


REPUBLIC OF KENYA



Enhancing Accountability

 THE NATIONAL ASSEMBLY PAPERS Laid		
REPORT	DATE: 09 NOV 2021	DAY: Tue
	TABLED BY:	Majority Whip Hon W. Njiru
OFFER-AT THE-TABLE:	B. Irzofu	

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
JOMVU CONSTITUENCY**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -JOMVU
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

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Core Values

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

(b) Key Management

The NGCDF JOMVU Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	A.I.E holder	Gladys Ngala
2.	Sub-County Accountant	Esther Omondi
3.	Chairman NGCDFC	Alex Namasambu

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciar oversight on the activities of NGCDF –JOMVU Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF JOMVU Constituency Headquarters

P.O. Box 90646-80100
Next to Islamic Teachers Training College- Mikindani
Mombasa, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
-JOMVU CONSTITUENCY**

**Reports and Financial Statements
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(f) NGCDF JOMVU Constituency Contacts

Telephone: (254) 769536138
E-mail: cdfjomvu@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF JOMVU Constituency Bankers

1. Equity Bank of Kenya
Changamwe Branch
P.O. Box 90016-80100
Mombasa, Kenya

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 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 CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

I would like to take this opportunity to thank the inventor of the NGCDF Fund for the noble idea that has enabled us drive development to the grassroots not forgetting the Member of Parliament for his leadership, my fellow NGCDFC members and the Fund Account Manager whom we work with closely.

In the financial year 2018/2019 NGCDF Jomvu has shown some improvement in utilisation of available resources from 33.2% in 2017/2018 to around 42% in the current financial year.

Unfortunately, at the close of the financial year the Constituency had not yet received Ksh. 83,997,772 from the Board thus could not accomplish all projects as planned within the financial year.

Achievements

Jomvu has in the years allocated almost half of its allocation to education and has been able to construct one new secondary school and a new primary school from scratch in addition to renovations in a number of schools.

This infrastructure development has changed the face of nearly all schools in the constituency leading to an increase in enrolment and retention of students.

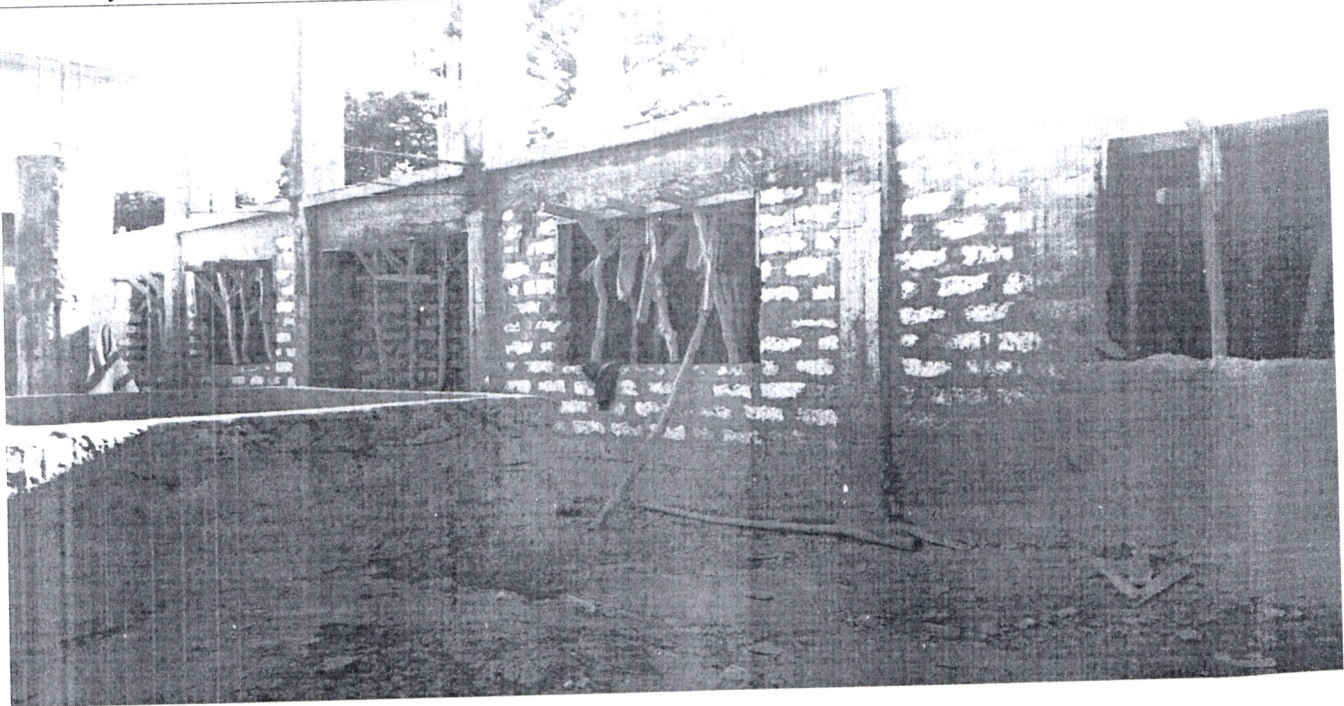
The projects implemented to completion during the financial year include:

- Completion of renovations of Kwa Jomvu Primary school classrooms
- Construction of one classroom in Mreroni Primary School
- Renovation of Miritini World Bank Primary School
- Renovation of Miritini Primary School
- Miritini Complex High School hall
- Completion of St. Mary's Bangladesh Primary School perimeter wall
- Purchase of office vehicle
- Disbursed Bursary totalling to Ksh. 36.Million to needy students.

Beside the complete project Jomvu NGCDFC also was able to start constructing its office which is now ongoing.

Below are some of the Photographs of the completed projects:

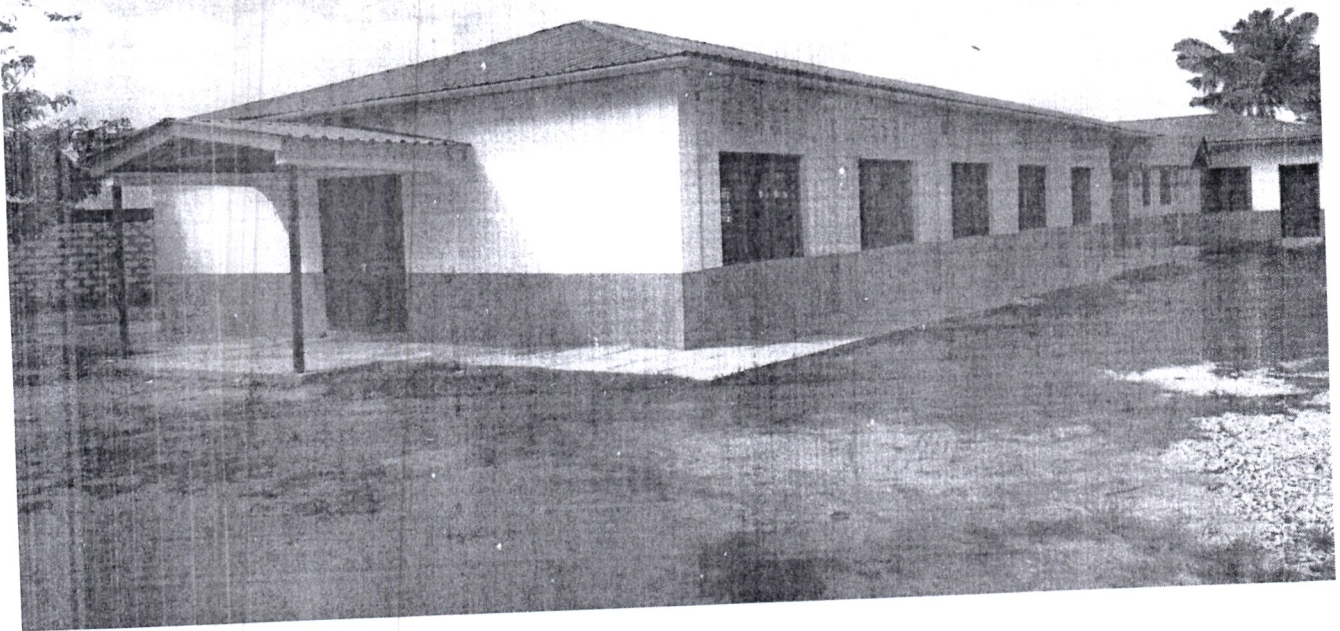
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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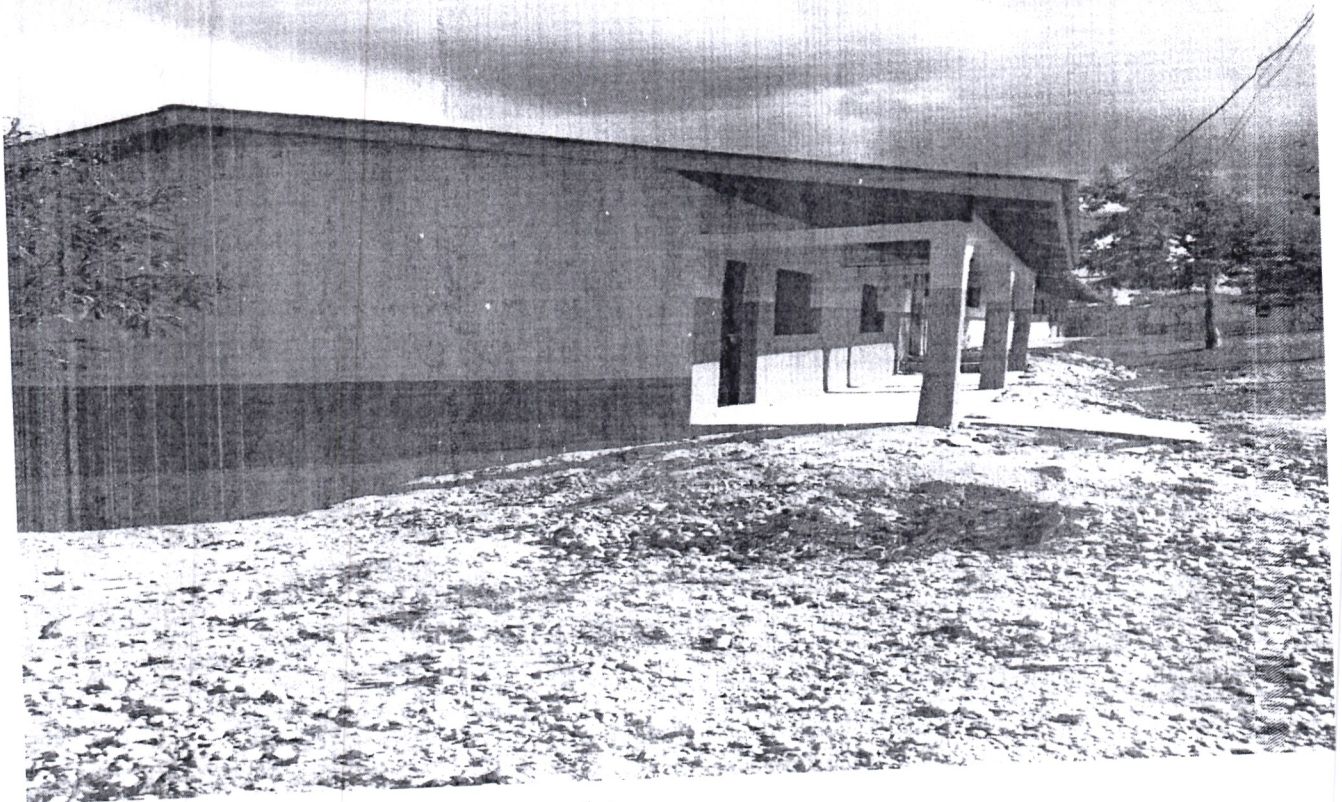
NGCDF office -ongoing



St. Mary's Primary School perimeter wall- complete



Miritini Complex High School hall - complete



Mreroni Primary School classroom- Complete

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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Challenges

Among others Jomvu has faced the following challenges:

- Delays in receipt of funds from the Board
- Delays in approval of reallocation of projects
- Being a transition year there was a delay in the process of constituting the NGCDF committee thus no operations for a period of like four (4) months.
- Land scarcity has caused delays, projects stalling and many reallocations.
- Delays in getting cost estimates and projects documents because of the devolvement of these services.

Recommendation

For the continuous success of the Fund in Jomvu the Board should disburse the funds timely, consider employment of Engineers in every constituency.

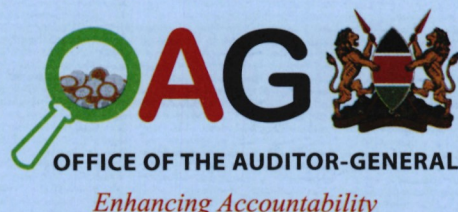
Sign



CHAIRMAN NGCDF COMMITTEE

REPUBLIC OF KENYA

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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 - JOMVU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Jomvu Constituency set out on pages 9 to 39, which comprise the statement of assets and liabilities as at 30 June, 2019, the statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the 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 - Jomvu Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act No.30 of 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The financial statements for the year ended 30 June, 2019 presented for audit review contained anomalies as detailed below;

- i. The statement of receipts and payments for the year ended 30 June, 2019 reflects comparative figure for other grants and transfers of Kshs.15,528,293 while the audited financial statements for the year ended 30 June, 2018 reflects a figure Kshs.15,582,293, resulting to an unexplained/unreconciled variance of Kshs.54,000.
- ii. The summary statement of appropriation - recurrent and development combined for the year ended 30 June, 2019 reflects unutilized funds balance of

Kshs.131,280,593 while Note 15.3 reflects unutilized funds of Kshs.47,282,822, resulting to a variance of Kshs.83,997,771 not satisfactorily explained.

Consequently, the accuracy and completeness of other grants and transfers of Kshs.15,528,293 and unutilized funds of Kshs.47,282,822 for the year ended 30 June, 2019 could not be confirmed.

2. Unsupported Adjustment

Note 7 to the financial statements for the year ended 30 June, 2019 reflects a restated comparative figure for bursary-secondary schools of Kshs.12,128,293, while Note 7 of the audited financial statements for 2017/2018 reflects Kshs.12,086,293, being adjustment of comparative figure by Kshs.42,000. However, the supporting journal entries for the same were not availed for audit review.

Consequently, the accuracy and completeness of the comparative figure for bursary – secondary schools of Kshs.12,128,293 for the year ended 30 June, 2019 could not be confirmed.

3. Unexplained Other Grants and Transfers

Note 7 to the financial statements for the year ended 30 June, 2019 reflects bursary – secondary schools amounting to Kshs.20,548,745. However, records availed for audit review reflects multiple disbursements of bursaries to students with same names and same admission numbers amounting to Kshs.505,000 as summarized below;

No.	Description	No. of students	Amount (Kshs.)
1.	Students with similar names	38	365,000
2.	Students with same admission numbers	16	140,000
Total			505,000

The Management has not explained why such anomalies took place and the remedy for the same.

In the circumstances, the regularity and completeness of bursary – secondary schools amounting to Kshs.20,548,745 for the year ended 30 June, 2019 could not be confirmed.

4. Unsupported Bursaries

Note 7 to the financial statements for the year ended 30 June, 2019 reflects bursary – secondary schools of Kshs.20,548,745 and bursary- tertiary institutions of Kshs.16,480,000 all totalling Kshs.37,028,745. However, the supporting schedules availed for audit review amounted to Kshs.36,863,000, resulting to unexplained and unreconciled variance of Kshs.165,745.

Consequently, the accuracy, validity and completeness of Kshs.37,028,745 in respect to bursaries for the year ended 30 June, 2019 could not be confirmed.

5. Understated Cash and Cash Equivalents

The statement of assets and liabilities as at 30 June, 2019 reflects cash and cash equivalents balance of Kshs.47,282,822. However, the supporting bank reconciliation

statement availed for audit, reflects unpresented cheques amounting to Kshs.3,551,698, out of which Kshs.2,467,690 were over six months old, hence stale and had not been reversed in the cashbook thereby understating the cash and cash equivalent balance.

Consequently, the accuracy, validity and completeness of cash and cash equivalents balance of Kshs.47,282,822 as at 30 June, 2019 could not be confirmed.

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

1. Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.226,660,219 and Kshs.142,662,447 respectively resulting to an under-funding of Kshs.83,997,772 or 37% of the budget. Similarly, the Fund spent Kshs.95,379,626 against an approved budget of Kshs.226,660,219 resulting to an under-expenditure of Kshs.131,280,593 or 58% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Jomvu Constituency.

2. Projects Implementation Status

The projects implementation status report as at 30 June, 2019 availed for audit review reflects that National Government Constituencies Development Fund - Jomvu Constituency, had eight (8) projects with an approved budget of Kshs.54,126,569.

However, the Management had not started six (6) projects worth Kshs.34,295,489. Delay in implementation of the projects may have denied residents of Jomvu Constituency the intended benefits or value for money since the allocated funds remain idle.

3. Projects Inspection

Audit inspection of two (2) projects with a total allocation of Kshs.19,831,080 in the month of December 2019 revealed one project with an allocation of Kshs.1 million was completed and in use. The second one with an allocation of Kshs.18.831,080 for the construction of National Government Constituency Development Fund Committee offices

(second and third floors was at work in progress phase. The office building was constructed up to first floor while phase two of the office block had not started.

Consequently, the observations on construction of the offices casts doubts on poor projects supervision and value for money amounting to Kshs.18,831,080

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 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. Unutilized Funds in Project Management Committee Bank Account

Annex 5 to the financial statements for the year ended 30 June, 2019 reflects project management committee bank balances amounting to Kshs.145,002,574, out of which Kshs.7,439,189.80 was in the projects bank accounts instead of the Constituency Development Fund (CDF) bank account.

This is contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that “all unutilized funds of the Project Management Committee shall be returned to the constituency account”.

2. Failure to Establish Constituency Oversight Committee

As previously reported, the National Government Constituencies Development Fund - Jomvu Constituency had not constituted a Constituency Oversight Committee, contrary to Section 53(1) of the National Government Constituencies Development Fund Act, 2015 which requires establishment of a Constituency Oversight Committee for projects undertaken under this Act.

In the circumstances, the oversight role of the committee was not undertaken effectively as required by the National Government Constituencies Development Fund Act, 2015.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed. I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Fund or cease operations.

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Management 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 overall 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

07 October, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
-JOMVU CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2019

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-JOMVU Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-JOMVU Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-JOMVU Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-JOMVU Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-JOMVU Constituency financial statements were approved and signed by the Accounting Officer on 15.1.2020.

for Gladys Ngala
Fund Account Manager
Name: Gladys Ngala

15 JAN 2020

for Esther Omondi
Sub-County Accountant
Name: Esther Omondi
ICPAK Member Number: R/6089

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
-JOMVU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2019

	Note	2018 - 2019	2017-2018
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	108,784,483	63,496,550
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	10,470,764	354,000
TOTAL RECEIPTS			
		119,255,247	63,850,550
PAYMENTS			
Compensation of employees	4	2,579,311	892,748
Use of goods and services	5	6,376,435	3,186,350
Transfers to Other Government Units	6	36,743,764	28,100,000
Other grants and transfers	7	45,405,215	15,528,293
Acquisition of Assets	8	4,274,900	5,502,000
Other Payments	9		
TOTAL PAYMENTS		95,379,626	53,209,391
SURPLUS/DEFICIT		23,875,622	10,641,159

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- JOMVU Constituency financial statements were approved on 15.1.2020 and signed by:

for Gladys Ngala
Fund Account Manager
Name: Gladys Ngala

15 JAN 2020

for Esther Omondi
Sub-County Accountant
Name: Esther Omondi
ICPAK Member Number: R/6089

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

-JOMVU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

V. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2019

	Note	2018- 2019	2017 - 2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	47,282,822	23,407,200
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalent		47,282,822	23,407,200
Current receivable-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		47,282,822	23,407,200
FINANCIAL LIABILITIES			
Accounts payable-Retention	12	-	-
NET FINANCIAL ASSETS		47,282,822	23,407,200
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	23,407,200	12,766,041
Surplus for the year		23,875,622	10,641,159
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		47,282,822	23,407,200

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-JOMVU Constituency financial statements were approved on 15.1.2020 and signed by:

for Gladys Ngala
Fund Account Manager
Name: Gladys Ngala



for Esther Omondi
Sub-County Accountant
Name: Esther Omondi
ICPAK Member Number: R/6089

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
-JOMVU CONSTITUENCY**

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For the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2019

	Note	2018 - 2019	2017 - 2018
Receipts for operating income			
Transfers from NGCDF Board	1	108,784,483	63,496,550
Other Receipts	3	10,470,764	354,000
Total receipts		119,255,247	63,850,550
Payments for operating expenses			
Compensation of Employees	4	2,579,311	892,748
Use of goods and services	5	6,376,435	3,186,350
Transfers to Other Government Units	6	36,743,764	28,100,000
Other grants and transfers	7	45,405,215	15,528,293
Other Payments	9	-	-
Total payments		91,104,725	47,707,391
Total Receipts Less Total payments		28,150,522	16,143,159
Adjusted for:			
Outstanding imprest	11	-	-
Retention payable	12A	-	-
Gratuity payable	12B	-	-
Net Adjustments		-	-
Net cash flow from operating activities		28,150,522	16,143,159
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(4,274,900)	(5,502,000)
Net cash flows from Investing Activities		(4,274,900)	(5,502,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		23,875,622	10,641,159
Prior year adjustments	14	-	-
Cash and cash equivalent at BEGINNING of the year	13	23,407,200	12,766,041
Cash and cash equivalent at END of the year		47,282,822	23,407,200

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-JOMVU Constituency financial statements were approved on 15.1.2020 and signed by:

for Gladys Ngala
Fund Account Manager
Name: Gladys Ngala



for Esther Omondi
Sub-County Accountant
Name: Esther Omondi
ICPAK Member Number: R/6089

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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2019

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,875	107,148,580	216,189,455	132,191,683	83,997,772	61.1%
Proceeds from Sale of Assets	0	0	0	0	0	
Other Receipts	0	10,470,764	10,470,764	10,470,764	0	100%
TOTALS	109,040,875	117,619,344	226,660,219	142,662,447	83,997,772	62.9%
PAYMENTS						
Compensation of Employees	3,434,182	2,524,256	5,958,438	2,579,311	3,379,127	43.3%
Use of goods and services	6,379,497	5,907,372	12,286,869	6,376,435	5,910,434	51.9%
Transfers to Other Government Units	35,295,489	17,648,275	52,943,764	36,743,764	16,200,000	69.4%
Other grants and transfers	63,931,707	56,396,368	120,328,075	45,405,215	74,922,860	37.7%
Acquisition of Assets	0	16,857,282	16,857,282	4,274,900	12,582,382	25.4%
Other Payments	0	7,677,027	7,677,027	-	7,677,027	0.0%
Unallocated funds	0	10,608,764	10,608,764	-	10,608,764	
TOTALS	109,040,875	117,619,344	226,660,219	95,379,626	131,280,593	42.1%

(a) Receipts under absorption

- i. The big portion of the funds not yet received from the Board relates to resubmissions and Ksh 54.8M was received towards the close of financial year.
- ii. The Other receipts of Ksh 52,000 represents funds generated from sale of tender documents
- iii. Ksh. 10,418,764 being moneys from various PMC Accounts transferred back to the main account to be reallocated to other projects.

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

(b) Reasons for underutilisation

- i. *Being a transition year almost all the staff had completed their contracts and only two were left thus only 35% of the Compensation to employees was spent*
- ii. *There are challenges on the construction and extension of the NGCDF office which are not yet resolved thus all the funds amounting to 12.6 Million are still in the main account in the acquisition of Assets Vote.*

The NGCDF- JOMVU Constituency financial statements were approved on 15.1.2020 and signed by:

for Gladys Ngala
Fund Account Manager
Name: Gladys Ngala



for Esther Omondi
Sub-County Accountant
Name: Esther Omondi
ICPAK Member Number:

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

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,434,182	2,524,256	5,958,438	2,579,311	3,379,127
1.2 Committee allowances	851,000	2,034,399	2,885,399	1,327,671	1,557,728
1.3 Use of goods and services	2,257,271	1,231,593	3,588,864	1,104,444	2,384,420
Sub-Total	6,542,453	5,790,248	12,332,701	5,011,426	7,321,275
2.0 Monitoring and evaluation					
2.1 Capacity building	2,338,826	1,300,000	3,638,826	3,280,240	358,586
2.2 Committee allowances	932,400	341,379	1,273,779	664,080	609,699
Sub-Total	3,271,226	1,641,379	4,912,605	3,944,320	968,285
3.0 Emergency					
3.1 Emergency	5,738,993	8,356,585	14,095,578	0	14,095,578
Sub-Total	5,738,993	8,356,585	14,095,578	0	14,095,578
4.0 Bursary and Social Security					
4.1 Secondary Schools	23,000,000	16,126,585	39,126,584	20,548,745	18,577,839
4.2 Tertiary Institutions	12,000,000	13,982,759	25,982,759	16,480,000	9,502,759
Sub-Total	35,000,000	30,109,343	65,109,343	37,028,745	28,080,598
5.0 Sports					
5.1 Constituency sports	2,180,817	3,321,060	5,501,877	4,144,610	1,357,267
Sub-Total	2,180,817	3,321,060	5,501,877	4,144,610	1,357,267
6.0 Environment					
6.1 Environment	2,180,817	4,959,381	7,140,198	4,231,860	2,908,338
Sub-Total	2,180,817	4,959,381	7,140,198	4,231,860	2,908,338
7.0 Primary Schools Projects					
7.1 St. Mary's Primary school Bangladesh	10,920,000	0	10,920,000	10,920,000	0
7.2 Miritini Primary school	5,075,489	0	5,075,489	5,075,489	0
7.3 Kwa Jonvu Primary school	3,600,000	0	3,600,000	3,600,000	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – JOMVU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
7.4Maganda Primary school	0	4,500,000	4,500,000	4,500,000	0
7.5 Aldina Primary school	0	9,148,275	9,148,275	4,148,275	5,000,000
7.6 Kwashee primary school	0	2,000,000	2,000,000	0	2,000,000
7.7 Miritini World Bank	0	2,000,000	2,000,000	0	2,000,000
Sub-Total	19,595,489	17,648,275	37,243,764	28,243,764	9,000,000
8.0 Secondary Schools Projects					
8.1Jomvu Girls High school	1,800,000	0	1,800,000	1,800,000	0
8.2Jomvu Girls High school	3,200,000	0	3,200,000	3,200,000	0
8.3Mreroni Secondary school	9,700,000	0	9,700,000	0	9,700,000
8.4Miritini Complex High school	1,000,000	0	1,000,000	3,500,000	-2,500,000
Sub-Total	15,700,000	0	15,700,000	8,500,000	7,200,000
9.0 Security Projects					
9.1 Miritini ACC Offices & AP Units	0	9,000,000	9,000,000	0	9,000,000
Sub-Total	0	9,000,000	9,000,000	0	9,000,000
10.0 Acquisition of assets					
10.1 Motor Vehicles	0	298,330	298,330	0	298,330
10.2 Construction of NGCDF office	18,831,080	16,195,387	35,026,467	3,929,900	31,096,567
10.3 Purchase of furniture and equipment	0	363,565	363,565	345,000	18,565
Sub-Total	18,831,080	16,857,282	35,688,362	4,274,900	31,413,462
11.0 Others					
11.1 Strategic Plan	0	3,000,000	3,000,000	0	3,000,000
11.2 Innovation Hub	0	4,677,027	4,677,027	0	4,677,027
11.3 Audit fees	0	1,000,000	1,000,000	0	1,000,000
11.4 AIA generated	0	190,000	190,000	0	190,000
11.5 Miritini Madukani borehole	0	650,000	650,000	0	650,000
11.6 Receipts from FMC accounts	0	10,418,764	10,418,764	0	10,418,764
Sub-Total	0	19,935,791	19,935,791	0	19,935,791
GRAND TOTALS	109,040,875	117,619,344	226,660,219	95,379,626	131,280,593

IX. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NGCDF-JOMVU Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES (continued)

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. **In-kind contributions**

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

6. **Cash and Cash Equivalents**

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

7. **Accounts Receivable**

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

8. **Accounts Payable**

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

9. **Pending Bills**

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

10. **Unutilized Fund**

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

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

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES *(continued)*

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

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

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

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	AIE NO.	2018-2019 Kshs	2017 - 2018 Kshs
NGCDF Board			
29.01.19	B030246	10,000,000	
22.02.19	B030338	54,784,483	
02.04.19	B042748	14,000,000	
	B043000	30,000,000	
20.02.18	A855825		5,500,000
18.04.18	A892911		20,091,378
30.05.18	A892983		37,905,172
TOTAL		108,784,483	63,496,550

2. PROCEEDS FROM SALE OF ASSETS

	2018 - 2019 Kshs	2017 - 2018 Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of office and general equipment	-	-
Total	-	-

3. OTHER RECEIPTS

Description		2018 - 2019 Kshs	2017 - 2018 Kshs
Interest Received		-	-
Rents		-	-
Receipts from sale of tender documents	AIA	52,000	54,000
Other Receipts (Funds returned from PMC Accounts upon project completion/excess disbursement)		10,418,764	300,000
Total		10,470,764	354,000

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

Description	2018 - 2019	2017 - 2018
	Kshs	Kshs
Basic wages of contractual employees	1,798,151	413,415
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	324,000	134,000
Transport allowance	240,000	96,000
Leave allowance	-	-
Employer contribution to NSSF	86,760	6,560
Gratuity	130,400	242,773
Other personnel payments (Statutory Deductions NSSF & NHIF)	-	-
Total	2,579,311	892,748

5. USE OF GOODS AND SERVICES

Description	2018 - 2019	2017 - 2018
	Kshs	Kshs
Committee expenses	4,607,911	1,311,785
Utilities, supplies and services	44,380	10,960
Office rent	-	385,000
Communication, supplies and services	84,850	73,000
Domestic travel and subsistence	36,000	258,990
Printing, advertising and information supplies & services	288,590	113,511
Training expenses	664,080	269,911
Hospitality supplies and services	15,958	81,610
Insurance costs	-	241,170
Office and general supplies and services	346,726	293,379
Other operating expenses (Bank Charges)	21,421	147,034
Routine maintenance – vehicles and other transport equipment	157,659	-
Routine maintenance – other assets	108,860	-
Total	6,376,435	3,186,350

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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018 - 2019	2017 - 2018
	Kshs	Kshs
Transfers to National Government entities		
Transfers to Primary schools (see attached list)	28,243,764	23,500,000
Transfers to Secondary schools (see attached list)	8,500,000	4,600,000
Total	36,743,764	28,100,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2018 - 2019	Restated 2017 - 2018
	Kshs	Kshs
Bursary -Secondary(see list attached)	20,548,745	12,128,293*
Bursary -Tertiary institutions (see list attached)	16,480,000	-
Security	-	3,400,000
Sports	4,144,610	-
Environment	4,231,860	-
Total	45,405,215	15,528,293

Note: The amount under Bursary Secondary schools for the financial year 2017/2018 was restated.

8 .ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2018 - 2019	2017 - 2018
	Kshs	Kshs
Construction of Buildings	3,929,900	-
Purchase of Vehicles and other transport equipment	0	4,532,000
Purchase of Office furniture and general equipment	0	-
Purchase of ICT Equipment ,software and other ICT Assets	0	-
Purchase of Specialized plant, equipment and machinery	0	-
Purchase of other office equipment	345,000	970,000
Total	4,274,900	5,502,000

9. OTHER PAYMENTS

	2018 - 2019	2017 - 2018
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
Total	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2017 - 2018	2016 - 2017
	Kshs (30/6/2019)	Kshs (30/6/2018)
<i>Equity Bank Changamwe Branch- A/C No. 1200261736417</i>	47,282,822	23,407,200
	-	-
Total	47,282,822	23,407,200

10B: CASH IN HAND)

	2017 - 2018	2016 - 2017
	Kshs (30/6/2019)	Kshs (30/6/2018)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date imprest taken	Amount Taken	Amount Surrendered	Balance (30/6/2019)
		Kshs	Kshs	Kshs
		-	-	-
		-	-	-
		-	-	-
Total		-	-	-

12A. RETENTION

Supplier/Contractor	2018 - 2019	2017 - 2018
	Kshs	Kshs
1. XWZ Ltd	-	-
Total	-	-

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

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For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B. STAFF GRATUITY OUTSTANDING

Supplier/Contractor	2018 - 2019 Kshs	2017 - 2018 Kshs
Contractual Staff	571,540	-
Total	571,540	-

13 .BALANCES BROUGHT FORWARD

	2018 - 2019 Kshs (1/7/2018)	2017 - 2018 Kshs (1/7/2017)
Bank accounts	23,407,200	12,766,041
Cash in hand	-	-
Imprest	-	-
Total	23,407,200	12,766,041
<i>[Provide short appropriate explanations as necessary]</i>		

14. PRIOR YEAR ADJUSTMENTS

	2018 - 2019 Kshs	2017 - 2018 Kshs
Bank accounts (Reallocated funds)	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

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XI. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018 - 2019	2017 - 2018
	Kshs	Kshs
Construction of buildings	16,432,101	-
Construction of civil works	-	-
Supply of goods	778,300	70,000
Supply of services	17,210,401	-
Total		70,000

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2018 - 2019	2017 - 2018
	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	46,944
Others (Gratuity)	571,540	130,400
	571,540	177,344

15.3: UNUTILIZED FUNDS (See Annex 3)

	2018 - 2019	2017 - 2018
	Kshs	Kshs
Closing balances (see attached list)	47,282,822	23,407,200
	47,282,822	23,407,200

15.4: PMC ACCOUNTS BALANCES (See Annex 5)

	2018 - 2019	2017 - 2018
	Kshs	Kshs
PMC account Balances (see attached list)	145,002,574	34,707,002
	145,002,574	34,707,002

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2018	Comments
	a	b	c	d=a-c		
Construction of buildings						
1. Fusam Investment Ltd	20,361,910		3,929,900	16,432,101	-	
2.						
3.				16,432,101	-	
Sub-Total	20,361,910					
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
1. Zaharia Mohamed Maawiya (Office)	618,500		-	618,500	70,000	
2. Nusra Odongo Nassoro	84,000		-	84,000		
3. Shiloh Right Supplies	40,800		-	40,800		
4. Liya Motors Engineering Contractors	35,000		-	35,000		
Sub-Total	778,300			778,300	70,000	
Grand Total	21,140,210			17,210,401	70,000	

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance		Comments
					2019 d=a-c	2018	
Senior Management		a	b	c			
Sub-Total							
Middle Management							
Sub-Total							
Unionisable Employees							
VIOLET ADERA						46,944	
Sub-Total						46,944	
Others (specify)							
1. VIOLET ADERA							130,400
2. JOSPHAT MAERI					183,485		
3. MARBEL NYAWA					156,492		
4. IAN SALEH					76,328		
5. SALMA MIRZA					51,745		
6. CHARLES CHARO					51,745		
7. SAUMU HASSAN					571,540		
Sub-Total					571,540		130,400
Grand Total					571,540		130,400

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ANNEX 3 – UNUTILIZED FUNDS		Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance		Comments
Name	Amounts due to other Government entities					2019	2018	
	1. Maganda primary school					d=a-c		
	Sub-Total							
	Amounts due to other grants and other transfers							
	2. Bursary				10,949,062		242,962	
	3. Emergency				8,356,585		3,218,653	
	4. Environment				1,144,544		3,231,795	
	5. Sports				370		1,736,577	
	6 Miritini Madukani borehole				650,000		650,000	
	Sub-Total				21,100,561		9,079,987	
	Others (specify)							
	7. Employees' salaries				1,557,945		1,524,256	
	8. Goods & services				1,156,741		281,187	
	9. Office equipment				18,565		363,565	
	10. NGCDF office				4,665,487		5,000,000	
	11. NGCDF Vehicle				298,330		298,330	
	12. Committee Expenses				2,167,867		1,721,875	
	13. Audit fees				500,000		500,000	
	14. AIA from sale of tenders				190,000		138,000	
	15. Strategic plan				3,000,000		-	
	16. ICT Hubs				4,677,027		-	
	17. Reallocated funds from PMC Accounts				7,950,299		-	
	Sub-Total				26,182,260		9,827,213	
	Grand Total				47,282,822		23,407,200	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-	-	-	0
Buildings and structures	-	3,929,900	-	3,929,900
Transport equipment	4,532,000	-	-	4,532,000
Office equipment, furniture and fittings	1,803,263	345,000	-	2,148,263
ICT Equipment, Software and Other ICT Assets	343,585	-	-	343,585
Total	6,678,848	4,274,900	-	10,953,748

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LIST OF ASSETS

ASSET NAME / DESCRIPTION	ASSET CATEGORY	ASSET NO/ TAG	SERIAL NO.	ACQUISITION DATE	PURCHASE COST	PHYSICAL LOCATION	CURRENT CONDITION
Dell desktop Monitor	Equipment	JOMVU CDFC/001/002/001	CN-07CR4-72872-33N-8KM	13/9/2014	BOARD	FAM OFFICE	Good
Dell CPU & KEYBOARD	Equipment	JOMVU CDFC/001/002/002	N/A	13/9/2014	BOARD	FAM OFFICE	Good
APC Power Back up	Equipment	JOMVU CDFC/001/002/003	N/A	13/9/2014	BOARD	FAM OFFICE	Good
HP Scanjet 5590	Equipment	JOMVU CDFC/001/002/004	CN35NWHOVK	13/9/2014	BOARD	FAM OFFICE	NOT WORKING
HP Deskjet Ink Advantage 1515 printer cum scanner	Equipment	JOMVU CDFC/001/002/005	CN39EIFNCF	15/02/14	8,500.00	FAM OFFICE	NOT WORKING
Office paper Tray	Equipment	JOMVU CDFC/001/002/006	N/A	1/3/2014	600.00	A/C ASSIST OFFICE	Good
Mugs	Utensils (6)	JOMVU CDFC/001/002/007	N/A	4/3/2014	639.00	KITCHEN	5 BROKEN
NOKIA 107 HANDSET	Equipment	JOMVU CDFC/001/002/008	3.56466E+14	15/02/14	2,225.00		LOST
Fixed Wireless Terminal	Equipment	JOMVU CDFC/001/002/009	HQA9KA9391602541	15/02/14	5,220.00	OFFICE	NOT WORKING
Calculator	Equipment	JOMVU CDFC/001/002/010	N/A	27/2/14	1,300.00	FAM OFFICE	LOST
Wooden Tender box	Furniture(2)	JOMVU CDFC/001/002/011	N/A	28/2/14	8,000.00	FAM OFFICE	Good
Office Table 1.2M with 3 drawers	Furniture	JOMVU CDFC/001/002/012	N/A	10/5/2014	28,500.00	OFFICE	NEEDS REPAIR
Four legged visitors chair	Furniture	JOMVU CDFC/001/002/013	N/A	10/5/2014	26,250.00	OFFICE	3 CHAIRS BROKE
Executive table 1.6M with side returns table & 3 drawers' mobile pedestal	Furniture	JOMVU CDFC/001/002/014	N/A	10/5/2014	60,000.00	OFFICE	NEEDS REPAIR
Executive leather medium back chair with wooden padded arms & wooden base	Furniture	JOMVU CDFC/001/002/015	N/A	10/5/2014	22,000.00	OFFICE	Good
Computer Table	Furniture	JOMVU CDFC/001/002/016	N/A	10/5/2014	15,600.00	A/C ASSIST OFFICE	Good

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	Furniture	JOMVU CDFC/001/002/017	N/A	10/5/2014	31,500.00	A/C ASSIST OFFICE	NEEDS REPAIR
Rectangle Conference Table 2.4 M	Furniture	JOMVU CDFC/001/002/017	N/A				
4 Drawers Metallic	Equipment	JOMVU CDFC/001/002/018-021	N/A	10/5/2014	100,000.00	FAM OFFICE	Good
Banquet Conference Chairs	Furniture	JOMVU CDFC/001/002/022-031	N/A	10/5/2014	45,000.00	FAM OFFICE	Good
Flip Chart Steel Metal with Board	Equipment	JOMVU CDFC/001/002/032	N/A	10/5/2014	9,000.00	A/C ASSIST OFFICE	Good
Metallic 6 Feet cupboard	Equipment	JOMVU CDFC/001/002/033	N/A	10/5/2014	30000.00	FAM OFFICE	Good
Sony Projector S18	Equipment	JOMVU CDFC/001/002/034	CN35AWHOVK	10/5/2014	77000.00	FAM OFFICE	Good
HP Printer LJFI102	Equipment	JOMVU CDFC/001/002/035	VCF5037900	10/5/2014	16000.00	FAM OFFICE	Good
HP Printer LJFI102	Equipment	JOMVU CDFC/001/002/036	VNF5037536	10/5/2014	16000.00	CONSTITUENCY OFFICE	Good
Binding Machine 2188	Equipment	JOMVU CDFC/001/002/037	KATKO 2188	10/5/2014	12000.00	FAM OFFICE	Good
HP Laptop	Equipment	JOMVU CDFC/001/002/038	6CC3344J72	10/5/2014	85000.00	FAM OFFICE	Good
Lenovo Desktop Monitor	Equipment	JOMVU CDFC/001/002/039	V1235365	10/5/2014	65000.00	CONSTITUENCY OFFICE	Good
Lenovo CPU	Equipment	JOMVU CDFC/001/002/040	153485H9GFBV5LHL	10/5/2014		CONSTITUENCY OFFICE	Good
Lenovo Keyboard	Equipment	JOMVU CDFC/001/002/041	N/A	10/5/2014		CONSTITUENCY OFFICE	Good
APC UPS Power Back U	Equipment	JOMVU CDFC/001/002/042	3B1322X06344	10/5/2014		CONSTITUENCY OFFICE	Good
Lenovo Desktop Monitor	Equipment	JOMVU CDFC/001/002/043	V1235499	10/5/2014	65000.00	A/C ASSIST OFFICE	Good
Lenovo Keyboard	Equipment	JOMVU CDFC/001/002/044	N/A	10/5/2014		A/C ASSIST OFFICE	Good
Lenovo CPU	Equipment	JOMVU CDFC/001/002/045	153485H9GFBV5LKK	10/5/2014		A/C ASSIST OFFICE	Good
APC UPS Power Back U	Equipment	JOMVU CDFC/001/002/046	3B1322X06572	10/5/2014		A/C ASSIST OFFICE	Good

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Equipment	JOMVU CDFC/001/002/047	359360/05/085418/ 6	10/5/2014	65000.00	FAM OFFICE	Good
Samsung Galaxy Tab 3	JOMVU CDFC/001/002/048	N/A	29/9/2015	2100.00	FAM OFFICE	Good
Casio DJ-120D Two Way power Calculator	JOMVU CDFC/001/002/049	N/A	1/10/2015	12999.00	FAM OFFICE	NOT WORKING
Samsung Galaxy ACE Handset	JOMVU CDFC/001/002/050	IDCT1680	4/2/2016	7000.00	A/C ASSIST OFFICE	Good
Computer trolley table	JOMVU CDFC/001/002/051	CFP4D	19/08/2016	8245.00	RECEPTIONIST	Good
Reception Counter	JOMVU CDFC/001/002/052	N/A	26/9/2016	5000.00	FAM OFFICE	Good
Wooden Tender box	JOMVU CDFC/001/002/053	C1680	19/08/2017	8245.00	FAM OFFICE	Good
Fixed pedestal 4DRW Office table	JOMVU CDFC/001/002/054	N/A	19/08/201	14495.00	RECEPTIONIST	Good
1.6Mwith 3 drawers	JOMVU CDFC/001/002/055	N/A	19/08/2019	68000.00	FAM OFFICE	Good
CAB 4DRW W/BAR	JOMVU CDFC/001/002/056	1500	3/10/2016	65000.00	FAM OFFICE	Good
HP Laptop 1132	JOMVU CDFC/001/002/057	15RAM 4	3/10/2016	60000.00	A/C ASSIST OFFICE	Good
HP Laptop	JOMVU CDFC/001/002/058	HP1132	3/10/2016	81000.00	SUB- COUNTY A/C	Good
Desktop Computer	JOMVU CDFC/001/002/059	CNj8FC55FW	3/10/2016	30600.00	A/C ASSIST OFFICE	Good
Printing Machine	JOMVU CDFC/001/002/060	N/A		4830.00	KITCHEN	Good
Gas Cylinder	JOMVU CDFC/001/002/061	N/A	28/11/2016	14,000.00	SUB- COUNTY ACCOUNTANT	Good
Evernal Fan	JOMVU CDFC/001/002/062	N/A	5/04/2018	970,000.00	FAM OFFICE	Good
Office Tents	JOMVU/CDFC/001/002/063	A 14 SEATER MINI BUS(GKB 828S)	11/4/2018	4,532,000.00	JOMVU	Good
Motor vehicle	JOMVU/CDFC/001/002/065	N/A	N/A	3,929,900.00	MIKINDANI	Ongoing
NGCDF Office	JOMVU/CDFC/001/002/066	N/A	N/A	345,000.00	NGCDF OFFICE	Good
Assets (Various)	-67			10,953,748		

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

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
1	EQUITY	1200260380242	109,200,000.00	3,700,007.00
			885.00	885.00
2	EQUITY	1200264119522	2,547.00	233,117.00
3	EQUITY	1200263723355	114,006.00	1,720,142.00
4	EQUITY	1200299864387	-	254,725.00
5	EQUITY	1200264424912	3,931,780.00	3,091,102.00
6	EQUITY	1200262543884	301,630.00	2,976,439.00
7	EQUITY	1200298315560	-	4,615.00
8	EQUITY	1200264210032	1,374.00	1,374.00
9	EQUITY	1200262717227	43.00	283.00
10	EQUITY	1200199099889	-	1,247,468.00
11	EQUITY	1200264116229	-	210,190.00
12	EQUITY	1200264312355	1,420.00	149,505.00
13	EQUITY	1200263941909	-	1,420.00
14	EQUITY	1200264375165	300.00	204,835.00
15	EQUITY	1200265097908	1,783.00	1,783.00
16	EQUITY	1200265138553	-	649,525.00
17	EQUITY	1200262765769	165,222.00	466,027.00
18	EQUITY	1200264055056	-	51,670.00
19	EQUITY	1200264313692	-	4,615.00
20	EQUITY	1200264371850	-	-

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21	KWASHEE CDF PROJECT-SOCIAL HALL	EQUITY	1200262752016	221,245.00	221,245.00
22	JOMVU KUU SOCIAL HALL	EQUITY	1200299979826	348.00	587.00
23	CHAMUNYU A BOREHOLE CDF PROJECT	EQUITY	120026479640	-	14,005.00
24	ALDINA BOREHOLE CDF PROJECT	EQUITY	1200265041312	-	9,560.00
25	JITENGENI STREETLIGHT CDF PROJECT	EQUITY	1200265864794	100.00	15,000.00
26	JOMVU GIRLS SECONDARY SCHOOL	EQUITY	1200260559991	8,427,897.00	1,095,580.00
27	KWASHEE PRIMARY SCHOOL	EQUITY	1200260607219	179,293.00	3,436,265.00
28	MIRITINI SECONDARY SCHOOL	EQUITY	1200298330677	5,319,601.00	3,028,313.00
29	JOMVU KUU ROAD CDF PROJECT	EQUITY	12002641195522	885.00	885.00
30	MIKINDANI STREETLIGHTS	EQUITY	1200262612544	245.00	485.00
31	RUNYU TO KWASHEE TERRACES	EQUITY	1200266550466	-	56,400.00
32	YOUTH RESOURCE CENTRE	EQUITY	1200266901459	30,702.00	199,051.00
33	MIRITINI MADUKANI PUBLIC TOILET	EQUITY	1200266404923	8,012.00	213,978.00
34	STREETLIGHTS PROJECT	EQUITY	1200270913458	-	1,230,441.00
35	KWA ZERA BOREHORE	EQUITY	1200272475295	-	588,884.00
36	MIRITINI MADUKANI BOREHORE	EQUITY	1200272299933	-	588,409.00
37	KWA MWANZIA BOREHOLE	EQUITY	1200272972869	8,845,977	589,890.00
38	ALDINA PRIMARY SCHOOL	EQUITY	1200267370522	-	4,697,702
39	NG-CDF JOMVU FURNITURE FOR SOCIAL HALL	EQUITY	1200271332819	-	-
40	MIRITINI PRIMARY SCHOOL	EQUITY	1200264111866	517,133.00	3,646,131.00
41	JOMVU NG-CDF MIKINDANI CHIEF'S OFFICE SEPTIC	EQUITY	1200271401008	549,515.00	549,515.00
42	MARYCLIFF PRIMARY SCHOOL	EQUITY	1200299241708	34,088.00	34,088.00
43	OWINO UHURU BOREHOLE	EQUITY	1200266824398	649,525.00	649,525.00

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44	JOMVU NG-CDF ENVIRONMENT PROJECT	EQUITY	1200272420929	1,163,041.00	305.00
45	JOMVU NG-SPORTS ACTIVITY	EQUITY	1200271386028	2,467,496.00	1,846.00
48	AMANI PRIMARY SCHOOL	EQUITY	1200278539775	457,892.00	0.00
49	MIKINDANI PRIMARY SCHOOL	EQUITY	1200277391194	134,167.00	0.00
50	WELL AT KWASHEE	KCB	1110848378	1,780.00	1,780.00
46	BARRIERS AT MIKINDANI ESTATE	KCB	1122106483	59,075.00	59,076.00
47	MRERONI PRIMARY SCHOOL	KCB	1118639294	26,343.80	26,344.00
51	ST. MARY'S PRIMARY SCHOOL BANGLADESH	KCB	1107269105	0.00	212,902.00
52	MIKANJUNI MATERNITY	KCB	212682815	349,094.00	1,349,094.00
53	MIRITINI COMPLEX HIGH SCHOOL	KCB	1183805632	1,839,549.00	1,261,566.00
	TOTAL			145,002,574	34,707,002

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XII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name & designation)	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1. Presentation of the Financial Statements	<p>i) Some figures were not rounded off to the nearest shilling</p> <p>ii) Prior year adjustments for 2016/2017 of Ksh. 20,016/= but not reflected in the statement of assets and liabilities</p>	<p>The issue was noted and corrected in the current financial statements</p> <p>The issue was noted and corrected in the current financial statements</p>	FAM-Gladys Ngala	Resolved	
2. Inaccuracies in the Financial Statements	Statement of receipts and payments reflected a total expenditure of Ksh. 53,209,391/= whereas recasted total was Ksh. 53,263,391/= resulting to a difference of Ksh. 54,000/= not reconciled.	The issue was noted and corrected in the current financial statements as the amount was Ksh. 54,000/= generated as AIA for the financial year 2017/2018	FAM-Gladys Ngala	Resolved	
3. Use of Goods and services	Note 5 reflected other operating expenses of	Analysis of the figure provided	FAM-Gladys Ngala	Resolved	

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	Ksh.147,034/= out of which an amount of Ksh. 67,449/= where no explanation was not provided	The management has tried to	FAM-Gladys Ngala	Not resolved	3 months
4. Acquisition of Assets	Note 8 reflected purchase of vehicles and other transport equipment of Ksh. 4,532,000/= but the logbook of the motor vehicle was not provided.	The beneficiaries established from the schools	FAM-Gladys Ngala	Not resolved	3 months
5. Other Grants and Transfers	Note 7 reflected bursary of Ksh. 12,086,293 but Ksh.468,140/= related to award to beneficiaries without admission numbers, others awarded twice and others were of the same school sharing admission numbers				
6. Other matters	i) Under funding of Ksh. 83,741,380/= and under absorption of the funds of Ksh.106,740,580/= ii) Contract agreement for eight (8) Projects totalling to Ksh. 20,300,00/= were signed on 5 th November 2018 for a	The challenge is yet to be solved as the office records a reduction of backlog All the cited projects were completed in time according to time as the site handing over to the	FAM-Gladys Ngala FAM-Gladys Ngala	Not resolved Resolved	3 months

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	duration of twelve(12) weeks ,the expected completion date was 25 th January 2019 but were not complete at the time of audit i.e. on 30 th January 2019 .	contractors were done on a later date not the date of contract signing		
iii) Seventeen (17) approved projects of Ksh. 30,236,206.90 had not started	All the cited projects were started, they are all complete except the NGCDF offices which is ongoing, Maganda Primary school and Jomvu ACC & AP Units where availability of land is still an issue.	FAM-Gladys Ngala	Not resolved	3 months
iv) Seven (7) projects totalling to Ksh.15, 331,095/= had some variations which required approval to be done.	The variations were issued procedurally by the supervisor- Public works Engineer	FAM-Gladys Ngala	Resolved	
v) Annex 5 reflected Project Management Committee balances amounting to Ksh.41, 679,701.21 out of which funds totalling to Ksh. 2,775.35 were still lying idle in the bank accounts. vi) Failure to Establish	The funds were returned back to the main account and reallocated to other projects	FAM-Gladys Ngala	Resolved	
	The appointment	FAM-Gladys	Resolved	

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	<p>a Constituency Oversight Committee</p>	<p>was done by the Area Member of Parliament and forwarded to the auditors</p>	<p>Ngala</p>		
<p>vii) Note 15.1 reflects unpaid office rent of Ksh. 70,000/= besides having unutilised funds for use of goods and services.</p>	<p>There were challenges in approval of</p>	<p>FAM-Gladys Ngala</p>	<p>Not resolved</p>	<p>3 months</p>	
<p>viii) Note 15.2 reflects staff payables in respect of staff gratuity for employees amounting to Ksh.177,344/= not paid besides having unutilised funds for compensation of employees amounting to Ksh. 1,658,078/=</p>	<p>The amount was kept aside for staff gratuity payable to them after completion of their contracts which were still in progress</p>	<p>FAM-Gladys Ngala</p>	<p>Resolved</p>		