

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 25 SEP 2019

Wed. OF

Majority party whip  
Hon. Benjamin Wachihi  
Hellen Akmed

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND –  
SUBA NORTH CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2018**



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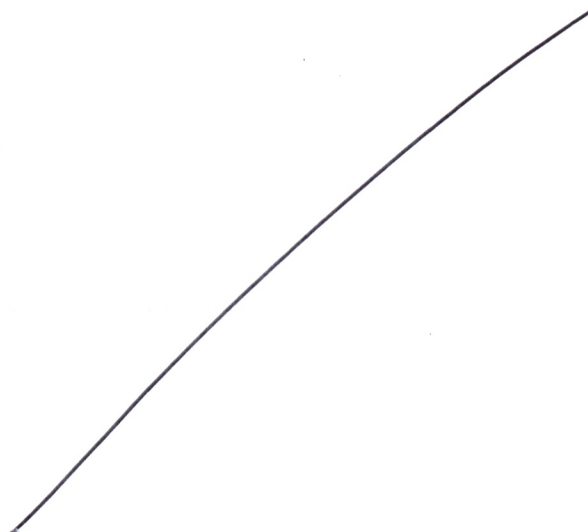
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND SUBA NORTH  
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUBA  
NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
SUBA NORTH CONSTITUENCY**

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

**Core Values**

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

**(b) Key Management**

The NGCDF SUBA NORTH day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	David Odongo
3.	Sub-County Accountant	Elias Mungai
4.	Chairman NGCDFC	John Ooko Andele
5.	Member NGCDFC	Irene Ojwang

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF SUBA NORTH Constituency Headquarters**

P.O. Box 311-40305  
D.D.O complex  
Mbita –Homa Bay Highway,  
Mbita, KENYA

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

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**(f) NGCDF SUBA NORTH Constituency Contacts**

Telephone: (254)  
E-mail: subanorthngcdf.go.ke  
Website: www.go.ke

**(g) NGCDF SUBA NORTH Constituency Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
  
2. Equity Bank  
Mbita Point Branch  
A/c No. 0760297600325  
P.O Box 101 – 40305  
Mbita, Kenya

**(h) Independent Auditors**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

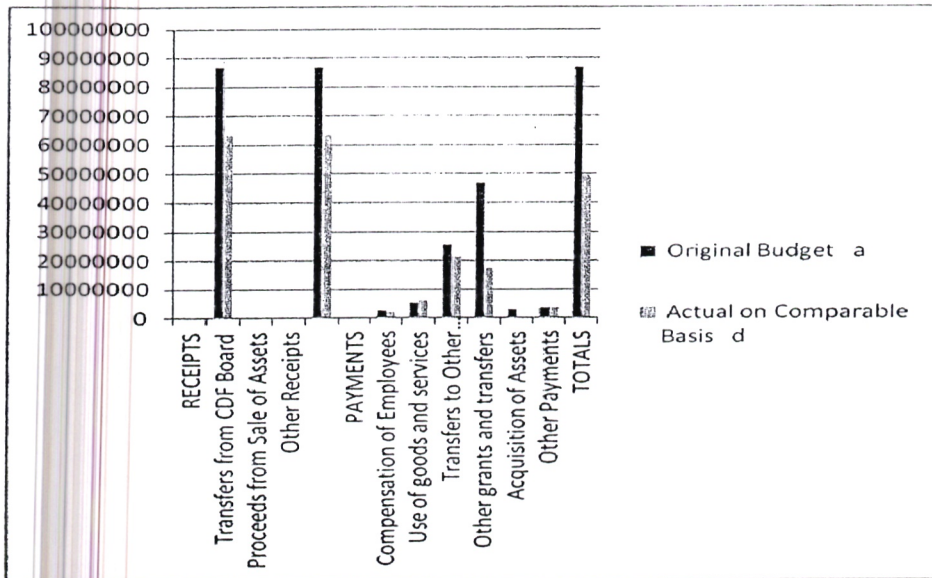
**(i) Principal Legal Adviser**

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

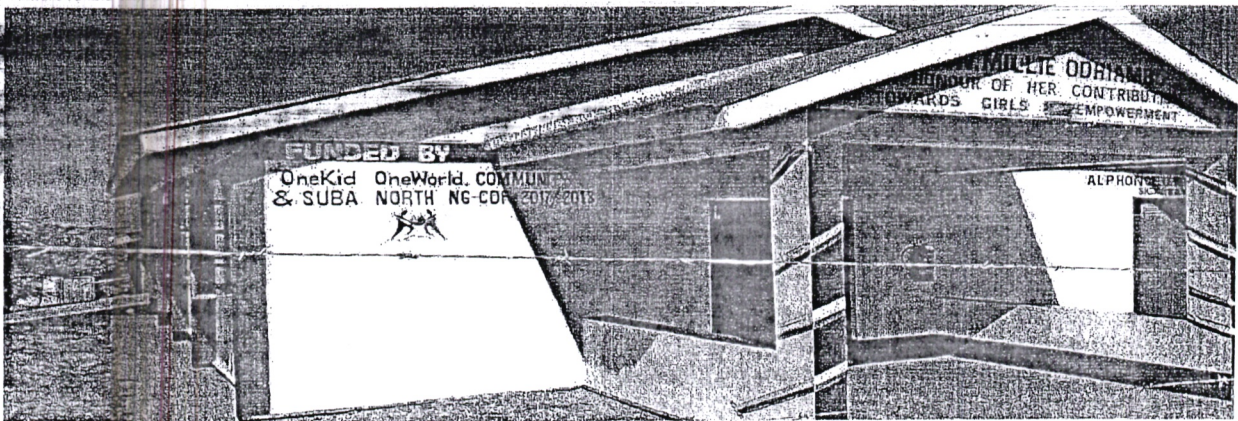
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
 SUBA NORTH CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2018**

**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

It is my humble submission that the constituency has performed above average as demonstrated in the budget performance against actual amounts for current year based on economic classification and programmes column graph below:



Girls dormitory constructed to completion at Rusinga Girls High School in partnership with the community and One Kid One World. The picture below is a true testimony of the completed project.



**Implementation Challenges**

Electioneering period led to the late disbursement of funds and thus delay in implementation of projects. Geographical diversity of the constituency where some projects are implemented on islands with difficult accessibility hinders effective monitoring and the constituency is considering purchase of a motor boat.

Sign

**CHAIRMAN NGCDF COMMITTEE**

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

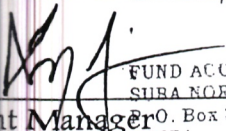
The Accounting Officer in charge of the NGCDF-SUBA NORTH Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NGCDF-SUBA NORTH Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-SUBA NORTH Constituency further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF-SUBA NORTH Constituency financial statements were approved and signed by the Accounting Officer on 26/9/2018.

  
FUND ACCOUNT MANAGER  
SUBA NORTH NGCDF  
P.O. Box 311-40305  
MBITA  
Name: David Odongo

  
National Treasury-Mbita  
P.O. Box 36, Mbita  
Sub-County Accountant  
Name: Elias M. Mungai  
ICPAK Member Number: 15267



# REPUBLIC OF KENYA

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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON SUBA NORTH NATIONAL GOVERNMENT CONSTITUENCY FUND FOR THE YEAR ENDED 30 JUNE 2018

#### REPORT ON THE FINANCIAL STATEMENTS

#### **Qualified Opinion**

I have audited the accompanying financial statements of Suba North National Government Constituency Development Fund set out on pages 6 to 38, which comprise the statement of assets as at 30 June 2018, and the statement of receipts and payments, statement of cash flow and summary statement of appropriation recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya, section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Suba North National Government Constituency Development Fund as at 30 June, 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituency Development Fund Act, 2015.

#### **Basis for Qualified Opinion**

##### **1. Inaccuracies in the Financial Statements**

A review of the financial statements revealed the following anomalies:

- i) A review of the payment vouchers presented for audit, it was noted that Kshs.344,000 paid to persons involved in the verification of bursary applications was not posted to use of goods and services as administrative costs.
- ii) Kshs.349,500 retention fee for the preparation of strategic plan was indicated in the financial statements as paid yet the amount was still outstanding as at the end of the year.
- iii) A payment for Kshs.240,000 to cater for monitoring and evaluation in Rusinga ward included in the use of goods and services figure for the year under review relates to the year 2018/2019 as the payment is dated 31 August 2018.

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*Report of the Auditor-General on the Financial Statements of Suba North National Government Constituency Fund for the year ended 30 June 2018*

- iv) Audit examination of payment vouchers for disbursement of bursary to secondary schools revealed an expenditure of Kshs.8,596,600. However, the financial statements balance as in note 7 showed Kshs.7,625,600 leading to understatement by Kshs.971,000.
- v) A review of the general ledger and the payment vouchers showed that payment voucher No. 53 relating to Bursaries for tertiary institutions of Kshs.5,377,000 out of a total of Kshs.7,834,360 differed with the general ledger amount of Kshs.6,570,000 resulting to a difference of Kshs.1,193,000.
- vi) The statement of appropriation indicates adjustments of Kshs.42,368,248. The make-up of this figure has not been explained or supported.

Consequently, the validity and accuracy of the financial statements could not be confirmed.

## 2. Use of Goods and Services

The use of goods and services payments for the year under review totaled Kshs.9,430,452, however, the following payments were not supported:

Voucher	Payee	Amount (Kshs)	Support Documents Not Provided
31	Fund Manager	54,000	No minutes to show that the executive met for two days to confirm the drawing of allowances.
46	Fund Manager	335,000	No attendance list and payment schedules attached to verify the payment that were made.
		<b>389,000</b>	

Consequently, the validity and accuracy of the Kshs.389,000 included in the use of goods and services figure of Kshs.9,430,452 could not be confirmed.

## 3. Transfers to Other Government Units

The statement of receipts and payments indicates that transfers to other government units were Kshs.21,200,000. Included in this amount are the following transfers:

School	Purpose	Amount (Kshs)
<b>Got Nyasumbi Primary School</b>	completion of administration block	500,000
<b>Nyamaji Primary School</b>	completion of administration block	800,000

School	Purpose	Amount (Kshs)
Eddie Memorial Primary School	construction of one classroom to completion	800,000
		<b>2,100,000</b>

The Project Management Committee files availed in support of the above project expenditures lacked important documents such as stores ledgers, bank statements and confirmation of works done by a certified government official.

Consequently the validity of Kshs,2,100,000 included in the transfers to other government units figure of Kshs.21,200,000 could not be confirmed.

#### 4. Summary of Fixed Assets Register

The asset register availed for audit review had a total assets value of Kshs.17,118,729, which differs with the fixed asset register balance of Kshs.17,427,834 in annexure 4 of the financial statements leading to unreconciled variance of Kshs.309,105.

Consequently, the accuracy of the summary of fixed assets register could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Suba North National Government Constituencies Development Fund in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Emphasis of Matter

#### 1. Budget Performance

The comparison of budget against actual amounts is shown below:

	Final Budget (Kshs)	Actual (Kshs)	Difference (Kshs)	Percentage Utilization (%)
Transfers from NG CDF Board	129,178,593	63,353,447	65,825,146	49
<b>Total</b>	<b>129,178,593</b>	<b>63,353,447</b>	<b>65,825,146</b>	
<b>Expenditure</b>				
Compensation of Employees	2,988,455	1,805,760	1,182,695	60
Use of Goods and Services	10,503,890	9,430,452	1,073,438	90
Transfer to Other Government Units	50,200,000	21,200,000	29,000,000	42
Other Grants and Transfers	60,171,734	17,459,960	42,711,774	29
Acquisition of Assets	5,314,513	0	5,314,513	0
<b>Total Budget</b>	<b>129,178,592</b>	<b>49,896,172</b>	<b>79,282,420</b>	39

*Report of the Auditor-General on the Financial Statements of Suba North National Government Constituency Fund for the year ended 30 June 2018*

Management explained that the variances noted above were as a result of delays in the disbursement of funds to the constituency on time. The delay has the effect of denying the constituents the benefits accruing from the proposed projects.

## 2. Late Disbursements of Cheques to the Project Management Committees (PMCs)

The following payments were prepared before the year end but were presented and cleared by the respective PMC accounts on 29 December 2018.

Statement Date	School	Activity	Amount (Kshs)
29/12/2018	Nyamuga Primary	Construction of one classroom to completion	800,000
29/12/2018	Alero Primary	Completion of one classroom (plastering, painting, fitting & branding)	300,000
29/12/2018	Mbita Primary	Re-roofing of six classrooms	600,000
29/12/2018	Kitare Primary	Completion of one classroom (window, door, plastering, painting and branding)	200,000
29/12/2018	Kuge Primary	Completion of one classroom (plastering, painting, windows, door and branding)	200,000
29/12/2018	Soklo Primary	Fencing of School compound 200M by 300M with barbed wire, chain links & installation of gate	300,000

No satisfactory explanation was given for the long delay in the release of the payments. This had the effect of delaying delivery of the projects and denying the constituent the accruing benefits.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, are of most significance in the audit of the financial statements of the current year. These matters were addressed in the context of the audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. For each matter below, a description of how the audit addressed the matter is provided in that context.

I have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit section of the report, including in relation to these matters. Accordingly, the audit included the performance of procedures designed to respond to the assessment of the risks of material misstatement of the financial statements. The results of the audit procedures, including the procedures performed to address the matters below, provide the basis for my audit opinion on the accompanying financial statements.

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters

described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

## REPORT ON COMPLIANCE, 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. Procurement of Strategic Plan

Included in use of goods and services balance of Kshs.9,430,452 was a payment of Kshs.3,495,000 for the preparation of a Strategic Plan covering 2018-2022. The management produced quotations from various suppliers for audit review, however, procurement plan, list of prequalified service providers, letter of tender award, acceptance letter for the tender awarded and inspection and acceptance committee report to ascertain whether it was properly done to cover critical areas and needs were not made available for audit review. Further, there is no evidence that some of the activities scheduled to be undertaken were done e.g. field visits, sessions with the stakeholders to review the draft report amongst others. Even though the strategic plan is now finalized, full payment had been made upfront seven days after the issuing of local service order even before any work had been done. This is contrary to the provisions of the Public Procurement and Asset Disposal Act of 2015.

#### 2. Transfers to Other Government Units

The statement of receipts and payments indicates that transfers to other government units were Kshs.21,200,000. Included in this amount were transfers to various schools as highlighted below:

i) **St. Stephen Kirindo Secondary School**

Kshs.500,000 was transferred to the school for construction of a 4 door pit latrine. However, at the time of audit and visit in March 2019, it was established that the school had applied for a re-allocation as it considered completion of a classroom more urgent than the latrines. The school however did not provide a bank statement to confirm that the above amount was still in the PMC account.

ii) **Wandiji Secondary School**

Kshs.700,000 was transferred to the school for completion of a sick bay. However, there was a conflict between the school and the community, and hence the money was yet to be utilized at the time of the audit. The school

did not provide a bank statement to confirm that the above amount was still in the PMC account.

iii) **Senator Otieno Kajwang High School**

The School was allocated Kshs.500,000 as additional fund for completion of dormitory. However, scrutiny of materials award documents revealed that the supplier was not the lowest in pricing of the items delivered. It was also noted that the school did not have a list of prequalified suppliers.

iv) **St. Michaels Nyasumbi Secondary School**

St. Michaels Nyasumbi Secondary School was allocated Kshs.300,000 for purchase of 60 lockers and 60 chairs. However, documents produced for audit scrutiny and physical verifications indicated that the school only received 50 chairs and 50 lockers.

v) **Kisui Primary School**

Kshs.800,000 was transferred to Kisui Primary School for completion of an administration block. The contractor was paid the full amount and an inspection and acceptance committee report on the completed construction was issued certifying the work done. According to the PMC minutes of a meeting held on 13<sup>th</sup> September, 2018, it was noted that there was an element of poor work done especially in the finishing i.e. painting, floor, doors among others. The Verandah also had an opening that could encourage burglary if not worked on. Window fittings were not made from quality metal plates. Never the less, they advised the contractor to ensure the areas noted to have defects be worked on during the defects liability period as was advised by the public works officer.

However, project physical verification on 28 February 2019 revealed that the said defects had not been rectified and also blue gum timber was used for roofing instead of cypress timber quoted in the bills of quantities.

Consequently, the propriety of the expenditures could not be confirmed.

### **3. Transfers to Tertiary Institutions**

Included in transfers to other Government Units balance of Kshs.21,200,000 was transfers to tertiary institutions of Kshs.10,000,000. This amount was in regard to the establishment of Mbita Medical Training College. The audit of records availed for audit revealed the following:

- i) The project has not started despite funds transferred to the PMC since the year 2015/2016. Total project estimates to completion have also not yet been done.
- ii) The management explained that the construction of the college was to commence on a parcel of land currently used as Kenya Police Staff residential quarters. As at the date of the audit in March 2019, environmental impact assessments, socio-economic feasibility studies, contractor sourcing among

others were yet to be undertaken. The NGCDF is yet to take possession of the land.

- iii) No evidence was provided to ascertain that the constituency committee had convened open forum public meetings, in which the Mbita Medical Training College project was discussed and accepted.

#### **4. Emergency Projects - God Ruri-Kipasi-Waiga Primary School Access Road**

Included in other grants and transfers figure of Kshs.17,459,960 are payments totaling Kshs.2,000,000 for rehabilitation of the above access road. However, the following anomalies were noted from the review and physical verification of the project:

- i) The tender notice was dated 14 December 2017 indicated a deadline of 2 January 2018 for the delivery of tender documents by bidding entities to the PMC. However, in its completion of the tender documents, the winning bidder filled and duly signed its forms on the 5 December 2017, nine days prior to the placement of tender notice.
- ii) A further scrutiny of the tender evaluation committee minutes dated 11 January 2018 revealed that the tender committee received requisite attachments from the bidding entities, which included; certificate of good conduct; bank statements; and proof of experience in similar works. These were found to be missing from the same tender documents presented for audit review.
- iii) During the tender evaluation stage, the tender committee removed the need for a 'Copy of Valid Certificate of Registration with National Construction Authority (NCA)' as a basis for award. Hence, the tender committee awarded the contract to a contractor not registered with the National Construction Authority.
- iv) There was no evidence of a signboard erected at the project site.
- v) The culverts had not been constructed with stone/concrete and the specified erosion checks had not been installed. The culverts had only been dug out and there was evidence of soil erosion and siltation in the culverts.
- vi) No layer of compacted gravel had been applied on the road; only grading had been done;
- vii) An estimated 60m of the damaged road was left untouched; it was neither graded, graveled nor were any culverts constructed; it was rocky and difficult to navigate.
- viii) The concrete block wing walled drainages had not been constructed.

- ix) The fund management did not report the use of the emergency fund to the NGCDF Board within 30 days as stipulated in the National Government Constituency Development Fund Regulations 2016 section 20 (2).

Consequently, the propriety of the Kshs.2,000,000 could not be confirmed.

## **5. Status of Assets**

Physical verification of the assets and review of the records relating to the office building and the fund's motor vehicle revealed the following:

- i) The fund has a vehicle model Land Rover GK A304Y which has remained immobile and grounded for more than two years. A mechanical assessment by the district mechanical officer in March 2017 indicated that the vehicle needs Kshs.312,732 for its repair which has not been done to date despite the fund using Kshs.482,000 on hire of taxis during the year which is part of other committee expenses of Kshs.821,800 as indicated in note 5 to the financial statements.
- ii) During the year no additions were made with regard to the office building construction. The building is incomplete and already has consumed Kshs.11,516,664 as indicated in annex 4 to the financial statement. However, the following issues were also noted: There is correspondence that the previous contractor terminated the contract on grounds of conflict of interest. This is after excess funds had already been done and the building still incomplete, there are no handover reports by the previous contractor; there is also no evidence that the new contractor has been competitively sourced: there is no quantification of the funds required to complete the building

In consequence, the status of the Fund's assets could not be confirmed.

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 INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS**

### **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 overall governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether 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 ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the or to cease operations, or have no realistic alternative but to do so.

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the

activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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


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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

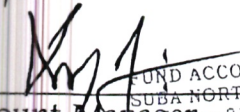
**23 August 2019**

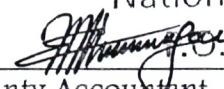
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**SUBA NORTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	63,353,447	107,394,886
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>63,353,447</b>	<b>107,394,886</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,805,760	3,109,652
Use of goods and services	5	9,430,452	13,629,794
Transfers to Other Government Units	6	21,200,000	83,000,000
Other grants and transfers	7	17,459,960	63,884,177
<del>Acquisition of Assets</del>	<del>8</del>	<del>-</del>	<del>-</del>
<del>Other Payments</del>	<del>9</del>	<del>-</del>	<del>-</del>
<b>TOTAL PAYMENTS</b>		<b>49,896,172</b>	<b>163,623,623</b>
<b>SURPLUS/DEFICIT</b>		<b>13,457,275</b>	<b>(56,228,737)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SUBA NORTH Constituency financial statements were approved on 22/9/2018 and signed by:

  
**FUND ACCOUNT MANAGER**  
**SUBA NORTH NGCDF**  
**Box 311-40305**  
**MBITA**  
 Name: David Orlangi

  
**Sub County Accountant**  
**National Treasury-Mbita**  
**Box 36, Mbita**  
 Name: Elias M. Mungai  
 ICPAK Member Number: 15267

SUBA NORTH CONSTITUENCY

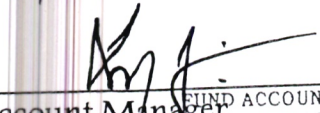
Reports and Financial Statements

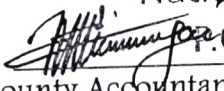
For the year ended June 30, 2018

V. STATEMENT OF ASSETS

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	13,497,947	40,672
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>13,497,947</b>	<b>40,672</b>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July...	13	40,672	56,269,409
Surplus/Deficit for the year		13,457,275	(56,228,737)
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<b>13,497,947</b>	<b>40,672</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SUBA NORTH Constituency financial statements were approved on 26/9/2018 and signed by:

  
 Fund Account Manager  
 Name: David Olongo  
FUND ACCOUNT MANAGER  
 SUBA NORTH NGCDF  
 P. O. Box 36-40305  
 MBITA

  
 Sub-County Accountant  
 Name: Eker M. Mungai  
 ICPAK Member Number: 15267  
Sub-County Accountant  
 P.O. Box 36, Mbita

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
SUBA NORTH CONSTITUENCY


Reports and Financial Statements


For the year ended June 30, 2018

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2017 - 2018	2016 - 2017
Transfers from CDF Board	1	63,353,447	107,394,886
Other Receipts	3	-	-
		<b>63,353,447</b>	<b>107,394,886</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,805,760	3,109,652
Use of goods and services	5	9,430,452	13,629,794
Transfers to Other Government Units	6	21,200,000	83,000,000
Other grants and transfers	7	17,459,960	63,884,177
Other Payments	9	-	-
		<b>49,896,172</b>	<b>163,623,623</b>
<b>Adjusted for:</b>			
Adjustments during the year (retention unpaid)	12	-	-
<b>Net cash flow from operating activities</b>		<b>13,457,275</b>	<b>(56,228,737)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
<b>Net cash flows from Investing Activities</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>13,457,275</b>	<b>(56,228,737)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	40,672	56,269,409
<b>Cash and cash equivalent at END of the year</b>		<b>13,497,947</b>	<b>40,672</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SUBA NORTH Constituency financial statements were approved on 26/9/2018 and signed by:

  
 FUND ACCOUNT MANAGER  
 SUBA NORTH NGCDF  
 P. O. Box 311-40305  
 MBITA  
 Name: David Orleng

  
 Sub-County Accountant  
 National Treasury-Mbita  
 P. O. Box 36, Mbita  
 Name: Elias M. Mungai  
 ICPAK Member Number: 15267

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	86,810,345	42,368,248	129,178,593	63,394,119	65,784,474	49%
Proceeds from Sale of Assets						
Other Receipts						
<b>TOTALS</b>	<b>86,810,345</b>	<b>42,368,248</b>	<b>129,178,593</b>	<b>63,394,119</b>	<b>65,784,474</b>	<b>49%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,588,455	400,000	2,988,455	1,805,760	1,182,695	60.4%
Use of goods and services	8,724,467	1,779,424	10,503,890	9,430,452	1,078,438	89.8%
Transfers to Other Government Units	25,500,000	24,700,000	50,200,000	21,200,000	29,000,000	42.2%
Other grants and transfers	46,997,423	13,174,311	60,171,734	17,459,960	42,711,774	29.0%
Acquisition of Assets	3,000,000	2,314,513	5,314,513	-	5,314,513	0.0%
Other Payments						
<b>TOTALS</b>	<b>86,810,345</b>	<b>42,368,248</b>	<b>129,178,592</b>	<b>49,896,172</b>	<b>79,282,420</b>	<b>90.0%</b>

(a) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. On receipts, the total receipt from NGCDF Board is 49% which is due to an additional fund planned in May 2018 for proposal submission of 11,448,151.
- ii. On compensation of employees, it was 60.4% since there were additional funds from previous years and the constituency anticipated employing two more staff.
- iii. On use of goods and services, 89.8% is due to a year adjustment on the original budget that made the total budget high against the expense.
- iv. On transfer to other government units, 42.2% is due to additional funds projects whose proposal was submitted in mid 2018.
- v. On other grants and transfers, 29% is due to year adjustments which made the total budget high against the actual expense.
- vi. On acquisition of assets 0%, there were no assets acquired during the year.

Reports and Financial Statements

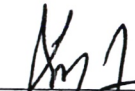
For the year ended June 30, 2018

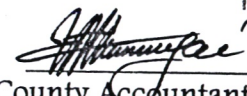
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The NGCDF-SUBA NORTH Constituency financial statements were approved on 20/9/ 2018 and signed by:  
Sub County Accountant

National Treasury-Mbita

P.O. Box 36, Mbita

  
Fund Account Manager  
Name: David Odongo  
FUND ACCOUNT MANAGER  
SUBA NORTH NGCDF  
P.O. Box 311-40595  
MBITA

  
Sub-County Accountant  
Name: Elias M. Mungai  
ICPAK Member Number: 15267



**VIII. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**Tax Receipts**

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

**Transfers from the Exchequer**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUBA  
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**For the year ended June 30, 2018**

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**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUBA  
NORTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Funds**

Unutilized funds consist of bank balances in the constituency account and balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances

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are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**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 30<sup>th</sup> June 2018.

**14. Errors**

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

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

**15. Related Party Transactions**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUBA  
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**IX. NOTES TO THE FINANCIAL STATEMENTS**

<b>GFS CODES</b>				
	<b>1</b>	<b>TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>		
	<b>Description</b>		<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
<b>1330407</b>	Normal Allocation	A892617	5,500,000	
		A892618	19,948,275	
		A896820	37,905,172	
		A829930		4,094,828
		A839550		28,746,609
		A839569		27,000,000
		A855619		36,853,449
		A855680		700,000
		A839738		10,000,000
<b>1330408</b>	Conditional grants			-
				-
<b>1330409</b>	Receipt from other Constituency			-
	<b>TOTAL</b>		<b>63,353,447</b>	<b>107,394,886</b>
<b>3510000</b>	<b>2</b>	<b>PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>		
	<b>Description</b>		<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
<b>3510202</b>	Receipts from the Sale of Buildings		-	-
<b>3510601</b>	Receipts from the Sale of Vehicles and Transport Equipment		-	-

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3510801	Receipts from the Sale Plant Machinery and Equipment	-	-
3510803	Receipts from the Sale of Office and General Equipment	-	-
	<b>TOTAL</b>	-	-
<b>1400000</b>	<b>3 OTHER RECEIPTS</b>		
	<b>Description</b>	<b>2017 - 2018</b>	<b>2016 - 2017</b>
		<b>Kshs</b>	<b>Kshs</b>
1410107	Interest Received	-	-
1410405	Rents	-	-
1420601	Sale of Tender Documents	-	-
1450207	Other Receipts Not Classified Elsewhere (specify)	-	-
	<b>TOTAL</b>	-	-
<b>2110000</b>	<b>4 COMPENSATION OF EMPLOYEES</b>		
	<b>Description</b>	<b>2017 - 2018</b>	<b>2016 - 2017</b>
		<b>Kshs</b>	<b>Kshs</b>
2110201	Basic wages of contractual employees	1,650,240	1,826,208
2110202	Basic wages of casual labour		7000
	<b>Personal allowances paid as part of salary</b>		
2110301	House allowance		
2110314	Transport allowance		
2110320	Leave allowance		
2110326	Other personnel payments		
2120101	Employer contribution to NSSF	155,520	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUBA  
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**Reports and Financial Statements**

**For the year ended June 30, 2018**

2710120	Gratuity-contractual employees			1,276,444	
	<b>TOTAL</b>		<b>1,805,760</b>	<b>3,109,652</b>	
<b>2200000</b>	<b>5 USE OF GOODS AND SERVICES</b>				
	<b>Description</b>		<b>2017 - 2018</b>	<b>2016 - 2017</b>	
			<b>Kshs</b>	<b>Kshs</b>	
2210100	Utilities, supplies and services		185,000		
2210101	Electricity		16,219		
2210102	Water & sewerage charges				
2210104	Goods & Services (ADMIN)			1,945,694	
2210104	Goods & Services (M&E)			3,171,300	
2210200	Communication, supplies and services		10,960		
2210300	Domestic travel and subsistence		17,000		
2210500	Printing, advertising and information supplies & services		281,200		
2210600	Rentals of produced assets				
2210700	Training expenses		1,028,000	1,663,000	
2210800	Hospitality supplies and services				
2210802	Other committee expenses		821,800	2,392,000	
2210809	Committee allowance		3,273,815	4,457,800	
2210900	Insurance costs				
2211000	Specialised materials and services				
2211100	Office and general supplies and services		297,800		
2211200	Fuel , oil & lubricants				
2211300	Other operating expenses				
2211301	Bank service commission and charges		3,658		

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2211313	Security operations			
2220100	Routine maintenance - vehicles and other transport equipment			
2220200	Routine maintenance- other assets			
2210700	Strategic Plan		3,495,000	
	<b>TOTAL</b>		<b>9,430,452</b>	<b>13,629,794</b>
<b>2630200</b>	<b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>			
	<b>Description</b>		<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
2630204	Transfers to Primary schools		7,900,000	42,800,000
2630205	Transfers to Secondary schools		3,300,000	27,800,000
2630206	Transfers to Tertiary institutions		10,000,000	7,000,000
2630207	Transfers to Health institutions		-	5,400,000
	<b>TOTAL</b>		<b>21,200,000</b>	<b>83,000,000</b>
<b>2640000</b>	<b>7 OTHER GRANTS AND OTHER PAYMENTS</b>			
	<b>Description</b>		<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
2640101	Bursary -Secondary		7,625,600	19,877,000
2640102	Bursary –Tertiary		7,834,360	20,778,000
2640104	Bursary-Special schools		-	-
2640105	Mocks & CAT		-	500,000
2640504	Water			



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2640505	Food security			
2640506	Electricity			5,300,000
2640507	Security			
2640508	Roads and Bridges			3,356,897
2640509	Sports			1,400,000
2640510	Environment			
2640512	Cultural Projects			2,872,280
2640513	Construction of Buildings			9,800,000
2640200	<b>Emergency Projects</b>		2,000,000	
	<b>TOTAL</b>		<b>17,459,960</b>	<b>63,884,177</b>
<b>3100000</b>	<b>8 ACQUISITION OF ASSETS</b>			
	<u>Non-Financial Assets</u>		<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	-
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of office furniture and fittings		-	-
3111002	Purchase of computers ,printers and other IT equipment		-	-
3111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipment		-	-
3111112	Purchase of soft ware		-	-

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3130101	Acquisition of Land		-	-
	<b>TOTAL</b>		-	-
			2017 - 2018	2016 - 2017
	<b>9 Other Payments</b>			
			-	-
	UNPAID RETENTION			-
			-	-
	<b>TOTAL</b>		-	-
	<b>10A: Bank Balances (cash book bank balance)</b>			
	<b>Name of Bank, Account No. &amp; currency</b>	<b>Account Number</b>	<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs (30/6/2018)</b>	<b>Kshs (30/6/2017)</b>
	<i>EQUITY BANK-MBITA BRANCH-SUBA NORTH NGCDF</i>	<i>076029760 0325</i>	13,497,947	40,672
			13,497,947	40,672
	<b>10B: CASH IN HAND)</b>			
			<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs (30/6/2018)</b>	<b>Kshs (30/6/2017)</b>
	Location 1			

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		-	-	
	Location 2			
	Location 3			
	Other receipts (specify)			
	<b>TOTAL</b>			
		[Provide cash count certificates for each]		
<b>11: OUTSTANDING IMPRESTS</b>				
	<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>
				<i>Balance (30/6/2018)</i>
		<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>
				<i>Kshs</i>
				-
				-
				-
				-
				-
	<b>12 Retention</b>			
	<b>Supplier/Contractor</b>	<b>PV No.</b>	<b>2017 - 2018</b>	<b>2016 - 2017</b>
	<b>TOTAL</b>			
<b>13 BALANCES BROUGHT FORWARD</b>				
			<b>2017 - 2018</b>	<b>2016 - 2017</b>

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		2017 - 2018	2016 - 2017
		Kshs (1/7/2017)	Kshs (1/7/2016)
Bank accounts			
Cash in hand		40,672	56,269,409
Imprest			-
<b>TOTAL</b>			-
		40,672	56,269,409
<i>[Provide short appropriate explanations as necessary]</i>			
14			
<b>PRIOR YEAR ADJUSTMENTS</b>			
		2017 - 2018	2016 - 2017
		Kshs	Kshs
Bank accounts			
Cash in hand			
Imprest			-
<b>TOTAL</b>		-	-
		-	-
15			
<b>OTHER IMPORTANT DISCLOSURES</b>			
<b>15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>			
		2017 - 2018	2016 - 2017
		Kshs	Kshs
Construction of buildings			
Construction of civil works		-	-
Supply of goods		-	-
		-	-

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Supply of services		-	-	
<b>TOTAL</b>		-	-	
<b>15.2: PENDING STAFF PAYABLES (See Annex 2)</b>				
		<b>2017 - 2018</b>	<b>2016 - 2017</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Senior management				
Middle management		-	-	
Unionisable employees		-	-	
Others (specify)		-	-	
		-	-	
<b>15.3: OTHER PENDING PAYABLES (See Annex 3)</b>				
		<b>2017 - 2018</b>	<b>2016 - 2017</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Amounts due to other Government entities (see attached list)		-	-	
Amounts due to other grants and other transfers (see attached list)		-	-	
Others (specify)		-	-	
		-	-	

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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 2016	Outstanding Balance 2015	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2018	2017	
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							



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12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities				
<b>Sub-Total</b>				
Amounts due to other grants and other transfers				
<b>Sub-Total</b>				
<b>Sub-Total</b>				
Acquisition of assets				
Others ( <i>specify</i> )				
<b>Sub-Total</b>				
<b>Grand Total</b>				

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land		N/A	N/A	
Buildings and structures	11,516,664	N/A	N/A	11,516,664
Transport equipment	5,198,000	N/A	N/A	5,198,000
Office equipment, furniture and fittings	462,670	N/A	N/A	462,670
ICT Equipment, Software and Other ICT Assets	250,500	N/A	N/A	250,500
Other Machinery and Equipment		N/A	N/A	
Heritage and cultural assets		N/A	N/A	
Intangible assets		N/A	N/A	
<b>Total</b>	<b>17,427,834</b>	<b>N/A</b>	<b>N/A</b>	<b>17,427,834</b>

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**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
WARINGA PRIMARY SCHOOL-PMC	KCB	1201471729	12,710.00	
GOD JOPE PRIMARY SCHOOL-PMC	KCB	1169659489	2,266.20	
BEDIE PRIMARY SCHOOL- PMC	KCB	1200074734	5,635.00	
URIANDA PRIMARY SCHOOL - PMC	KCB	1199575569	1,609.50	
SIKRI-JERUSALEM PRIMARY SCHOOL	KCB	1169515606	1,270.00	
KAMATO PRIMARY SCHOOL-PMC	KCB	1209920549	-1,254.10	
SULWE PRIMARY SCHOOL-PMC	KCB	1169864651	486.23	
RAPORA PRIMARY SCHOOL- PMC	KCB	1198982535	65,015.00	
PAGA PRIMARY SCHOOL-PMC	KCB	1169855997	8,897.00	
NYAMAJI PRIMARY SCHOOL PMC	KCB	1200476999	1,360.00	
<del>GWICH PRIMARY SCHOOL-PMC</del>	<del>KCB</del>	<del>1199013161</del>	<del>1,509.00</del>	
ARINGO PRIMARY SCHOOL	KCB	1163146641	3,820.00	
KISAKA PRIMARY SCHOOL-PMC	KCB	1169515762	201,050.00	
OCHIENG ODIERE PRIMARY SCHOOL	KCB	1199638757	2,175.00	
NYASANJA PRIMARY SCHOOL - PMC	KCB	1204212996	1,075.00	
LAMBWE PRIMARY SCHOOL-PMC	KCB	1169516173	7,351.15	
GOT RATENG PRIMARY SCHOOL - PM	KCB	1198817585	1,140.00	
GODE ARIYO PRIMARY SCHOOL- PMC	KCB	1163146803	6,069.75	
OGANDO PRIMARY SCHOOL -PMC	KCB	1163142417	670	
UYORE PRIMARY SCHOOL - PMC	KCB	1199289736	5,260.00	
GOT KOPOLO PRIMARY SCHOOL - PM	KCB	1199511374	1,160.00	
SOKO ABALA PRIMARY SCHOOL - PMC	KCB	1163142956	2,302.75	
NYAKAYIEMBA PRIMARY SCHOOL-	KCB	1202330665	1,085.00	

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PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
PM				
GOT NYASUMBI PRIMARY SCHOOL-PM	KCB	1169487807	1,570.00	
WAIGA PRIMARY SCHOOL-PMC	KCB	1163146250	2,670.00	
WANDIJI PRIMARY SCHOOL - PMC	KCB	1202513328	885	
HON MILLIE ODHIAMBO ARINGO GS	KCB	1199716340	1,184.50	
RAPORA MIXED SECONDARY SCHOOL-	KCB	1179115759	20,045.00	
ST PHILIPS NDHURU MIXED SEC SC	KCB	1206580119	985	
KAMATO SECONDARY SCHOOL-PMC	KCB	1169515916	34,606.75	
OGONGO MIXED SECONDARY SCHOOL-	KCB	1169516122	2,486.15	
OTIENO KAJWANG NYAMAJI SEC. SC	KCB	1163487880	4,768.65	
WANDIJI MIXED SECONDARY SCH - P	KCB	1205999469	1,910.00	
AMB. PAMELA MBOYA GIRLS H SCH	KCB	1168133424	3,171.05	
OGANDO DISPENSARY-PMC	KCB	1163145327	5,195.40	
KIPASI HEALTH CENTER-PMC	KCB	1169515843	6,817.35	
KOYANI DISPENSARY-PMC	KCB	1169855164	2,172.95	
NDHURU DISPENSARY-PMC	KCB	1169516068	2,611.55	
LAMBWE DISPENSARY-PMC	KCB	1163145653	280	
RAPORA DISPENSARY-PMC	KCB	1169515533	30,444.00	
OGONGO HEALTH CENTRE-PMC	KCB	1169848796	3,795.80	
ASST COUNTY COMMISSIONER LAMBW	KCB	1205541071	-935	
LAMBWE WEST CHIEF'S OFFICE PMC	KCB	1166564312	1,110.00	
KIPASI ADMINISTRATION POLICE P	KCB	1200196228	1,055.00	
WAIGA YOUTH POLYTECHNIC-PMC	KCB	1169515649	4,250.00	
GOD-JOPE WATER PROJECT-PMC	KCB	1169847374	1,057.25	
ALII BMU-PMC	KCB	1169516254	780	

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PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
KAKIIMBA PRIMARY SCHOOL - PMC	KCB	1205694617	155	
RAMBA PRIMARY SCHOOL PMC	KCB	1200539117	690	
WAKULA PRIMARY SCHOOL-PMC	KCB	1171952961	1,270.00	
UGINA PRIMARY SCHOOL-PMC	KCB	1179045807	970	
SENA PRIMARY SCHOOL - PMC	KCB	1200675606	760.4	
NYAHERA PRIMARY SCHOOL - PMC	KCB	1204659761	-1,193.15	
WAMAI PRIMARY SCHOOL-PMC	KCB	1172470987	3443	
MASISI PRIMARY SCHOOL - PMC	KCB	1206290552	-1,323.15	
NYAKWERI PRI SPECIAL UNIT SCH-	KCB	1204527075	585	
GULWE PRIMARY SCHOOL - PMC	KCB	1207871583	460	
SOKLO PRIMARY SCHOOL-PMC	KCB	1178866459	1,609.00	
RINYA PRIMARY SCHOOL-PMC	KCB	1171953062	735	
MAUTA PRIMARY SCHOOL - PMC	KCB	1199272752	2,645.20	
<del>WAKIANGATA PRIMARY SCHOOL - PMC</del>	<del>KCB</del>	<del>1202827039</del>	<del>25</del>	
WASAMO PRIMARY SCHOOL - PMC	KCB	1204206708	485	
KIWARI PRIMARY SCHOOL-PMC	KCB	1200868935	1150	
TAKAWIRI PRIMARY SCHOOL - PMC	KCB	1209521636	2275	
UOZI PRIMARY SCHOOL-PMC	KCB	1172215669	1,310.00	
KITENYI PRIMARY SCHOOL-PMC	KCB	1172262136	1,270.00	
MAWANGA PRIMARY SCHOOL - PMC	KCB	1208128590	885	
MISORI PRIMARY SCHOOL- PMC	KCB	1200876148	432	
KAKRIGU MFANGANO PRI SCH - PMC	KCB	1205435573	3,735.00	
KAGUNGU PRIMARY SCHOOL- PMC	KCB	1200968972	498,590.00	
UOZI SECONDARY SCHOOL-PMC	KCB	1172628998	7,566.40	
MAUTA MIXED SECONDARY SCH - PM	KCB	1204960909	1,885.00	
WASAMO GIRLS SEC SCH-PMC	KCB	1163144517	2,332,858.30	

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PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
KAKIIMBA SECONDARY SCHOOL PMC	KCB	1167371887	2,659.20	
WAKULA MIXED SECONDARY SCH- PMC	KCB	1163146544	1,670.00	
SENA MIXED SECONDARY SCHOOL- PM	KCB	1205283528	285	
NYAKWERI MIXED SEC SCHOOL- PMC	CO-OP	1.14105E+12	49,692.50	
YOKIA DISPENSARY - PMC	KCB	1208421174	-1,075.00	
UGINA HEALTH CENTRE-PMC	KCB	1172898537	3,631.80	
WAKULA HEALTH CENTRE-PMC	KCB	1169653448	-1,093.85	
SENA HEALTH CENTRE- PMC	KCB	1175230383	152,805.25	
MFANGANO SOUTH CHIEF'S OFFICE-	KCB	1172632456	280	
RINGITI ADMIN. POLICE CAMP - P	KCB	1206064161	2,205.00	
OGUTA MBARE PRIMARY SCHOOL - P	KCB	1206498285	252	
NGODHE SDA PRIMARY SCHOOL - PMC	KCB	1167801342	505,469.35	
KASWANGA PRIMARY SCHOOL-PMC	KCB	1169062164	2,050.00	
EDDIE MEMORIAL PRIMARY SCHOOL	KCB	1167802713	1,270.00	
BONDO TO WNSHIP PRIMARY SCHOOL	KCB	1167802675	6,668.05	
WASARIA PRIMARY SCHOOL -PMC	KCB	1167803116	2,026.00	
WAKONDO PRIMARY SCHOOL - PMC	KCB	1206311916	-1,132.25	
WAREGI PRIMARY SCHOOL - PMC	KCB	1200161513	2,005.00	
TEMO PRIMARY SCHOOL -PMC	KCB	1167802594	6,012.00	
NYAMUGA PRIMARY SCHOOL -PMC	KCB	1167802799	10,907.95	
KAMAYOGE PRIMARY SCHOOL - PMC	KCB	1167801792	1,210.00	
KAKRIGU PRIMARY SCHOOL -PMC	KCB	1167802950	1,270.00	
WANYAMA PRIMARY SCHOOL -PMC	KCB	1167802918	3,063.95	
WAMWANGA PRIMARY SCHOOL - PMC	KCB	1167801709	680	

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UYA PRIMARY SCHOOL-PMC	KCB	1169027776	1,270.00	
KAMGERE PRIMARY SCHOOL -PMC	KCB	1167803299	520	
AGIRO PRIMARY SCHOOL -PMC	KCB	1167802306	1,615.00	
NYAMUGA SPECIAL SCHOOL - PMC	KCB	1200344235	1,555.00	
LIANDA PRIMARY SCHOOL - PMC	KCB	1208667408	1,688.00	
KAMASENGRE PRIMARY SCHOOL-PMC	KCB	1206927607	1,685.00	
DR. WILLIAMS PRIMARY SCHOOL -P	KCB	1167801938	2,092.85	
RUSINGA GIRLS HIGH SCHOOL - PM	KCB	1204254982	77,515.00	
KAMASENGRE MIXED SECONDARY SCH	KCB	1199394513	665	
WAWARE MIXED SEC SCHOOL - PMC	KCB	1167803205	5,236.55	
KASWANGA GIRLS SEC SCHOOL - PMC	KCB	1167803280	5,710.40	
TOM MBOYA SEC SCHOOL -PMC	KCB	1168115388	5,474.45	
<del>HARRISON ODHIAMBO UTAJO DAY MI</del>	<del>KCB</del>	<del>1167803361</del>	<del>2,620.00</del>	
WAWARE HEALTH CENTRE-PMC	KCB	1163141712	2,332.75	
WAWARE SOUTH DISPENSARY -PMC	KCB	1167802993	18,480.35	
KAMASENGRE WEST SUB LOC DEV CO	KCB	1167801865	280	
KASWANGA SUB LOCATION OFFICE	KCB	1167802438	280	
LUANDA ROMBO BMU	EQUITY	7.60172E+11	382.50	
KIUMBA BEACH MANAGEMENT UNIT-P	KCB	1163142689	27,256.00	
WAKONDO BEACH -PMC	KCB	1167802527	365	
OLWEYA PRIMARY SCHOOL-PMC	KCB	1163142824	2,230.00	
LWANDA OLOO PRIMARY-PMC	KCB	1163143243	1,190.00	
OSENO PRIMARY-PMC	KCB	1163142107	3,996.95	
NYAWIYA PRIMARY SCHOOL-PMC	KCB	1178833429	2,270.00	
USUNGU PRIMARY SCHOOL-PMC	KCB	1178871665	1,416.60	



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PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
KUGE PRIMARY SCHOOL-PMC	KCB	1179041739	1,500.00	
ALERO PRIMARY SCHOOL-PMC	KCB	1163145114	2,969.20	
SUKRU ISLAND PRIMARY SCHOOL- P	KCB	1198584920	1,885.00	
OBAMBO PRIMARY SCHOOL - PMC	KCB	1178707148	1,463.15	
GOD AWENDO PRIMARY SCHOOL-PMC	KCB	1179002350	1,370.00	
KITARE PRIMARY SCHOOL-PMC	KCB	1178872513	4,586.50	
OBALWANDA SPECIAL SCHOOL-PMC	KCB	1201199492	1,920.00	
UWI PRIMARY SCHOOL-PMC	KCB	1163145793	1,670.00	
NGODHE DSC PRIMARY SCHOOL - PM	KCB	1204461333	1,305.00	
USAO PRIMARY SCHOOL-PMC	KCB	1179033655	370	
RAMBIM PRIMARY SCHOOL-PMC	KCB	1178832066	1,191.10	
PONGE PRIMARY SCHOOL - PMC	KCB	1202682510	1,770.05	
KISAMBA PRIMARY SCHOOL-PMC	KCB	1163145505	1,670.00	
OSODO PRIMARY SCHOOL - PMC	KCB	1202892108	85	
OBALWANDA PRIMARY SCHOOL - PMC	KCB	1202396127	199,205.00	
NGODHE SECONDARY SCHOOL-PMC	KCB	1180243870	2,877.90	
ST WILLIAM OSODO SEONDARY-PMC	KCB	1178799042	2,317.05	
KAYANJA MIXED SECONDARY SCHOOL	KCB	1150085320	4150	
NYANDENGA SECONDARY SCHOOL PMC	KCB	1163144940	5,573.25	
USAO MIXED SECONDARY SCHOOL-PM	KCB	1178838935	1,335.00	
MIORRE DISPENSARY-PMC	KCB	1179033418	2,105.00	
WAONDO COMMUNITY HEALTH CTR-PM	KCB	1163143480	2,175.00	
OBALWANDA DISPENSARY- PMC	KCB	1178744620	-1,780.00	
PONGE DISPENSARY-PMC	KCB	1163144282	6,501.85	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUBA  
NORTH CONSTITUENCY**

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PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
KUGE DISPENSARY-PMC	KCB	1163138509	23,280.00	
GOROGORO WATER PROJECT	KCB	1178116018	9,129.25	
KODEMBA WATER BOREHOLE-PMC	KCB	1165599678	2,687.40	
ALARA B.M.U-PMC	KCB	1178903028	1,580.00	
WANGA PRIMARY SCHOOL - PMC	KCB	1208672495	115	
KOMBE PRIMARY SCHOOL-PMC	KCB	1175818844	2,270.00	
NYASUMBI PRIMARY SCHOOL-PMC	KCB	1175818062	1,175.00	
CHAMAKOWA PRIMARY SCHOOL-PMC	KCB	1175824488	2,050.00	
KISUI PRIMARY SCHOOL - PMC	KCB	1198870788	-1,177.90	
ST.STEPHEN KIRINDO SEC. SCHOOL	KCB	1175970050	2,869.65	
NYAMASARE PRIMARY SCHOOL-PMC	KCB	1175790532	1,270.00	
NYAMANGA PRIMARY SCHOOL-PMC	KCB	1175315788	2,050.00	
KIRINDO PRIMARY SCHOOL-PMC	KCB	1175711691	2,460.50	
KIRAMBO PRIMARY SCHOOL-PMC	KCB	1175819336	2,160.00	
USARE PRIMARY SCHOOL - PMC	KCB	1199219304	985	
FATHER TILLEN MIXED SEC SCHOOL	KCB	1148388087	14,774.00	
SENATOR OTIENO KAJWAG HIGH GER	KCB	1179096886	3,622.10	
MBITA HIGH SCHOOL-PMC	BARCLAYS	82222375	500,000.00	
ST.STEPHEN KIRINDO SEC. SCHOOL	KCB	1175970050	2869.65	
ST MICHAEL NYASUMBI MIXED SEC-	KCB	1163144738	302,610.00	
NYAMASARE GIRLS SECONDARY-PMC	KCB	1178923339	8,645.70	
CHAMAKOWA DISPENSARY-PMC	KCB	1209917920	3,435.00	
ANGIYA DISPENSARY-PMC	KCB	1169891055	4,953.65	
MBITA SUB COUNTY ADMIN POLICE	KCB	1200197089	1,370.00	
MBITA MEDICAL TRAINING COLLEGE	KCB	1205821139	10,000,085.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUB  
 NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

PMC	Bank	Account number	Bank Balance 2017/18	Ba Balanc 2016.
COLLEGE				
MBITA CONST. SPORTS AND CULT.	KCB	1177388383	9,587.40	
NYATEMBA WATER PROJECT- PMC	KCB	1178742091	1,600.00	
KOMENA WATER PROJECT- PMC	KCB	1178640493	2,600.00	
TOTAL			15,351,747.68	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUBA  
NORTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time: (Put date when you expect the issue be resolved)
1.1					