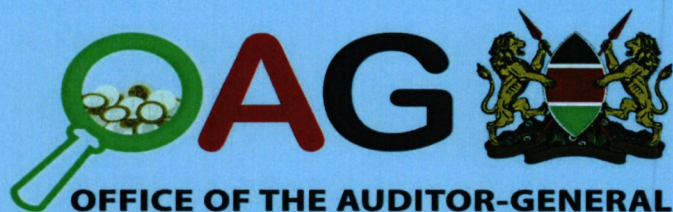


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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
SUBA SOUTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2019**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
SUBA SOUTH CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

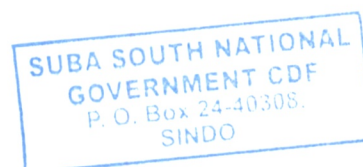
**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

SUBA SOUTH NATIONAL
GOVERNMENT CDF
P. O. Box 24-40308,
SINDO

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – SUBA
SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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 as amended in 2016 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

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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 Suba South Constituency day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

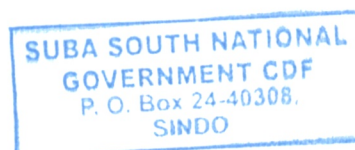
The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	David Onyango Agong
2.	Sub-County Accountant	Willys Ojowi
3.	Chairman NGCDFC	Maurice Opinde Odicha
4.	Member NGCDFC	Herine Achieng Odera

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF –Suba South 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 Suba South Constituency Headquarters
P.O. Box 24-40308
Sindo- Kaloko -Mbita Road, Sindo Kenya



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

(f) NGCDF Suba South Constituency Contacts

Telephone: (254)729323462
E-mail: cdsubasouth@ngcdf.go.ke
Website: www.subasouth@ngcdf.go.ke

(g) NGCDF Suba South Constituency Bankers

Equity Bank (Kenya) Ltd
Mbita Point Branch
P.O Box 101-40305 Mbita

(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

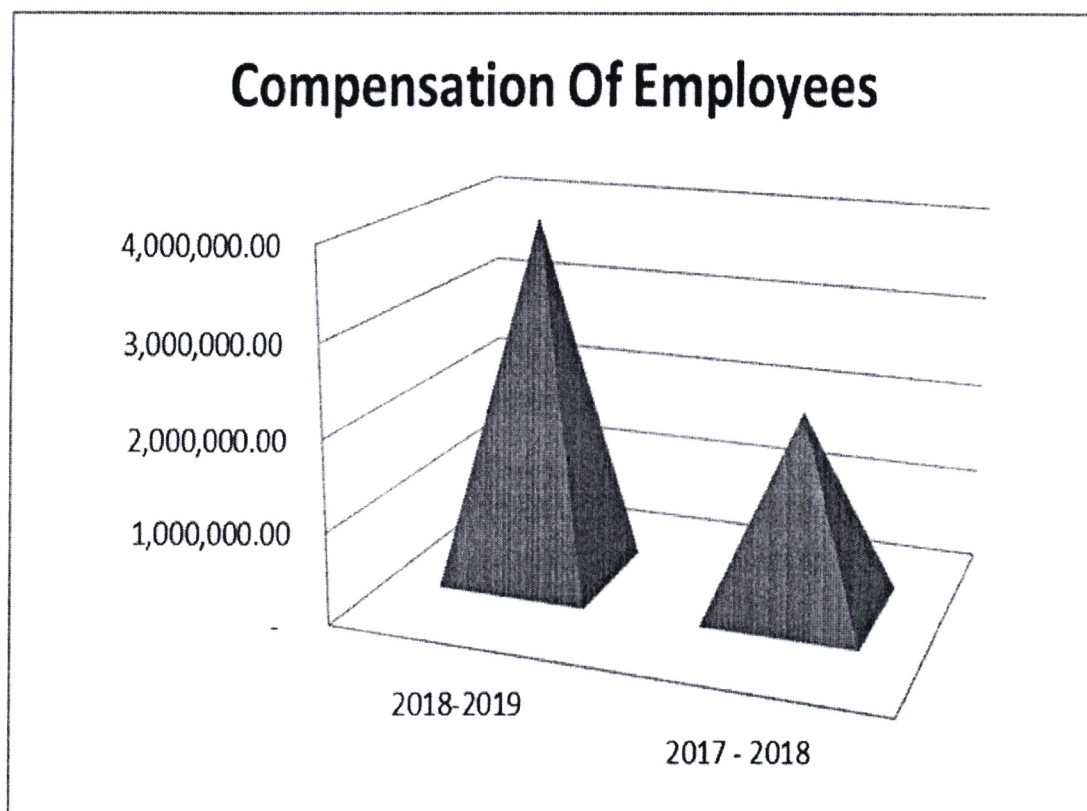
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
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II. FOREWORD BY THE CHAIRMAN NGCDF COMMITTEE

Suba South National Government Constituency Development Fund budget performance against actual amounts for compensation of employees was at 99%, use of goods and services 101% , transfer to other government units was 100%, Other grants and Transfers 100%, acquisition of assets 100% , Other payments 100%, giving an average utilization of 100% as at 30th June 2019 as illustrated with below;

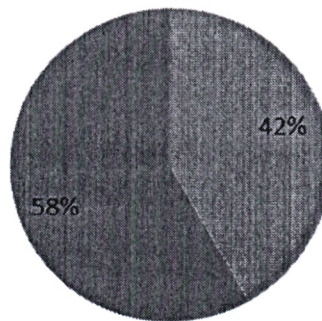


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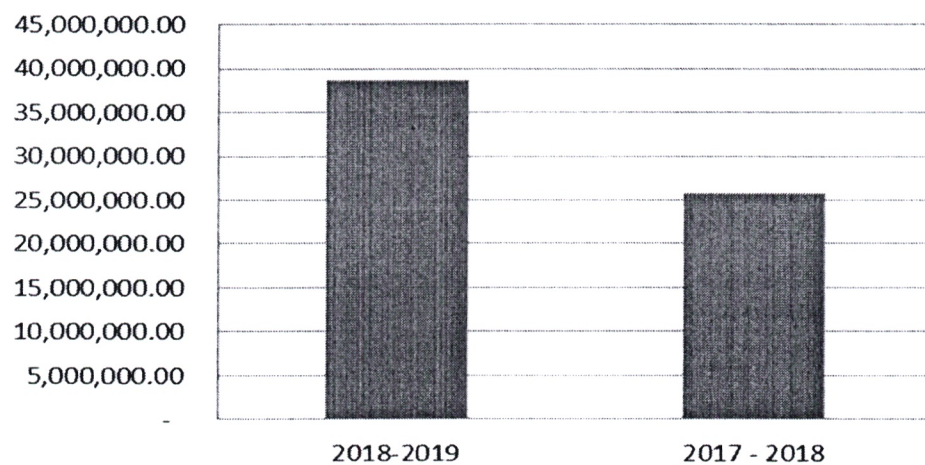
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
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Use of Goods and Services

■ 2018-2019 ■ 2017 - 2018

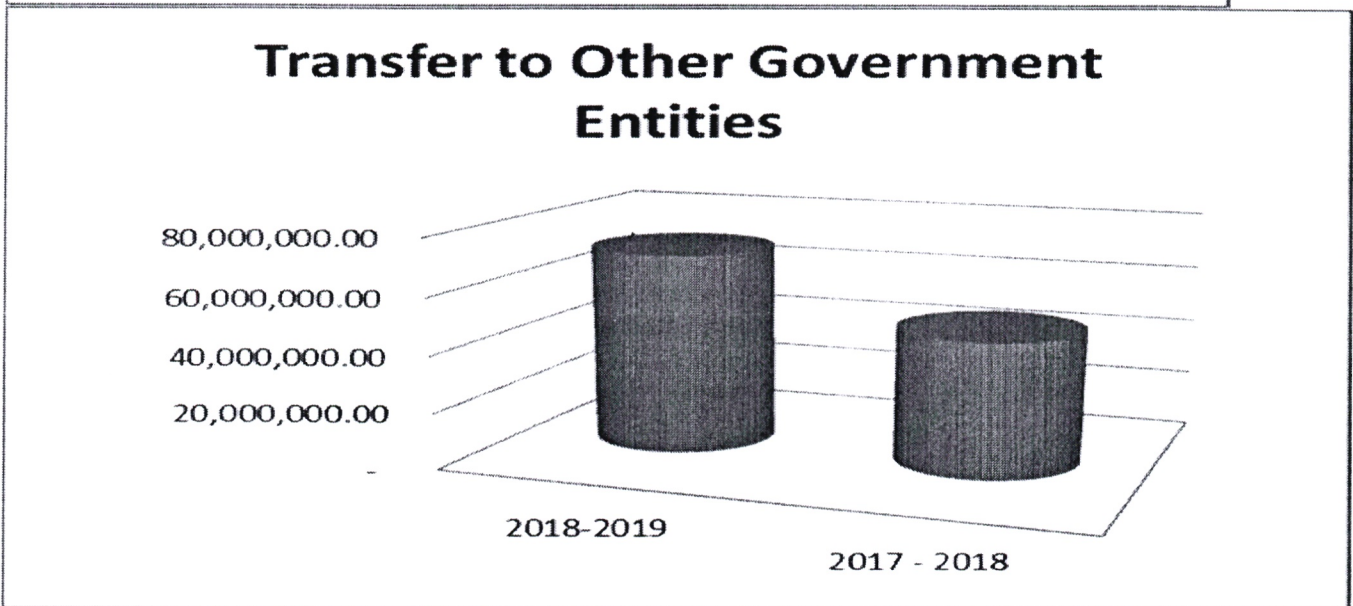
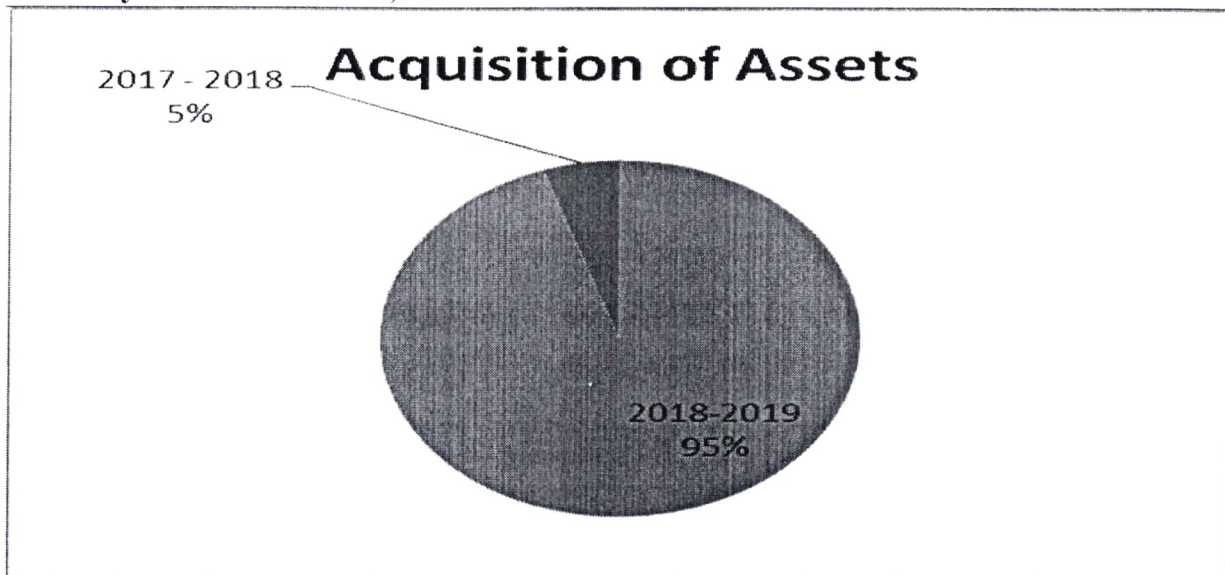


Other Grants and other Payments



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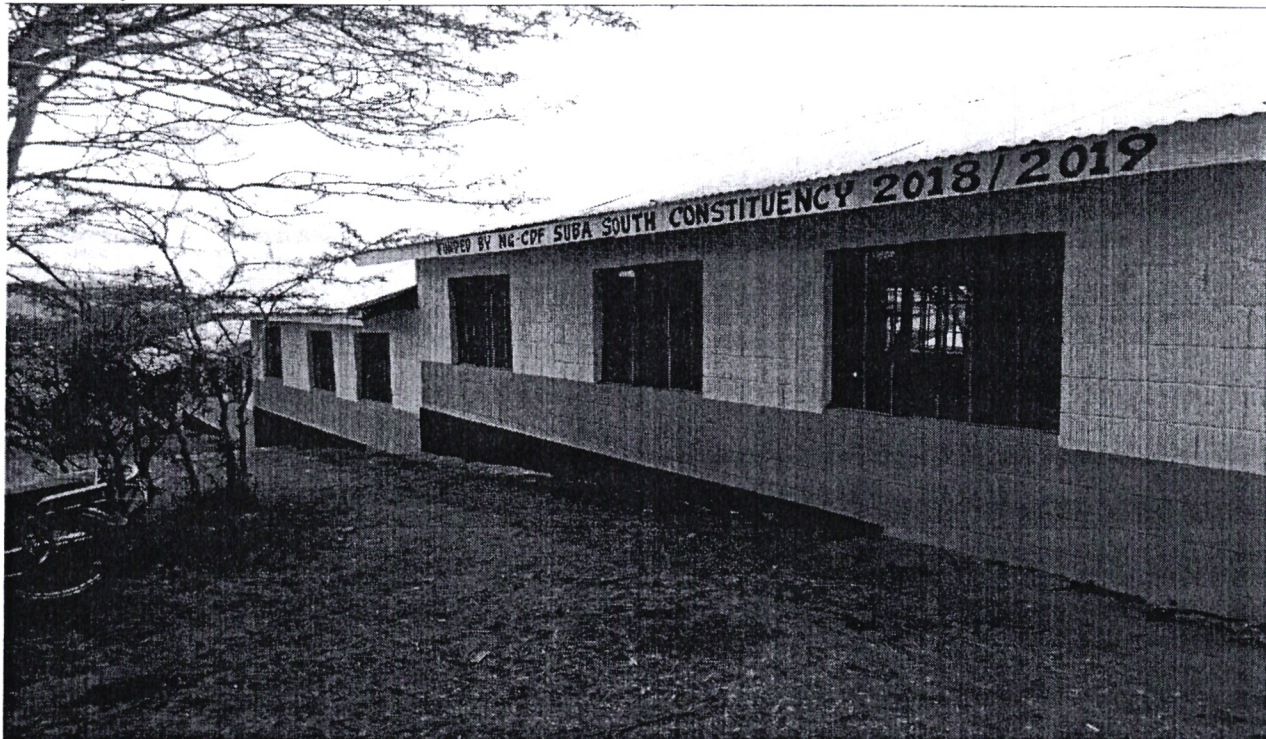
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
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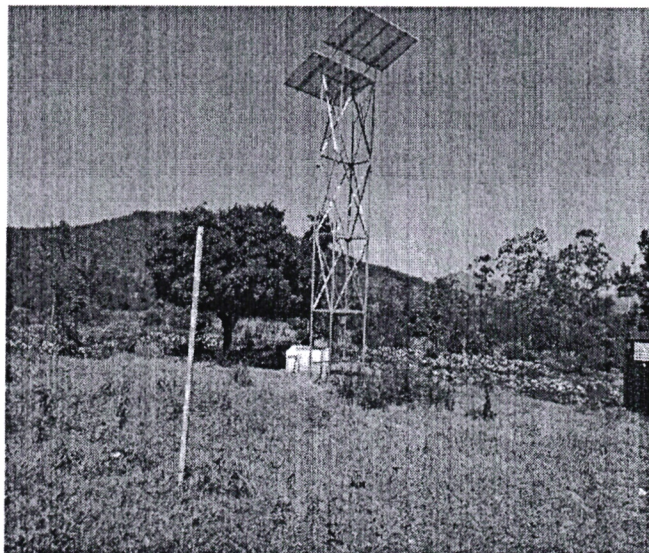
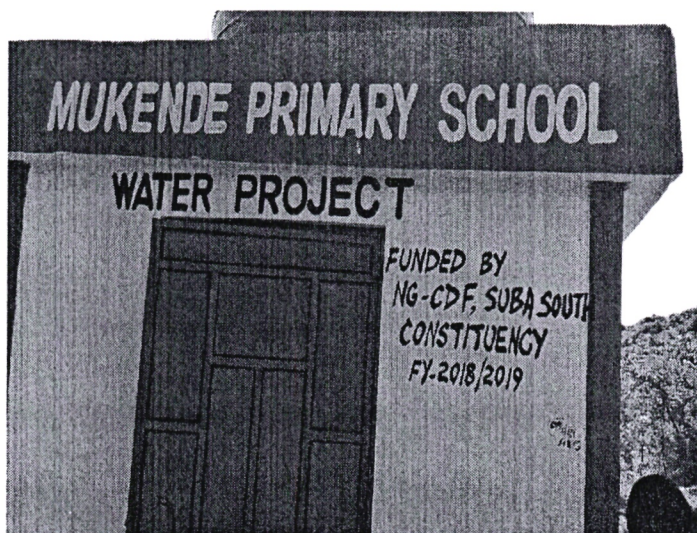
Key achievements for Suba South NG-CDF included the following; 100% absorption of funds, increased pupil/student enrolment due to availability of school infrastructure and retention of the needy learners due to bursaries awarded to them; the fund also made deliberate efforts to promote democracy and self-governance to the citizens while participating in projects identification and prioritization and management. Sample projects undertaken during the year are displayed below:

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For the year ended June 30, 2019



Ramula Primary School –completion of 4 classrooms at a cost of Kshs. 400,000.00 in FY 2018-2019
 The project is benefitting over 200 pupils in the school



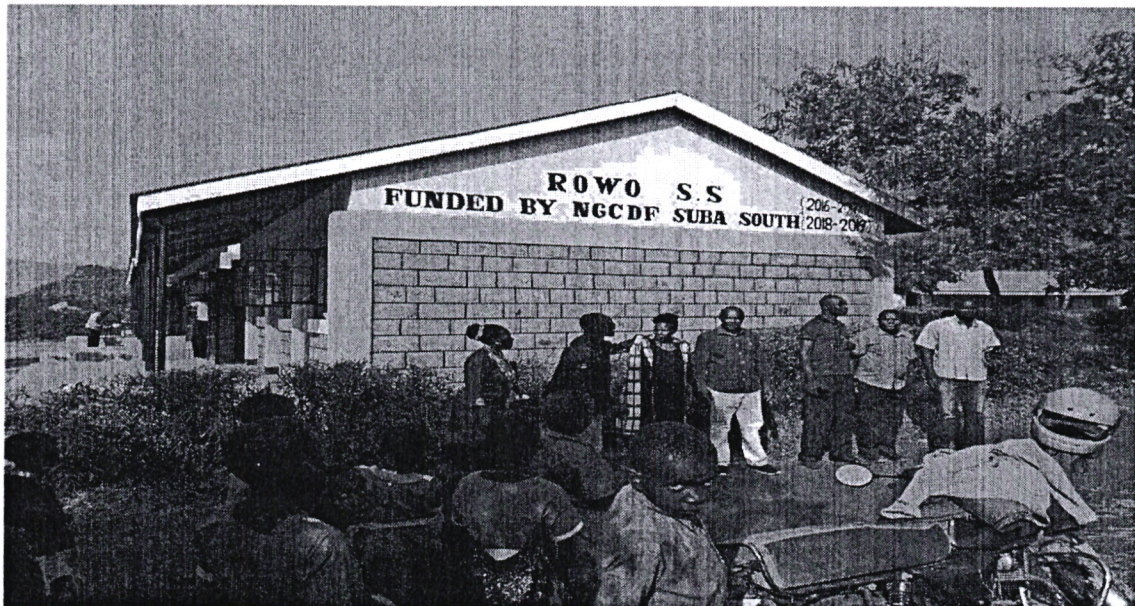
Mukende Primary School water project funded in 2018/2019 at Ksh. 5,000,000.00
 The project is complete and in use, currently enhancing sanitation in the school compound

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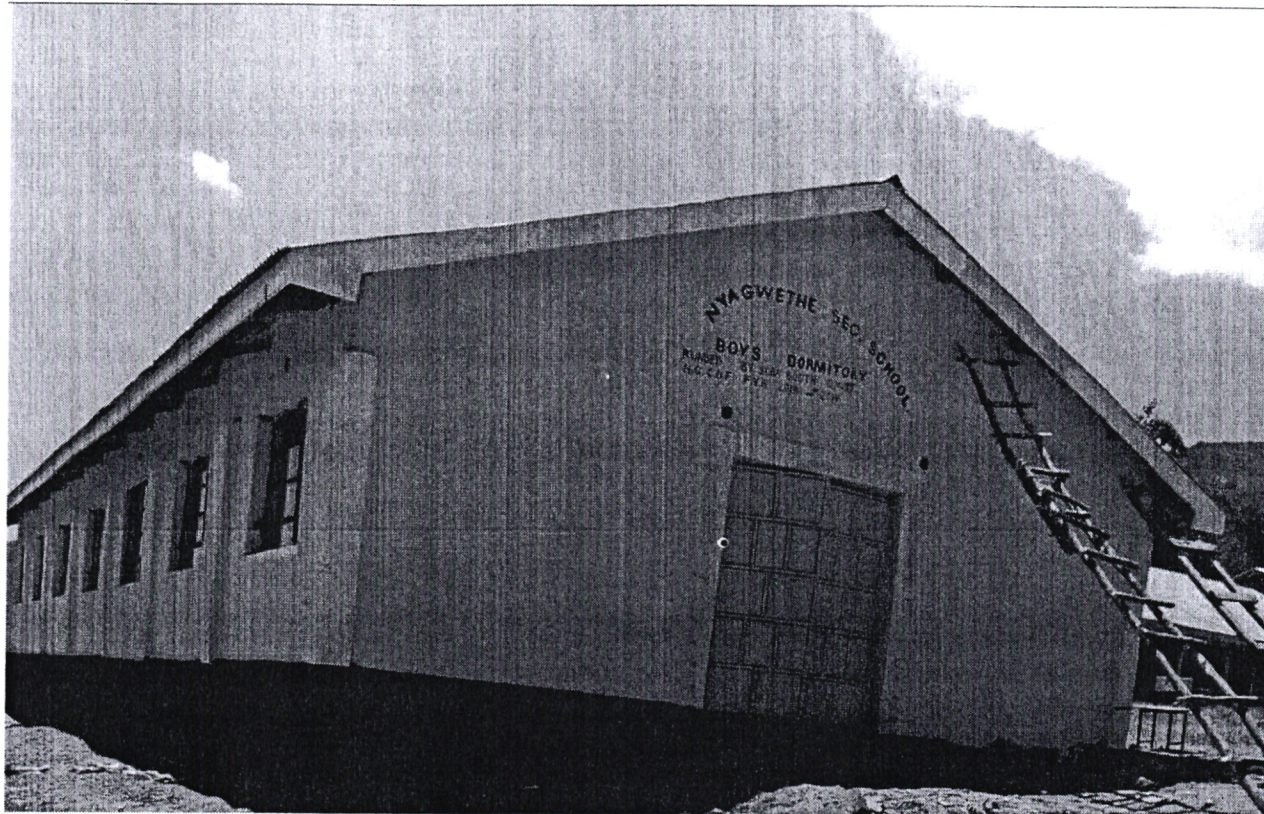
Gwasssi North Chief's Office-Construction of an-Office block at Kshs.500, 000.00 FY 2018/2019
The project was initiated to benefit the vast population in the Location in accessing public administrative services as well as help in improving security.



Rowo Secondary School –Completion of 3 classrooms at Ksh.700, 000.00 FY 2018/2019
Currently benefitting a population of over 100 students

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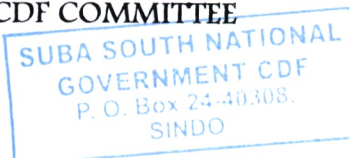
Nyagwethe Secondary School- Completion of 100 capacity dormitory at Kshs. 400,000

Some of the emerging issues related to Suba South NG-CDF were; HIV infections leading to orphans and vulnerable children causing high demand for bursaries, high enrolment levels in Schools caused by 100% transition policy of the Ministry of Education leading to high demand for additional classrooms and other infrastructure and confusion of devolved functions to be NGCDF functions

The implementation challenges faced by the committee include; Low capacity of the projects Management Committees requiring daily consultations on one to one with the PMCs, inadequacy of government technical officers to provide timely technical advice in the process of projects implementation by the PMCs; Lack of motor vehicle limiting the operations of the NGCDFC.

The entity therefore recommends regular and continuous capacity building of the PMCs, recruitment of more technical officers at Sub county levels and finally, intensifying the engagement of the PMCs with relevant Government ministries and prioritization of a new motor vehicle in financial year 2019/2020 projects Proposal

.....
MAURICE OPINDE ODICHA
CHAIRMAN NG-CDF COMMITTEE



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

SUBA SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 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.

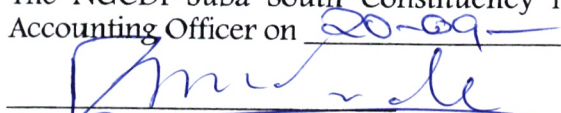
The Accounting Officer in charge of the NGCDF-Suba South Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. 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-Suba South 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, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Suba South 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.

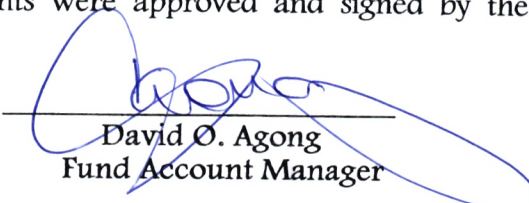
The Accounting Officer in charge of the NGCDF-Suba South Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the 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-Suba South Constituency financial statements were approved and signed by the Accounting Officer on 20-09-2019 2019.


Willys Ojowi
Sub-County Accountant

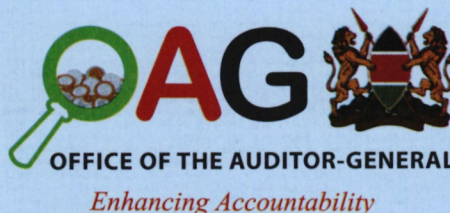
THE NATIONAL SUB-COUNTY ACCOUNTANT
SUBA SOUTH
P.O. Box 1, MAGUNGA


David O. Agong
Fund Account Manager

SUBA SOUTH NATIONAL
GOVERNMENT CDF
P.O. Box 24-40308.
SINDO

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Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SUBA SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Suba South Constituency set out on pages 12 to 56, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Suba South Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Other Committee Expenses

The statement of receipts and payments reflects Kshs.6,690,057 for use of goods and services which as disclosed at Note 5 to the financial statements, included Kshs.1,660,000 incurred on other committee expenses. However, supporting documents for expenditure amounting to Kshs.441,000 relating to meetings of the bursary vetting committee and staff were not provided. In addition, Kshs.100,000 being monitoring and evaluation allowances paid for the months of April, May and June, 2019, were not adequately supported with the relevant documents including work tickets and payment vouchers.

Consequently, the accuracy and propriety of the expenditure totalling Kshs.541,000 could not be ascertained.

2. Cash and Cash Equivalents

The statement of assets and liabilities reflects a cash and cash equivalents balance of Kshs.10,348 which as disclosed in Note 10A to the financial statements, was held at a bank account operated at a local bank. The Fund committee had closed a bank account held at another local bank of which the bank statement reflected a nil balance as at 30 June, 2019 whereas the cash book reflected a balance of Kshs.9,188 as at the same date. The resultant difference of Kshs.9,188 was not explained or reconciled and the cash book balance was not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of the cash and equivalents balance of Kshs.10,348 as at 30 June, 2019, could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Suba South Constituency Management in accordance with ISSAI 130 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 judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for 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.

Basis for Conclusion

1. Irregular Procurement of Drilling of Boreholes Services in Five (5) Schools

The statement of receipts and payments reflects expenditure of Kshs.70,700,000 under transfers to other government units of which an amount of Kshs.25,000,000 was transferred to five (5) schools namely; Kimange Primary School, Miriya Primary School, Kiambuya Secondary School, Msare Secondary School and Mkende Primary School for drilling of boreholes.

However, the following anomalies were noted during the audit:

- i) Advertisement for the tenders were not widely circulated as required under Section 96(2) of the Public Procurement and Asset Disposal Act, 2015.

- ii) The unsuccessful bidders were not notified as required under Section 87(3) of the Public Procurement and Asset Disposal Act, 2015.
- iii) No evidence was provided that a professional opinion on the procurement proceedings was issued as required under the provisions of Section 84(1) of the Public Procurement and Asset Disposal Act, 2015.
- iv) The Management entered into contracts with two of the bidders for the drilling of boreholes at Msare Primary School and Miriya Primary School at a cost of Kshs.4,995,000 and Kshs.4,999,800, respectively before the expiry of the mandatory fourteen (14) days before award of tenders as required under Section 135(3) of the Public Procurement and Asset Disposal Act, 2015.
- v) Three of the boreholes were sunk on private parcels of land instead of at the beneficiary schools under unclear circumstances.
- vi) There was no evidence that the Fund had been granted approval by the Water Resources Management Authority to sink the boreholes as required under Section 36 of the Water Act, 2016.

In the circumstances, the regularity, validity and value for money of the expenditure of Kshs.25,000,000 incurred on the drilling of boreholes for the five (5) schools could not be ascertained.

2. Fencing of Ligongo Primary School

The statement of receipts and payments reflects Kshs.70,700,000 for transfers to other government units which as disclosed in Note 6 to the financial statements, includes an amount of Kshs.33,700,000 transferred to primary schools. An amount of Kshs.500,000 was spent on fencing of Ligongo Primary School compound in order to separate the primary school section from the newly registered Ligongo Secondary School. However, audit inspection on 10 February, 2020 revealed that, although the Inspection Acceptance Committee had issued a completion certificate, the gate walls were not constructed and one side of the fence was not fully completed with chain link as per the estimates and work specifications.

Consequently, the value for money on the expenditure of Kshs.500,000 incurred on the fencing project could not be ascertained.

3. Fencing of Joseph Mukiundu Primary School

The amount of Kshs.33,700,000 for transfers to primary schools included an expenditure of Kshs.400,000 incurred on fencing the compound of St. Joseph Mukiundu Primary School. However, audit inspection on 10 February, 2020 revealed that the fencing was done using local trees instead of cedar poles as indicated in the Local Purchase Order.

Consequently, the value for money on the expenditure of Kshs.400,000 incurred on the fencing project could not be ascertained.

4. Rehabilitation of Nyabomo - Misare Secondary Access Road

The statement of receipts and payments reflects expenditure of Kshs.38,752,924 under other grants and transfers which as disclosed under Note 7 to the financial

statements included Kshs.6,376,924 spent on emergency projects of which Kshs.4,000,000 was incurred on rehabilitation of Nyabomo – Misare Secondary School access road. The works comprised carriageway heavy grading and gravel patching for a 4.3 Kilometer stretch. However, audit inspection on 10 February, 2020 revealed that only 300 meters of the access road from Misare Secondary School to Misare Health Centre Junction was done by the contractor, while the other four (4) kilometer - road stretch was done by the Kenya Rural Roads Authority (KERRA).

Consequently, the regularity and validity of the expenditure of Kshs.4,000,000 incurred on the road project could not be ascertained.

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, I confirm that, nothing 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 2315 and ISSAI 2330. 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 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the ability of National Government Constituencies Development Fund - Suba South Constituency to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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 Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

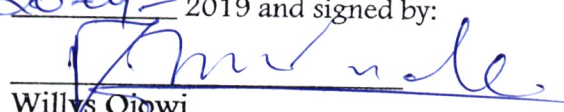
12 November, 2021

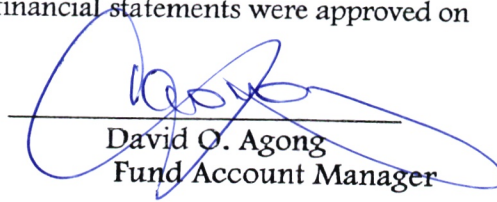
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from NG-CDF board	1	120,420,186.00	86,810,345.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		120,420,186.00	86,810,345.00
PAYMENTS			
Compensation of employees	4	3,993,253.00	2,154,613.00
Use of goods and services	5	6,690,057.00	9,344,024.00
Transfers to Other Government Units	6	70,700,000.00	47,600,000.00
Other grants and transfers	7	38,752,924.00	25,859,200.00
Acquisition of Assets	8	962,900.00	53,000.00
Other Payments	9	1,169,257.00	-
TOTAL PAYMENTS		122,268,391.00	85,010,837.00
SURPLUS/DEFICIT		(1,848,205.00)	1,799,508.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Suba South Constituency financial statements were approved on 20-09-2019 and signed by:


Willys Ojowi
Sub-County Accountant


David O. Agong
Fund Account Manager

THE NATIONAL SUB-COUNTY ACCOUNTANT
SUBA SOUTH
P.O. Box 1, MAGUNGA

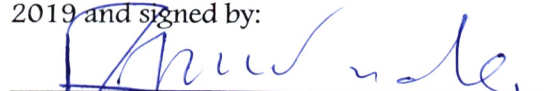
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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

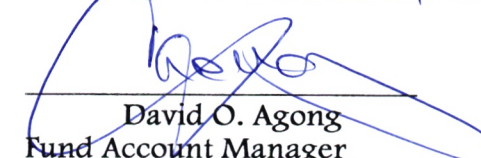
V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	10,348.00	1,858,553.00
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		10,348.00	1,858,553.00
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		10,348.00	1,858,553.00
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
NET FINANCIAL ASSETS		<u>10,348.00</u>	<u>1,858,553.00</u>
REPRESENTED BY			
Fund balance B/Fwd 1st July	13	1,858,553.00	59,045.00
Surplus/Defict for the year		(1,848,205.00)	1,799,508.00
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		10,348.00	1,858,553.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Suba South Constituency financial statements were approved on 20-09-2019 and signed by:


Willys Ojowi
 Sub-County Accountant

THE NATIONAL SUB-COUNTY ACCOUNTANT
 SUBA SOUTH
 P.O. Box 1, MAGUNGA


David O. Agong
 Fund Account Manager

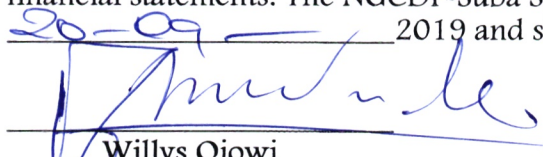
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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

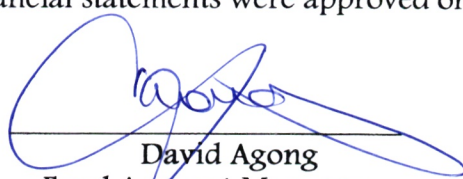
VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES			2018 - 2019	2017 - 2018
Receipts				
Transfers from NG-CDF Board	1		120,420,186.00	86,810,345.00
Other Receipts	3		-	
Total Receipts			120,420,186.00	86,810,345.00
Payments				
Compensation of Employees	4		3,993,253.00	2,154,613.00
Use of goods and services	5		6,690,057.00	9,344,024.00
Transfers to Other Government Units	6		70,700,000.00	47,600,000.00
Other grants and transfers	7		38,752,924.00	25,859,200.00
Other Payments	9		1,169,257.00	-
Total Payments			121,305,491.00	84,957,837.00
Total Receipts Less Total Payments			(885,305.00)	1,852,508.00
Adjusted for:				
Outstanding Imprest	11	-	-	-
Retention	12A	-	-	-
Gratuity Payable	12B	-	-	-
Prior Year adjustment	14	-	-	-
Net Adjustments			-	-
Net cash flow from operating activities			(885,305.00)	1,852,508.00
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2		-	-
Acquisition of Assets	8		962,900.00	53,000.00
Net cash flows from Investing Activities			(962,900.00)	(53,000.00)
NET INCREASE IN CASH AND CASH EQUIVALENT			(1,848,205.00)	1,799,508.00
Cash and cash equivalent at beginning of the year	13		1,858,553.00	59,045.00
Cash and cash equivalent at end of the year			10,348.00	1,858,553.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Suba South Constituency financial statements were approved on 20-09-2019 and signed by:


Willys Ojowi
National Sub County Accountant

THE NATIONAL SUB-COUNTY ACCOUNTANT
SUBA SOUTH
P.O. Box 1, MAGUNGA


David Agong
Fund Account Manager

SUBA SOUTH NATIONAL
GOVERNMENT CDF
P. O. Box 24-40308.
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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – SUBA SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	109,040,876	13,237,863	122,278,739	122,278,739	(1)	100%
Proceeds from Sale of Assets	0	-	-	-	-	0%
Other Receipts		-	-	-	-	0%
TOTAL RECEIPTS	109,040,876	13,237,863	122,278,739	122,278,739	(1)	100%
PAYMENTS			-		-	
Compensation of Employees	3,383,456	662,619	4,046,075	3,993,253	52,822	99%
Use of goods and services	6,430,222	181,849	6,612,071	6,690,057	(77,986)	101%
Transfers to Other Government Units	64,000,000	6,700,000	70,700,000	70,700,000	-	100%
Other grants and transfers	34,499,994	4,287,931	38,787,925	38,752,924	35,001	100%
Acquisition of Assets	727,204	236,207	963,411	962,900	511	100%
Other Payments	0	1,169,257	1,169,257	1,169,257	-	100%
TOTAL	109,040,876	13,237,863	122,278,739	122,268,391	10,348	100%

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

SUBA SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

- *Utilization of use of goods and services was at 101% due to increments in bank commission rates*

The NGCDF-Suba South Constituency financial statements were approved on 20-09- 2019 and signed by:



Willys Ojowi
Sub-County Accountant



David O. Agong
Fund Account Manager

THE NATIONAL SUB-COUNTY ACCOUNTANT
SUBA SOUTH
P.O. Box 1, MAGUNGA

SUBA SOUTH NATIONAL
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P. O. Box 24-40308,
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VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

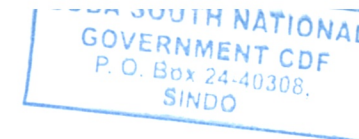
Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
						f=e/d %
	2018/2019		2018/2019	2018/2019	2018/2019	2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration						
Employees' Salaries	3,383,456.00	662,619.00	4,046,075.00	3,993,253.00	52,822.00	99
Goods and Services	1,502,996.00	17,660.00	1,520,656.00	1,550,477.00	-29,821.00	102
Committee Expenses	1,656,000.00	11,500.00	1,667,500.00	1,660,000.00	7,500.00	100
Sub-Total	6,542,452.00	691,779.00	7,234,231.00	7,203,730.00	30,501.00	100
2.0 Monitoring and Evaluation						
Goods and Services	871,226.00	689.00	871,915.00	853,580.00	18,335.00	98
Committee Expenses	1,200,000.00	52,000.00	1,252,000.00	1,226,000.00	26,000.00	98
Capacity Building of NG-CDFs/PMCs	1,200,000.00	100,000.00	1,300,000.00	1,400,000.00	-100,000.00	108
Sub-Total	3,271,226.00	152,689.00	3,423,915.00	3,479,580.00	-55,665.00	102
3.0 Emergency						
Emergency	5,738,994.00	637,931.00	6,376,925.00	6,376,924.00	1.00	100
Emergencies						
Sub-Total	5,738,994.00	637,931.00	6,376,925.00	6,376,924.00	1.00	100
4.0 Bursary and Social Security Programme						
Bursary Secondary Schools	14,000,000.00	2,000,000.00	16,000,000.00	16,483,000.00	-483,000.00	103
Bursary Tertiary Schools	13,261,000.00	1,650,000.00	14,911,000.00	14,393,000.00	518,000.00	97
Bursary Special Schools	0.00	0	0.00	0.00	0	

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

SUBA SOUTH CONSTITUENCY

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For the year ended June 30, 2019



Social Security Programmes -NHIF	0.00	0	0.00	0.00	0	
Bursaries						
Sub-Total	27,261,000.00	3,650,000.00	30,911,000.00	30,876,000.00	35,000.00	
5.0 Sports						
Constituency sports Tournaments	200,000.00	-	200,000.00	200,000.00	0.00	100
Sub-Total	200,000.00	-	200,000.00	200,000.00	0.00	100
6.0 Environment	0	0	0	0	0	0
Sub-Total	0	0	0	0	0	0
7.0 Primary School Projects						
KIRAMBO PRIMARY SCHOOL	-	500,000.00	500,000.00	500,000.00	0.00	100
MUKENDE PRIMARY SCHOOL	-	1,400,000.00	1,400,000.00	1,400,000.00	0.00	100
MIRIYA PRIMARY SCHOOL	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	100
RAGWE PRIMARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
NYASOTI PRIMARY SCHOOL	400,000.00	-	400,000.00	400,000.00	0.00	100
NYABURU PRIMARY SCHOOL	700,000.00	-	700,000.00	700,000.00	0.00	100
KIMANGE PRIMARY SCHOOL	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	100
BUNGE PRIMARY SCHOOL	1,200,000.00	-	1,200,000.00	1,200,000.00	0.00	100
NGERI PRIMARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
SAWANKA PRIMARY SCHOOL	600,000.00	-	600,000.00	600,000.00	0.00	100
MUKENDE PRIMARY SCHOOL	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	100
GOT ADUNDO PRIMARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
PUNDO PRIMARY SCHOOL	400,000.00	-	400,000.00	400,000.00	0.00	100
KINYASAGA PRIMARY SCHOOL	400,000.00	-	400,000.00	400,000.00	0.00	100
WIRA PRIMARY SCHOOL	700,000.00	-	700,000.00	700,000.00	0.00	100
KIBURA PRIMARY SCHOOL	300,000.00	-	300,000.00	300,000.00	0.00	100

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

SUBA SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019



GOVERNOR AWITI KISENYES PR. SCHOOL	600,000.00	-	600,000.00	600,000.00	0.00	100
SAGARUME PRIMARY SCHOOL	400,000.00	-	400,000.00	400,000.00	0.00	100
MATUNGA PRIMARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
HON. MBADI ONGORO PRIMARY SCH.	600,000.00	-	600,000.00	600,000.00	0.00	100
NYAKWERI PRIMARY SCHOOL	600,000.00	-	600,000.00	600,000.00	0.00	100
SUMBA PRIMARY SCHOOL	400,000.00	-	400,000.00	400,000.00	0.00	100
SUMBA PRIMARY SCHOOL	800,000.00	-	800,000.00	800,000.00	0.00	100
VICTOR MUSOGA PRIMARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
MALONGO PRIMARY SCHOOL	600,000.00	-	600,000.00	600,000.00	0.00	100
ONGALO PRIMARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
KIRAMBO PRIMARY SCHOOL	300,000.00	-	300,000.00	300,000.00	0.00	100
RAMULA PRIMARY SCHOOL	400,000.00	-	400,000.00	400,000.00	0.00	100
NYAKASERA PRIMARY SCHOOL	600,000.00	-	600,000.00	600,000.00	0.00	100
KUMUINDA PRIMARY SCHOOL	600,000.00	-	600,000.00	600,000.00	0.00	100
UTERERE PRIMARY SCHOOL	600,000.00	-	600,000.00	600,000.00	0.00	100
NYANDIWA PRIMARY SCHOOL	800,000.00	-	800,000.00	800,000.00	0.00	100
KITHEREKA PRIMARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
KUMBATHA PRIMARY SCHOOL	400,000.00	-	400,000.00	400,000.00	0.00	100
LIGONGO PRIMARY SCHOOL	400,000.00	-	400,000.00	400,000.00	0.00	100
MIRIYA PRIMARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
Sub-Total	31,800,000.00	1,900,000.00	33,700,000.00	33,700,000.00	0.00	100
8.0 Secondary School Projects						
HON. JOHN MBADI OMA SECONDARY SCHOOL	-	1,100,000.00	1,100,000.00	1,100,000.00	0.00	100
ST. MARCELIN KIGOTO SECONDARY SCHOOL	-	800,000.00	800,000.00	800,000.00	0.00	100
NYENGA MIXED SEC SCHOOL	-	1,200,000.00	1,200,000.00	1,200,000.00	0.00	100
GINGO MIXED SECONDARY SCHOOL	-	700,000.00	700,000.00	700,000.00	0.00	100
RAGWE MIXED SECONDARY SCHOOL	-	1,000,000.00	1,000,000.00	1,000,000.00	0.00	100
GOD BURA SECONDARY SCHOOL	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	100

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**SUBA SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019**

SUBA SOUTH NATIONAL
GOVERNMENT CDF
P. O. Box 24-40308,
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MWIRARIA MIXED SECONDARY SCHOOL	1,200,000.00	-	1,200,000.00	1,200,000.00	0.00	100
ST. MERCELLINE KIGOTO MIXED SEC. SCH.	800,000.00	-	800,000.00	800,000.00	0.00	100
ST. MERCELLINE KIGOTO MIXED SEC. SCH.	700,000.00	-	700,000.00	700,000.00	0.00	100
MSARE MIXED SECONDARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
RAGWE MIXED SECONDARY SCHOOL	600,000.00	-	600,000.00	600,000.00	0.00	100
NGERI GIRLS SEC SCHOOL	200,000.00	-	200,000.00	200,000.00	0.00	100
MSARE MIXED SECONDARY SCHOOL	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	100
SEKA MIXED SECONDARY SCHOOL	600,000.00	-	600,000.00	600,000.00	0.00	100
NYABERA GIRLS SECONDARY SCHOOL	600,000.00	-	600,000.00	600,000.00	0.00	100
HON. JOHN MBADI OMA MIXED SEC. SCH	400,000.00	-	400,000.00	400,000.00	0.00	100
KIABUYA MIXED SECONDARY SCHOOL	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	100
KIABUYA MIXED SECONDARY SCHOOL	800,000.00	-	800,000.00	800,000.00	0.00	100
NYENGA MIXED SECONDARY SCHOOL	800,000.00	-	800,000.00	800,000.00	0.00	100
NYENGA MIXED SECONDARY SCHOOL	700,000.00	-	700,000.00	700,000.00	0.00	100
MAGUNGA TOWNSHIP SECONDARY SCHOOL	600,000.00	-	600,000.00	600,000.00	0.00	100
ROWO MIXED SECONDARY SCHOOL	700,000.00	-	700,000.00	700,000.00	0.00	100
SINDO MIXED SECONDARY SCHOOL	300,000.00	-	300,000.00	300,000.00	0.00	100
KIANYUMBA MIXED SECONDARY SCH	500,000.00	-	500,000.00	500,000.00	0.00	100
KOYOMBE MIXED SECONDARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
NYAGWETHE MIXED SECONDARY SCH.	400,000.00	-	400,000.00	400,000.00	0.00	100
ST.JOSEPH OLANDO MIXED SEC. SCHOOL	400,000.00	-	400,000.00	400,000.00	0.00	100
GINGO MIXED SECONDARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
ONYWERA SECONDARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
NYAKIYA MIXED SECONDARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
NYADENDA SECONDARY SCHOOL	700,000.00	-	700,000.00	700,000.00	0.00	100
NYATOTO MIXED SECONDARY SCHOOL	600,000.00	-	600,000.00	600,000.00	0.00	100
KISEGI SECONDARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
OBANGA SECONDARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
ST. ANTONY NYANDIWA MIXED SEC. SCH.	600,000.00	-	600,000.00	600,000.00	0.00	100
MARK MATUNGA KIWA MIXED SECONDARY	500,000.00	-	500,000.00	500,000.00	0.00	100

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KISAKU MIXED SECONDARY SCHOLL	500,000.00	-	500,000.00	500,000.00	0.00	100
ST. JOHNS KIKUBI GIRLS SEC. SCH.	500,000.00	-	500,000.00	500,000.00	0.00	100
GOD OLOO MIXED SECONDARY SCHOOL	500,000.00	-	500,000.00	500,000.00	0.00	100
GOD OLOO MIXED SECONDARY SCHOOL	3,000,000.00	-	3,000,000.00	3,000,000.00	0.00	100
NYATAMBE MIXED SECONDARY SCH.	500,000.00	-	500,000.00	500,000.00	0.00	100
Sub-Total	32,200,000.00	4,800,000.00	37,000,000.00	37,000,000.00	0.00	100
9.0 Tertiary institutions projects						
10.0 Security Projects						
SARE B.M.U	500,000.00	-	500,000.00	500,000.00	0.00	100
GWASSI NORTH LOCATION CHIEFS' OFFICE	500,000.00	-	500,000.00	500,000.00	0.00	100
GINGO KENYA POLICE POST	300,000.00	-	300,000.00	300,000.00	0.00	100
Sub-Total	1,300,000.00	-	1,300,000.00	1,300,000.00	0.00	100
11.0 Acquisitions of Assets						
Purchase of NGCDFC Motorcycle	300,000.00	0	300,000.00	300,000.00	-	100
Sub-Total	300,000.00	0	300,000.00	300,000.00	-	100
12.0 Others						
Strategic Plan						
NG- CDF office	427,204.00	236,207.00	663,411.00	662,900.00	511.00	100
CIH	-	1,169,257.00	1,169,257.00	1,169,257.00	0.00	100
Sub-Total	427,204.00	1,405,464.00	1,832,668.00	1,832,157.00	511.00	100
GRAND TOTAL	109,040,876.00	13,237,863.00	122,278,739.00	122,268,391.00	10,348.00	100

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 2019, 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.

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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015.



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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law. 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 2019.

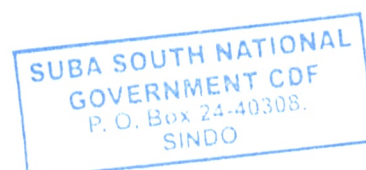
14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.



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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Normal Allocation	AIE NO. 2017/2018-A005084	11,379,310.00	0
	AIE NO. 2018/2019-B030213	10,000,000.00	0
	AIE NO. 2018/2019-B005477	20,000,000.00	0
	AIE NO. 2018/2019-B007478	6,000,000.00	0
	AIE NO. 2018/2019-B042621	11,000,000.00	0
	AIE NO. 2018/2019-B042842	7,000,000.00	0
	AIE NO. 2018/2019-B047521	55,040,876.00	0
	AIE NO. 2017/2018-A892616	0	5,500,000.00
	AIE NO. 2017/2018-A892928	0	37,905,172.00
	AIE NO. 2017/2018-A896866	0	43,405,173.00
Conditional grants	AIE NO...		-
			-
Receipt from other Constituency			-
TOTAL		120,420,186.00	86,810,345.00

2. PROCEEDS FROM SALE OF ASSETS

Description		2018-2019	2017 - 2018
		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		-	-

No asset was sold during the financial year

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Interest Received		-	-
Rents		-	-
Sale of Tender Documents		-	-
Other Receipts Not Classified Elsewhere		-	-
TOTAL		-	-

There were no other receipts

4. COMPENSATION OF EMPLOYEES

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Basic wages of contractual employees		2,022,360.00	2,047,381.00
Basic wages of casual labour		40,000.00	-
Personal allowances paid as part of salary			
House allowance		-	-
Transport allowance		-	-
Leave allowance		-	-
Other personnel payments		-	-
Employer contribution to NSSF		107,232.00	107,232.00
Gratuity-Paid		1,823,661.00	-
Gratuity-Accrued		-	-
TOTAL		3,993,253.00	2,154,613.00

NOTE: The comparative figure of Basic wages for contractual employees amounting to Kshs. 2,154,61 has been split as Basic wages for contractual employees Ksh. 2,047,381 and Employer contribution to NSSF Kshs.107, 232

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Utilities, supplies and services			-
Electricity		12,474.00	4,644.00
Water & sewerage charges		3,025.00	-
Office rent		-	-
Communication, supplies and services		20,557.00	8,960.00
Domestic travel and subsistence		1,464,000.00	780,000.00
Printing, advertising and information supplies & services		278,000.00	185,000.00
Rentals of produced assets		-	-
Training expenses		1,400,000.00	1,100,000.00
Hospitality supplies and services		-	-
Other committee expenses		1,660,000.00	1,348,000.00
Committee allowance		1,226,000.00	1,788,500.00
Insurance costs		-	-
Specialized materials and services		-	-
Office and general supplies and services		366,080.00	456,300.00
Fuel , oil & lubricants		-	-
Other operating expenses		-	3,500,000.00
Bank service commission and charges		78,621.00	34,620.00
Security operations		-	-
Routine maintenance - vehicles and other transport equipment		51,300.00	-
Routine maintenance- other assets		130,000.00	138,000.00
TOTAL		6,690,057.00	9,344,024.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Transfers to Primary schools		33,700,000.00	24,400,000.00
Transfers to Secondary schools		37,000,000.00	23,200,000.00
Transfers to Tertiary institutions		-	-
TOTAL		70,700,000.00	47,600,000.00

7. OTHER GRANTS AND OTHER PAYMENTS

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Bursary –Secondary		16,483,000.00	10,000,000.00
Bursary –Tertiary		14,393,000.00	10,950,000.00
Bursary-Special schools		-	-
Mocks & CAT		-	-
Security		1,300,000.00	-
Sports		200,000.00	200,000.00
Environment		-	209,200.00
Emergency Projects		6,376,924.00	4,500,000.00
TOTAL		38,752,924.00	25,859,200.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>		2018-2019	2017 - 2018
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		-	-
Refurbishment of Buildings		662,900.00	-
Purchase of Vehicles		-	-
Purchase of Bicycles & Motorcycles		300,000.00	-
Overhaul of Vehicles		-	-
Purchase of office furniture and fittings		-	-
Purchase of computers ,printers and other IT equipment		-	53,000.00
Purchase of photocopier		-	-
Purchase of other office equipment		-	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
TOTAL		962,900.00	53,000.00

9. OTHER PAYMENTS

		2018-2019	2017-2018
Constituency Innovation HUB		1,169,257.00	-
TOTAL		1,169,257.00	-

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10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2018-2019	2017 - 2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
<i>Equity Bank (Kenya) LTD , Mbita Branch, Suba South NG-CDF (KES)</i>	<i>O760277182849</i>	10,348.00	1,858,553.00
TOTAL		10,348	1,858,553

10B: Cash in hand

		2018-2019	2017 - 2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
-		-	-
TOTAL		-	-

There was no cash in hand

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2019)</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
~	-	-	-	-
TOTAL	-	-	-	-

There was no outstanding imprest

12A. RETENTION

Supplier/Contractor	PV No.	2018-2019	2017 - 2018
TOTAL	-	-	-

There was no retention

12B. STAFF GRATUITY OUTSTANDING

		2018-2019	2017-2018
Employees benefits		-	-
TOTAL		-	-

All employees were paid gratuity due to each of them by 30th June 2019

13. BALANCES BROUGHT FORWARD

		2018-2019	2017 - 2018
		(1/7/2018)	(1/7/2017)
		<i>Kshs</i>	<i>Kshs</i>
Bank account		1,858,553	59,045
Cash in hand		-	-
Imprest		-	-
TOTAL		1,858,553	59,045

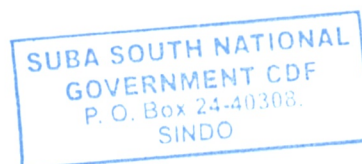
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14. PRIOR YEAR ADJUSTMENTS

		2018-2019	2017 - 2018
		Kshs	Kshs
Bank account		-	-
Cash in hand		-	-
Imprest		-	-
TOTAL			

There were no adjustments for the previous year



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

		2018-2019	2017 - 2018
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
TOTAL		-	-

There were no pending accounts payable as at 30th June 2019

15.2: PENDING STAFF PAYABLES (See Annex 2)

		2018-2019	2017 - 2018
		Kshs	Kshs
NG-CDFC Staff	Gratuity	-	626,938.00
		-	-
TOTAL		-	-

There were no pending staff payables as at 30th June 2019

15.3: UNUTILIZED FUNDS (See Annex 3)

		2018-2019	2017 - 2018
		Kshs	Kshs
Compensation of employees		-	662,619.00
Use of goods and services		10,348.00	181,849.00
Amounts due to other Government entities		-	6,700,000.00
Amounts due to other grants and other transfers		-	4,287,931.00
Acquisition of assets		-	236,207.00
Others (Constituency Innovation Hub)		-	1,169,257.00
TOTAL		10,348.00	13,237,863.00

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15.4: PMC account balances (See Annex 5)

		2018 - 2019	2017 -2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
PMC account Balances (see attached list)		31,364,254.00	30,583,032
Total		31,364,254.00	30,583,032.00

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	a	B	C	d=a-c		
Construction of buildings						
-	-	-	-	-	-	Nil
Sub-Total						
Construction of civil works						
-	-	-	-	-	-	Nil
Sub-Total						
Supply of goods						
-	-	-	-	-	-	Nil
Sub-Total						
Supply of services						
-	-	-	-	-	-	Nil
Sub-Total						Nil
Grand Total						Nil

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		a	B	c	d=a-c		
NGCDF Staff salary							
-	-	-	-	-	-	-	
Sub-Total	-	-					
NGCDFC Staff gratuity						662,619.00	
-	-	-	-	-	-		
Sub-Total							
Others							
-	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-		
Grand Total	-	-	-	-	-	662,619.00	

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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstand ing Balance	Outstanding Balance	Comm ents
		30.6.201 9	30.6.2018	
		d=a-c		
Amounts due to other Government entities				
1. Primary Schools				
Mukende Primary School	Construction of 2 new class rooms : foundation to finishing	0	1,400,000.00	
Kirambo Primary School	Completion of one new class room: Roofing , fittings, plastering and painting	0	500,000.00	
2. Secondary Schools				
Ragwe Mixed Secondary	Completion of Science laboratory: Roofing, fittings and plastering	0	1,000,000.00	
Gingo Mixed Secondary School	Completion of Girls Dormitory: Roofing, fittings and plastering	0	700,000.00	
Nyenga Mixed Secondary School	Construction of a kitchen: Roofing , fittings, plastering and painting	0	1,200,000.00	
St. Mercelline Kigoto Mixed Secondary School	Completion of boys dormitory : Lintel, roofing and fittings	0	800,000.00	
Hon. John Mbadi Oma Mixed Secondary School	Completion of Science Laboratory: Worktops , piping, plastering and painting	0	1,100,000.00	
Sub-Total		0	6,700,000.00	

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Amounts due to other grants and other transfers				
3. Bursary	Payment of bursary to needy students	0	3,650,000.00	
4. Constituency Innovation Hub	Installation of satellite antenna, Router, Digital Access Kit and Digital Ruggedized Tablets, Wi-Fi with outdoor wireless devise complete with 12 U cabinet at the Suba South NGCDF office-Gingo	0	1,169,257.00	
5. Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	0	637,931.00	
Sub-Total		0	5,457,188.00	
Grand Total		0		
6. Compensation of Employees	Payment of staff salaries and gratuity	0	662,619.00	
7. Use of Goods and Services:		0		
Goods and Services Administration	Purchase of fuel, repairs and maintenance, printing, photocopies, internet services stationery, travel and subsistence, office tea and other office running expenses	10,348	17,660.00	
Goods and Services M&E	Purchase of fuel, repairs and maintenance, printing, stationery, Airtime, travel and subsistence and other related costs	0	689.00	
Committee Expenses Administration	Payment of Committee sitting allowances, transport, conferences	0	11,500.00	
Committee Expenses M&E	Payment of Committee sitting allowances, transport, conferences	0	52,000.00	
Capacity building M&E	Undertake Training of the PMCs/NGCDFC on NGCDF related issues	0	100,000.00	
8. Acquisition of Assets		0		
NGCDF Office	Fitting of shelves in a 12ft by 14 ft room to Set up a registry for documents storage	0	236,207.00	
Sub-Total		10,348	1,080,675.00	
Grand Total		10,348	13,237,863.00	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost B/F	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)			(Kshs)
	2017/2018			2018/2019
	Kshs	Kshs		
Buildings and structures	9,581,956.00	662,900.00	0	10,244,856.00
Transport equipment	5,077,988.00	300,000.00	0	5,377,988.00
Office equipment, furniture and fittings	577,395.00	-	0	577,395.00
ICT Equipment, Software and Other ICT Assets	256,750.00	-	0	256,750.00
Total	15,494,089.00	962,900.00	0	16,456,989.00
DONATED BY NGCDF BOARD				
DIGITAL CAMERA	COST UNKNOWN	COST UNKNOWN		
PRINTER HP	COST UNKNOWN	COST UNKNOWN		
DESK TOP COMPUTER	COST UNKNOWN	COST UNKNOWN		

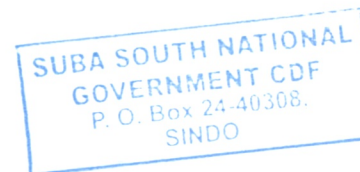
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
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SUBA SOUTH NATIONAL
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P. O. Box 24-40308,
SINDO

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance	Bank Balance
			2018/2019	2017/2018
			30.06.2019	30.06.2018
Sare BMU	EQUITY BANK (K) LTD	0760278670943	487.50	0
Bunge Primary School	EQUITY BANK (K) LTD	0760278670964	99,487.50	0
Nyakiya Primary School	EQUITY BANK (K) LTD	0760278963824	388,993.00	0
Kinyasaga Primary School	EQUITY BANK (K) LTD	0760278714722	190,987.50	0
Governor Awiti Kisenye Primary school	EQUITY BANK (K) LTD	0760278820801	426,560.00	0
Nyandiwa Primary School	EQUITY BANK (K) LTD	0760279046987	0.00	0
St. John's Kikubi Girls Secondary School	EQUITY BANK (K) LTD	0760278974190	500,000.00	0
Nyabomo-Msare Sec School Access Road	EQUITY BANK (K) LTD	0760278654205	500.00	0
Gwasssi North Location Chief's Office	EQUITY BANK (K) LTD	0760278897138	131,357.50	0
Nyakweri Primary School	EQUITY BANK (K) LTD	0760278898965	600,000.00	-
Kisegi Mixed Secondary School	EQUITY BANK (K) LTD	0760278897189	-	-
Ngeri Primary School	CO-OPERATIVE BANK	O1141048118600	501,892.50	238,002.50
Wira Primary School	CO-OPERATIVE BANK	O1141330346100	202,505.50	202,505.50
Ragwe Primary school	CO-OPERATIVE BANK	O1141048119200	270,318.50	48,488.50
Kibuogi Primary School	CO-OPERATIVE BANK	O1141076037200	300,000.53	0.53
Sagarume Primary School	CO-OPERATIVE BANK	O1141330836200	400,060.50	60.50
Suba Constituency Water PMC	CO-OPERATIVE BANK	O1141331511700	790.50	9,999,610.50

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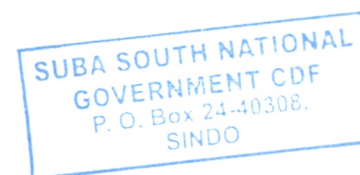
Matunga Primary school	CO-OPERATIVE BANK	O1141331433700	502,162.50	2,162.50
Hon. John Mbadi Ongoro Pri Sch	CO-OPERATIVE BANK	O1141330767900	558,632.50	588,632.50
Sawanka Primary School	CO-OPERATIVE BANK	O1141331341100	205,592.75	92,262.75
Sumba Primary School	CO-OPERATIVE BANK	O1141048122000	1,201,352.50	50,352.50
Victor Musoga Primary School	CO-OPERATIVE BANK	O1141331487601	501,656.00	1,565.00
Malongo Primary School	CO-OPERATIVE BANK	O1141076816000	602,872.00	344,872.00
Ongalo Primary school	CO-OPERATIVE BANK	O1141331140600	503,297.50	67,132.50
Kirambo Primary school	CO-OPERATIVE BANK	O1141076519300	301,570.50	19,462.50
Ramula Primary school	CO-OPERATIVE BANK	O1141331487801	401,595.00	400,825.00
Nyakasera Primary School	CO-OPERATIVE BANK	O1141076838200	602,013.50	400,895.50
Uterere Primary School	CO-OPERATIVE BANK	O1141331572200	601,305.00	1,205.00
Kithereka Primary school	CO-OPERATIVE BANK	O1141076939500	500,615.00	600,115.00
Kumbatha Primary school	CO-OPERATIVE BANK	O1141330044500	98,662.50	400,212.50
Ligongo Primary school	CO-OPERATIVE BANK	O1141048344400	904,267.00	4,267.00
Miriya Primary school	CO-OPERATIVE BANK	O1141330030100	502,485.00	2,485.00
Nyasoti Primary school	CO-OPERATIVE BANK	O1141076000200	396,192.50	504,442.50
Got Adundo Primary school	CO-OPERATIVE BANK	O1141434371100	538,307.50	511,407.50
Pundo Primary school	CO-OPERATIVE BANK	O1141331572500	2,480.00	1,850.00
Nyaburu Primary School	CO-OPERATIVE BANK	O1141434602900	701,192.50	800,582.50
Ngeri Girls Secondary school	CO-OPERATIVE BANK	O1141331572300	201,965.00	391,615.00
Ragwe Mixed Secondary School	CO-OPERATIVE BANK	O1141331329700	602,662.50	600,192.50
Rowo Mixed Secondary School	CO-OPERATIVE BANK	O1141331281800	1,202.50	254,747.50
Msare Mixed Secondary School	CO-OPERATIVE BANK	O1141076501800	500,500.00	450.00
Sindo Mixed Secondary school	CO-OPERATIVE BANK	O1141330781400	89,824.00	1,124.00
Kianyumba Mixed Secondary school	CO-OPERATIVE BANK	O1141330795600	506,330.00	6,450.00
Gingo Mixed Secondary school	CO-OPERATIVE BANK	O1120076328500	500,914.25	527.75

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Onywera Secondary School	CO-OPERATIVE BANK	O1141076176300	500,900.00	900.00
Nyabera Girls Secondary School	CO-OPERATIVE BANK	O1141330814600	601,088.50	1,088.50
Nyakiya Mixed Secondary School	CO-OPERATIVE BANK	O1141330913400	502,050.50	489,050.50
Nyadenda Mixed Secondary school	CO-OPERATIVE BANK	O1141076171200	702,612.50	2,612.50
Nyatoto Mixed Secondary school	CO-OPERATIVE BANK	O1139048112805	602,411.00	305.00
Koyombe Mixed Secondary school	CO-OPERATIVE BANK	O1141331246000	155,987.50	808,002.50
Nyagwethe Mixed Secondary School	CO-OPERATIVE BANK	O1141076373300	401,722.50	1,722.50
St. Antony Nyandiwa Mixed Secondary school	CO-OPERATIVE BANK	O1141076438000	605,418.00	5,418.00
Mark Matunga Kiwa Secondary school	CO-OPERATIVE BANK	O1141434209600	500,162.25	500,162.25
Mwiraria Mixed Secondary school	CO-OPERATIVE BANK	O1141331495300	9,957.50	8,957.50
Kisaku Mixed Secondary School	CO-OPERATIVE BANK	O1141434258500	512,152.50	801,482.50
God Oloo Mixed Secondary school	CO-OPERATIVE BANK	O1141076175700	3,536,265.00	506,285.00
St. Mercelline Kigoto Mixed Secondary School	CO-OPERATIVE BANK	O1141076359600	1,087,585.00	801,175.00
St. Joseph Olando Mixed Secondary school	CO-OPERATIVE BANK	O1141331781400	389,325.00	389,325.00
Hon. John Mbadi Oma Mixed Secondary school	CO-OPERATIVE BANK	O1141331428200	407,990.00	1,505,861.00
God Bura Secondary School	CO-OPERATIVE BANK	O1141047218300	2,212.50	2,212.50
Kiabuya Mixed Secondary school	CO-OPERATIVE BANK	O1141456529400	402,462.50	402,462.50
Nyenga Mixed Secondary School	CO-OPERATIVE BANK	O1141292558300	1,509,797.52	1,027.52
Magunga Township Mixed Secondary school	CO-OPERATIVE BANK	O1141331781500	601,125.00	499,325.00
Seka Mixed secondary School	CO-OPERATIVE BANK	O1141330088700	15,765.72	601,125.00
Mukende Primary School	CO-OPERATIVE BANK	O1141048122700	1,082.50	102.50
Mumisa Primary School	CO-OPERATIVE BANK	O1141076838100	254,272.50	153,472.50
Gingo Kenya Police Post	CO-OPERATIVE BANK	O1141331482900	300,162.50	162.50
Kumuinda Primary School	CO-OPERATIVE BANK	O1141048346200	615,925.00	15,925.00

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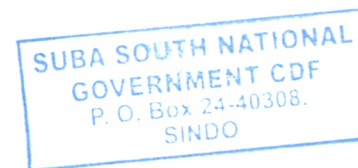
Obanga Secondary School	CO-OPERATIVE BANK	01141076454200	500,162.50	62.50
Nyatambe Mixed Secondary school	CO-OPERATIVE BANK	01100076387000	497,779.16	384.23
Tonga Primary School	COOPERATIVE BANK	01141293512000	1,325.00	400,325.00
Mwirendia Primary School	COOPERATIVE BANK	01141048130100	1,235.00	1,475.50
Nyalkembo Primary School	COOPERATIVE BANK	01141076815900	1,080.50	388,212.50
Got Kombuto Primary School	COOPERATIVE BANK	01141048066200	2,242.50	2,242.50
Mwiraria Primary School	COOPERATIVE BANK	01141076040300	6,633.50	301,082.50
Nyamadede Primary School	COOPERATIVE BANK	01141331608200	1,765.00	502,765.00
Soko Primary School	COOPERATIVE BANK	01141047146700	1,112.50	1,112.50
Kiembe Primary School	COOPERATIVE BANK	01141048116000	694.00	694.00
Nyatoto Primary School	COOPERATIVE BANK	01141048119300	305.00	4,280.00
Kisiambi Primary School	COOPERATIVE BANK	01141048125300	2,285.00	2,285.00
Miramba Primary School	COOPERATIVE BANK	01141048203200	1,107.50	1,107.50
Gendo Primary School	COOPERATIVE BANK	01141048316900	282.50	282.50
Kikubi Primary School	COOPERATIVE BANK	01141048344600	29.81	29.81
Kitawa Primary School	COOPERATIVE BANK	01141048353200	225.00	225.00
Kichare Primary School	COOPERATIVE BANK	01141048363900	1,367.75	1,367.75
Ogaka Primary School	COOPERATIVE BANK	01141076002600	1,312.50	1,312.50

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Godbura Primary School	COOPERATIVE BANK	01141076038500	1,020.00	1,020.00
Koyombe Primary School	COOPERATIVE BANK	01141076041000	1,149.00	1,149.50
Kasinga Primary School	COOPERATIVE BANK	01141076838301	5.00	5.00
Ligongo Mixed Secondary School	COOPERATIVE BANK	01141331514000	2,062.50	776,062.50
Miramba Mixed Secondary School	COOPERATIVE BANK	01141331572100	970.00	300,670.00
Kimange Primary School	COOPERATIVE BANK	01141331572400	325.00	325.00
Kinda BMU	COOPERATIVE BANK	01141331572600	50.00	50.00
Kisiambi BMU	COOPERATIVE BANK	01141331572700	50.00	50.00
Magunga AP Headquarters	COOPERATIVE BANK	01141331575200	5,325.00	5,325.00
Nyenga Primary School	COOPERATIVE BANK	01141331577600	9,174.00	9,174.00
Kinchororio Primary School	COOPERATIVE BANK	01141331608900	325.00	325.00
ASS. County Commissioner Central Div	COOPERATIVE BANK	01141331630800	325.00	325.00
Rowo Primary School	COOPERATIVE BANK	01141076884700	1,423.25	1,423.25
Mwiyoyo Primary School	COOPERATIVE BANK	01141048348900	2,492.50	401,492.50
Nyawacha Primary School	COOPERATIVE BANK	01141331424000	1,220.50	700,152.50
Sanjweru Primary School	COOPERATIVE BANK	01141076039700	175.00	399,325.00
Mumisa Primary School Access Road PMC	COOPERATIVE BANK	01141331781300		20.15

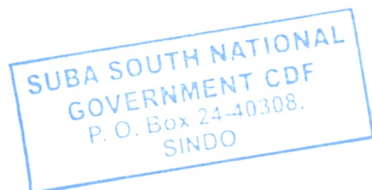
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			20.15	
Yongo Mixed Secondary School	COOPERATIVE BANK	01141331265200	1,845.50	800,672.50
Suba Teachers Training College	COOPERATIVE BANK	01141331481000	37,614.50	428,004.50
Kibura Primary School	COOPERATIVE BANK	01141048346400	232.00	399,325.00
Kwikongo Primary School	COOPERATIVE BANK	01141330748300	1,527.50	299,122.50
ST. Joseph Mukiundu Primary School	COOPERATIVE BANK	01141048126300	325.00	-
Magunga Community Policing	COOPERATIVE BANK	01141331515600	1,997.50	1,997.50
Sokoni Primary School	COOPERATIVE BANK	01141330004500	2,072.50	2,072.50
Osoi Primary School	COOPERATIVE BANK	01141331424800	1,062.50	1,062.50
Kiembe Mixed Secondary School	COOPERATIVE BANK	01141331422200	3,862.50	3,862.50
ROO D.O.H. Primary School	COOPERATIVE BANK	01141048120500	29.49	29.49
Kiwa Primary School	COOPERATIVE BANK	01100076037100	29.39	-
ST. Charles Wiga Mixed Secondary School	COOPERATIVE BANK	01141330794700	427.00	427.00
				-
ST. Joseph's Kikubi Girls Secondary School	COOPERATIVE BANK	01100330376800	-	-
Manyala Primary School	COOPERATIVE BANK	01141048123800	835.00	835.00
Gingo Primary School	COOPERATIVE BANK	01141047727800	1,562.50	1,562.50
Nyabwacheche Primary School	COOPERATIVE BANK	01141330071500	912.75	912.75

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Koga Primary School	COOPERATIVE BANK	01141047162300	325.00	399,325.00
Suba Sub County Mini Huduma Centre	COOPERATIVE BANK	01141331481600	1,012.50	1,012.50
TOTAL			31,364,254.00	30,583,032.00



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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: (Date when the issue is expected to have been resolved)
1	TRANSFERS TO OTHER GOVERNMENT UNITS The statement of receipts and payments indicates that transfers to other government units as Kshs. 47,600,000. Included in this amount were transfers to Primary and Secondary schools of Kshs. 24,400,000 and Kshs.23, 200,000 respectively. Transfers of Kshs. 2,500,000 were made for the construction of one class room in each of the 4 schools However, no specifications for the works to be undertaken complete with quantities, lengths and amounts had been prepared before the works were undertaken. It was therefore not possible to confirm that what was intended was done. Consequently, the accuracy and validity of the Kshs. 2,500,000 transfers to other government units could not be confirmed	Bill of Quantities, adopted architectural drawings for standard classrooms and approved code list (Copies attached) indicating the specifications for the works to be undertaken were prepared before commencement of the works. Certificates of completion and project photos indicated that the intended activities were substantially implemented.	David Agong FAM	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: (Date when the issue is expected to have been resolved)
2	BUDGET PERFORMANCE Management explained that the variances noted were as a result of delays in the disbursement of funds to the constituency on time. The delay has the effect of denying the constituents the benefits accruing from the proposed projects	The delay in implementation of the remaining projects forming an average of 13% of the total allocation was caused by the general elections conducted in August 2017, followed by transitional procedures; selection of new NGCDF Committees and appointment through gazette notice, with the original projects proposals being approved in February 2018. Supplementary budget in the financial year 2017/2018 also lead to preparation and submission of additional projects proposal of Kshs. 11,379,310 whose code list was approved in financial 2018/2019 on 23rd July 2018 (copy attached), the project made necessary efforts to implement the approved projects in less than 4 months period between	David Agong FAM	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: (Date when the issue is expected to have been resolved)
		February and June 2018 where an opening balance as at 1st July 2017 stood at Kshs. 59,045, the original budget/ allocation of Kshs. 86,810,345 was fully funded by the board within the financial year, the total available funds was Kshs. 86,869,390 against total expenditure of Ksh. 85,010,837 leaving a cash book balance of only Kshs .1,858,553 which was purely funds for constituency innovation Hub of Kshs. 1,169,256.80 (whose implementation guidelines was yet to be received by the constituency at the close of the financial year under review) with administration and recurrent expenses balance totaling Kshs. 689,133. Copies of all the relevant documents are attached as evidence of the explanation given above.			

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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: (Date when the issue is expected to have been resolved)
3	PROCUREMENT OF CONTRACTORS AND SUPPLIERS 4.1 Water Projects Included in transfer to other government units amount of Kshs. 47,600,000 is Kshs. 10,000,000 transferred to two schools for the drilling and equipping of two water projects at a cost of Kshs. 5,000,000 each. There is no evidence that the tender was advertised nationally as per section 96 of the Public Procurement and Asset Disposal Act 2015 for open national tenders. Further, borehole drilling for one of the projects was done on a land parcel where neither the school nor the Government has its ownership documents. There was no documentary evidence to show that the owner had agreed to give the land for community development. Consequently, the propriety of Kshs. 10,000,000 is doubtful	- The tender was dully advertised as per the attached documents - Consent was granted by the land parcel owner in which the bore hole for Bunge Primary School water project was drilled.	David Agong FAM	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: (Date when the issue is expected to have been resolved)
4	Non-availability of prequalified suppliers and contractors Included in transfer to other government units amount of Kshs. 47,600,000 is Kshs. 9,300,000 transferred to various schools. None of the contractors or suppliers of the above projects were selected from the approved prequalified list of suppliers as required by the Public Procurement and Asset Disposal Act 2015 section 93 (1) and 106 (2). Consequently, the propriety of the expenditure could not be confirmed.	The schools indicated above alongside all other schools funded in the financial year 2017/2018 adopted the Suba South Sub County Ministry of interior and National Co-ordination list of prequalified contractors and suppliers. This is an acceptable procurement practice/ procedure. Copy attached for reference.	David Agong FAM	Resolved	
5	OTHER GRANTS AND TRANSFERS Use of Emergency Funds The statement of receipts and payments indicated that other grants and transfers were Kshs. 25,859,200. Included in this amount was Kshs. 4,500,000 for emergency projects which was used for rehabilitation of Mumisa Primary school Access Road. The fund management has	- Tender was dully advertised and displayed on public notice boards as witnessed by Deputy County Commissioner. - Magunga-Mumisa Primary School Access	David Agong FAM	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: (Date when the issue is expected to have been resolved)
	not provided adequate justification for use of emergency funds for the road works in accordance with section 8 (3) of the National Government Constituencies Development Fund Act 2015. There is also no evidence that the tender was advertised nationally as per section 96 of the Public Procurement and Disposal Act 2015 for open national tenders. Further, physical visit to the mentioned road revealed glaring poor workmanship as only a section of the road had been graveled and drainage works (gabions) were incomplete. Consequently, the propriety of the Kshs. 4,500,000 is doubtful.	road is a national government School access road, it was in pathetic state due to heavy rains, accessibility to the institution was hampered as communicated through a letter from the roads engineer, the NGCDF Committee in their discretion resolved to fund the rehabilitation of the road to promote Education by improving the infrastructure of which school			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timeframe: (<i>Date when the issue is expected to have been resolved</i>)
		access road is of paramount importance. Individual Emergency projects funding does not require approval from the NGCDF board, instead the board approves uniform emergency reserve to cater for unforeseen circumstances. Letter dated 14th February 2018 Ref: MOR/SBA/010/013/01 from constituency Roads Officer (Copy attached) confirmed that the road is a national			

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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: (Date when the issue is expected to have been resolved)
		government school access road; the same letter shows that the road was in a pathetic state and needed urgent rehabilitation to enhance accessibility. The final Payment certificate No. 1 issued by the Roads Officer on 30th April 2018 and the certificate of Inspection and acceptance by the PMC on 2nd May 2018 justifies that rehabilitation works was substantially completed			

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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: (Date when the issue is expected to have been resolved)
		before payment to the Contractor was eventually made on the 3rd May 2018. Due to heavy rainfall from the period of implementation in April 2018 to March 2019 (one year after implementation of the project when the audit was conducted) caused depreciation in the condition of the road including the drainage system. Copies of relevant documents attached.			