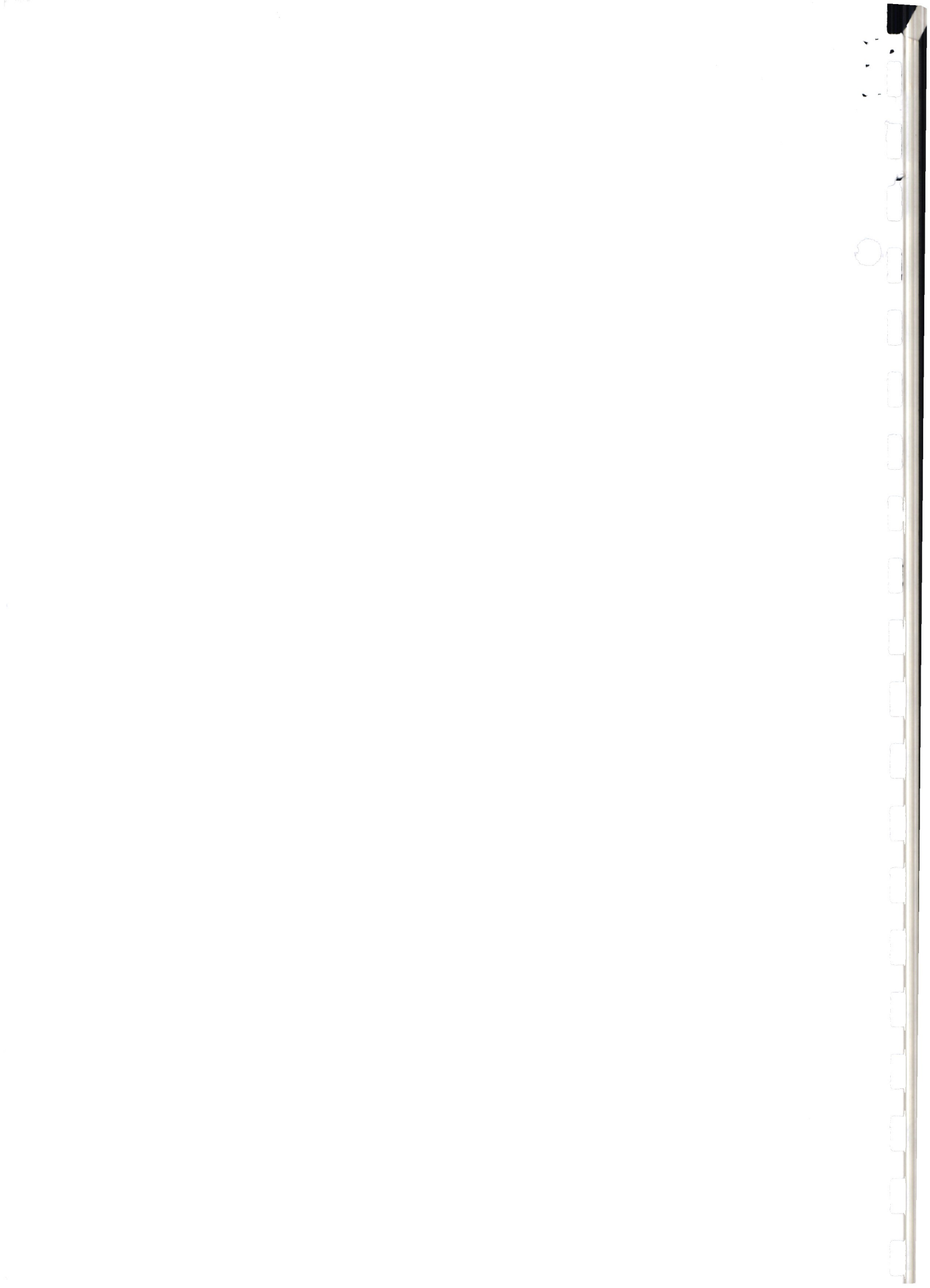
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	and that the reconciliation was correct. We could therefore not ascertain the correctness of the bank reconciliations prepared by the sub county accountant.				
	the acknowledgement receipts received from the various institutions on receipt of bursary funds were not sorted out and reconciled with the funds disbursed to ensure that all the bursary funds which had been disbursed had been properly accounted for by the recipients as necessary. We could not establish the bursaries that had been acknowledged by the recipients in the year under audit.	<p>The office acknowledged that cheques provided to individuals as Bursaries some of the acknowledgments were not received. This is as a result of parents not returning the receipts. However the office has since taken charge of the bursary process by;</p> <ol style="list-style-type: none"> 1. Personally taking the cheques to individual schools 2. Having parents leave their IDs in order to take the cheques then receive them 	Fam	Resolved	7 days

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For the year ended June 30, 2018 (Kshs'000)

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 style="text-align: center;">back</p> <p>Creating awareness to parents/ guardians that the cheques shall be reversed immediately after 6months hence makes them to hurry</p>			
	<p>The construction of Abba Salama AP Post was funded during the financial year for Kshs.2, 000,000 for the construction of 2 staff houses to completion. In the financial year 2015/2016, an amount of Kshs.2, 000,000 was spent to construct the AP Post to completion all totaling Kshs.4, 000,000 spent on the project. Physical verification of the AP Post and staff houses showed that the works was done to completion except that the staff houses had not been painted. However, the AP Post and the staff houses were not in use as at time of the</p>	<p>Abba Salama AP Post could not be occupied since there was no Administration Block and fencing as required by the Ministry. The office has since then accounted for extra activity in financial year 2017/2018 and then the project will be in use.</p>	Fam	Resolved	7 days



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For the year ended June 30, 2018 (Kshs'000)

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)
	audit and there were no indications that the houses will be put in use in the near future				

