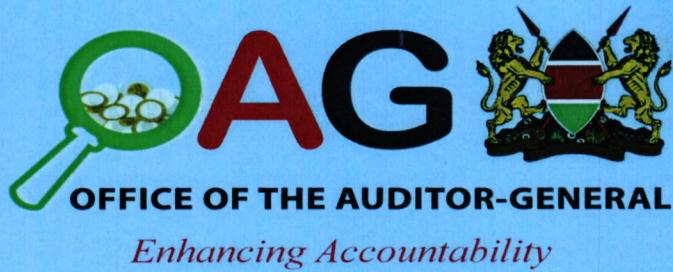
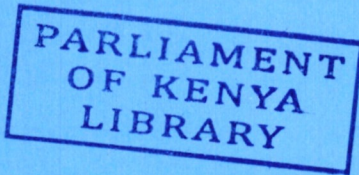


REPUBLIC OF KENYA



REPORT



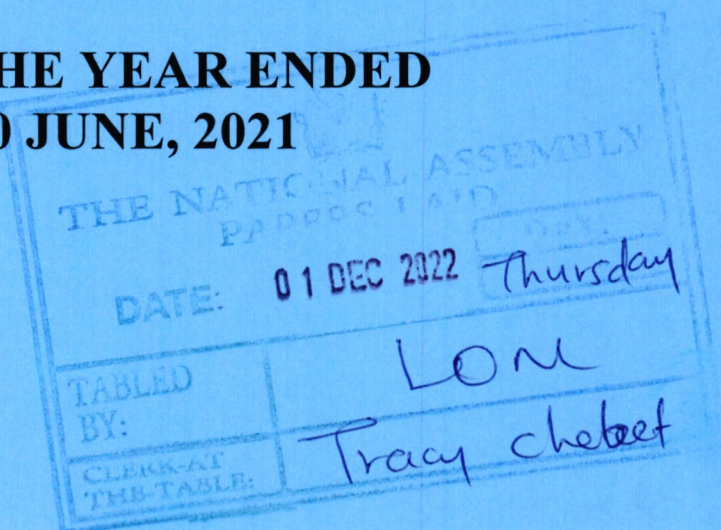
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**





SUBA SOUTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

THE NATIONAL ASSEMBLY PADOOS I AID	
DATE:	01 DEC 2022
TABLED BY:	
CLERK-AT THE TABLE:	

***Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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**Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, 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

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.

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The Suba South Constituency NG-CDF 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 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	David Agong
2.	Sub-County Accountant	Wyllis Ojowi
3.	Chairman NG-CDFC	Maurice Opinde
4.	Secretary NG-CDFC	Herine Odero

(d) Fiduciary Oversight Arrangements

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

(e) NG-CDF Suba South Constituency Headquarters

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

***Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for the year ended June 30, 2021***

(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

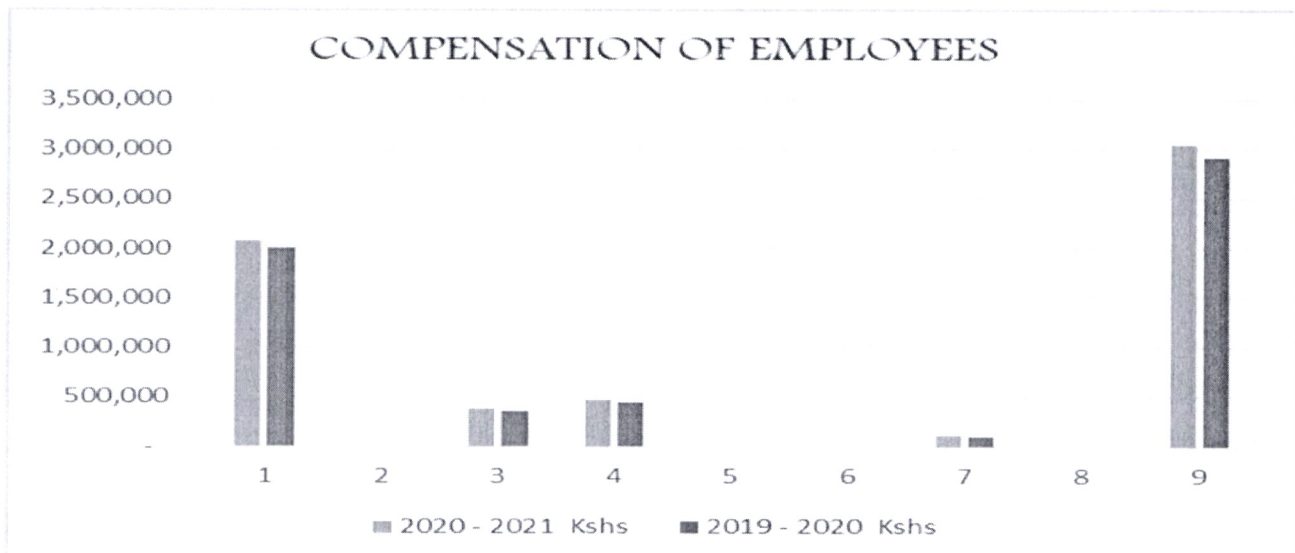
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. NG-CDFC CHAIRMAN’S REPORT

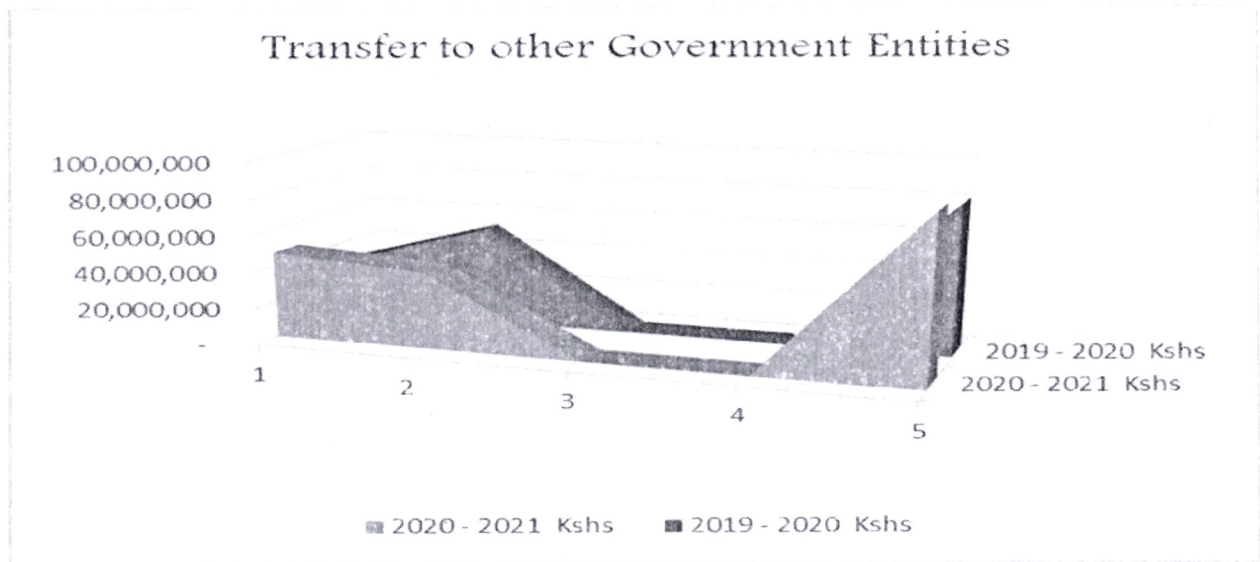
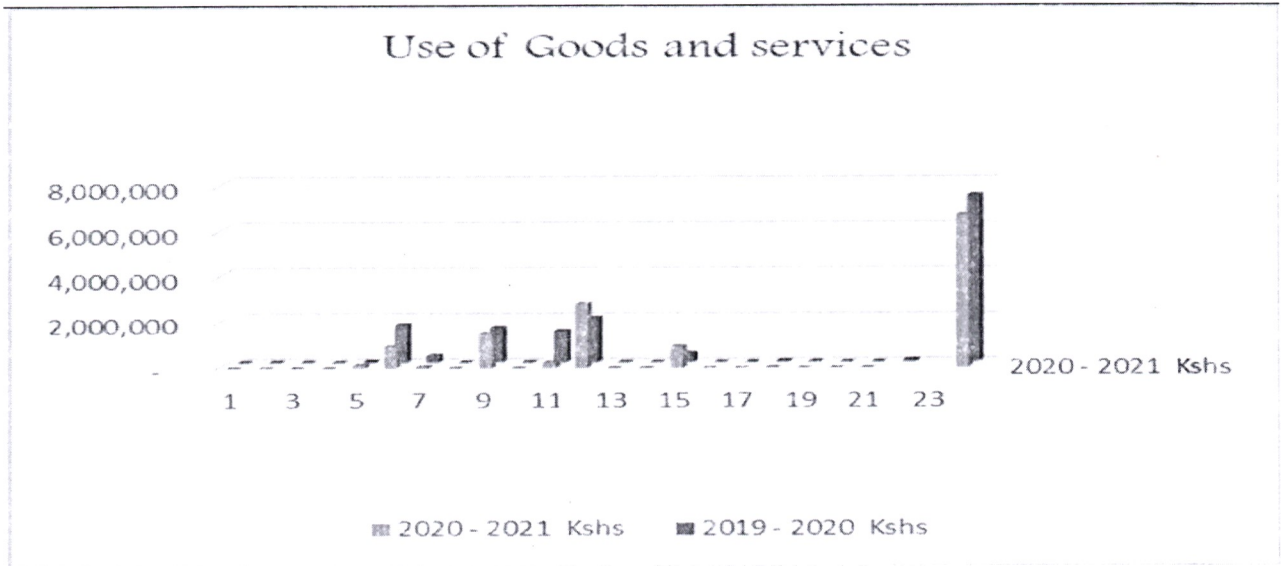


Suba South NG-CDF’s final budget for receipts was Kshs. 175,059,184 while the actual comparable basis was Kshs. 142,970,305 leading to a budget utilization difference of Kshs. 32,088,879.

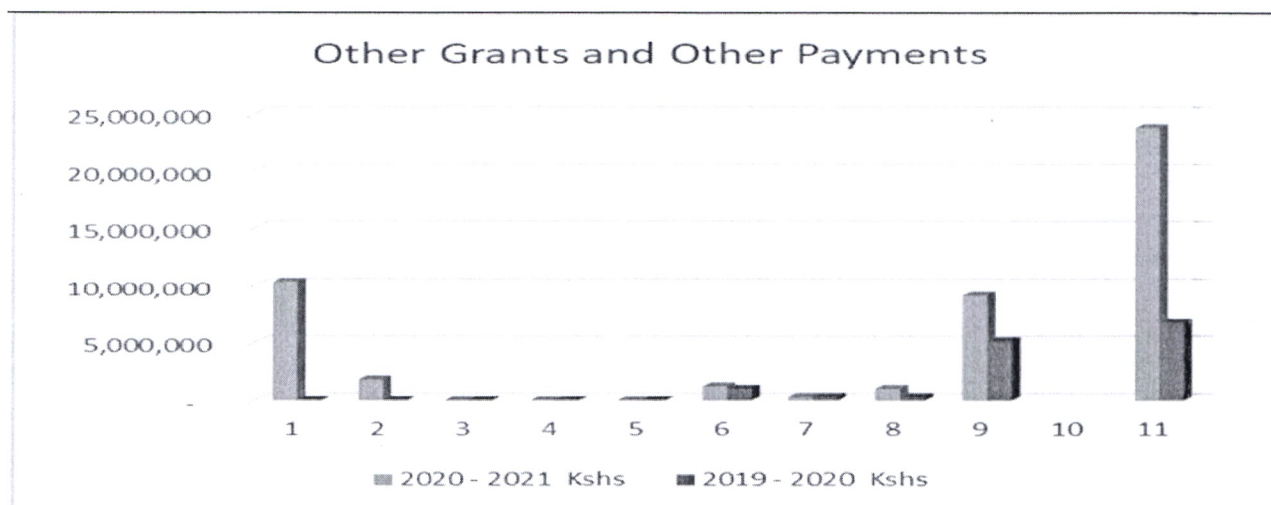
The % utilization for compensation of employees was 71.4.%, use of goods and services 83%, transfer to other government units was 79.2%, Other grants and Transfers 49.6%, acquisition of assets 99.9%, Other payments 0%, giving an average utilization of 70.9% as at 30th June 2021 as partly illustrated below;



Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for the year ended June 30, 2021



**Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for the year ended June 30, 2021**

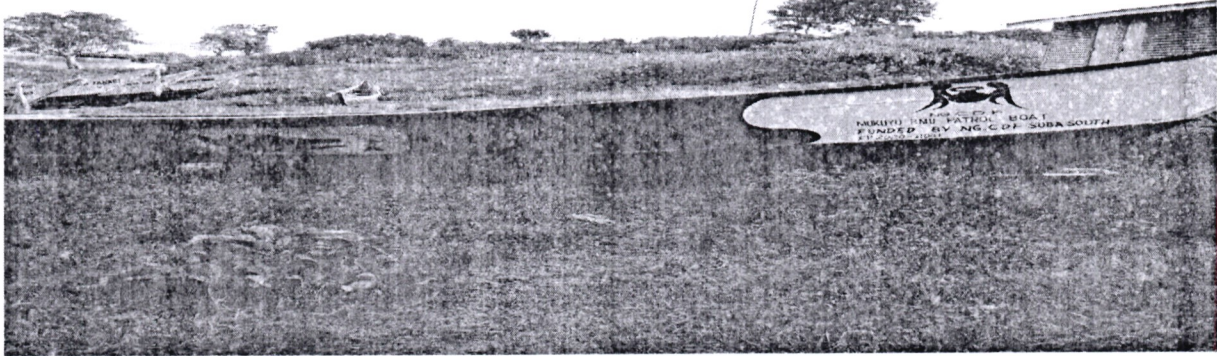


Key achievements for Suba South NG-CDF included but was not limited to the following; Increased pupil/student enrolment due to availability of school infrastructure; the fund also made deliberate efforts to promote democracy and self -governance to the citizens while participating in projects identification and prioritization and management. The sample projects which were successfully implemented during the year are displayed below;

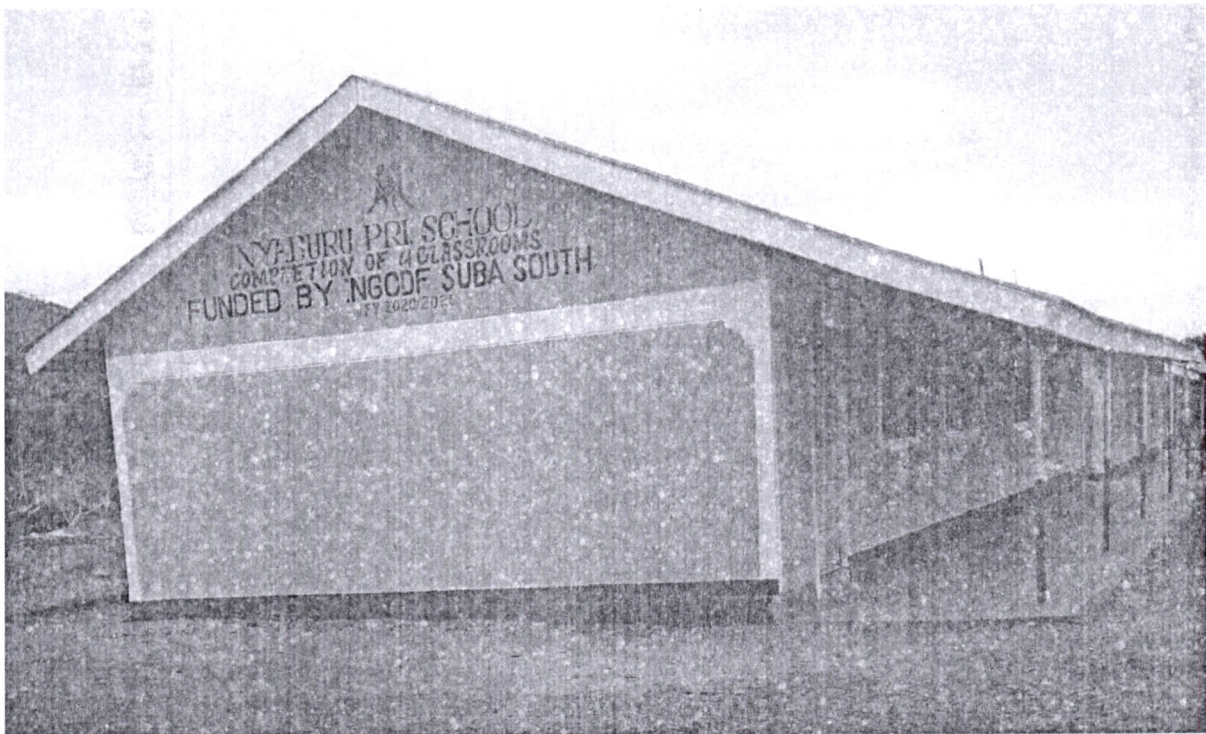


Project Sector: Environmental projects
 Project name: John Mbadi Ligongo Secondary School
 Project Activity: Construction of 6 doors latrine.
 Financial year: 2020-2021
 Allocation: Kshs. 800,000.00

Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for the year ended June 30, 2021



Project Sector: Security projects
Project name: Mukuyu Beach Management Unit
Project Activity: Purchase of security surveillance (patrol) speed boat with engine capacity of 40 horsepower
Financial year: 2020-2021
Allocation: Kshs. 600,000.00



Project Sector: Primary schools
Project name: Nyaburu Primary School
Project Activity: Completion of four classrooms
Financial year: 2020-2021
Allocation: Kshs. 1,000,000.00

**Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
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Project Sector: Secondary school
Project name: St. Gabriel Gwasssi Girls Secondary School
Project Activity: Renovation of Science Laboratory
Financial year: 2020-2021
Allocation: Kshs. 1,500,000.00

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.

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 slowed down the activities of the committee due to the protocols and restrictions set by the Ministry of Health.

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 level, continuous and regular capacity building of PMCs and finally, intensifying the engagement of the Project Management Committees with relevant Government ministries.

.....
CHAIRMAN NG-CDF COMMITTEE

SUBA SOUTH NG-CDF
P.O. BOX 24-40308,
SINDO, KENYA.
Email: cdfsubasouth@ngcdf.go.ke

**Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for the year ended June 30, 2021**

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 entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity'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 key development objectives of Suba South Constituency 2018-2022 plan are to:

- 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:

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school by: 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	1. Number of usable physical infrastructure built in primary, secondary, and tertiary institutions 2. Number of bursary beneficiaries at all levels	In Financial Year 2020/2021; 1. We increased the number of classrooms, dormitories, Science laboratories from 650 to 700 in the schools 2. We awarded bursaries to 2423 needy students in Secondary and tertiary institutions
Security	To enhance security within the constituency by; 1. Constructing	1. Increased number	1. Number of infrastr	In Financial Year 2020/2021 We increased the

Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for the year ended June 30, 2021

	<p>infrastructure in police posts, police stations and chiefs offices</p> <p>2. Purchasing security surveillance speed boats</p>	<p>r of infrastru cture in police posts, police stations and chiefs offices</p> <p>2. Increased number of securit y surveill ance speed boats</p>	<p>ucture in police posts, police stations and chiefs offices</p> <p>2. Numbe r of security surveill ance speed boats</p>	<p>number of security surveillance speed boats in the constituency from 8 to 10 in Mukuyu Beach Management Unit and Sindo Main Beach Management Unit</p> <p>However, the approved Suba South Sub County police Commandant's office was not implemented within the year due to late receipt of disbursement from the board.</p>
Environment	To promote environmental sustainability by constructing pit latrines for waste management	Increased number of pit latrines constructed	Number of pit latrines constructed	In Financial Year 2020/2021 We increased the number of pit latrines constructed from 0 to 6 at John Mbadi Secondary School
Sports	Promote sports in the constituency by purchasing games uniforms, balls and trophies and awarding the teams within the constituency	Increased number of teams awarded with games uniforms, balls and trophies	Number of teams awarded with games uniforms, balls and trophies	In Financial Year 2020/2021 We increased the number of teams awarded with games uniforms, balls and trophies from 4 to 6
Emergency	Mitigate against any unforeseen occurrences in the constituency during the year by rehabilitating damaged infrastructure	Rehabilitated infrastructure	Number of rehabilitated infrastructure	In Financial Year 2020/2021 We rehabilitated 8 class rooms , 1 office of the Deputy County Commissioner and 1 school access road

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Suba South NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile

To ensure sustainability of Suba South NG CDF, the committee funds the following key sectors with the following sustainable priorities;

- a. **Education and Training:** Suba South NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; Suba South NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, Suba South NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** Suba South NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 2020/2021 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- Suba South NG-CDF supported students to carry out environmental conservation activities by planting trees once within the financial year
- The fund also planned to put up Suba South Sub County Police commandant's office in a bid to sensitize youth/ community on the impact of drugs.
- Suba South NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- Suba South NG-CDF staff sensitized the local communities on one day on proper farming methods that lead to soil conservation as well as crop and animal husbandry through the NG-CDF funded projects.

3. Employee welfare

We invest in providing the best working environment for our employees. Suba South Constituency recruitment is guided by Employment Act, NG-CDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Suba South Constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices

Suba South NG-CDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

Suba South NG-CDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

5. Community Engagements-

Suba South NG-CDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG-CDF Board in accordance with the Act.

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. The NG-CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

Suba South NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

**Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for the year ended June 30, 2021**

V. STATEMENT OF 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.

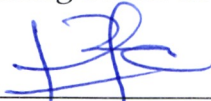
The Accounting Officer in charge of the NG-CDF Suba South Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. 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 NG-CDF- Suba South Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity'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 *constituency*, 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.

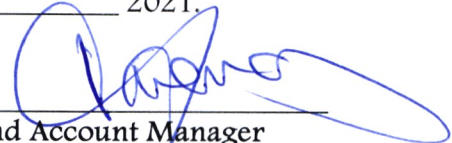
The Accounting Officer in charge of the NG-CDF Suba South Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency'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 NG-CDF- Suba South Constituency financial statements were approved and signed by the Accounting Officer on 16th September 2021.



Chairman NG-CDF Committee
Name: Maurice Opinde

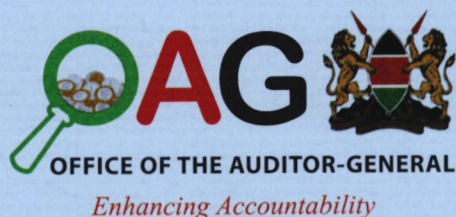


Fund Account Manager
Name: David Agong



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, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Suba South Constituency set out on pages 16 to 55, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of

appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Suba South Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Opinion

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 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

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects budgeted receipts budget and actual on comparable basis of Kshs.175,675,184 and Kshs.143,586,305 respectively resulting to underfunding of Kshs.32,088,879 or 18% of the budget. Similarly, the Fund spent Kshs.124,555,805 against the approved budget of Kshs.175,675,184 resulting to under expenditure of Kshs.51,119,379 or 29% of the budget.

The under expenditure affected the planned programs and activities and may have negatively impacted 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. Delayed Construction of a Dormitory at local Mixed Secondary School

Review of records revealed that a total of Kshs.8,300,00 was disbursed to a local mixed secondary school towards construction of a two (2) storey dormitory during the year under review. The estimated cost of the project as per the bills of quantities was Kshs.30,294,010 and an amount of Kshs.21,000,000 had been paid to the contractor at the time of audit. However, Management has not provided evidence of adequate budgetary allocation for the project to ensure completion within three (3) years as required by Regulation 11(1i&j) of the National Government Constituencies Development Regulations, 2016 which provides that the function of a Project Management Committee is to rank project proposals in order of priority while ensuring ongoing projects take precedence and ensure that all projects receive adequate funding and are completed within three years.

In the circumstances, Management was in breach of the law.

2. Irregular Funding of Government Projects

Review of records revealed that the Management used an amount of Kshs.3,000,000 in murraming, grading and gravelling of Kigwa Centre to Wiga Secondary access road. However, the construction of access roads is devolved and not a National Government function and contravened Section 24 (a) of the National Government Constituency Development Fund Act, 2015 which provides that a project under the Act shall only be in respect of works and services falling within the functions of the National Government under the Constitution.

In the circumstances, Management was in breach of the law.

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 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 sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how 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 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 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 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

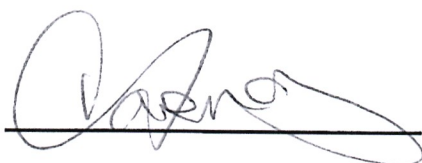
23 September, 2022

Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for the year ended June 30, 2021

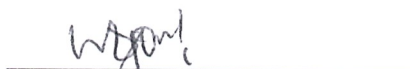
VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

Description	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NG-CDF Board	1	105,000,000	137,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	101,000	-
TOTAL RECEIPTS		105,101,000	137,367,724
PAYMENTS			
Compensation of employees	4	3,681,391	2,917,482
Use of goods and services	5	6,720,667	7,346,535
Transfers to Other Government Units	6	89,542,000	81,412,250
Other grants and transfers	7	24,311,947	6,799,500
Acquisition of Assets	8	299,800	932,000
Other Payments	9	-	-
TOTAL PAYMENTS		124,555,805	99,407,767
SURPLUS/DEFICIT		(19,454,805)	37,959,957


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 16th September 2021 and signed by:



Fund Account Manager
 Name: David Agong



National Sub-County
 Accountant
 Name: Wyllis Ojowi
 ICPAK M/No: 20405



Chairman NG-CDF Committee
 Name: Maurice Opinde

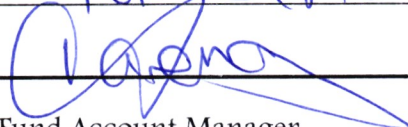
SUBA SOUTH NG-CDF
 P.O. BOX 24-40308,
 SINDO, KENYA.
 Email: subasouth@ncdf.go.ke

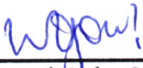
**Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for the year ended June 30, 2021**


VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

Description	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	19,672,337	38,485,305
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		19,672,337	38,485,305
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		19,672,337	38,485,305
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)		-	-
Retention	12A	-	-
Gratuity	12B	1,260,994	-
NET FINANCIAL SSETS		18,411,343	38,485,305
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	38,485,305	10,348
Prior year adjustments	14	(619,157)	515,000
Surplus/Defict for the year		(19,454,805)	37,959,957
NET FINANCIAL POSITION		18,411,343	38,485,305

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Suba South Constituency financial statements were approved on 16th September 2021 and signed by:


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National Sub-County
Accountant
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Chairman NG-CDF Committee
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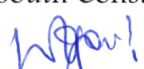
**Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for the year ended June 30, 2021**

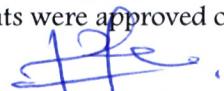
IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2021

Description	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NG-CDF Board	1	105,000,000	137,367,724
Other Receipts	3	101,000	-
		105,101,000	137,367,724
Payments for operating activities			
Compensation of Employees	4	3,681,391	2,917,482
Use of goods and services	5	6,720,667	7,346,535
Transfers to Other Government Units	6	89,542,000	81,412,250
Other grants and transfers	7	24,311,947	6,799,500
Other Payments	9	-	-
		124,256,005	98,475,767
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	12B	641,837	-
Prior year Adjustments	14		515,000
Net Adjustments		641,837	515,000
Net cash flow from operating activities		(18,513,168)	39,406,957
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	299,800	932,000
Net cash flows from Investing Activities		(299,800)	(932,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(18,812,968)	38,474,957
Cash and cash equivalent at beginning of the year	10	38,485,305	10,348
Cash and cash equivalent at end of the year		19,672,337	38,485,305

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 16th Sept 2021 and signed by:


Fund Account Manager
Name: David Agong


National Sub-County
Accountant
Name: Wyllis Ojowi
ICPAK M/No:20405


Chairman NG-CDF Committee
Name: Maurice Opinde

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X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA				
Transfers from NG-CDF Board	137,088,879	38,485,305	175,574,184	143,485,305	32,088,879	81.7%
Proceeds from Sale of Assets	-	-	-	-	-	0.0%
Other Receipts - Sale of tender documents		101,000	101,000	101,000	-	100.0%
TOTAL RECEIPTS	137,088,879	38,586,305	175,675,184	143,586,305	32,088,879	81.7%
PAYMENTS						
Compensation of Employees	3,812,116	1,345,668	5,157,784	3,681,391	1,476,393	71.4%
Use of goods and services	7,811,556	283,737	8,095,293	6,720,667	1,374,626	83.0%
Transfers to Other Government Units	78,700,000	34,342,000	113,042,000	89,542,000	23,500,000	79.2%
Other grants and transfers	46,465,207	2,513,741	48,978,948	24,311,947	24,667,001	49.6%
Acquisition of Assets	300,000	159	300,159	299,800	359	99.9%
Other Payments	-	-	-	-	-	0.0%
Unallocated Fund	101,000	-	101,000	-	101,000	0.0%
TOTAL	137,189,879	38,485,305	175,675,184	124,555,805	51,119,379	70.9%


NOTE: Underutilization in all the expenditure items except acquisition of assets was due to late receipt of disbursement of funds from the NG-CDF Board.

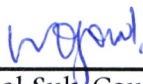
Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities

Description	Amount
Budget utilization difference totals	51,119,379
Less undisbursed funds receivable from the Board as at 30th June 2021	32,088,879
	19,030,500
Add Accounts payable	1,260,994
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	(619,157)
Cash and Cash Equivalents at the end of the FY 202021	19,672,337

The NG-CDF-Suba South Constituency financial statements were approved on 16th September 2021 and signed by:


 Fund Account Manager
 Name: David Agong


 National Sub-County
 Accountant
 Name: Wyllis Ojowi
 ICPAK M/No: 20405


 Chairman NG-CDF Committee
 Name: Maurice Opinde

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**Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilizati on (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2020/2021			2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,812,116	1,345,668	-	5,157,784	3,681,391	1,476,393	71
1.2 Committee allowances	2,100,000	126,400	-	2,226,400	1,888,000	338,400	85
1.3 Use of goods and services	1,611,556	23,109	-	1,634,665	1,342,967	291,698	82
Total	7,523,672	1,495,177	-	9,018,849	6,912,358	2,106,491	77
2.0 Monitoring and evaluation							
2.1 Capacity building	1,515,000	-	-	1,515,000	1,515,000	-	100
2.2 Committee allowances	1,515,000	116,350	-	1,631,350	1,182,000	449,350	72
2.3 Use of goods and services	1,070,000	17,878	-	1,087,878	792,700	295,178	73
Total	4,100,000	134,228	-	4,234,228	3,489,700	744,528	82

**Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for the year ended June 30, 2021**

3.0 Emergency												
3.1 Primary Schools	3,092,207	1,698,740	-	4,790,947	4,790,947	-						100
3.2 Secondary schools	4,100,000	-	-	4,100,000	4,100,000	-						100
3.3 Tertiary institutions	-	-	-	-	-	-						-
3.4 Security projects	-	300,000	-	300,000	300,000	-						100
3.5 Unutilized	-	1	-	1	-	-					1	-
Total	7,192,207	1,998,741	-	9,190,948	9,190,947	1					1	100
4.0 Bursary and Social Security												
4.1 Bursary Secondary Schools	17,000,000	-	-	17,000,000	10,323,000	-					6,677,000	61
4.2 Bursary Tertiary Institutions	17,273,000	515,000	-	17,788,000	2,298,000	-					15,490,000	13
4.3 Social Security	-	-	-	-	-	-					-	-
4.4 Bursary Special Needs	-	-	-	-	-	-					-	-
Total	34,273,000	515,000	-	34,788,000	12,621,000	-					22,167,000	36
5.0 Sports												
5.1 Constituency sports Tournament	300,000	-	-	300,000	300,000	-					-	100
Total	300,000	-	-	300,000	300,000	-					-	100
6.0 Environment												
6.1 Hon. John Mbadi Ligongo Secondary School	800,000	-	-	800,000	800,000	-					-	100
6.2 Rowo Mixed Secondary School	200,000	-	-	200,000	200,000	-					-	100
Total	1,000,000	-	-	1,000,000	1,000,000	-					-	100

**Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for the year ended June 30, 2021**

7.0 Primary Schools Projects										
Bunge Primary School	-	2,100,000	-	-	2,100,000	-	2,100,000	-	2,100,000	100
Bunge Primary School	-	900,000	-	-	900,000	-	900,000	-	900,000	100
Mwiyoyo Primary School	-	600,000	-	-	600,000	-	600,000	-	600,000	100
Gingo Primary School	-	2,400,000	-	-	2,400,000	-	2,400,000	-	2,400,000	100
Govn Awiti Kisenye Primary school	-	1,600,000	-	-	1,600,000	-	1,600,000	-	1,600,000	100
Nyandiwa Primary school	-	600,000	-	-	600,000	-	600,000	-	600,000	100
Soko Primary School	-	1,000,000	-	-	1,000,000	-	1,000,000	-	1,000,000	100
Governor Awiti Kisenye Primary school	-	1,600,000	-	-	1,600,000	-	1,600,000	-	1,600,000	100
Miramba Primary school	-	400,000	-	-	400,000	-	400,000	-	400,000	100
Mwiraria Primary School	400,000	-	-	-	400,000	-	400,000	-	400,000	100
Rowo Primary School	400,000	-	-	-	400,000	-	400,000	-	400,000	100
Nyakasera Primary School	800,000	-	-	-	800,000	-	800,000	-	800,000	100
Hon John Mbadi Ongoro Primary School	300,000	-	-	-	300,000	-	300,000	-	300,000	100
Got Kombuto Primary School	600,000	-	-	-	600,000	-	600,000	-	600,000	100
Kumuinda Primary School	600,000	-	-	-	600,000	-	600,000	-	600,000	100
Kumuinda Primary School	1,200,000	-	-	-	1,200,000	-	1,200,000	-	1,200,000	100
Wira Primary School	600,000	-	-	-	600,000	-	600,000	-	600,000	100
Tonga Primary School	1,400,000	-	-	-	1,400,000	-	1,400,000	-	1,400,000	100
Miriya Primary School	2,800,000	-	-	-	2,800,000	-	2,800,000	-	2,800,000	100
Miriya Primary School	400,000	-	-	-	400,000	-	400,000	-	400,000	100
Kumbatha Primary School	500,000	-	-	-	500,000	-	500,000	-	500,000	100

**Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for the year ended June 30, 2021**

Sawanka Primary School	300,000	-	-	300,000	-	100
Kirambo Primary School	400,000	-	-	400,000	-	100
Victor Musoga Primary School	400,000	-	-	400,000	-	100
Nyakweri Primary School	200,000	-	-	200,000	-	100
God Bura Primary School	300,000	-	-	300,000	-	100
Nyawacha Primary School	400,000	-	-	400,000	-	100
Sagarume Primary School	900,000	-	-	900,000	-	100
Ngeri Primary School	400,000	-	-	400,000	-	100
Malongo Primary School	600,000	-	-	600,000	-	100
Gingo Primary School	1,600,000	-	-	1,600,000	-	100
Ongalo Primary School	400,000	-	-	400,000	-	100
Kasinga Primary School	1,000,000	-	-	1,000,000	-	100
Kingenyo Primary School	5,000,000	-	-	5,000,000	-	100
Matunga Primary School	200,000	-	-	200,000	-	100
Governor Awiti Kisenye Primary School	1,600,000	-	-	1,600,000	-	100
Ligongo Primary School	2,800,000	-	-	2,800,000	-	100
Nyadenda Primary School	800,000	-	-	800,000	-	100
Mukende Primary School	300,000	-	-	300,000	-	100
Obanga Primary School	800,000	-	-	800,000	-	100
Bunge Primary School	2,800,000	-	-	2,800,000	-	100
Osoi Primary School	800,000	-	-	800,000	-	100
Oma Primary School	800,000	-	-	800,000	-	100

**Suba South Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for the year ended June 30, 2021**

Kiabuaya Primary School	800,000	-	-	800,000	800,000	-	100
Osiri Primary School	800,000	-	-	800,000	800,000	-	100
Ragwe Primary School	800,000	-	-	800,000	800,000	-	100
Nyaburu Primary School	1,000,000	-	-	1,000,000	1,000,000	-	100
Kinchororio Primary school	900,000	-	-	900,000	-	900,000	-
Total	37,100,000	11,200,000	-	48,300,000	47,400,000	900,000	98
8.0 Secondary Schools Projects							
Rowo Mixed Secondary School	-	1,500,000	-	1,500,000	1,500,000	-	100
St. Merceillin Kigoto Mixed Secondary School	-	200,000	-	200,000	200,000	-	100
Nyenga Mixed Secondary school	-	5,000,000	-	5,000,000	5,000,000	-	100
John Mbadi Oma Mixed Secondary School	-	1,500,000	-	1,500,000	1,500,000	-	100
John Mbadi Ligongo Secondary School	-	3,442,000	-	3,442,000	3,442,000	-	100
Ragwe Mixed Secondary School	-	900,000	-	900,000	900,000	-	100
St. Joseph Olando Mixed Secondary School	-	300,000	-	300,000	300,000	-	100
John Mbadi Ligongo Secondary School	-	900,000	-	900,000	900,000	-	100
Kisaku Mixed Secondary School	-	1,600,000	-	1,600,000	1,600,000	-	100
Tonga Boys Secondary School	-	1,500,000	-	1,500,000	1,500,000	-	100
Koyombe Mixed Secondary School	-	1,500,000	-	1,500,000	1,500,000	-	100
Mwiraria Mixed Secondary School	-	600,000	-	600,000	600,000	-	100
Onywera Secondary Boys School	-	1,500,000	-	1,500,000	1,500,000	-	100
Msare Mixed Secondary School	-	2,700,000	-	2,700,000	2,700,000	-	100
Mark Matunga Kiwa Secondary School	600,000	-	-	600,000	600,000	-	100

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Ragwe Mixed Secondary School	900,000	-	-	900,000	900,000	-	100
Mark Matunga Kiwa Secondary School	400,000	-	-	400,000	400,000	-	100
Nyenga Mixed Secondary School	4,000,000	-	-	4,000,000	4,000,000	-	100
Kisegi Mixed Secondary School	600,000	-	-	600,000	600,000	-	100
Nyabera Girls Secondary School	400,000	-	-	400,000	400,000	-	100
St. Gabriel Gwassii Girls Secondary School	1,500,000	-	-	1,500,000	1,500,000	-	100
John Mbadi Ligongo Secondary School	6,800,000	-	-	6,800,000	6,800,000	-	100
Miramba mixed Secondary School	900,000	-	-	900,000	900,000	-	100
Nyadenda mixed Secondary School	400,000	-	-	400,000	400,000	-	100
Moi Girls High School Sindo	1,000,000	-	-	1,000,000	1,000,000	-	100
God Bura Secondary School	900,000	-	-	900,000	900,000	-	100
God Oloo Secondary School	600,000	-	-	600,000	600,000	-	100
Nyatambe Secondary School	900,000	-	-	900,000	900,000	900,000	-
Nyamadede Secondary School	900,000	-	-	900,000	900,000	900,000	-
Kiabuya Mixed Secondary School	3,000,000	-	-	3,000,000	3,000,000	3,000,000	-
St. John's Kikubi Girls Secondary School	900,000	-	-	900,000	900,000	900,000	-
Sindo Mixed secondary School	3,000,000	-	-	3,000,000	3,000,000	3,000,000	-
Ngeri Secondary school	900,000	-	-	900,000	900,000	900,000	-
Nyakiya Mixed Secondary School	3,000,000	-	-	3,000,000	3,000,000	3,000,000	-
Kisaku Mixed Secondary School	5,000,000	-	-	5,000,000	5,000,000	5,000,000	-
John Mbadi Oma secondary School	5,000,000	-	-	5,000,000	5,000,000	5,000,000	-
Total	41,600,000	23,142,000	-	64,742,000	42,142,000	22,600,000	65

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9.0 Tertiary institutions Projects										
Total						-				-
10.0 Security Projects										
Mukuyu Beach Management Unit		600,000		-		-	600,000		600,000	100
Sindo Main Beach Management Unit		600,000		-		-	600,000		600,000	100
Suba Sub County Police Commandant PMC		2,500,000		-		-	2,500,000		-	
Total		3,700,000		-		-	3,700,000		1,200,000	32
11.0 Acquisition of assets										
11.1 NG-CDF office										
Total		300,000		159		-	300,159		299,800	100
12.0 Other payments										
Total										
13.0 Unallocated fund										
13.1 Unapproved projects										
13.2 AIA		101,000		-		-	101,000		-	-
13.3 PMC savings										
Total		101,000		-		-	101,000		-	-
Total		137,189,879		38,485,305		-	175,675,184		124,555,805	71

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STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)

Receipt/Expense Item	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e	% of Utilization f=d/e%
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
PAYMENTS							
Compensation of Employees	3,812,116	1,345,668	-	5,157,784	3,681,391	1,476,393	0.76
Use of goods and services Transfers to Other Government Units	7,811,556	283,737	-	8,095,293	6,720,667	1,374,626	1.01
Other grants and transfers	46,465,207	34,342,000	-	113,042,000	89,542,000	23,500,000	0.74
Acquisition of Assets	300,000	2,513,741	-	48,978,948	24,311,948	24,667,000	0.57
Other payments	-	159	-	300,159	299,800	359	-
Unallocated Fund	101,000	-	-	101,000	-	101,000	-
TOTAL	137,189,879	38,485,305	-	175,675,184	124,555,806	51,119,378	0.70

***Suba South Constituency
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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 (gratuity 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 NG-CDF-Suba South 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.

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

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Unutilized Funds from PMCs

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

b) Recognition of payments

The Entity

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 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 (gratuity 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. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. 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 are 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 financial 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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is 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 1st June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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 2021.

14. Errors

Material prior period errors are 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

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Normal Allocation			
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B041213	~	4,000,000
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B041342	~	18,000,000
AMOUNT RECEIVED FROM NG-BOARD	AIENO. B047758	~	7,000,000
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B049180	~	9,000,000
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B104100	~	17,000,000
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B104484	~	13,000,000
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B096775	~	69,367,724
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B124666	9,000,000	~
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B119651	12,000,000	~
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B128283	6,900,000	~
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B128040	15,000,000	~
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B132043	7,000,000	~
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B132337	6,000,000	~
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B126006	13,000,000	~
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B126298	6,000,000	~
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B105093	15,100,000	~
AMOUNT RECEIVED FROM NG-BOARD	AIE NO. B140737	15,000,000	~
Conditional Grants		~	~
Receipt from other Constituency		~	~
TOTAL		105,000,000	137,367,724

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. PROCEEDS FROM SALE OF ASSETS

Description	2020-2021	2019-2020
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
TOTAL	-	-

3. OTHER RECEIPTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts Sale of Tender Documents	101,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
TOTAL	101,000	-

4. COMPENSATION OF EMPLOYEES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
NG-CDFC Basic staff salaries		2,070,440	1,997,280
Personal allowances paid as part of salary:			
House allowance		384,750	366,600
Transport allowance		477,000	450,000
Leave allowance		-	-
Gratuity - contractual employees		641,837	-
Employer Contributions Compulsory National Social Security Schemes		107,364	103,602
TOTAL		3,681,391	2,917,482

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	-	-
Electricity	3,427	10,491
Water & sewerage charges	-	5,723
Office rent	-	-
Communication, supplies and services	153,450	46,100
Domestic travel and subsistence	939,700	1,644,000
Printing, advertising and information supplies & services	67,260	301,000
Rentals of produced assets	-	-
Training expenses	1,515,000	1,512,000
Hospitality supplies and services	-	-
Other Committee expenses	248,000	1,358,000
Committee allowance	2,822,000	1,947,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	943,300	390,530
Fuel , oil & lubricants	-	-
Other operating expenses	-	-
Bank service commission and charges	28,530	39,960
Other Operating Expenses	-	13,730
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	-	78,000
TOTAL	6,720,667	7,346,535

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	47,400,000	29,100,000
Transfers to secondary schools (see attached list)	42,142,000	52,312,250
Transfers to tertiary institutions (see attached list)	-	-
TOTAL	89,542,000	81,412,250

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	10,323,000	-
Bursary -Tertiary (see attached list)	2,298,000	-
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	1,200,000	1,000,000
Sports Projects (see attached list)	300,000	300,000
Environment Projects (see attached list)	1,000,000	300,000
Emergency Projects (see attached list)	9,190,947	5,199,500
TOTAL	24,311,947	6,799,500

8. ACQUISITION OF ASSETS

Description	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	299,800	-
Refurbishment of Buildings	-	452,000
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and General Equipment	-	-
Purchase of computers ,printers and other IT equipment	-	480,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equipment	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
TOTAL	299,800	932,000

9. OTHER PAYMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	-
TOTAL	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Equity Bank (Kenya) LTD , Mbita Point Branch, Suba South National Government Constituency Development Fund (KES) Account Number 0760277182849</i>	19,672,337	38,485,305
TOTAL	19,672,337	38,485,305

10B: CASH IN HAND	2020-2021	2019-2020
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

11: OUTSTANDING IMPRESTS

Name of Officer	Date imprest taken	Amount Taken	Amount Surrendered	Balance (30/6/2021)
		Kshs	Kshs	Kshs
David Agong	01-07-2020	292,000	292,000	-
David Agong	03-08-2020	307,000	307,000	-
David Agong	31-01-2021	1,911,000	1,911,000	-
David Agong	01-02-2021	1,797,000	1,797,000	-
David Agong	01-03-2021	416,000	416,000	-
David Agong	06-04-2021	312,000	312,000	-
David Agong	29-04-2021	416,000	416,000	-
David Agong	28-05-2021	416,000	416,000	-
TOTAL		5,867,000	5,867,000	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12A. RETENTION

Description	2020-2021	2019-2020
	Kshs	Kshs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. GRATUITY (See note 14)

Description	2020-2021	2019-2020
	Kshs	Kshs
Gratuity as at 1 st July (A)	619,157	
Gratuity earned during the year (B)	641,837	619,157
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	1,260,994	619,157

NOTE: Gratuity will be due for payment to the contractual employees on or after 30th June 2022

13. BALANCES BROUGHT FORWARD

Description	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	38,485,305	10,348
Cash in hand	-	-
Imprest	-	-
Total	38,485,305	10,348

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

		Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
Description of the error		Kshs	Kshs	Kshs
Bank accounts balances		-	-	-
Cash in hand		-	-	-
Accounts Payable		-	-	-
Receivables		-	-	-
Gratuity		-	(619,157)	(619,157)
Total		-	(619,157)	(619,157)

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

Description	2020-2021	2019-2020
	Kshs	Kshs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	5,867,000	-
Imprest surrendered during the Year (C)	5,867,000	-
Closing accounts in account receivables D= A+B-C	-	-

NOTE: There were no outstanding imprests

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description	2020- 2021	2019- 2020
	Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Closing accounts payable at 30th June (D=A+B-C)	-	-
CHANGE (D-A)	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Staff	1,260,994	619,157
Others (<i>specify</i>)	-	-
TOTAL	1,260,994	619,157

17.3: UNUTILIZED FUND (See Annex 3)

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Compensation of employees	1,476,393	1,345,668
Use of goods and services	1,374,626	283,737
Amounts due to other Government entities (see attached list)	23,500,000	-
Amounts due to other grants and other transfers (see attached list)	24,667,001	36,855,741
Acquisition of assets	359	159
Appropriation In Aid (Unallocated Fund)	101,000	-
Funds pending approval	-	-
TOTAL	51,119,379	38,485,305

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 4)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	32,569,773	40,629,149
TOTAL	32,571,027	40,629,149

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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 2020	Comments
	A	b	c	d=a-c	
Construction of buildings					
1.	-	-	-	-	-
2.	-	-	-	-	-
3.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Construction of civil works					
4.	-	-	-	-	-
5.	-	-	-	-	-
6.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Supply of goods					
7.	-	-	-	-	-
8.	-	-	-	-	-
9.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Supply of services					
10.	-	-	-	-	-
11.	-	-	-	-	-
12.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Grand Total	-	-	-	-	-

NOTE: There were no pending Accounts payables

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance		Comments
				30th June 2021	
NG-CDFC Staff					
Staff Gratuity					
1. Alfred Obure Obacha	Clerk Of Works	01.07.2019	207,130		Due 30.06.2022
2. Jasper Ojowi Osogo	Projects Coordinator	01.07.2019	182,875		Due 30.06.2022
3. Felix Wycliffe Otieno	Administrative Assistant	01.07.2019	159,960		Due 30.06.2022
4. Kevin Otieno Onyango	Accounts Assistant	01.09.2019	139,965		Due 30.06.2022
5. Isca Akoth Otemo	Clerical Officer	01.07.2019	125,662		Due 30.06.2022
6. Fred Onyango Abiero	Driver	01.07.2019	100,663		Due 30.06.2022
7. Maurice Odhiambo Omondi	Office Assistant	01.09.2019	88,080		Due 30.06.2022
8. Eunice Akinyi Otieno	Cleaner	01.07.2019	44,640		Due 30.06.2022
9. Jane Awuor Otieno	Cleaner	01.07.2019	44,640		Due 30.06.2022
10. Jebison Omollo Otura	Watchman	01.07.2019	44,640		Due 30.06.2022
11. Lukas Juma Okinyi	Watchman	01.07.2019	44,640		Due 30.06.2022
12. Cliff Ouma Milama	Office Assistant	01.08.2020	34,100		Due 30.06.2022
13. Dancun Shem Ogalo	Driver	01.07.2019	15,708		Due 30.06.2022
14. Brenda Awuor Owiti	Mgt Information Clerk	01.07.2019	15,708		Due 30.06.2022
15. Victor Ogweno Bunde	Office Assistant	01.07.2019	12,583		Due 30.06.2022
Sub-Total			1,260,994		
Grand Total			1,260,994		

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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance		Comments
		2020/2021	2019/2020	
Compensation of employees:				
1. Alfred Obure Obacha	Staff Service gratuity	207,130	103,565	Due 30.06.2022
2. Jasper Ojowi Osogo	Staff Service gratuity	182,875	91,438	Due 30.06.2022
3. Felix Wycliffe Otieno	Staff Service gratuity	159,960	79,980	Due 30.06.2022
4. Kevin Otieno Onyango	Staff Service gratuity	139,965	59,985	Due 30.06.2022
5. Isca Akoth Otemo	Staff Service gratuity	125,662	62,830	Due 30.06.2022
6. Fred Onyango Abiero	Staff Service gratuity	100,663	50,332	Due 30.06.2022
7. Maurice Odhiambo Omondi	Staff Service gratuity	88,080	37,749	Due 30.06.2022
8. Eunice Akinyi Otieno	Staff Service gratuity	44,640	22,320	Due 30.06.2022
9. Jane Awuor Otieno	Staff Service gratuity	44,640	22,320	Due 30.06.2022
10. Jebison Omollo Otura	Staff Service gratuity	44,640	22,320	Due 30.06.2022
11. Lukas Juma Okinyi	Staff Service gratuity	44,640	22,320	Due 30.06.2022
12. Cliff Ouma Milama	Staff Service gratuity	34,100	-	Due 30.06.2022
13. Dancun Shem Ogalo	Staff Service gratuity	15,708	15,708	Due 30.06.2022
14. Brenda Awuor Owiti	Staff Service gratuity	15,708	15,708	Due 30.06.2022
15. Victor Ogwenso Bunde	Staff Service gratuity	12,583	12,583	Due 30.06.2022
Balance available for salaries adjustments		215,399	726,511	
Sub-Total		1,476,393	1,345,668	

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Use of goods & services		
A. Goods and services Administration	Purchase of fuel, repairs and maintenance, printing, stationery, Airtime, travel and subsistence and other related costs	23,109
B. Goods and services Monitoring and Evaluation	Purchase of fuel, repairs and maintenance, printing, stationery, Airtime, travel and subsistence and other related costs	17,878
C. Committee allowances Administration	Payment of Committee sitting allowances, transport, conferences	126,400
D. Committee allowances Monitoring and Evaluation	Payment of Committee sitting allowances, transport, conferences	116,350
Sub-Total		283,737
Amounts due to other Government entities:		
Transfer to Primary Schools		
Kinchororio Primary School	Construction of one classroom to completion	900,000
Transfer to Secondary Schools		
Nyatambe Secondary School	Construction of one classroom to completion	900,000
Nyamadede Secondary School	Construction of one classroom to completion	900,000
Kiabuya Mixed Secondary School	Construction of five roomed administration block to completion	3,000,000
St. John's Kikubi Girls Secondary School	Construction of one classroom to completion	900,000
Sindo Mixed secondary School	Construction of 50 capacity science laboratory to completion	3,000,000
Ngeri Secondary school	Construction of one classroom to completion	900,000
Nyakiya Mixed Secondary School	Construction of 100 capacity dormitory to completion	3,000,000

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Kisaku Mixed Secondary School	Drilling and equipping of bore hole	5,000,000	-
John Mbadi Oma secondary School	Drilling and equipping of bore hole	5,000,000	-
Sub-Total		23,500,000	-
Amounts due to other grants and other transfers			
A. Bursary Secondary Schools	Payment of bursary to needy students	6,677,000	18,000,000
B. Bursary Tertiary Institutions	Payment of bursary to needy students	15,490,000	16,342,000
C. Emergency Reserve	To cater for any unforeseen occurrences in the constituency during the financial year	1	2,513,741
D. security Project:			
Suba Sub County Police Commandant office	Construction of five roomed office block to completion	2,500,000	-
Sub-Total		24,667,001	36,855,741
Acquisition of assets			
NG-CDFC Office	Reinforcement of NG-CDF office compound fence	159	159
NG-CDFC Office	Construction of power house and installation of an existing generator	200	-
Sub-Total		359	159
Others			
Unallocated Fund (Appropriation In Aid)	Sale of Tender documents	101,000	-
Sub-Total		101,000	-
Funds pending approval		-	-
Grand Total		51,119,379	38,485,305

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/2021
Land	-	-	-	-
Buildings and structures	10,696,856	299,800	-	10,996,656
Transport equipment	5,377,988	-	-	5,377,988
Office equipment, furniture and fittings	577,395	-	-	577,395
ICT Equipment, Software and Other ICT Assets	736,750	-	-	736,750
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	17,388,989	299,800	-	17,688,789

DONATED BY NG-CDF BOARD			
DIGITAL CAMERA	Cost Unknown	-	Cost Unknown
PRINTER HP P2055D	Cost Unknown	-	Cost Unknown
DESK TOP COMPUTER HP	Cost Unknown	-	Cost Unknown

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ANNEX 5 –PMC BANK BALANCES

NO.	PMC NAME	Account number	Bank	Bank Balance	Bank Balance
				2020-2021	2019-2020
1	NYAWACHA PRIMARY SCHOOL	1141331424000	CO-OPERATIVE BANK	401,321	1,221
2	KUMBATHA PRIMARY SCHOOL	1141330044500	CO-OPERATIVE BANK	12,532	332
3	OSOI ECD PRIMARY SCHOOL	1141331424800	CO-OPERATIVE BANK	3,981	18,011
4	GOD BURA PRIMARY SCHOOL	1141076038500	CO-OPERATIVE BANK	303,670	3,670
5	MIRIYA PRIMARY SCHOOL	1141330030100	CO-OPERATIVE BANK	3,201,585	4,585
6	KINCHORORIO PRIMARY SCHOOL	1141331608900	CO-OPERATIVE BANK	2,789	325
7	LIGONGO PRIMARY SCHOOL	1141048344400	CO-OPERATIVE BANK	2,806,049	5,309
8	ONGALO PRIMARY SCHOOL	1141331140600	CO-OPERATIVE BANK	405,802	12,295
9	MALONGO PRIMARY SCHOOL	1141076816000	CO-OPERATIVE BANK	169,707	303,082
10	KUMUINDA PRIMARY SCHOOL	1141048346200	CO-OPERATIVE BANK	9,513	7,673
11	MWIRARIA PRIMARY SCHOOL	1141076040300	CO-OPERATIVE BANK	6,934	6,634
12	TONGA PRIMARY SCHOOL	1141293512000	CO-OPERATIVE BANK	42,630	1,325
13	KIRAMBO PRIMARY SCHOOL	1141331487801	CO-OPERATIVE BANK	2,474	2,474
14	OBANGA PRIMARY SCHOOL	1100048145200	CO-OPERATIVE BANK	537	350,199
15	NYAKASERA PRIMARY SCHOOL	1141076838200	CO-OPERATIVE BANK	4,113	31,855
16	SAGARUME PRIMARY SCHOOL	1141330836200	CO-OPERATIVE BANK	1,216	761
17	ROWO PRIMARY SCHOOL	1141076884700	CO-OPERATIVE BANK	2,313	2,063
18	WIRA PRIMARY SCHOOL	1141330346100	CO-OPERATIVE BANK	601,390	1,510
19	NGERI PRIMARY SCHOOL	1141048118600	CO-OPERATIVE BANK	404,090	4,090
20	MUKENDE PRIMARY SCHOOL	1141048122700	CO-OPERATIVE BANK	301,083	1,083
21	GOT KOMBUTO PRIMARY SCHOOL	1141048066200	CO-OPERATIVE BANK	605,088	62,243
22	RAGWE PRIMARY SCHOOL	1141048119200	CO-OPERATIVE BANK	4,829	4,829
23	HON. JOHN MBADI ONGORO PRIMARY SCHOOL	1141330767900	CO-OPERATIVE BANK	98,531	401,829
24	VICTOR MUSOGA PRIMARY SCHOOL	1141331487601	CO-OPERATIVE BANK	3,565	2,565

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25	SAWANKA PRIMARY SCHOOL	1141331341100	CO-OPERATIVE BANK	7,066	605,593
26	KASINGA PRIMARY SCHOOL	1141076838301	CO-OPERATIVE BANK	300,005	5
27	MATUNGA PRIMARY SCHOOL	1141331433700	CO-OPERATIVE BANK	2,313	1,263
28	NYADENDA PRIMARY SCHOOL	1139048307701	CO-OPERATIVE BANK	800,677	1,057
29	NYENGA MIXED SECONDARY SCHOOL	1141292558300	CO-OPERATIVE BANK	1,479,773	3,588,605
30	JOHN MBADI LIGONGO SECONDARY SCHOOL	1141331514000	CO-OPERATIVE BANK	6,738,698	446,063
31	NYATAMBE MIXED SECONDARY SCHOOL	1100076387000	CO-OPERATIVE BANK	897,120	-
32	KIABUYA SECONDARY SCHOOL	1141456529400	CO-OPERATIVE BANK	1,848	1,848
33	GOD BURA SECONDARY SCHOOL	1141047218300	CO-OPERATIVE BANK	2,213	2,213
34	MARK MATUNGA KIWA MIXED SECONDARY SCHOOL	1141434209600	CO-OPERATIVE BANK	1,728	835,687
35	ST. GABRIEL GWASSI GIRLS SECONDARY SCHOOL	1129019263500	CO-OPERATIVE BANK	506,361	1,038,539
36	MIRAMBA MIXED SECONDARY SCHOOL	1141331572100	CO-OPERATIVE BANK	2,992	900,970
37	SINDO MIXED DAY SECONDARY SCHOOL	1141330781400	CO-OPERATIVE BANK	1,104	1,104
38	RAGWE MIXED SECONDARY SCHOOL	1141331329700	CO-OPERATIVE BANK	6,488	6,128
39	NGERI GIRLS SECONDARY SCHOOL	1141331572300	CO-OPERATIVE BANK	2,675	2,575
40	NYAKIYA MIXED SECONDARY SCHOOL	1141330913400	CO-OPERATIVE BANK	3,051	3,051
41	NYADENDA MIXED SECONDARY SCHOOL	1141076171200	CO-OPERATIVE BANK	402,673	2,793
42	NYABERA GIRLS SECONDARY SCHOOL	1141330814600	CO-OPERATIVE BANK	3,447	501,402
43	ROWO MIXED SECONDARY SCHOOL	1141331281800	CO-OPERATIVE BANK	218,898	1,510,965
44	CONSTITUENCY SPORTS PMC	1141331824800	CO-OPERATIVE BANK	1,925	301,325
45	SUBA CONSTITUENCY WATER PMC	1141331511700	CO-OPERATIVE BANK	10,003,531	10,002,071
46	KISAKU MIXED SECONDARY SCHOOL	1141434258500	CO-OPERATIVE BANK	26,081	1,503,653
47	GENDO PRIMARY SCHOOL	1141048316900	CO-OPERATIVE BANK	600,283	283
48	KIKUBI PRIMARY SCHOOL	1141048344600	CO-OPERATIVE BANK	300,030	300,030
49	GOT-ADUNDO PRIMARY SCHOOL	1141434371100	CO-OPERATIVE BANK	4,002	39,996
50	KITAWA PRIMARY SCHOOL	1141048353200	CO-OPERATIVE BANK	12,573	400,325
51	MIRAMBA PRIMARY SCHOOL	1141048203200	CO-OPERATIVE BANK	7,208	501,208
52	MUMISA PRIMARY	1141076838100	CO-OPERATIVE BANK		

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	SCHOOL			1,308	1,308
53	MWIYOYO PRIMARY SCHOOL	1141048348900	CO-OPERATIVE BANK	3,185	3,185
54	NYABURU PRIMARY SCHOOL	1141434602900	CO-OPERATIVE BANK	1,033	601,913
55	NYALKEMBO PRIMARY SCHOOL	1141076815900	CO-OPERATIVE BANK	1,351	401,081
56	NYAMADEDE PRIMARY SCHOOL	1141331608200	CO-OPERATIVE BANK	3,137	201,775
57	PUNDO PRIMARY SCHOOL	1141331572500	CO-OPERATIVE BANK	17,200	17,200
58	UTERERE PRIMARY SCHOOL	1141331572200	CO-OPERATIVE BANK	3,538	402,423
59	GINGO MIXED DAY SECONDARY SCHOOL	1120076328500	CO-OPERATIVE BANK	-	4,302
60	GOD OLOO MIXED SECONDARY SCHOOL	1141076175700	CO-OPERATIVE BANK	1,255	449,495
61	KOYOMBE MIXED DAY SECONDARY SCHOOL	1141331246000	CO-OPERATIVE BANK	755,868	1,505,868
62	KJANYUMBA MIXED SECONDARY SCHOOL	1141330795600	CO-OPERATIVE BANK	1,325	498,205
63	MAGUNGA TOWNSHIP MIXED SEC. SCHOOL	1141331781500	CO-OPERATIVE BANK	1,232	1,901,232
64	MSARE MIXED DAY SECONDARY SCHOOL	1141076501800	CO-OPERATIVE BANK	3,139	1,501,154
65	NYATOTO MIXED SEC. SCHOOL DEV.	1139048112805	CO-OPERATIVE BANK	1,811	402,411
66	OBANGA MIXED SECONDARY SCHOOL	1141076454200	CO-OPERATIVE BANK	5,163	453,578
67	ONYWERA DAY SECONDARY SCHOOL	1141076176300	CO-OPERATIVE BANK	6,044	1,501,226
68	SEKA MIXED SECONDARY SCHOOL	1141330088700	CO-OPERATIVE BANK	17,063	1,415,766
69	NYANDIWA MIXED SECONDARY SCHOOL	1141076438000	CO-OPERATIVE BANK	5,298	1,582
70	ST. JOSEPH OLANDO MIXED SECONDARY SCHOOL	1141331781400	CO-OPERATIVE BANK	3,355	1,501,305
71	ST. MERCELLIN KIGOTO SEC. SCHOOL	1141076359600	CO-OPERATIVE BANK	6,217	2,633,437
72	JOHN MBADI OMA SECONDARY SCHOOL	O1141331428200	CO-OPERATIVE BANK	1,253	1,501,242
73	OMA PRIMARY SCHOOL	0760298974384	EQUITY BANK (K) LTD	0.00	0.00
74	KIABUYA PRIMARY SCHOOL	0760279527981	EQUITY BANK (K) LTD	3505	10,777
75	NYAGWETHE PRIMARY SCHOOL	0760280797576	EQUITY BANK (K) LTD	499,100.00	0.00
76	KIGOTO PRIMARY SCHOOL	0760280797590	EQUITY BANK (K) LTD	207.00	0.00
77	BUNGE PRIMARY SCHOOL	0760278670964	EQUITY BANK (K) LTD	2,800,391.50	707.50
78	GINGO PRIMARY SCHOOL	0760279547275	EQUITY BANK (K) LTD	560,055.50	9,087.50
79	GOVERNOR AWITI KISENYE PRIMARY SCHOOL	0760278820801	EQUITY BANK (K) LTD	441,749.20	204,346.70

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80	NYAKWERI PRIMARY SCHOOL	0760278898965	EQUITY BANK (K) LTD	68,724.00	441,812.00
81	NYAMADEDE MIXED SECONDARY SCHOOL	0760279871531	EQUITY BANK (K) LTD	20,625.00	900,000.00
82	KISEGI MIXED SECONDARY SCHOOL	0760278897189	EQUITY BANK (K) LTD	609,250.00	526,662.00
83	ST. JOHN'S KIKUBI GIRLS SECONDARY SCHOOL	0760278974190	EQUITY BANK (K) LTD	1,155.00	1,155.00
84	MOI GIRLS SINDO SECONDARY SCHOOL	0760263357123	EQUITY BANK (K) LTD	1,036,724.00	935,394.00
85	SUBA SUB COUNTY POLICE COMMANDANT OFFICE	0760281152435	EQUITY BANK (K) LTD	0.00	0.00
86	MUKUYU BEACH MANAGEMENT UNIT	0760280797562	EQUITY BANK (K) LTD	0.00	0.00
87	SINDO MAIN BEACH MANAGEMENT UNIT	0760280797584	EQUITY BANK (K) LTD	0.00	0.00
88	SUBA SOUTH DCC OFFICE PMC	0760279955830	EQUITY BANK (K) LTD	160.00	0.00.
89	ST. CHARLES WIGA SECONDARY SCHOOL ACCESS ROAD	0760280797570	EQUITY BANK (K) LTD	400.00	0.00
90	NYANDIWA PRIMARY SCHOOL	0760279046987	EQUITY BANK (K) LTD	23,534.00	53,774.00
91	TONGA BOYS SECONDARY SCHOOL	0760279629368	EQUITY BANK (K) LTD	3,324.50	1,500,000.00
92	KIMORO PRIMARY SCHOOL	0760279764797	EQUITY BANK (K) LTD	1,635.00	25,785.00.
93	KISEGI PRIMARY SCHOOL	0760279537400	EQUITY BANK (K) LTD	2,393.00	2,393.00
94	OSIRI PRIMARY SCHOOL	0760295103710	EQUITY BANK (K) LTD	763	763
	TOTAL			32,571,027	40,629,149

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p>Basis for Qualified Opinion:</p> <p>Cash and Cash Equivalents;</p> <p>Note 17 to the financial statements reflects Kshs 37,970,305 in respect to cash and cash equivalents as at 30 June 2020. However, stale cheques amounting to Kshs 515,000 were not included in the balance and had not been reversed into the cash book as at 30 June 2020.</p> <p>Consequently, the accuracy and validity of cash and cash equivalents balance of Kshs 37,970,305 as at 30 June 2020 could not be confirmed.</p>	<p>➤ Stale cheques amounting to Kshs 515,000 have been reversed into the cash book.</p> <p>➤ Copies of the cash book extract and amended statements as at 30 June 2020 has been availed for your perusal.</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	<p>Basis of Conclusion:</p> <p>Transfer to Government Entities;</p> <p>Construction of Classroom at Gingo Primary School</p> <p>Note 6 to the financial statements is transfers to other Government entities of Kshs.81,412,250 which includes transfers to primary schools of Kshs.29,100,000 which further include Kshs.1,500,000 in respect of construction of two (2) at Gingo Primary Schools at a cost of Kshs 1,500,000. Physical verification revealed that one of the classrooms had few cracks on the floor. Consequently, the value for money of Kshs.1, 500,000 could not be confirmed.</p>	<ul style="list-style-type: none"> ➤ This was an exceptional case. Otherwise, follow up has been made with the project Management Committee of Gingo Primary school and the Sub County works officer (project Manager) so far the defects noted have already been corrected by the contractor (Dajorux Enterprise) ➤ Aailed are copies of Certificate of Practical Completion and Certificate of Making Good Defects. ➤ Otherwise, the Suba South National Government Constituency Development Fund Committee is determined on strengthening its supervision and Monitoring and Evaluation role to ensure that such anomalies does not happen in any of the projects. 	Resolved	-
1.2	<p>Purchase of School bus for God Oloo Secondary School</p> <p>Note 6 to the financial statements reflect Kshs 53,530,918 in respect to Transfers to Other Government Units. This amount included Kshs</p>	<ul style="list-style-type: none"> ➤ The board of Management of God Oloo Mixed Secondary School in a sitting held on 22nd August 2019 vide minute 4/22/08/2019 resolved to comply with the government Motor Vehicle Procurement Policy Ref No. OP/CAB39/1A dated 5th February 2019 by adopting the pre-arranged contracts with the 	Resolved	-

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>4,162,250 used to purchase a school bus for God Oloo Secondary School.</p> <p>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 Public Procurement and Asset Disposal Act 2015 section 60. (1) 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.</p> <p>Consequently, the value for money of Kshs 4,162,250 for the year ended 30 June 2020 could not be confirmed.</p>	<p>suppliers to promote efficient use of public resources.</p> <ul style="list-style-type: none"> ➤ The Project Management Committee resolved to procure 46 seater bus instead of 51 seater bus to ensure the bus provide extended space at knee level for persons living with disabilities and promote social distancing as required. ➤ It is worth noting that the size and the cost of a 46-51 seater bus was the same at Kshs. 7,162,250 as per the government contract agreement. ➤ Copies of BOM minutes, Contract agreement Ministry of Transport, Infrastructure, Public Works, Housing and Urban Development and Isuzu East Africa, NTSA, KEBS and KENAS deliberations on motor vehicles 		