

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

REPORT

DATE: 03 MAR 2022

DAY

Thursday

TABLED
BY:

LDM

CLERK-AT
THE-TABLE:

C. Ndintu

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

| Table of Content | Page |
|---|------|
| I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT | 2 |
| II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE | 5 |
| III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES | 13 |
| IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.. | 16 |
| V. STATEMENT OF NG-CDF-SUBA SOUTH MANAGEMENT RESPONSIBILITIES | 24 |
| VI. REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF- SUBA SOUTH CONSTITUENCY | 25 |
| VII. STATEMENT OF RECEIPTS AND PAYMENTS..... | 26 |
| VIII. STATEMENT OF ASSETS AND LIABILITIES | 27 |
| IX. STATEMENT OF CASHFLOW..... | 28 |
| X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED..... | 29 |
| XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES..... | 29 |
| XII. SIGNIFICANT ACCOUNTING POLICIES..... | 398 |
| XIII. NOTES TO THE FINANCIAL STATEMENTS..... | 42 |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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:

Recognize the constituency as a platform for identification, performance and implementation of national government functions;

- a) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- b) 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;
- c) 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;
- d) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- e) 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;
- f) 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;
- g) 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;
- h) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- i) 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
- j) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

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

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 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 NG-CDFC | Maurice Opinde Odicha |
| 4. | Secretary NG-CDFC | Herine Achieng Odero |

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of NG-CDF –Suba South Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF 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.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

(e) NG-CDF Suba South Constituency Headquarters

P.O. Box 24-40308
Sindo- Kaloko -Mbita Road
SINDO, KENYA

(f) NG-CDF Suba South Constituency Contacts

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

(g) NG-CDF 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

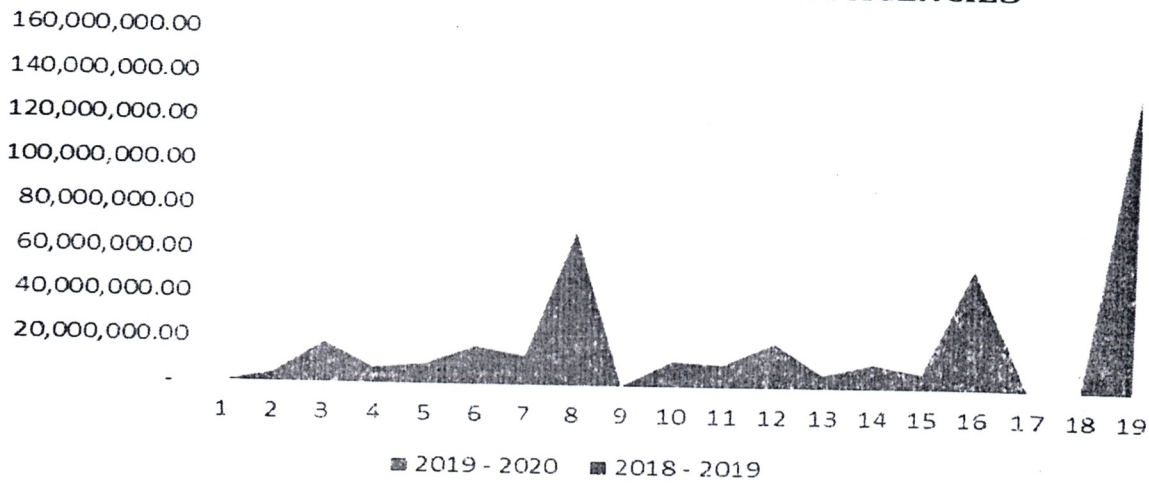
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

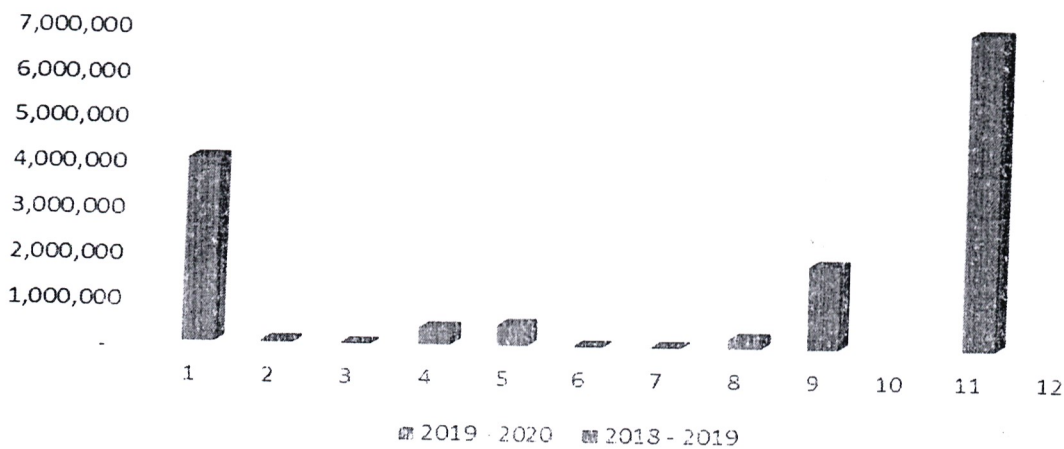
II. FOREWARD BY THE CHAIRMAN NG-CDF COMMITTEE

Suba South National Government Constituency Development Fund, Transfers from other government agencies was at 100%, budget performance against actual expenditure for compensation of employees was at 68%, use of goods and services 100%, transfer to other government units was 100%, Other grants and Transfers 15%, acquisition of assets 100%, Other payments 0%, giving an average utilization of 72.4% as at 30th June 2020 as illustrated with below;

TRANSFERS FROM OTHER GOVERNMENT AGENCIES

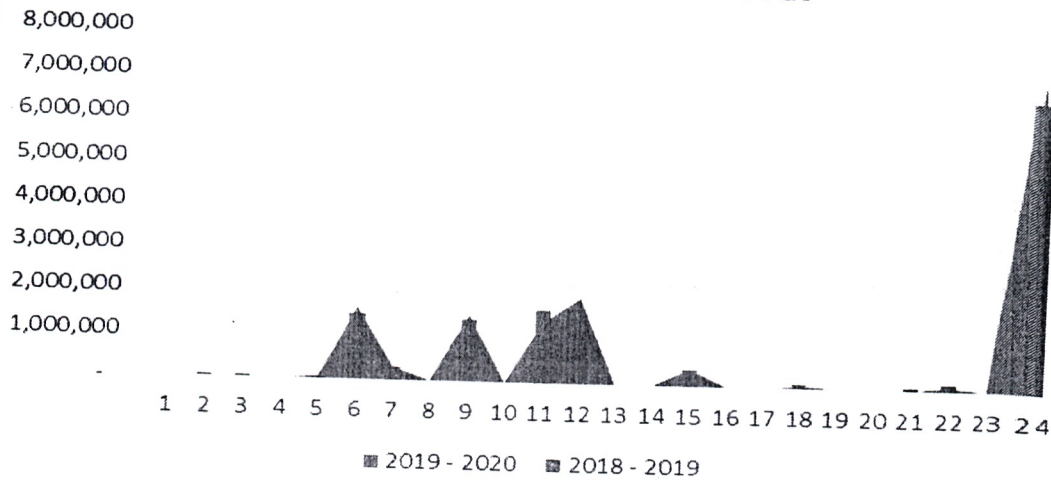


COMPENSATION OF EMPLOYEES

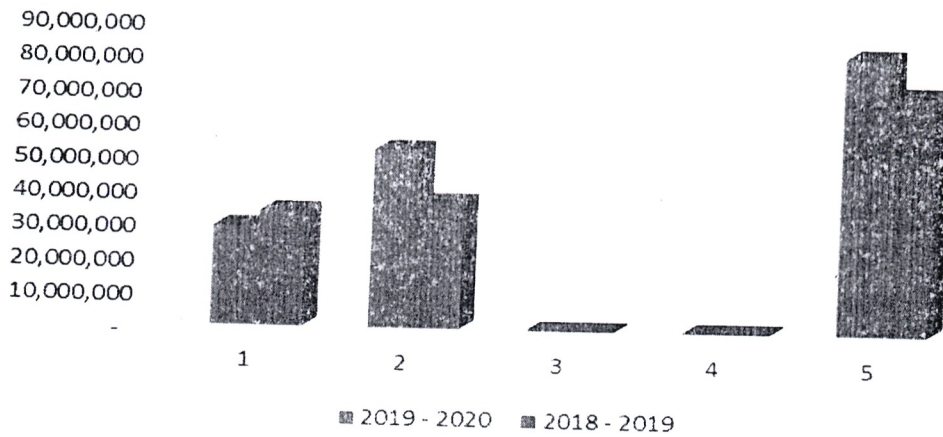


NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

USE OF GOODS AND SERVICES

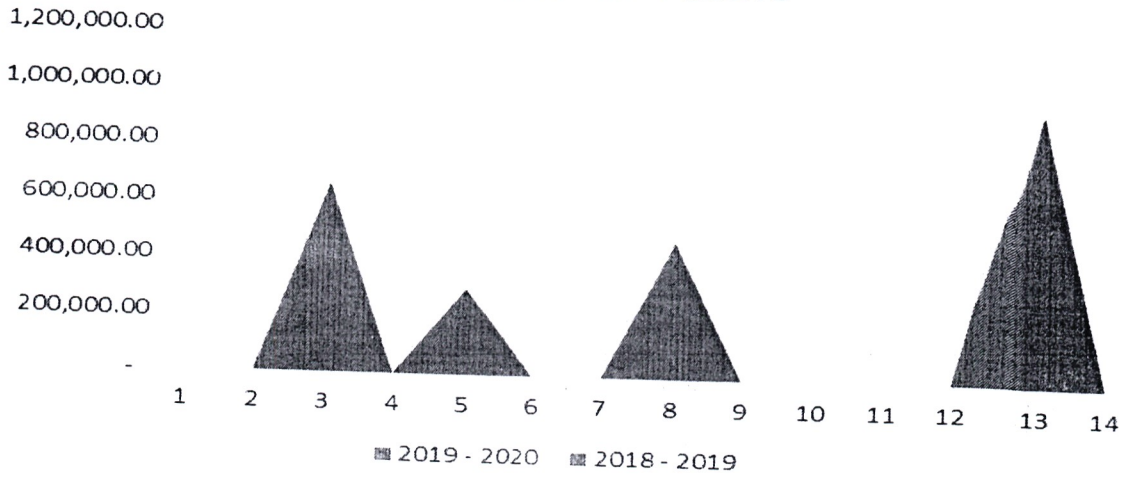


TRANSFER TO OTHER GOVERNMENT ENTITIES

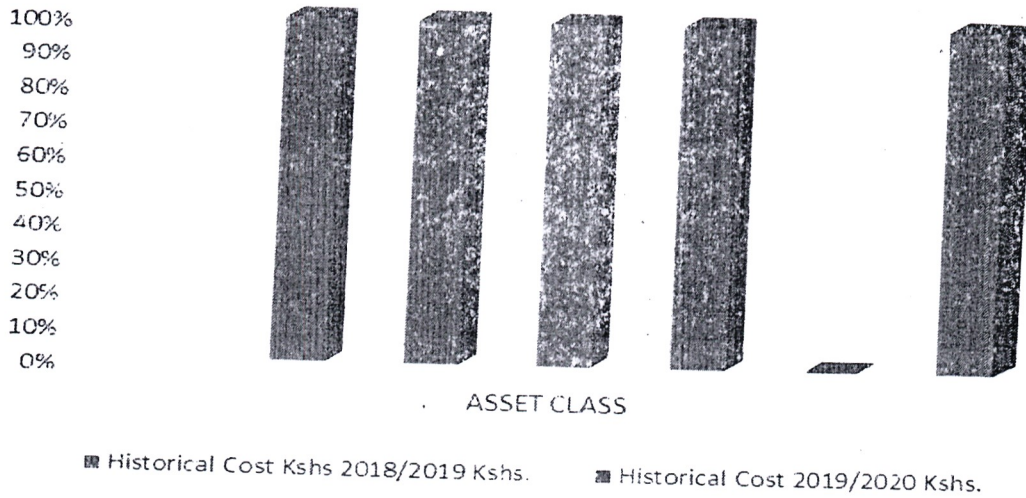


NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ACQUISITION OF ASSETS

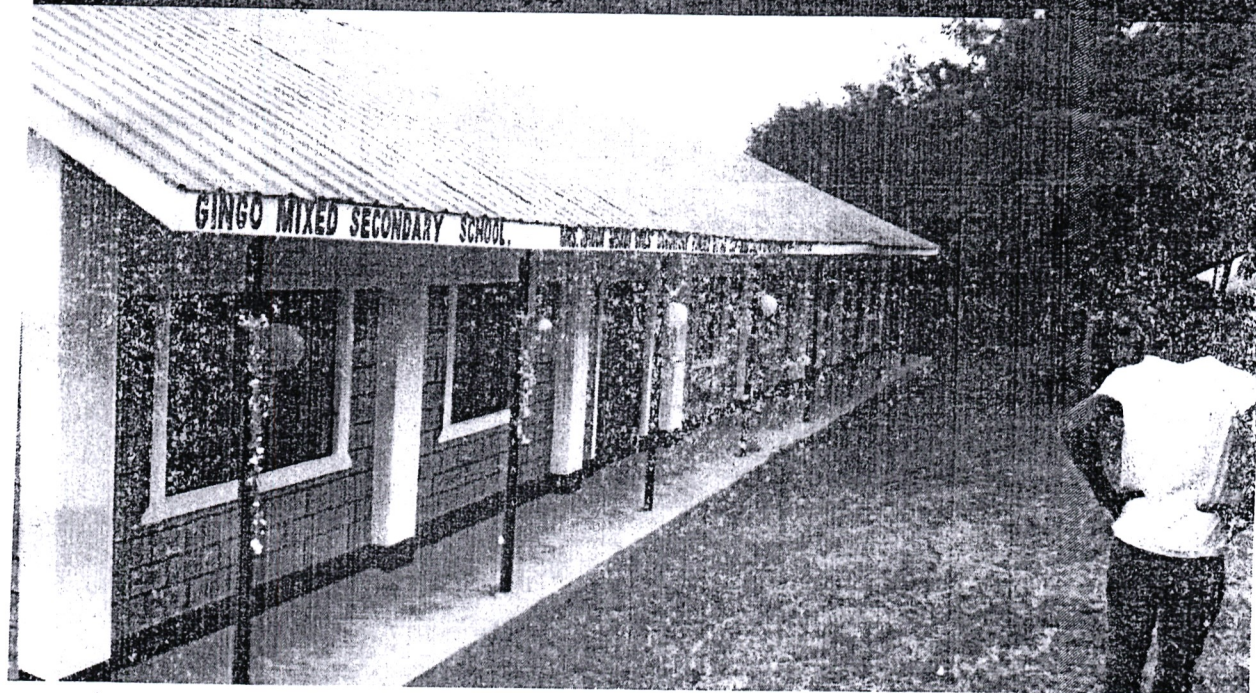
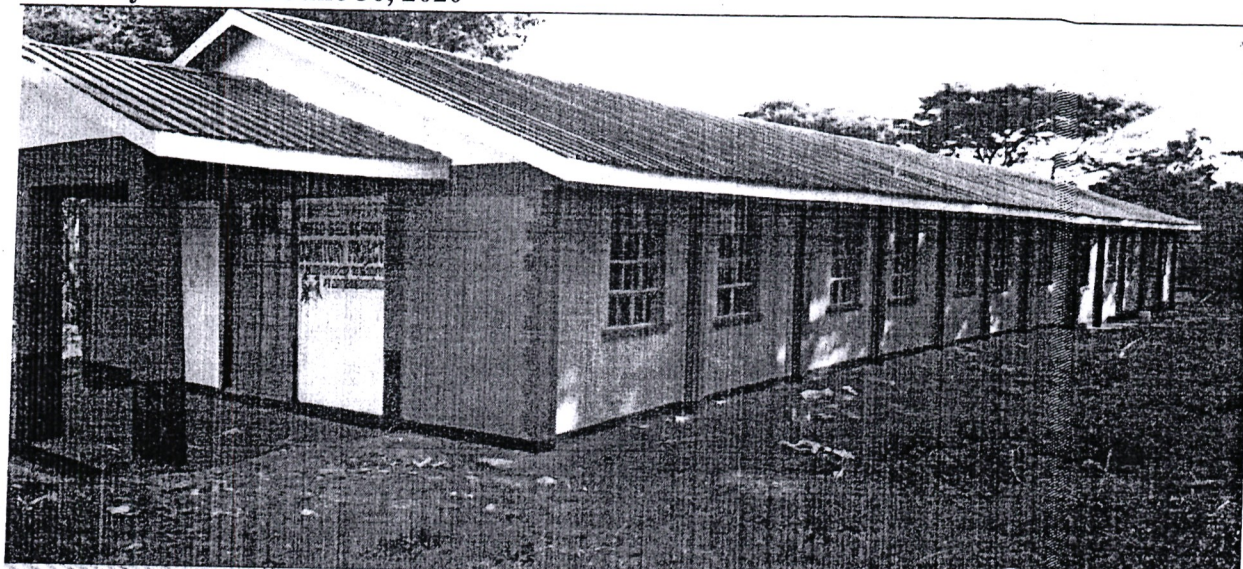


FIXED ASSET REGISTER

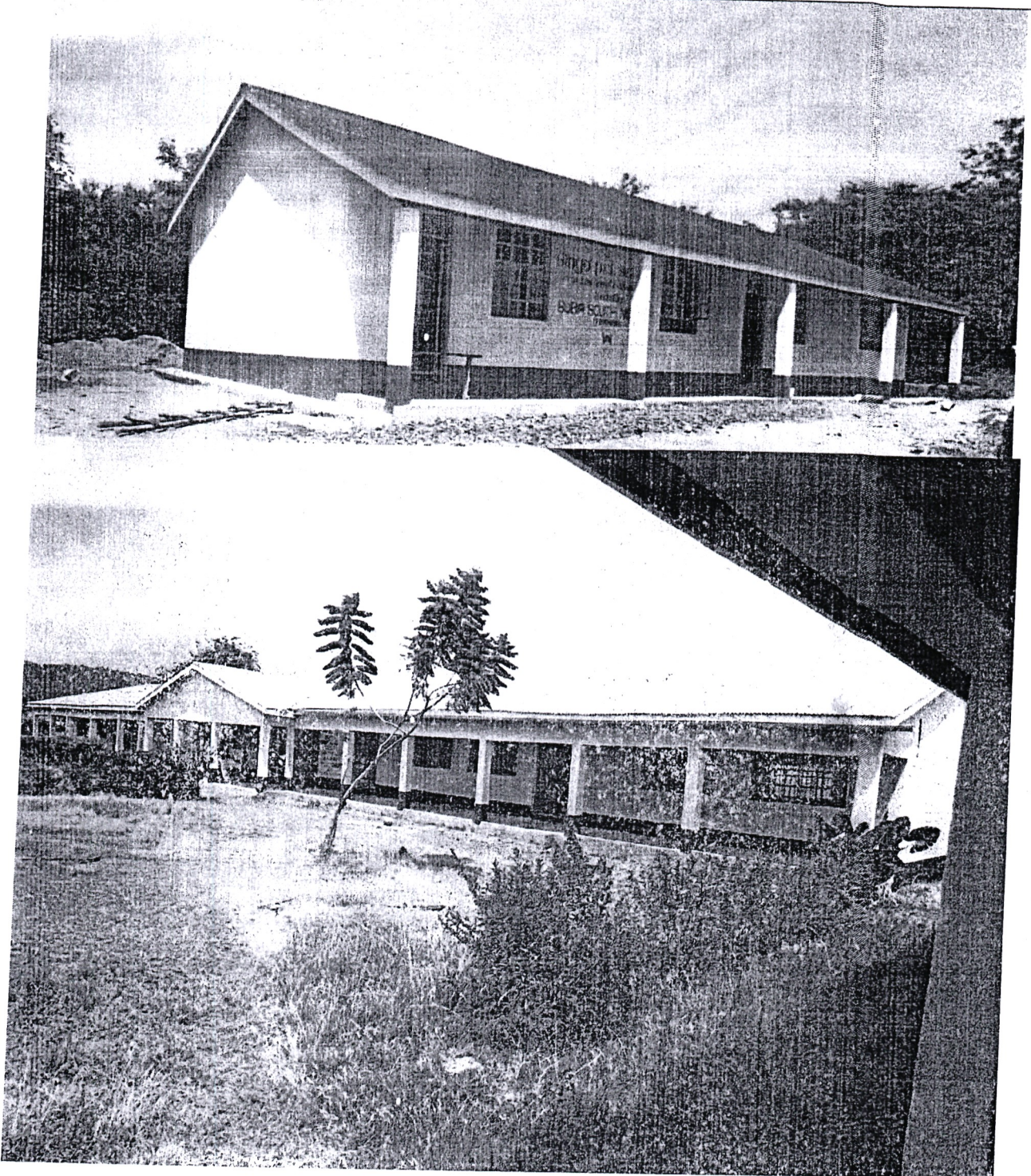


Key achievements for Suba South NG-CDF included the following; 100% receipt of disbursement of funds from the NG-CDF board, increased pupil/student enrolment due to availability of school infrastructure; the fund also made deliberate efforts to promote democracy and self-governance to the citizens while participating in projects identification and prioritization and management. Sample projects undertaken during the year are displayed below;

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020



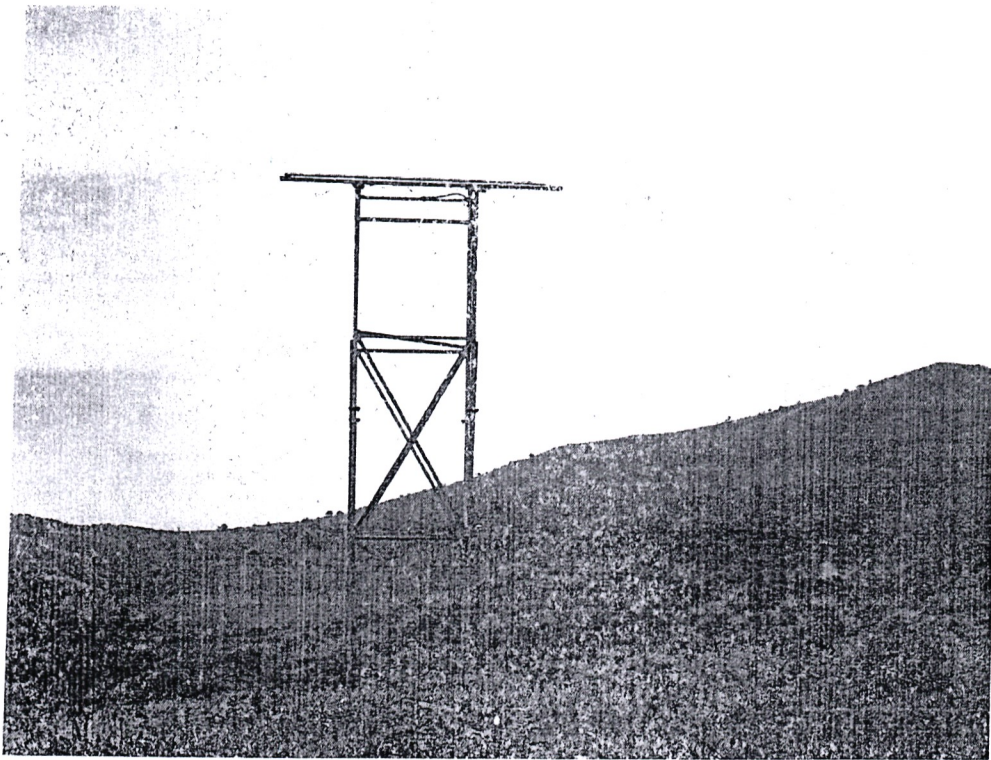
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**



Some of the emerging issues related to Suba South NG-CDF were; 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 NG-CDF functions.

The implementation challenges faced by the committee included; Low capacity of the projects Management Committees requiring daily consultations on one to one with the Project Management Committee officials, 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 NG-CDFC and Covid-19 pandemic which disrupted the activities of the committee, for instance, bursary disbursement to the proposed beneficiaries was not possible since the schools were closed.

The NG-CDF-Suba South therefore recommends regular and continuous capacity building of the Project Management Committees, recruitment of more technical officers at Sub county levels and finally, intensifying the engagement of the Project Management Committees with relevant Government ministries.

MAURICE OPINDE ODICHA

CHAIRMAN NGCDF COMMITTEE

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S
PREDETERMINED OBJECTIVES**

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government NG-CDF-Suba South in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government NG-CDF-Suba South's performance against predetermined objectives.

The overall objective of Suba South Constituency strategic development plan 2018-2022 is to prioritize the constituency's development needs within the broader goals of the Kenya Vision 2030 and the Sustainable Development Goals (SDGs).

The Specific objectives for this plan include:

- a) To develop a vision of the developed Suba South Constituency through a consultative process.
- b) To promote participation in the development agenda by involving the community in determining their own needs and priorities.
- c) To realistically prioritize the constituency's development needs through analysis and identification of critical problems and opportunities and in the face of the prevailing economic situation globally, regionally and locally.

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)

SUBA SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

| Constituency Program | Objective | Outcome | Indicator | Performance |
|-----------------------------|--|---|--|---|
| Education | To have all children of school going age attending school by: <ol style="list-style-type: none"> 1. Constructing school infrastructure 2. Awarding bursaries to needy students in secondary and tertiary institutions | Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions | <ol style="list-style-type: none"> 1. Number of usable physical infrastructure build in primary, secondary, and tertiary institutions 2. Number of bursary beneficiaries at all levels | In Financial Year 2019/2020 <ol style="list-style-type: none"> 1. We increased the number of classrooms, dormitories, Science laboratories from 600 to 650 in the schools 2. Bursary award was disrupted by COVID 19 pandemic. |
| Security | To enhance security within the constituency by; <ol style="list-style-type: none"> 1. Constructing infrastructure in police posts, police stations and chiefs offices 2. Purchasing security surveillance speed boats | <ol style="list-style-type: none"> 1. Increased number of infrastructure in police posts, police stations and chiefs offices 2. Increased number of security surveillance speed boats | <ol style="list-style-type: none"> 1. Number of infrastructure in police posts, police stations and chiefs offices 2. Number of security surveillance speed boats | In Financial Year 2019/2020 We increased the number of security surveillance speed boats in the constituency from 6 to 8 in Kisegi BMU and Gingo BMU However due to limited funds there was no increase of infrastructure in police posts, police stations and chiefs offices |

SUSTAINABILITY STRATEGY AND PROFILE

The Suba South NG-CDF Committee endeavoured to work within the existing policy guidelines that help in focusing on the service delivery. This leads to better performance with the involvement of both internal and external stakeholders on matters of development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan. Model Definition Relevance to sustainable strategy Vision to be renowned Constituency in advocating for all round socio-economic development and sustainability. What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place Mission to involve all the stakeholders in the development process of the Constituency in order to achieve desires development goals. This communicates what the office does to attain sustainable developments Core Values Accountability, Transparency, Integrity, Honesty, Equality, Equity These are the norms, principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring

ENVIRONMENTAL PERFORMANCE

Environment Policy and Action Plan Protection of the environment in which we live and operate is part of Suba South NG-CDF initiatives Care for the environment. Indeed it is one of our key responsibilities and an important aspect in the way in which Suba South Constituency carry out its environmental operations. Our Environmental Policy In this policy statement of Suba South NG-CDF commits to:

- a) Comply with all relevant environmental legislation, regulations and approved codes of practice protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water.
- b) Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources.
- c) Managing and disposing of all wastage in a responsible manner;
- d) Providing training for our NG-CDFC and staff so that we all work in accordance with this and within an environmentally aware culture.
- e) Regularly communicating our environmental performance to our employees and other significant stakeholders'
- i) Developing our management processes to ensure that environmental factors are considered during planning and implementation.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

- g) Monitoring and continuously improving our environmental performance..
- h) Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

Our Environmental Action Suba South NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts. These four areas together with our approach and targets for each are shown below:

- a) Impact Area Approach
- b) Capacity Building
- c) Promote environmental awareness by sensitizing the Suba South NG-CDFC, NG-CDFC staff and PMCs on good conservation practices
- d) To encourage, through regular communication to Suba South NG-CDFC, staff, and other stakeholders changes in individual behaviour to reduce usage Conservation of Energy and Resources To maximize use of available technologies to remove the need to use paper.

EMPLOYEES WELFARE TERMS AND CONDITIONS OF SERVICE

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

A category of Employment

Suba South NG-CDFC offers only categories of employment, which are Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements. Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements. The NG-CDF-Suba South also recognises the policy on government internship. Suba South NGCDFC has so far engaged 4 (four) interns. In the engagement the interns are trained on various functions such as Accounting, project management which impact in their future carrier.

Recruitment Procedure

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done The Advertisement contains the following: Job title Main purpose of the job A brief description of the key responsibilities of the job Education, experience, skills and competencies required for the job Location of the job. Clear instructions on how to apply and information to be submitted in the application Closing date for receipt of applications Appointment of a selection and Interview subcommittee A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

Offer of Appointment

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time. Letters of Appointment A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to. Orientation and Induction of employees

The NG-CDFC ensures orientation and induction of new employees.

This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this. Induction and orientation is done within the first three months of employment. Promotions In selecting candidates for promotion, regard is given to merit and extraordinary ability as reflected in work performance and results after the annual performance appraisal Recommendations for promotion is only made by the NG-CDFC resolution

This provides guidelines on the health, safety and well-being of the office staff Guidelines to General Safety The office has maintain healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents. All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage. Emergency Preparedness

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events. Fire precautions The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers Provision of protective equipment and clothing The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances. Reporting of an Accident Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in the Occupational Safety and Health Act 2007 and Work Injury Benefits act 2007. Guidance and counselling . The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary. Health Care Services:

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG- CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

The staffs, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

HIV/AIDS

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive. HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic. An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status. It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to train and sensitize the staff on the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace. HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

Drug and Substance Abuse

Addiction to drugs or substance will be treated like any other disease. An officer who is determined to deal with drug and substance abuse problem by engaging in rehabilitation services will be referred by the office by a Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.

Persons Living with Disability

An employee with impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that the/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities. The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities

Sexual harassment and other Forms of Harassment

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive. Disciplinary action will be taken against an officer of the Institute for harassing another person.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG- CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment. Bullying –which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being. Reporting Harassment Cases Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual

MARKET PLACE PRACTICES NG-CDFC

Fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions.

The objective of the Fund is

To provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level

- a) Responsible competition practice during projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects. How the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors
- b) Responsible Supply chain and supplier relations Payments to suppliers are done promptly upon presentation of requisite supporting documents
- c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders
- d) Product stewardship In order to safeguard consumer rights and interests, the Suba South NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure.

The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG- CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

COMMUNITY ENGAGEMENTS

Public Participation in Project Identification, Implementation and Monitoring .The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the Chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board. Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability. Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible. In summary stakeholders participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects
- Consulting with the public aids in obtaining their feedback on alternatives or decisions
- Involving the public to ensure their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable. Public Awareness This includes mechanisms for participation and co-operation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings Public Awareness and Sensitisation Exercise Provide
- A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG- CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

V. STATEMENT OF NG-CDF-SUBA SOUTH 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 NG-CDF-Suba South shall prepare financial statements in respect of that NG-CDF-Suba South. 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.

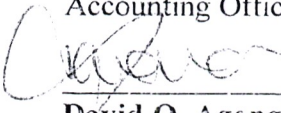
The Accounting Officer in charge of the NG-CDF-Suba South Constituency is responsible for the preparation and presentation of the NG-CDF-Suba South's financial statements, which give a true and fair view of the state of affairs of the NG-CDF-Suba South for and as at the end of the financial year (period) ended on June 30, 2020. 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 NG-CDF-Suba South; (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 NG-CDF-Suba South; (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 NG-CDF-Suba South Constituency accepts responsibility for the NG-CDF-Suba South'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 NG-CDF-Suba South's financial statements give a true and fair view of the state of NG-CDF-Suba South's transactions during the financial year ended June 30, 2020, and of the NG-CDF-Suba South's financial position as at that date. The Accounting Officer charge of the NG-CDF-Suba South Constituency further confirms the completeness of the accounting records maintained for the NG-CDF-Suba South, which have been relied upon in the preparation of the NG-CDF-Suba South's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NG-CDF-Suba South Constituency confirms that the NG-CDF-Suba South has complied fully with applicable Government Regulations and that the NG-CDF-Suba South'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 NG-CDF-Suba South'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.

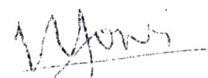
Approval of the financial statements

The NGCDF-Suba South Constituency financial statements were approved and signed by the Accounting Officer on 21/8/2020


David O. Agong

Fund Account Manger

FUND ACCOUNT MANAGER
SUBA SOUTH NG - CDF
P.O. Box 24 - 40308, SIMDO
Date..... Sign.....



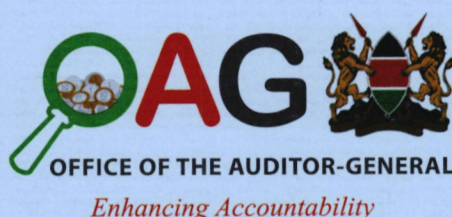
Willys Ojowi

National Treasury Sub County Accountant

ICPAK Member Number: 20405

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SUBA SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

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 25 to 72, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows, 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 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 the National Government Constituencies Development Fund-Suba South Constituency as at 30 June, 2020, 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 Constituency Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unreconciled Balance on Un-Utilized Funds

Annex 3 to the financial statements reflects Kshs.37,970,305 in respect to unutilized funds for the year under review. However, the summary statement of appropriation - recurrent and development combined reflects Kshs.38,845,305 in respect to budget utilization difference and which relates to unutilized fund for the year under review resulting to unreconciled and unexplained variance of Kshs.875,000.

In the circumstances, the accuracy of the Kshs.37,970,305 in respect to unutilized funds balances in the financial statements for the year ended 30 June, 2020 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.

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects approved final budgeted expenditure of Kshs.137,893,072 and actual expenditures of Kshs.99,407,767 resulting to under expenditure of Kshs.38,485,305 or 28 % of the approved budget.

Based on the approved estimates, under expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

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. Purchase of School Bus for God Oloo Secondary School

The statement of receipts and payments for the year ended 30 June, 2020 further reflects Transfers to Other Government Units of Kshs.53,530,918 as disclosed in Note 6 to the financial statements. The expenditure includes Kshs.52,312,250 in respect of transfers to Secondary Schools which further include Kshs.4,162,250 for the purchase a school bus for God Oloo Secondary School. However, procurement procedures such as developing specifications for the bus to be purchased was not conducted. Further, a 46 seater bus was procured instead of 51 seater as earlier earmarked for acquisition, contrary to Section 60(1) of the Public Procurement and Asset Disposal Act, 2015 which requires an Accounting Officer of a procuring entity to prepare specific requirements relating to the goods, works or services being procured that are clear, that give a correct and complete description of what is to be procured and that allow for fair and open competition among those who may wish to participate in the procurement proceedings.

Consequently, the value for money of Kshs.4,162,250 for the year ended 30 June, 2020 could not be confirmed. Also, the Fund Management is in breach of the law.

2. Physical Inspection of Projects

The statement of receipts and payments for the year ended 30 June, 2020 reflects Transfers to Other Government Units of Kshs.53,530,918 as disclosed in Note 6 to the financial statements. The balance includes transfers to primary schools of Kshs.29,100,000 which further include Kshs.1,500,000 in respect of construction of two (2) classrooms at Gingo Primary School. Physical verification revealed that one of the classrooms had cracks on the floor.

Consequently, the value for money on expenditure of Kshs.1,500,000 could not be confirmed.

REPORT EFFECTIVENESS, 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 effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to abolish 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 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 Fund's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- 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 applicable 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 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

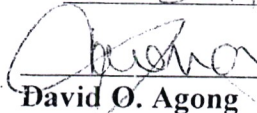
08 February, 2022

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG- CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

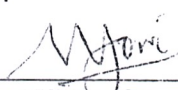
VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2020

| Description | Note | 2019 - 2020 Kshs | 2018 - 2019 Kshs |
|---|------|---------------------|---------------------|
| RECEIPTS | | | |
| Transfers from CDF board-AIEs' Received | 1 | 137,367,724 | 120,420,186 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | - | - |
| TOTAL RECEIPTS | | 137,367,724 | 120,420,186 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 2,917,482 | 3,993,253 |
| Use of goods and services | 5 | 7,346,535 | 6,690,057 |
| Transfers to Other Government Units | 6 | 81,412,250 | 70,700,000 |
| Other grants and transfers | 7 | 6,799,500 | 38,752,924 |
| Acquisition of Assets | 8 | 932,000 | 962,900 |
| Other Payments | 9 | - | 1,169,257 |
| TOTAL PAYMENTS | | 99,407,767 | 122,268,391 |
| SURPLUS/DEFICIT | | 37,959,957 | (1,848,205) |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-Suba South Constituency financial statements were approved on 21/8 2020 and signed by:


David O. Agong
Fund Account Manger

FUND ACCOUNT MANAGER
Sub-County NG-CDF
P. SINDO
Date: Sign:

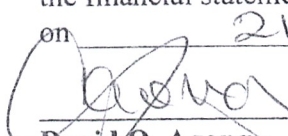

Willys Ojowi
National Treasury Sub County Accountant
ICPAK Member Number: 20405

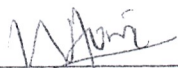
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2020

| Description | Note | 2019-2020 Kshs | 2018-2019 Kshs |
|--|------|-------------------|-------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 38,485,305 | 10,348 |
| Cash Balances (cash at hand) | 10B | - | - |
| Total Cash and Cash Equivalents | | 38,485,305 | 10,348 |
| Current Receivables-Outstanding Imprests | 11 | - | - |
| TOTAL FINANCIAL ASSETS | | 38,485,305 | 10,348 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable-Retention | 12A | - | - |
| Gratuity | 12B | - | - |
| NET FINANCIAL ASSETS | | 38,485,305 | 10,348 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 13 | 10,348 | 1,858,553 |
| Surplus/Deficit for the year | | 37,959,957 | (1,848,205) |
| Prior year adjustments | 14 | 515,000 | - |
| NET FINANCIAL POSITION | | 38,485,305 | 10,348 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF Suba South Constituency financial statements were approved on 21/8/2020 and signed by:


David O. Agong
Fund Account Manager

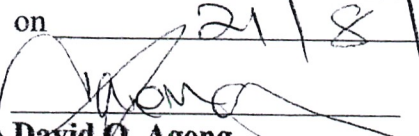

Willys Ojowi
National Treasury Sub County Accountant
ICPAK Member Number: 20405

FUND ACCOUNT MANAGER
SUBA SOUTH NG - CDF
P.O.Box 24 - 40308, SINDIGA
Date.....Sign.....

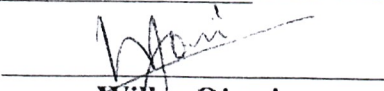
IX. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2020

| | | 2019 - 2020 | 2018 - 2019 |
|--|-----------|--------------------|--------------------|
| | | Kshs | Kshs |
| Receipts for operating income | | | |
| Transfers from NGCDF Board | 1 | 137,367,724 | 120,420,186 |
| Other Receipts | 3 | - | - |
| | | 137,367,724 | 120,420,186 |
| Payments for operating expenses | | | |
| Compensation of Employees | 4 | 2,917,482 | 3,993,253 |
| Use of goods and services | 5 | 7,346,535 | 6,690,057 |
| Transfers to Other Government Units | 6 | 81,412,250 | 70,700,000 |
| Other grants and transfers | 7 | 6,799,500 | 38,752,924 |
| Other Payments | 9 | - | 1,169,257 |
| | | 98,475,767 | 121,305,491 |
| Adjusted for: | | | |
| Decrease/(Increase) in Accounts receivable | 15 | - | - |
| Increase/(Decrease) in Accounts Payable | 16 | - | - |
| Prior year Adjustments | 14 | 515,000 | - |
| Net Adjustments | | 515,000 | - |
| Net cash flow from operating activities | | 39,406,957 | (885,305) |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 8 | 932,000 | 962,900 |
| Net cash flows from Investing Activities | | (932,000) | (962,900) |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 38,474,957 | (1,848,205) |
| Cash and cash equivalent at the beginning of the year | 13 | 10,348 | 1,858,553 |
| Cash and cash equivalent at END of the year | | 38,485,305 | 10,348 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-Suba South Constituency financial statements were approved on 21/8/2020 and signed by:


David O. Agong
 Fund Account Manger

FUND ACCOUNT MANAGER
 SUBA SOUTH NG-CDF
 P.O.Box 24 - 40308, SIMDO
 Date..... Sign.....


Willys Ojowi
 National Treasury Sub County Accountant
 ICPAK Member Number: 20405

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY

Reports and Financial Statements
 For the year ended June 30, 2020

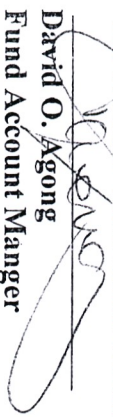
**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR
 ENDED 30 JUNE 2020**


| Receipt/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilization Difference e=c-d | % of Utilization f=1/e % |
|--|----------------------|------------------|-----------------------|---------------------------------------|--|--------------------------------|
| RECEIPTS | | | | | | |
| Transfers from NG-CDF Board | 137,367,724 | 10,348 | 137,378,072 | 137,378,072 | - | 100.0% |
| Proceeds from Sale of Assets | - | - | - | - | - | 0.0% |
| Other Receipts Stale Cheques Reversed | - | 515,000 | 515,000 | 515,000 | - | 0.0% |
| TOTAL RECEIPTS | 137,367,724 | 525,348 | 137,893,072 | 137,893,072 | - | 100.0% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 4,263,150 | - | 4,263,150 | 2,917,482 | 1,345,668 | 68.4% |
| Use of goods and services | 7,619,924 | 10,348 | 7,630,272 | 7,346,535 | 283,737 | 96.3% |
| Transfers to Other Government Units | 81,412,250 | - | 81,412,250 | 81,412,250 | - | 100.0% |
| Other grants and transfers | 43,140,241 | - | 43,140,241 | 6,799,500 | 36,340,741 | 15.8% |
| Acquisition of Assets | 932,159 | - | 932,159 | 932,000 | 159 | 100.0% |
| Other Payments | - | 515,000 | 515,000 | - | 515,000 | 0.0% |
| TOTAL | 137,367,724 | 525,348 | 137,893,072 | 99,407,767 | 38,485,305 | 72.1% |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

- a. Underutilization on Compensation of employees is due to provision for staff gratuity for financial year ended 30th June 2020 at 31% and 3 months salaries for 2020/2021; Closure of education institutions and cancellation of the academic year caused Other grants and Transfers to be underutilized due postponement of bursary disbursement.
- b. Changes between the original and final budget are as a result of bank balance brought forward of Kshs. 10,348 for Use of goods and services.

The NGCDF-Suba South Constituency financial statements were approved on 21/8/ 2020 and signed by:


David O. Agong
Fund Account Manger


Willys Ojowi
National Treasury Sub County Accountant
ICPAK Member Number: 20405

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY

Reports and Financial Statements
 For the year ended June 30, 2020

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30 JUNE 2020

| Programme/Sub-programme | Original Budget 2019/2020 Kshs | Adjustments Kshs | Final Budget 2019/2020 Kshs | Actual on comparable basis 30/06/2020 Kshs | Budget utilization difference Kshs |
|---|--------------------------------------|---------------------|-----------------------------------|---|---|
| 1.0 Administration and Recurrent | | | | | |
| 1.1 Compensation of employees | 4,263,150 | - | 4,263,150 | 2,917,482 | 1,345,668 |
| 1.2 Committee allowances | 2,085,000 | - | 2,085,000 | 1,958,600 | 126,400 |
| 1.3 Use of goods and services | 1,413,914 | 10,348 | 1,424,262 | 1,401,153 | 23,109 |
| 2.0 Monitoring and evaluation | | | | | |
| 2.1 Capacity building | 1,512,000 | - | 1,512,000 | 1,512,000 | - |
| 2.2 Committee allowances | 1,512,000 | - | 1,512,000 | 1,395,650 | 116,350 |
| 2.3 Use of goods and services | 1,097,010 | - | 1,097,010 | 1,079,132 | 17,878 |
| 3.0 Emergency | 7,198,241 | - | 7,198,241 | 5,199,500 | 1,998,741 |
| 3.1 Primary Schools | - | - | - | - | - |
| 3.2 Secondary schools | - | - | - | - | - |
| 3.3 Tertiary institutions | - | - | - | - | - |
| 3.4 Security projects | - | - | - | - | - |
| 4.0 Bursary and Social Security | | 515,000 | 515,000 | - | 515,000 |
| 4.1 Primary Schools | - | - | - | - | - |
| 4.2 Secondary Schools | 18,000,000 | - | 18,000,000 | - | 18,000,000 |
| 4.3 Tertiary Institutions | 16,342,000 | - | 16,342,000 | - | 16,342,000 |
| 4.4 Universities | - | - | - | - | - |
| 4.5 Social Security | - | - | - | - | - |
| 5.0 Sports | | | | | |
| 5.1 Constituency Sports Tournaments | 300,000 | - | 300,000 | 300,000 | - |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
SUBA SOUTH CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2020

| Programme/Sub-programme | Original Budget 2019/2020 | Adjustments | Final Budget 2019/2020 | Actual on comparable basis 30/06/2020 | Budget utilization difference |
|---|------------------------------|-------------|---------------------------|---|-------------------------------------|
| 5.2 | | - | | | |
| 5.3 | | - | | | |
| 6.0 Environment | | - | | | |
| 6.1 Koyombe Primary School | 300,000 | - | 300,000 | 300,000 | - |
| 6.2 | | - | | | |
| 6.3 | | - | | | |
| 7.0 Primary Schools Projects (List all the Projects) | | - | | | |
| 7.1 GINGO PRIMARY SCHOOL | 1,500,000.00 | - | 1,500,000.00 | 1,500,000.00 | - |
| 7.2 KISEGI PRIMARY SCHOOL | 400,000.00 | - | 400,000.00 | 400,000.00 | - |
| 7.4 KIABUYA PRIMARY SCHOOL | 800,000.00 | - | 800,000.00 | 800,000.00 | - |
| 7.5 BUNGE PRIMARY SCHOOL | 3,000,000.00 | - | 3,000,000.00 | 3,000,000.00 | - |
| 7.6 MWIYOYO PRIMARY SCHOOL WATER PROJECT | 5,000,000.00 | - | 5,000,000.00 | 5,000,000.00 | - |
| 7.7 GOT KOMBUTO PRIMARY SCHOOL | 200,000.00 | - | 200,000.00 | 200,000.00 | - |
| 7.8 ROWO PRIMARY SCHOOL | 200,000.00 | - | 200,000.00 | 200,000.00 | - |
| 7.9 WIRA PRIMARY SCHOOL | 500,000.00 | - | 500,000.00 | 500,000.00 | - |
| 7.10 RAGWE PRIMARY SCHOOL | 400,000.00 | - | 400,000.00 | 400,000.00 | - |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

| Programme/Sub-programme | Original Budget 2019/2020 | Adjustments | Final Budget 2019/2020 | Actual on comparable basis 30/06/2020 | Budget utilized or Anticipated |
|-------------------------------|------------------------------|-------------|---------------------------|---|--------------------------------------|
| 7.11 NGERI PRIMARY SCHOOL | 400,000.00 | - | 400,000.00 | 400,000.00 | - |
| 7.12 ONGORO PRIMARY SCHOOL | 400,000.00 | - | 400,000.00 | 400,000.00 | - |
| 7.13 SAWANKA PRIMARY SCHOOL | 600,000.00 | - | 600,000.00 | 600,000.00 | - |
| 7.14 NYALKEMBO PRIMARY SCHOOL | 400,000.00 | - | 400,000.00 | 400,000.00 | - |
| 7.15 ONGALO PRIMARY SCHOOL | 600,000.00 | - | 600,000.00 | 600,000.00 | - |
| 7.16 MALONGO PRIMARY SCHOOL | 300,000.00 | - | 300,000.00 | 300,000.00 | - |
| 7.17 UTERERE PRIMARY SCHOOL | 400,000.00 | - | 400,000.00 | 400,000.00 | - |
| 7.18 KUMUNDA PRIMARY SCHOOL | 400,000.00 | - | 400,000.00 | 400,000.00 | - |
| 7.19 NYAKASERA PRIMARY SCHOOL | 300,000.00 | - | 300,000.00 | 300,000.00 | - |
| 7.20 MIRAMBA PRIMARY SCHOOL | 500,000.00 | - | 500,000.00 | 500,000.00 | - |
| 7.21 KIKUBI PRIMARY SCHOOL | 300,000.00 | - | 300,000.00 | 300,000.00 | - |
| 7.22 NYANDIWA PRIMARY SCHOOL | 1,000,000.00 | - | 1,000,000.00 | 1,000,000.00 | - |
| 7.23 NYABURU PRIMARY SCHOOL | 600,000.00 | - | 600,000.00 | 600,000.00 | - |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

| Programme/Sub-programme | Original Budget 2019/2020 | Adjustments | Final Budget 2019/2020 | Actual on comparable basis 30/06/2020 | Budget utilization difference |
|--|--------------------------------------|--------------------|-----------------------------------|--|--|
| 7.24 MUMISA PRIMARY SCHOOL | 300,000.00 | - | 300,000.00 | 300,000.00 | - |
| 7.25 OSOI ECD PRIMARY SCHOOL | 500,000.00 | - | 500,000.00 | 500,000.00 | - |
| 7.26 NYAMADEDE PRIMARY SCHOOL | 200,000.00 | - | 200,000.00 | 200,000.00 | - |
| 7.27 PUNDO PRIMARY SCHOOL | 300,000.00 | - | 300,000.00 | 300,000.00 | - |
| 7.28 GOT ADUNDO PRIMARY SCHOOL WATER PROJECT | 5,000,000.00 | - | 5,000,000.00 | 5,000,000.00 | - |
| 7.29 KIMORO PRIMARY SCHOOL | 800,000.00 | - | 800,000.00 | 800,000.00 | - |
| 7.30 OBANGA PRIMARY SCHOOL | 800,000.00 | - | 800,000.00 | 800,000.00 | - |
| 7.31 GOD BURA SECONDARY SCHOOL | 800,000.00 | - | 800,000.00 | 800,000.00 | - |
| 7.32 NYAKWERI PRIMARY SCHOOL | 800,000.00 | - | 800,000.00 | 800,000.00 | - |
| 7.33 GOVERNOR AWITI KISENYE PRIMARY SCHOOL | 200,000.00 | - | 200,000.00 | 200,000.00 | - |
| 7.34 GOVERNOR AWITI KISENYE PRIMARY SCHOOL | 800,000.00 | - | 800,000.00 | 800,000.00 | - |
| 7.35 KITAWA PRIMARY SCHOOL | 400,000.00 | - | 400,000.00 | 400,000.00 | - |
| 8.0 Secondary Schools Projects | | - | | | - |
| 8.1 GOD OLOO SECONDARY SCHOOL | 4,162,250.00 | - | 4,162,250.00 | 4,162,250.00 | - |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2020

| Programme/Sub-programme | Original Budget 2019/2020 | Adjustments | Final Budget 2019/2020 | Actual on comparable basis 30/06/2020 | Budget utilization difference |
|---|--------------------------------------|--------------------|-----------------------------------|--|--|
| 8.2 GOD BURA SECONDARY SCHOOL | 2,000,000.00 | - | 2,000,000.00 | 2,000,000.00 | - |
| 8.3 KISEGI SECONDARY SCHOOL | 1,300,000.00 | - | 1,300,000.00 | 1,300,000.00 | - |
| 8.4 KIABUYA SECONDARY SCHOOL | 2,200,000.00 | - | 2,200,000.00 | 2,200,000.00 | - |
| 8.5 NYATOTO SECONDARY SCHOOL | 400,000.00 | - | 400,000.00 | 400,000.00 | - |
| 8.6 RAGWE SECONDARY SCHOOL | 800,000.00 | - | 800,000.00 | 800,000.00 | - |
| 8.7 GINGO SECONDARY SCHOOL | 200,000.00 | - | 200,000.00 | 200,000.00 | - |
| 8.8 KIANYUMBA SECONDARY SCHOOL | 800,000.00 | - | 800,000.00 | 800,000.00 | - |
| 8.9 ROWO SECONDARY SCHOOL | 200,000.00 | - | 200,000.00 | 200,000.00 | - |
| 8.10 NYABERA SECONDARY SCHOOL | 500,000.00 | - | 500,000.00 | 500,000.00 | - |
| 8.11 OBANGA SECONDARY SCHOOL | 600,000.00 | - | 600,000.00 | 600,000.00 | - |
| 8.12 ST. JOHN'S KIKUBI SECONDARY SCHOOL | 600,000.00 | - | 600,000.00 | 600,000.00 | - |
| 8.13 MARK MATUNGA SECONDARY SCHOOL | 800,000.00 | - | 800,000.00 | 800,000.00 | - |
| 8.14 ST. ANTONY NYANDIWA SECONDARY SCHOOL | 250,000.00 | - | 250,000.00 | 250,000.00 | - |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)

SUBA SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

| Programme/Sub-programme | Original Budget 2019/2020 | Adjustments | Final Budget 2019/2020 | Actual on comparable basis 30/06/2020 | Budget utilization difference |
|---|--------------------------------------|--------------------|-----------------------------------|--|--|
| 8.15 MAGUNGA TOWNSHIP SECONDARY SCHOOL | 800,000.00 | - | 800,000.00 | 800,000.00 | - |
| 8.16 SEKA SECONDARY SCHOOL | 800,000.00 | - | 800,000.00 | 800,000.00 | - |
| 8.17 ST. MARCELLIN KIGOTO SECONDARY SCHOOL | 800,000.00 | - | 800,000.00 | 800,000.00 | - |
| 8.18 MOI GIRLS SINDO HIGH SCHOOL | 900,000.00 | - | 900,000.00 | 900,000.00 | - |
| 8.19 MIRAMBA SECONDARY SCHOOL | 900,000.00 | - | 900,000.00 | 900,000.00 | - |
| 8.20 LIGONGO SECONDARY SCHOOL | 900,000.00 | - | 900,000.00 | 900,000.00 | - |
| 8.21 GOD OLOO SECONDARY SCHOOL | 400,000.00 | - | 400,000.00 | 400,000.00 | - |
| 8.22 ST. GABRIEL GWASSI SECONDARY SCHOOL | 1,000,000.00 | - | 1,000,000.00 | 1,000,000.00 | - |
| 8.23 OBANGA SECONDARY SCHOOL | 500,000.00 | - | 500,000.00 | 500,000.00 | - |
| 8.24 ST. MARCELLIN KIGOTO SECONDARY SCHOOL | 1,400,000.00 | - | 1,400,000.00 | 1,400,000.00 | - |
| 8.25 ST. JOHNS KIKUBI GIRLS SECONDARY SCHOOL | 500,000.00 | - | 500,000.00 | 500,000.00 | - |
| 8.26 ST. MARCELLIN KIGOTO SECONDARY SCHOOL | 500,000.00 | - | 500,000.00 | 500,000.00 | - |
| 8.27 SEKA SECONDARY SCHOOL | 600,000.00 | - | 600,000.00 | 600,000.00 | - |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

| Programme/Sub-programme | Original Budget 2019/2020 | Adjustments | Final Budget 2019/2020 | Actual on comparable basis 30/06/2020 | Budget utilization difference |
|---|--------------------------------------|--------------------|-----------------------------------|--|--|
| 8.28 ONYWERA SEC SCHOOL | 5,000,000.00 | - | 5,000,000.00 | 5,000,000.00 | - |
| 8.29 TONGA BOYS SEC SCHOOL | 1,500,000.00 | - | 1,500,000.00 | 1,500,000.00 | - |
| 8.30 MSARE M SEC SCHOOL | 1,500,000.00 | - | 1,500,000.00 | 1,500,000.00 | - |
| 8.31 ST.JOSEPH OLANDO SEC SCH | 1,500,000.00 | - | 1,500,000.00 | 1,500,000.00 | - |
| 8.32 MAGUNGA TOWNSHIP SECONDARY SCHOOL | 5,000,000.00 | - | 5,000,000.00 | 5,000,000.00 | - |
| 8.33 HON JOHN MBADI OMA SEC | 1,500,000.00 | - | 1,500,000.00 | 1,500,000.00 | - |
| 8.34 KOYOMBE M SEC SCHOOL | 1,500,000.00 | - | 1,500,000.00 | 1,500,000.00 | - |
| 8.35 KISAKU M SEC SCHOOL | 1,500,000.00 | - | 1,500,000.00 | 1,500,000.00 | - |
| 8.36 ONYWERA SEC SCHOOL | 1,500,000.00 | - | 1,500,000.00 | 1,500,000.00 | - |
| 8.37 ROWO SECONDARY SCHOOL | 1,500,000.00 | - | 1,500,000.00 | 1,500,000.00 | - |
| 8.38 MAGUNGA TOWNSHIP SECONDARY SCHOOL | 1,100,000.00 | - | 1,100,000.00 | 1,100,000.00 | - |
| 8.39 NYAMADEDE SECONDARY SCHOOL | 900,000.00 | - | 900,000.00 | 900,000.00 | - |
| 8.40 NYENGA MIXED SECONDARY SCHOOL | 3,500,000.00 | - | 3,500,000.00 | 3,500,000.00 | - |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

| Programme/Sub-programme | Original Budget 2019/2020 | Adjustments | Final Budget 2019/2020 | Actual on comparable basis 30/06/2020 | Budget utilization difference |
|--|------------------------------|----------------|---------------------------|---|-------------------------------------|
| 9.0 Tertiary institutions Projects (List all the Projects) | | | | | |
| 9.1 | - | - | - | - | - |
| 9.2 | - | - | - | - | - |
| 10.0 Security Projects | | | | | |
| 10.1 KISEGI BMU | 500,000 | - | 500,000 | 500,000 | - |
| 10.2 GINGO BMU | 500,000 | - | 500,000 | 500,000 | - |
| 11.0 ACQUISITION OF ASSETS | | | | | |
| 11.1 MOTOR VEHICLES (INCLUDING MOTORBIKES) | - | - | - | - | - |
| 11.2 CONSTRUCTION OF NG-CDF OFFICE | - | - | - | - | - |
| 11.3 PURCHASE OF FURNITURE AND EQUIPMENT | - | - | - | - | - |
| 11.4 PURCHASE OF COMPUTERS | 480,000 | - | 480,000 | 480,000 | - |
| 11.5 PURCHASE OF LAND | - | - | - | - | - |
| 11.6 REFURBISHMENT OF NG- CDF OFFICE | 452,159 | - | 452,159 | 452,000 | 159 |
| 12.0 OTHERS | | | | | |
| 12.1 STRATEGIC PLAN | - | - | - | - | - |
| 12.2 INNOVATION HUB | - | - | - | - | - |
| TOTAL | 137,367,724 | 525,348 | 137,893,072 | 99,407,767 | 38,485,305 |

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

Reports and Financial Statements

For the year ended June 30, 2020

XI. 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 NG-CDF-Suba South

The financial statements are for the NG-CDF-Suba South Constituency. The financial statements encompass the reporting NG-CDF-Suba South 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 NG-CDF-Suba South for all the years presented.

a) Recognition of Receipts

The NG-CDF-Suba South recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the NG-CDF-Suba South.

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 NG-CDF-Suba South.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES CONT...

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 NG-CDF-Suba South 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 2020, 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 NG-CDF-Suba South recognises all payments when the event occurs and the related cash has actually been paid out by the NG-CDF-Suba South.

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 NG-CDF-Suba South and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES CONT...

5. In-kind contributions

In-kind contributions are donations that are made to the NG-CDF-Suba South 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 NG-CDF-Suba South 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 NG-CDF-Suba South 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.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES CONT...

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 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020

14. Errors

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

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

15. Related Party Transactions

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | 2019-2020 | 2018-2019 |
|---------------------------|-----------------------|-----------------------|
| | Kshs | Kshs |
| NGCDF Board | | |
| AIE NO. 2017/2018-A005084 | - | 11,379,310.00 |
| AIE NO. 2018/2019-B030213 | - | 10,000,000.00 |
| AIE NO. 2018/2019-B005477 | - | 20,000,000.00 |
| AIE NO. 2018/2019-B007478 | - | 6,000,000.00 |
| AIE NO. 2018/2019-B042621 | - | 11,000,000.00 |
| AIE NO. 2018/2019-B042842 | - | 7,000,000.00 |
| AIE NO. 2018/2019-B047521 | - | 55,040,876.00 |
| AIE 2019/2020-B041213 | 4,000,000.00 | - |
| AIE 2019/2020-B041342 | 18,000,000.00 | - |
| AIE 2019/2020-B047758 | 7,000,000.00 | - |
| AIE 2019/2020-B049180 | 9,000,000.00 | - |
| AIE 2019/2020-B104100 | 17,000,000.00 | - |
| AIE 2019/2020-B104484 | 13,000,000.00 | - |
| AIE 2019/2020-B096775 | 69,367,724.00 | - |
| TOTAL | 137,367,724.00 | 120,420,186.00 |

2. PROCEEDS FROM SALE OF ASSETS

| Description | 2019-2020 | 2018-2019 |
|--|-----------|-----------|
| | 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 | - | - |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

| Description | 2019-2020 | 2018-2019 |
|---|-----------|-----------|
| | Kshs | Kshs |
| Interest Received | - | - |
| Rents | - | - |
| Receipts from Sale of tender documents | - | - |
| Other Receipts Not Classified Elsewhere | - | - |
| Total | - | - |

4. COMPENSATION OF EMPLOYEES

| Description | 2019-2020 | 2018-2019 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Basic wages of temporary employees | 1,997,280 | 2,022,360 |
| Basic wages of casual labour | - | 40,000 |
| Personal allowances paid as part of salary | - | - |
| House allowance | 366,600 | - |
| Transport allowance | 450,000 | - |
| Leave allowance | - | - |
| Other personnel payments | - | - |
| Employer contribution to NSSF | 103,602 | 107,232 |
| Maternity- contractual employees | - | 1,823,661 |
| Total | 2,917,482 | 3,993,253 |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

| Description | 2019-2020 | 2018-2019 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | - | - |
| Electricity | 10,491 | 12,474 |
| Water & sewerage charges | 5,723 | 3,025 |
| Office rent | - | - |
| Communication, supplies and services | 46,100 | 20,557 |
| Domestic travel and subsistence | 1,644,000 | 1,464,000 |
| Printing, advertising and information supplies & services | 301,000 | 278,000 |
| Rentals of produced assets | - | - |
| Training expenses | 1,512,000 | 1,400,000 |
| Hospitality supplies and services | - | - |
| Other committee expenses | 1,358,000 | 1,660,000 |
| Committee allowance | 1,947,000 | 1,226,000 |
| Insurance costs | - | - |
| Specialised materials and services | - | - |
| Office and general supplies and services | 390,530 | 366,080 |
| Fuel , oil & lubricants | - | - |
| Other operating expenses | - | - |
| Bank service commission and charges | 39,961 | 78,621 |
| Other Operating Expenses | 13,731 | - |
| Security operations | - | - |
| Routine maintenance - vehicles and other transport equipment | - | 51,300 |
| Routine maintenance- other assets | 78,000 | 130,000 |
| | | |
| Total | 7,346,535 | 6,690,057 |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG- CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2019-2020 | 2018-2019 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| Transfers to National Government entities | - | - |
| Transfers to primary schools (see attached list) | 29,100,000 | 33,700,000 |
| Transfers to secondary schools (see attached list) | 52,312,250 | 37,000,000 |
| Transfers to tertiary institutions | - | - |
| Transfers to health institutions | - | - |
| TOTAL | 81,412,250 | 70,700,000 |

7. OTHER GRANTS AND OTHER PAYMENTS

| Description | 2019-2020 | 2018-2019 |
|--|------------------|-------------------|
| | Kshs | Kshs |
| Bursary – secondary schools | - | 16,483,000 |
| Bursary – tertiary institutions | - | 14,393,000 |
| Bursary – special schools | - | - |
| Mock & CAT | - | - |
| Food Security | - | - |
| Electricity | - | - |
| Security projects (see attached list) | 1,000,000 | 1,300,000 |
| Roads and Bridges | - | - |
| Sports projects | 300,000 | 200,000 |
| Environment projects | 300,000 | - |
| Emergency projects (see attached list) | 5,199,500 | 6,376,924 |
| Total | 6,799,500 | 38,752,924 |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

| Description | 2019-2020 | 2018-2019 |
|--|----------------|----------------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | - | - |
| Refurbishment of Buildings | 452,000.00 | 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 | 480,000.00 | - |
| Purchase of photocopier | - | - |
| Purchase of other office equipment | - | - |
| Purchase of soft ware | - | - |
| Total | 932,000 | 962,900 |

9. OTHER PAYMENTS

| Description | 2019-2020 | 2018-2019 |
|----------------|-----------|------------------|
| | Kshs | Kshs |
| Strategic plan | - | - |
| ICT Hub | - | 1,169,257 |
| Total | - | 1,169,257 |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG- CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

| Name of Bank, Account No. & currency | 2019-2020 | 2018-2019 |
|--|-------------------|------------------|
| | Kshs | Kshs |
| <i>Equity Bank (Kenya) LTD , Mbita Point Branch, Suba South National Government Constituency Development Fund (KES) Account Number O760277182849</i> | 38,485,305 | 10,348.00 |
| | | |
| Total | 38,485,305 | 10,348 |
| | | |
| 10B: CASH IN HAND | | |
| Location 1 | - | - |
| Location 2 | - | - |
| Location 3 | - | - |
| Other Locations (<i>specify</i>) | - | - |
| | | |
| Total | - | - |
| <i>There was no cash in hand</i> | | |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

There were no outstanding imprests

12A. RETENTION

| | 2019 - 2020 | 2018-2019 |
|--------------|--------------------|------------------|
| | Kshs | Kshs |
| Supplier 1 | - | - |
| Supplier 2 | - | - |
| Supplier 3 | - | - |
| Total | - | - |

There was no outstanding Retention

12B. GRATUITY DEPOSITS

| | 2019 - 2020 | 2018-2019 |
|--------------|--------------------|------------------|
| | Kshs | Kshs |
| Name 1 | - | - |
| Name 2 | - | - |
| Total | - | - |

There were no gratuity deposits however provisions were made in the vote book

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

13. BALANCES BROUGHT FORWARD

| | | 2019 - 2020 | 2018 - 2019 |
|---------------|--|-----------------|------------------|
| | | Kshs (1/7/2019) | Kshs (1/7/2018) |
| Bank accounts | | 10,348 | 1,858,553 |
| Cash in hand | | - | - |
| Imprest | | - | - |
| TOTAL | | 10,348 | 1,858,553 |

14. PRIOR YEAR ADJUSTMENTS

| | Balance B/F FY 2018/2019 as per financial statements | Adjustments | Adjusted Balance B/F FY 2018/2019 |
|--------------------------|---|----------------|---|
| Description of the error | Kshs | Kshs | Kshs |
| Bank account Balances | - | - | - |
| Cash in hand | - | - | - |
| Accounts Payables | - | - | - |
| Receivables | - | - | - |
| Stale cheques reversed | - | 515,000 | 515,000 |
| Total | | 515,000 | 515,000 |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

| Description of the error | 2019 - 2020 | 2018 - 2019 |
|---|-------------|-------------|
| | KShs | KShs |
| Outstanding Imprest as at 1 st July 2019 (A) | Kshs | Kshs |
| Imprest issued during the year (B) | - | - |
| Imprest surrendered during the Year (C) | - | - |
| Net changes in account receivables D= A+B-C | - | - |

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

| Description of the error | 2019 - 2020 | 2018 - 2019 |
|--|-------------|-------------|
| | KShs | KShs |
| Deposit and Retentions as at 1 st July 2019 (A) | Kshs | Kshs |
| Deposit and Retentions held during the year (B) | - | - |
| Deposit and Retentions paid during the year (C) | - | - |
| Net changes in account receivables D= A+B-C | - | - |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG- CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

| | 2019-2020 | 2018-2019 |
|-----------------------------|------------------|------------------|
| | Kshs | Kshs |
| Construction of buildings | - | - |
| Construction of civil works | - | - |
| Supply of goods | - | - |
| Supply of services | - | - |
| Total | - | - |

PENDING STAFF PAYABLES

| | 2019-2020 | 2018-2019 |
|---------------|------------------|------------------|
| | Kshs | Kshs |
| NG-CDFC Staff | - | - |
| Others | - | - |
| Total | - | - |

17.2: UNUTILIZED FUND (See Annex 3)

| | 2019-2020 | 2018-2019 |
|---|----------------------|------------------|
| | Kshs | Kshs |
| Compensation of employees | 1,345,668.00 | - |
| Use of goods and services | 283,737.00 | 10,340.00 |
| Amounts due to other grants and other transfers | 36,340,741.00 | - |
| Acquisition of assets | 159.00 | - |
| Total | 37,970,305.00 | 10,340.00 |

STATEMENT OF FINANCIAL STATEMENTS
 STATE OF CALIFORNIA
 DEPARTMENT OF REVENUE
 STATEMENT OF FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 1925

Assets

| | | |
|----------------------------|------------|-----------|
| Assets | | |
| Assets (see attached list) | 40,053,149 | 5,111,149 |
| | | |
| Total | 40,053,149 | 5,111,149 |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS

| Supplier of Goods or Services | Original Accounts | | | Contracting Balance 2019/2020 d=a-c | Comments |
|-------------------------------|-------------------|---|---|--|----------|
| | a | b | 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 | - | - | - | - | |

There were no pending accounts payable

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff | Job Group | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2019/2020 | Comments |
|----------------------------|-----------|-----------------|-------------------------|---------------------|-------------------------------|----------|
| Staff Gratuity | | a | b | c | d=a-c | |
| 1. Alfred Obure Obacha | CSG12 | 103,564.80 | 30.06.2022 | - | 103,564.80 | |
| 2. Jasper Ojowi Osogo | CSG12 | 91,437.60 | 30.06.2022 | - | 91,437.60 | |
| 3. Felix Wycliffe Otieno | CSG12 | 709,200 | 30.06.2022 | - | 709,200 | |
| 4. Isca Akoth Otieno | CSG12 | 62,850.00 | 30.06.2022 | - | 62,850.00 | |
| 5. Kevin Otieno Onyango | CSG12 | 59,985.00 | 30.06.2022 | - | 59,985.00 | |
| 6. Fred Onyango Abiero | CSG17 | 50,331.60 | 30.06.2022 | - | 50,331.60 | |
| 7. Maurice Odhiambo Omondi | CSG17 | 37,749.00 | 30.06.2022 | - | 37,749.00 | |
| 8. Eunice Akinyi Otieno | CSG18 | 22,320.00 | 30.06.2022 | - | 22,320.00 | |
| 9. Jane Awuor Otieno | CSG18 | 22,320.00 | 30.06.2022 | - | 22,320.00 | |
| 10. Jebison Omollo Otura | CSG18 | 22,320.00 | 30.06.2022 | - | 22,320.00 | |
| 11. Lukas Juma Okinyi | CSG12 | 22,320.00 | 30.06.2022 | - | 22,320.00 | |

NATIONAL GOVERNMENT ENTITY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs 000)

| Name of Staff | Job Group | Original Amount | Term Expires Contracted | Amount Paid To-Date | Outstanding Balance 2015/2020 | Comments |
|--------------------------|-----------|-------------------|-------------------------|---------------------|-------------------------------|----------|
| 12. Dancun Shem Ogalo | CSG14 | 15,708.00 | 30.06.2022 | - | 15,708.00 | |
| 13. Brenda Awuor Owiti | CSG14 | 15,708.00 | 30.06.2022 | - | 15,708.00 | |
| 14. Victor Ogwenso Bunde | CSG17 | 12,583.00 | 30.06.2022 | - | 12,583.00 | |
| Sub-Total | | 43,9157.00 | | | 43,9157.00 | |
| Grand Total | | | | | 43,9157 | |

There were no pending staff payables

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 3 – UNUTILIZED FUNDS

| Name | Description | Outstanding Balance KShs. 2019/2020 | Outstanding Balance KShs. 2018/2019 | Comments |
|---|---|--|--|----------|
| Compensation of employees | Blue Book | | | |
| Employees' Salaries | Payment of staff salaries and gratuity | 1,345,668 | | |
| Sub Total | | 1,345,668 | | |
| 2. Use of Goods and Services: | | | | |
| A. 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 | | | |
| B. Goods and Services Monitoring and Evaluation | Purchase of fuel, repairs and maintenance, printing, stationery, travel and subsistence and other office running expenses | 23,109 | 10,300 | |
| C. Committee Expenses Administration | Payment of Committee running expenses, transport, conferences | 17,878 | | |
| D. Committee Expenses Monitoring and Evaluation | Payment of Committee sitting allowances, transport, conferences | 126,400 | | |
| Sub Total | | 116,350 | | |
| Sub Total | | 283,737 | | |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
 SUBA SOUTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2020**

| Name | By | Outstanding Balance KShs. 2019/2020 | Outstanding Balance KShs. 2018/2019 | Comments |
|--|---|--|--|----------|
| Amounts due to other Government entities | | | | |
| Sub-Total | | | | |
| Amounts due to other grants and other transfers | | | | |
| A. Bursary Secondary Schools | Payment of bursary to needy students | 18,000,000 | | |
| B. Bursary Tertiary Institutions | Payment of bursary to needy students | 16,342,000 | | |
| C. Emergency Reserve | To cater for any unforeseen circumstances in the constituency during the financial year | 1,998,741 | | |
| Sub-Total | | 36,340,741 | | |
| Acquisition of assets | | | | |
| NG-CDFC Office | Reinforcement of NG-CDFC Office compound fence | | | |
| | | 159 | | |
| Sub-Total | | 159 | | |
| Grand Total | | 37,970,305 | 10,348 | |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
 SUBA SOUTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2020**

ANNEX 4 - SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost Kshs 2018/2019 Kshs. | Additions during the year Kshs. | Disposals during the year Kshs. | Historical Cost K 2019/2020 Kshs. |
|---|---|---------------------------------------|---------------------------------------|--|
| Buildings and structures | | | | |
| Transport equipment | 10,244,856 | 452,000 | - | 10,696,856 |
| Office equipment, furniture and fittings | 5,377,983 | - | - | 5,377,983 |
| ICT Equipment, Software and Other ICT Assets | 577,395 | - | - | 577,395 |
| | 2,879,000 | 4,620,660 | - | 7,500,000 |
| Total | 19,081,234 | 5,072,660 | - | 24,153,894 |
| 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 (NIG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 5 –PMC BANK BALANCES AS AT 30 JUNE 2020

| S/NO | NAME OF PMC | BANK | ACCOUNT | BALANCE 30.06.2020 | BALANCE 30.06.2019 |
|------|---|---------------------------|----------------|-----------------------|-----------------------|
| 1 | MWIYOYO PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141048348900 | 2,492.50 | 2,492.50 |
| 2 | GOT KOMBUTO PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141048066200 | 62,242.50 | 2,242.50 |
| 3 | ROWO PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141076884700 | 2,063.25 | 1,423.25 |
| 4 | WIRA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141330346100 | 1,510.00 | 202,505.50 |
| 5 | RAGWE PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141048119200 | 4,828.50 | 770,318.50 |
| 6 | NGERI PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141048118600 | 4,089.50 | 501,892.50 |
| 7 | HON. JOHN MBADI (ONGORO) PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141330767900 | 401,828.50 | 601,830.50 |
| 8 | SAWANKA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141331341100 | 6,245.50 | 8,102.75 |
| 9 | NYALKEMBO PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141076815900 | 401,080.50 | 3,600.50 |
| 10 | ONGALO PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141331140600 | 5,801.50 | 601,287.50 |
| 11 | MALONGO PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141076816000 | 303,000.00 | 301,720.00 |
| 12 | UTERERE PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141331572200 | 402,422.50 | 501,305.00 |
| 13 | KUMUINDA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141048346200 | 7,673.00 | 615,925.00 |
| 14 | NYAKASERA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141076838200 | 31,854.50 | 601,013.50 |
| 15 | MIRAMBA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141048203200 | 501,207.50 | 1,107.50 |
| 16 | KIKUBI PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141048344600 | 300,029.81 | 29.81 |
| 17 | NYABURU PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141434502900 | 601,912.50 | 701,192.50 |
| 18 | MUMISA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141076838100 | 1,307.50 | 254,273.50 |
| 19 | OSOI BODI PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141048119200 | 18,010.50 | 1,100.50 |
| 20 | NYAMADIA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141331608100 | 201,765.00 | 1,765.00 |
| 21 | PUNDO PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | 01141048119200 | 17,200.00 | 2,460.00 |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (N-G-CDF)

SUBA SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

| | | | | | |
|----|--|------------------------------|----------------|--------------|--------------|
| 22 | GOT-ADUNDO PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141434371100 | 39,995.50 | 538,307.50 |
| 23 | OBANGA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1100048145200 | 350,199.00 | - |
| 24 | GOD BURA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076038500 | 259,620.00 | 1,020.00 |
| 25 | KITAWA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141048353200 | 400,325.00 | 225.00 |
| 26 | GOD OLOO MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076175700 | 449,495.00 | 3,536,265.00 |
| 27 | GOD BURA SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141047218300 | 2,212.50 | 2,212.50 |
| 28 | KIABUYA MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141456529400 | 1,847.50 | 402,402.50 |
| 29 | NYATOTO MIXED SEC. SCHOOL DEV. | CO-OPERATIVE MBITA BRANCH | O1139048112805 | 402,411.00 | 602,411.00 |
| 30 | RAGWE MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O114103329700 | 6,127.50 | 60,500.00 |
| 31 | GINGO MIXED DAY SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O112006020500 | 4,302.25 | 500,000.00 |
| 32 | KIANYUMBE MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141550795600 | 498,205.00 | 506,550.00 |
| 33 | ROWO MIXED DAY SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076038500 | 1,510,964.50 | 1,000.00 |
| 34 | NYABERA GIRLS SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076038500 | 501,401.50 | 601,000.00 |
| 35 | OBANGA MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076454200 | 453,577.50 | 500,160.00 |
| 36 | NYATAMBE MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1100075387000 | - | 376,254.45 |
| 37 | MARK MATUNGA KIWA MIXED SEC. SCH. | CO-OPERATIVE MBITA BRANCH | O1141434209600 | 835,687.25 | 500,162.25 |
| 38 | NYANDIWA MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076438000 | 255,298.00 | 605,418.00 |
| 39 | JOHN MBADI OMA MIXED SEC. SCH | CO-OPERATIVE MBITA BRANCH | O1141331428200 | 1,501,242.00 | 407,990.00 |
| 40 | MACUNGA TOWNSHIP MIXED SEC. SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141331731000 | 1,001,232.00 | 601,185.00 |
| 41 | SEKA MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141330088700 | 1,001,565.72 | 15,765.72 |
| 42 | ST. MERCELLIN KIGOTO SEC. SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076359600 | 1,087,585.00 | - |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

| | | | | | |
|----|--|------------------------------|----------------|--------------|--------------|
| 43 | MIRAMBA MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141331572100 | 600,970.00 | 970.00 |
| 44 | LIGONGO MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141331514000 | 446,062.50 | 2,062.50 |
| 45 | ST GABRIEL'S GWASSI GIRLS SEC SCHOOL | CO-OPERATIVE MBITA BRANCH | O1129019263500 | 1,038,539.08 | 83,714.08 |
| 46 | ONYWERA DAY SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076176300 | 1,501,226.00 | 500,900.00 |
| 47 | MSARE MIXED DAY SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076501800 | 1,501,154.00 | 500,500.00 |
| 48 | KOYOMBE MIXED DAY SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141331246000 | 1,505,867.50 | 155,987.50 |
| 49 | KISAKU MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141434258500 | 1,503,652.50 | 512,152.50 |
| 50 | NYENGA MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141292558300 | 3,588,604.52 | 1,509,797.52 |
| 51 | ST CHARLES WIGA SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141330794700 | 1,427.00 | 427.00 |
| 52 | SUBA SOUTH CONSTITUENCY SPORTS PMC | CO-OPERATIVE MBITA BRANCH | O1141331824300 | 301,325.00 | 1,325.00 |
| 53 | KIBURA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141048346400 | 112.00 | 232.00 |
| 54 | KITHEREKA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076939500 | 1,115.00 | 500,615.00 |
| 55 | ST. JOSEPH MUKIUNDU PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141048126300 | 325.00 | 325.00 |
| 56 | KASINGA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076838301 | 5.00 | 5.00 |
| 57 | TONGA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141293512000 | 1,325.00 | 1,325.00 |
| 58 | MIRIYA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141330030100 | 4,585.00 | 502,485.00 |
| 59 | RAMULA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141331487801 | 2,474.00 | 401,595.00 |
| 60 | KIRAMBO PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076519300 | 1,000,000.00 | 301,570.00 |
| 61 | MANJWERU PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076039700 | 1,175.00 | 175.00 |
| 62 | MATUNGA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141331433700 | 1,162.50 | 502,162.50 |
| 63 | MBATHA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141330044500 | 1,162.50 | 502,162.50 |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (N-G-CDF)

SUBA SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

| | SCHOOL | MBITA BRANCH | | | 98,662.50 |
|----|------------------------------------|---------------------------|----------------|-----------|--------------|
| 64 | MUKENDE PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141048122700 | 1,082.50 | 1,902.50 |
| 65 | SUMBA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141048122000 | 985.50 | 1,201,352.50 |
| 66 | MWIRARIA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076040300 | 6,633.50 | 6,633.50 |
| 67 | VICTOR MUSOGA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141331487601 | 2,565.00 | 501,656.00 |
| 68 | KIWA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076037100 | 29.39 | 29.39 |
| 69 | KOGA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141047162300 | 325.00 | 325.00 |
| 70 | NYAWACHA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141331424000 | 1,220.50 | 1,220.50 |
| 71 | MWIRENDIA PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141048130100 | 1,235.50 | 1,235.50 |
| 72 | NYASOTI PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076000200 | 92.50 | 196,192.50 |
| 73 | SAGARUME PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141330836200 | 760.50 | 400,060.50 |
| 74 | LIGONGO PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141048344400 | 2,639.00 | 904,267.00 |
| 75 | KIBUOGI PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076037200 | 4,060.50 | 300,000.53 |
| 76 | KWIKONGO PRIMARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141330748300 | 1,527.50 | 1,527.50 |
| 77 | YONGO MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141331265200 | 1,845.50 | 1,845.50 |
| 78 | NYAKIYA MIXED DAY SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141330913400 | 3,050.50 | 502,050.50 |
| 79 | NGERI GIRLS SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141331572300 | 2,375.00 | 201,695.00 |
| 80 | MWIRARIA MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141331495300 | 9,957.50 | 9,957.50 |
| 81 | NYADENDA MIXED SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076171200 | 2,792.50 | 702,612.50 |
| 82 | SINDO MIXED DAY SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141330781400 | 1,104.00 | 39,224.00 |
| 83 | NYAGWETHE SECONDARY SCHOOL | CO-OPERATIVE MBITA BRANCH | O1141076373300 | 5,977.50 | 20,787.50 |
| 84 | NYAGWETHE COMMUNITY POLICING | CO-OPERATIVE MBITA BRANCH | O1141331515600 | 1,997.50 | 1,997.50 |
| 85 | SUBA SOUTH TEACHERS | CO-OPERATIVE MBITA BRANCH | O11410481000 | 37,614.50 | 98,662.50 |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)

SUBA SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

| | | | | | |
|-----|---|------------------------------|----------------|---------------|------------|
| 86 | SUBA SUB COUNTY HUDUMA CENTRE | CO-OPERATIVE MBITA BRANCH | 01141331481600 | 1,012.50 | 1,012.50 |
| 87 | SUBA WATER PMC | CO-OPERATIVE MBITA BRANCH | 01141331511700 | 10,002,070.50 | 790.50 |
| 88 | GINGO KENYA POLICE POT | CO-OPERATIVE MBITA BRANCH | 01141331482900 | - | 300,162.50 |
| 89 | GINGO PRIMARY SCHOOL | EQUITY BANK MBITA BRANCH | 0760279547275 | 9,087.50 | - |
| 90 | KISEGI PRIMARY SCHOOL | EQUITY BANK MBITA BRANCH | 0760279537400 | 2,393.00 | - |
| 91 | KIABUYA PRIMARY SCHOOL | EQUITY BANK MBITA BRANCH | 0760279527981 | 10,777.00 | - |
| 92 | BUNGE PRIMARY SCHOOL | EQUITY BANK MBITA BRANCH | 0760278670964 | 707.50 | 99,487.50 |
| 93 | NYANDIWA PRIMARY SCHOOL | EQUITY BANK MBITA BRANCH | 0760279046987 | 53,774.00 | - |
| 94 | KIMORO PRIMARY SCHOOL | EQUITY BANK MBITA BRANCH | 0760279764797 | 25,700.00 | - |
| 95 | NYAKWERI PRIMARY SCHOOL | EQUITY BANK MBITA BRANCH | 0760278898965 | 44,121.00 | 90,000.00 |
| 96 | GOVERNOR AWITI KISENYE PRIMARY SCHOOL | EQUITY BANK MBITA BRANCH | 0760278820801 | 204,545.00 | 26,560.00 |
| 97 | KISEGI MIXED SECONDARY SCHOOL | EQUITY BANK MBITA BRANCH | 0760278897189 | 526,600.00 | - |
| 98 | KIKUBI GIRLS SECONDARY SCHOOL | EQUITY BANK MBITA BRANCH | 0760278974190 | 1,159.00 | 500,000.00 |
| 99 | MOI SINDO GIRLS SEC. SCHOOL | EQUITY BANK MBITA BRANCH | 0760263357123 | 935,394.00 | 25,454.00 |
| 100 | ST JOSEPH OLANDO SECONDARY SCHOOL | EQUITY BANK MBITA BRANCH | 0760295116464 | 1,346.00 | 389,325.00 |
| 101 | TONGA BOYS SECONDARY SCHOOL | EQUITY BANK MBITA BRANCH | 0760279629368 | 1,500,000.00 | - |
| 102 | NYAMADEDE MIXED SEC. SCHOOL | EQUITY BANK MBITA BRANCH | 0760279871531 | 900,000.00 | - |
| 103 | SARE BMU | EQUITY BANK MBITA BRANCH | 0760278670943 | 487.50 | 487.50 |
| 104 | KISEGI BMU | EQUITY BANK MBITA BRANCH | 0760279496779 | 1,200.00 | - |
| 105 | NYAKUYA PRIMARY SCHOOL | EQUITY BANK MBITA BRANCH | 0760278963824 | (1,685.05) | 395,297.50 |
| 106 | KINYASADA PRIMARY SCHOOL | EQUITY BANK MBITA BRANCH | 0760278714722 | 1,267.50 | 199,987.50 |
| 107 | GWASSI NORTH LOCALITY CHIEFS | EQUITY BANK MBITA BRANCH | 07602787128 | 507.50 | 151,000.00 |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NIG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

| 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) |
|--|---|---|--|-----------------------------------|--|
| | validity and propriety of the expenditure could not be confirmed. | | | | |
| 2 | <p>Cash and Cash Equivalent</p> <p>Observation</p> <p>i) The constituency closed its bank account at Co-operative Bank and opened a new account at Equity Bank Mbita branch on 30th June 2019. However, bank reconciliation statement for co-operative account number 011413311105000 as at 30th June 2019 reflected Kshs. 9,187.65 while bank statement reflected a nil bank balance and therefore there were no reconciling figures in this bank account which was closed.</p> <p>ii) The figure at Equity bank as at 30th June 2019 reflected Kshs 10,348 and therefore understating cash</p> | <p>The Co-operative bank account number 0114133110500 was closed on 30th June 2019 with a nil balance upon transfer of a balance of Ksh. 75,357.15 through Co-operative bankers cheque number 902446 dated 28/06/2019 to the new constituency bank account number 0760277182849 held at Equity bank Mbita Point branch, the figure of Kshs. 9,187.65 was erroneously reflected in the bank reconciliation statement in equity bank account number 0760277182849 as at 30th June 2019, this copy was discarded and the accurate bank reconciliation put in place.</p> <p>Refer to the copy of the reconciliation statement</p> | FAM | Resolved | |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

| 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 you expect the issue to be resolved) |
|--|---|--|--|-----------------------------------|---|
| | <p>and cash equivalent in the financial statement for failure to incorporate the balances at Co-operative bank of Kshs. 9,187.65</p> <p>Consequently, accuracy, validity and completeness of the figure for cash and equivalents of the Kshs. 10,348 as reflected in the financial statement could not be confirmed</p> | <p>discarded and the accurate one which is in place, bankers cheque issued by the co-operative bank Mbita branch and deposited to Equity bank account number 0760277182849 held at Mbita Point branch on 28/06/2019, bank statement for co-operative bank and Certificates of bank balances as at 30th June 2019</p> | | | |
| | <p>Report on Lawfulness and effectiveness in use of public resources</p> <p>Basis for Conclusion</p> <p>1. Drilling of Bore holes in five (5) Schools</p> <p>Included in the figure for transfer to government entities of Kshs. 70,00,000 is Kshs. of Ksh 25,000,000 transferred to project implementation committees (PMC) for drilling of bore holes to five (5) schools namely: Kibange primary school, Kiriva</p> | <p>Copies of the following relevant documents have been availed for verification;</p> <p>i) Copies of Advertisements availed</p> <p>ii) Copies of notification letters to unsuccessful tenderers attached</p> <p>iii) Copies of professional opinions letters from Sub County Supply Chain Officer to the Fund Account Manager availed</p> <p>iv) Contracts were</p> | FAM | Resolved | |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

| 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 you expect the issue to be resolved) |
|--|---|--|--|-----------------------------------|---|
| | <p>primary school, Kiabuya secondary school, Msare secondary school and Mukende primary school However, the following anomalies were noted</p> <p>i. The contractors were irregularly selected as there were no advertisement as required by sec 96(1) of the Public Procurement and Asset Disposal Act 2015</p> <p>ii. The unsuccessful Tenderers were not notified as required by section 87(3) of the Public Procurement and Asset Disposal Act 2015</p> <p>iii. No professional opinion was issued by the head of the procurement function as required by section 84(1) Of the Public Procurement and Asset Disposal Act 2015</p> <p>iv. The management entered into contracts with two (2) for the drilling of boreholes at Msare primary school and Miriya primary school at a cost of Ksh 4,995,000 and Ksh 4,999,800 respectively, before the expiry of the mandatory 14 days from award of tender.</p> <p>v. Three of the boreholes</p> | <p>mistakenly signed by PMC before the elapse of the mandatory 14 days from award of tender; however, the management has taken note of the anomaly and will ensure strict compliance by PMCs in this regard</p> <p>v) Copies of memorandum of understanding signed between the owners of the parcels and the School management/ Constituency are available</p> <p>vi) Copies of letters of Authority to drill from Water Resources Management authority attached</p> | | | |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY

Reports and Financial Statements
for the year ended June 30, 2020

| Serial No. of the 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>were sunk on three private parcels of land and there was no memorandum of understanding signed between the owners of the parcels and the constituency development fund to ensure accessibility to the boreholes by respective schools</p> <p>vi. There was no evidence that the fund sought for approval to sink boreholes from the Water Resources Authority as required by section 36 of the water act 2016.</p> <p>Consequently, regularity and validity of the expenditure could not be ascertained.</p> | | | | |
| 2. | <p>Fencing of Ligongo Primary school: Kshs 500,000.00</p> <p>Observation</p> <p>Included in the figure for transfer to other government entities of Kshs. 70,700,000 is Kshs. 37,700,000 in respect of transfer to primary schools which in total include Kshs. 500,000</p> | <p>The Kshs. 500,000 disbursed by the NG-CDFC to Ligongo Primary School PMC was actually not adequate to lay chain link all round due to the large size of the school compound which is 250m X 205M, the Bill of quantities attached was Kshs. 608,766 a difference of Kshs. 108,766</p> | FAM | Resolved | |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

| 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>for fencing of Ligongo Primary School compound to separate the Primary school from the newly registered Ligongo Secondary School. Funds were allocated for fencing of school compound to separate the Primary School section with the newly registered Ligongo Secondary School. Although inspection and acceptance committee certified the work as completed as planned, however, the gate walls were not constructed and one side of the fence was not fully finished with chain link as per the estimates & work plans.</p> <p>Consequently, regularity and validity of the expenditure could not be ascertained.</p> | <p>committee intends to disburse to the project in the current financial year 2019/2020 to enable the PMC complete the remaining phase. However, the Inspection and Acceptance Committee Certificate was issued in regard to the first phase of the fencing which was financed by the Kshs. 500,000 from emergency disbursement, the NG-CDFC was constrained by the funds available in the emergency reserve. Copy of Bill of Quantities and response from the school is availed for reference.</p> | | | |
| | <p>3. Fencing of St. Joseph Mukindu Primary School: Ksh 400,000.00</p> <p>Observation</p> <p>Included in the figure of Transfer to Other</p> | <p>Management Response:</p> <p>There was acute shortage of cedar poles due to moisture (rain) on logs used with the public and community forest increasing the PMC in short time</p> | <p>FAM</p> | <p>Resolved</p> | |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NMG-CDF)
SUBA SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

| 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>Government entities of Kshs. 70,700,000 is an amount of Kshs. 400,000 spent on fencing St. Joseph Mukiundu Primary School. The school compound fencing works was fenced using local trees and other materials as opposed to cedar poles as indicated in the Local purchase order.</p> <p>Consequently, regularity and value for money of the expenditure could not be ascertained</p> | <p>contractor to use equally long lasting hard wood poles which could be sourced from the local hard wares at the same price quoted in the Local purchase order. Copy of response from the school and press statement imposing an extension of ban on logging activities from 24th November 2018 for a further one year awaited.</p> | | | |
| | <p>4. Rehabilitation of Nyabono-Msare Secondary Access Road</p> <p>Observation</p> <p>Included in the figure for other grants and other payments of Kshs. 33,752,924 is emergency expenditure of Kshs. 6,376,924 which in turn includes Kshs. 4,000,000 towards rehabilitation of Nyabono-Msare</p> | <p>There was no accessibility to and from the two schools due to the pathetic state of the schools access road, caused by long heavy rains. The entire stretch of 4.3 Kilometres was rehabilitated and payment made upon certification of the works</p> <p>Refer to the attached copies of letters</p> | FAM | Resolved | |