

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

THE NATIONAL PARLIAMENTARY PAPERS LAID

DATE: 02 OCT 2019

DAY: WEDNESDAY

TABLED BY:

MAJORITY PARTY WHIP

ANNE SHIBUKO

REPORT

PARLIAMENT OF KENYA LIBRARY

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
SUBUKIA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2018







NG-CDF

**National Government Constituencies Development Fund
Subukia Constituency**

P.O Box 86.

Subukia

Cell: 0728776506

Email: subukia@cdf.go.ke

OUR REF: Sbkia/Ngcdf/Fin/01/018/19

Date: 11th April 2019

To

The Office of the Auditor General,
South rift Hub,
P.o box 1050,
Nakuru.



Dear Sir/Madam

RE: AMMENDED FINANCIAL STATEMENTS FOR FINANCIAL YEAR 2017/2018

I Hereby forward to you Amended financial statements for Subukia Constituency for financial year 2017/2018 for your perusal and action.

Thank You for your continued support.

Yours Faithfully

GLORIA KEITANY

Fund Account Manager

Subukia Constituency



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND -

SUBUKIA CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2018

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
SUBUKIA CONSTITUENCY**

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

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SUBUKIA
CONSTITUENCY**

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new act was enacted in 2015, being the National Government Constituencies development fund act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the fund is to provide mechanisms for supplementing implementation of the National Government development agenda at the constituency level.

(b) Key Management

The *SUBUKIA Constituency's* 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 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Gloria Keitany
3.	Accountant	John Chege Muikamba

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Headquarters

P.O. Box 86
Subukia Centre
Nakuru-Nyahururu Road
SUBUKIA

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SUBUKIA
CONSTITUENCY**

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

(f) NGCDF Contacts

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E-mail: Gkeitany@cdf.go.ke

Keitanygloria@yahoo.co

Website: wwwngcdf.go.ke

(g) NGCDF Bankers

Equity Bank of Kenya

Nakuru-Gate House Branch

P.o Box 12568

NakuruKenya

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SUBUKIA
CONSTITUENCY**

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

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

SUBUKIA constituency is one of the constituencies in Nakuru County. The development committee development fund committee comprises of very young and energetic men and women who are dedicated to developing their constituency through NG-CDF. The constituency is expansive and have very poor road networks with no tarmac. The committee endures rough rides which worsen during rainy season. Their wish is that roads could not have been devolved.

The constituency had been allocated Ksh. 86,810,344.82 and an additional budget of Ksh. 11,379,310.34. Subukia Constituency received Ksh.37,905,172. This is 39% of the total allocation. Out of the received funds, Ksh.6,800,000 are transfer to other Government entities which consist of Transfers to primary and Secondary schools. CDFC also received Ksh.30,948,275.10, being monies for financial year 2016/2017 out of which 2,391,377.94 were administrative expenses which were disbursed and Ksh. 28,556,897.2 which were for projects and cdfc decided to reallocate to ongoing projects as per section 6(4) of the NG-CDF Act and section 26(1) on unspent funds but it was declined by the board. The CDFC will implement projects in the financial year 2018/2019.

On secondary education, several day secondary schools which have enabled several pupils to transit from primary schools to secondary have been funded. The bursaries from NG-CDF although not enough has benefited many needy students in Subukia Constituency.

Some of the challenges that we face as a committee are;

- Insufficient funding against the needs of Subukia Constituency
- Delay disbursement of funds from the NG-CDFB
- Low allowances especially to the officials yet they spend much of their time in the NG-CDF offices serving wananchi.

The following are the committee members;

- | | |
|----------------------|-----------|
| 1. Shadrack Muiruri | Chairman |
| 2. Ann Rugaita | Secretary |
| 3. Erustus Mwangi | Member |
| 4. Justine Chebochok | Member |
| 5. Winnie muthoni | Member |
| 6. Caroline kiplagat | Member |
| 7. Josephine Kamau | Member |
| 8. Josephine Kamau | Member |
| 9. Nkadude hiribae | Member |
| 10. Gloria Keitany | Member |

Sign.....
CHAIRMAN NGCDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SUBUKIA
CONSTITUENCY**

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

III. STATEMENT OF NGCDF 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 CDF shall prepare financial statements in respect of that NG-CDF. 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 *SUBUKIA NG-CDF* is responsible for the preparation and presentation of the *NG-CDF's* financial statements, which give a true and fair view of the state of affairs of the *NG-CDF* for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *NG-CDF*; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *NG-CDF*; (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 *SUBUKIA NG-CDF* accepts responsibility for the *NG-CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *NG-CDF's* financial statements give a true and fair view of the state of *NG-CDF's* transactions during the financial year ended June 30, 2016, and of the *NG-CDF's* financial position as at that date. The Accounting Officer in charge of the *SUBUKIA NG-CDF* further confirms the completeness of the accounting records maintained for the *NG-CDF*, which have been relied upon in the preparation of the *NG-CDF's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *SUBUKIA NG-CDF* confirms that the *NG-CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *NG-CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *NG-CDF'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.

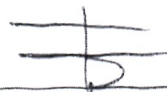
Approval of the financial statements

The *NGCDF's* financial statements were approved and signed by the Accounting Officer on



11 APR 2018

Gloria Keitany
Fund Account Manager



John Chege Muikamba.
District Accountant

REPUBLIC OF KENYA

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E-Mail: oag@oagkenya.go.ke
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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-SUBUKIA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund Subukia Constituency set out on pages 7 to 31, which comprise the statement of assets as at 30 June 2018, the statement of receipts and payments, statement of cash flows, summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 National Government Constituencies Development Fund Subukia Constituency 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. Bank Balances

The statement of assets reflects, bank balances as per cash book of Kshs.31,961,601: (2017 - Kshs.1,426,727) and as disclosed under Note 10A to the financial statements. Examination of bank reconciliation statement in support of the balance revealed unrepresented cheques amounting Kshs.13,124,492 of which cheques amounting to Kshs.210,457 were stale and dated back as 2016. No reasons have been given by management why the stale cheques have not been written back to cashbook. In the circumstances, it was not possible to confirm the accuracy of the reported bank balances of Kshs.31,961,601 as at 30 June 2018.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund-Subukia Constituency for the year ended 30 June 2018

2. Bursary

The statement of receipt and payments also reflects other grants and transfers amount of Kshs.33,460,125: (2017 - Kshs.55,510,733) and as disclosed under Note 7 to the financial statements. Included in the amount are bursaries to secondary, tertiary and special institutions of Kshs.5,721,750, Kshs.20,292,660 and Kshs.1,256,750 with budgets of Kshs.5,000,000, Kshs.18,888,621 and Kshs.1,999,999 respectively. Verification of actual bursary disbursements verses the reported amounts revealed variances as tabulated below: -

Bursary Category	Financial statement Amount (Kshs)	Actual Disbursement (Kshs)	Variance Over / (Under) Spent (Kshs)
Secondary	5,721,750	15,984,000	10,262,250
Tertiary	20,292,660	8,974,750	(11,317,910)
Special	1,256,750	115,000	(1,141,750)
Total	27,271,160	25,073,750	(2,197,410)

The overall reported bursary expenditure is overstated by Kshs.2,197,410 while the individual bursary categories have been misreported as detailed above. In the circumstance, other grants and transfers amount of Kshs.33,460,125 could not be confirmed.

3. Unutilized Funds

Note 15.3 together with annex 3 to the financial statements discloses unutilized funds balances of Kshs.87,393,989 as at 30 June 2018. However, the balance could not be reconciled with the reported bank balance of Kshs.31,961,601 as of date. In the circumstance, the validity and accuracy of the disclosure of unutilized fund balance of Kshs.87,393,989 could not be confirmed.

4. Unsupported Adjustments

The summary statement of appropriation indicates revised final budget figures other than those in the original financial statements submitted for audit as of 28 September 2018. However, no supporting journals have been provided for audit in support of the movements resulting in an unexplained variance as tabulated below: -

Receipt / Expense Item	Original FS (Kshs)	Revised FS (Kshs)	Unexplained Variance (Kshs)
Receipts	130,564,658	99,616,380	30,948,278
Compensation of Employees	4,072,082	2,909,545	1,162,537
Use of Goods and Services	13,304,960	6,392,129	6,912,831

Receipt / Expense Item	Original FS (Kshs)	Revised FS (Kshs)	Unexplained Variance (Kshs)
Transfers to Other Government Units	59,374,932	41,867,800	17,507,132
Other Grants and Transfers	53,812,682	40,269,878	13,542,804
Acquisition of Assets	0	3,500,000	-3,500,000
Other Payments	0	4,677,027	-4,677,027

In the circumstances, the completeness and accuracy of the summary statement of appropriation could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund Subukia Constituency 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 qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budget and Budgetary Control

1.1. Revenue Analysis

During the year under review, the approved budget for transfers from the CDF Board was Kshs.99,616,380 and actual receipts were Kshs.76,353,447 representing seventy-seven (77%) percent transfer.

1.2. Expenditure Analysis

The summary statement of appropriation reflects the approved budget and the actual expenditure was Kshs.99,616,380 and Kshs.45,958,573 respectively resulting in budget underutilization of Kshs.53,657,807 or 46.1%. No explanation has been provided in support of the variances exceeding 10% contrary to section 137 (1) and 2(c) of the Public Finance Management Act, Regulation 2015.

2. Non - Implementation of Approved Projects

Examination of the Project GFS Code list (Approved Budget) revealed that projects valued at Kshs.35,744,827 were unimplemented as at 30 June 2018. No explanation has been given for failure to implement. In the circumstance, the benefits intended to accrue to the citizens of Subukia Constituency from the implementation of projects has not been realized.

3. Decreased Funding

The summary statement of appropriation for the year ended 30 June 2018 reflects actual receipts from the CDF Board of Kshs. 76,353,447: (2017-Kshs.102,512,772) indicative of Kshs.26,449,302 decline or 25.7%. No satisfactory explanation was made for the under-funding.

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

Constituency Development Fund Committee Staff

During the year under review, three (3) employees who had been recruited in 2013 received salaries and allowances amounting to Kshs.1,615,334. However, scrutiny of their personnel files revealed that their academic qualifications did not meet the requirements stipulated in Constituency Development Fund Board Circular/VOL.1.1/166 of 24 June 2013 Section 6 (a) to (d). In addition, the employees who have since left employment of the Fund were paid gratuity without the statutory deduction of Pay As You Earn (PAYE) of Kshs.110,417 payable to Kenya Revenue Authority.

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, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management section of my report, 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 continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the International Public Sector Accounting Standards (Cash Basis) of accounting unless the management either intends to liquidate the National Government Constituencies Development Fund Subukia Constituency 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.

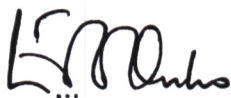
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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 Fund ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to 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 CONSTITUENCY DEVELOPMENT FUND – SUBUKIA
 CONSTITUENCY

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

IV. STATEMENT OF RECEIPTS AND PAYMENTS

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2016-2017
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	76,353,447	102,802,749
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	140,000	-
TOTAL RECEIPTS		76,493,447	102,802,749
PAYMENTS			
Compensation of employees	4	1,697,414	1,522,416
Use of goods and services	5	4,001,034	7,443,153
Transfers to Other Government Units	6	6,800,000	37,736,470
Other grants and transfers	7	33,460,125	55,510,733
Acquisition of Assets	8	-	300,000
Other Payments	9	-	-
TOTAL PAYMENTS		45,958,573	102,512,772
SURPLUS/DEFICIT		30,534,875	289,977

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDFSUBUKIA financial statements were approved on.....and signed by:



Gloria Keitany
 Fund Account Manager



John Chege Muikamba
 District Accountant

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SUBUKIA
CONSTITUENCY**


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

V. STATEMENT OF ASSETS

	Note	2017-2018 Kshs	2016-2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	31,961,601	1,426,727
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalent		31,961,601	1,426,727
Accounts Receivables - Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		31,961,601	1,426,727
FINANCIAL LIABILITIES			
Accounts Payables - Retention	12		
Net Financial Assets		31,961,601	1,426,727
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	1,426,727	1,136,750
Surplus/Deficit for the year		30,534,875	289,977
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		31,961,601	1,426,727

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


Gloria Keitany
Fund Account Manager


John Chege Muikamba
District Accountant

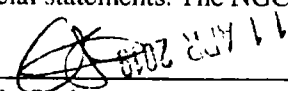
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – SUBUKIA
CONSTITUENCY**

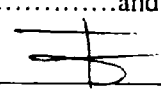
Reports and Financial Statements For the year ended June 30, 2018

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2017-2018	2016-2017
Transfers from CDF Board	1	76,353,447	102,802,749
Other Receipts	3	140,000	
		76,493,447	102,802,749
Payments for operating expenses			
Compensation of Employees	4	1,697,414	1,522,416
Use of goods and services	5	4,001,034	7,443,153
Transfers to Other Government Units	6	6,800,000	37,736,470
Other grants and transfers	7	33,460,125	55,510,733
Other Payments	9	-	-
		45,958,573	102,212,772
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		30,534,875	589,977
 CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	300,000
Net cash flows from Investing Activities		-	(300,000)
 NET INCREASE IN CASH AND CASH EQUIVALENT			
		30,534,875	289,977
Cash and cash equivalent at BEGINNING of the year	13	1,426,727	1,136,750
Cash and cash equivalent at END of the year		31,961,601	1,426,727

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


Gloria Keitany
Fund Account Manager


John Chege Muikamba
District Accountant

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 %
RECEIPTS						
Transfers from CDF Board	86,810,343	12,806,036	99,616,380	76,353,447	23,262,933	59.0%
Proceeds from Sale of Assets						0.0%
Other Receipts				140,000	(140,000)	0.0%
TOTAL RECEIPTS	86,810,343	12,806,036	99,616,380	76,493,447	23,122,933	59.0%
PAYMENTS						
Compensation of Employees	2,601,180	308,365	2,909,545	1,697,414	1,212,131	58%
Use of goods and services	5,211,750	1,180,379	6,392,129	4,001,034	2,391,095	63%
Transfers to Other Government Units	33,067,800	8,800,000	41,867,800	6,800,000	35,067,800	16%
Other grants and transfers	37,752,586	2,517,292	40,269,878	33,460,125	6,809,753	83%
Acquisition of Assets	3,500,000		3,500,000		3,500,000	0%
Other Payments	4,677,027		4,677,027		4,677,027	0%
TOTAL PAYMENTS	86,810,343	12,806,036	99,616,379	45,958,573	53,657,807	46.1%
Surplus/Deficit				30,534,875		

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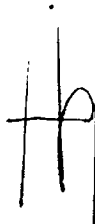
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- SUBUKIA CONSTITUENCY
Reports and financial statements For the year ended June 30, 2018

The NGCDF financial statements were approved on



Gloria Keitany
Fund Account Manager

and signed by:



John Chege Muikamba
District Accountant

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

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

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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NGCDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NGCDF.

2. Recognition of revenue and expenses

The NGCDF recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the NGCDF. In addition, the NGCDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NGCDF.

3. In-kind contributions

In-kind contributions are donations that are made to the NGCDF 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 NGCDF includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 NGCDF 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.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NGCDF's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NGCDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. 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 June 30, 2016.

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

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	AIE NO	2017 - 2018	2016 - 2017
		Kshs	Kshs
Normal allocation	A892976	37,905,172	51,854,472.00
	A892682	2,000,000	4,094,827.60
	A892513	5,500,000	36,853,499-
	A892721	30,948,275	10,000,000.00
TOTAL		76,353447	102,802,748.00

2. PROCEEDS FROM SALE OF ASSETS

	2017 - 2018	2016 - 2017
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Total		



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- SUBUKIA
CONSTITUENCY**
Reports and Financial Statements For the year ended June 30, 2018

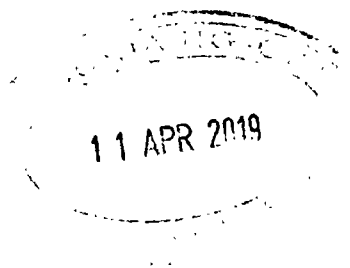
NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2017 - 2018 Kshs	2016 - 2017 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2017 - 2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	1,137,448	1,140,555.00
Basic wages of casual labour		-
Personal allowances paid as part of salary		
House allowance		0
Transport allowance		0
Leave allowance		0
Other personnel payments	82,080	0
gratuity	447,886	381,861.00
Employer contribution to NSSF		
Total	1,697,414	1,522,416.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-SUBUKIA
CONSTITUENCY**

Reports and Financial Statements For the year ended June 30, 2018 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

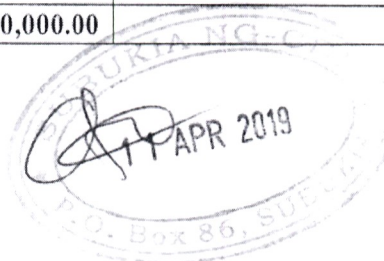
5. USE OF GOODS AND SERVICES

Description	2017 - 2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	143,530	125,129.00
Office rent		
Communication, supplies and services	57,880	136,400.00
Domestic travel and subsistence	122,406	303,000.00
Printing, advertising and information supplies & services	447,990	544,507.00
Rentals of produced assets		
Training expenses	259,167	448,000.00
Hospitality supplies and services	5,200	64,300
Commitee allowance	548,000	2,033,980.00
Other commitee expenses (Monitoring and Evaluation)	1,535,420	2,516,760.00
Insurance costs		
Specialised materials and services	180,000	
Office and general supplies and services	393,801	900,527.00
Fuel ,oil & lubricants		
Other operating expenses	307,640	370,550.00
Routine maintenance – vehicles and other transport equipment		
Routine maintenance – other assets		
Total	4,001,034.0	7,443,153.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017 - 2018	2016 - 2017
	Kshs	Kshs
Transfers to primary schools	4,800,000.00	22,770,470.00
Transfers to secondary schools	2,000,000.00	14,966,000.00
Transfers to Tertiary institutions	-	-
Transfers to Health institutions		
TOTAL	6,800,000.00	37,736,470.00



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-SUBUKIA
CONSTITUENCY**

Reports and Financial Statements For the year ended June 30, 2018 (Kshs'000)

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2017 - 2018	2016 - 2017
	<u>Kshs</u>	<u>Kshs</u>
Bursary -Secondary	5,721,750	9,441,000.00
Bursary -Tertiary	20,292,660	23,779,258.00
Bursary-Special	1,256,750	2,478,000.00
Mocks & CAT		
water		300,000.00
Agriculture (food security)	-	-
Electricity projects	-	-
Security	120,000	8,050,000.00
Roads	-	-
Sports		1,500,000.00
Environment	1,500,000.00	1,500,000.00
Emergency Projects (specify)	4,568,965	8,462,474.50
Total	33,460,125	55,510,732.50



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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-SUBUKIA
CONSTITUENCY**

Reports and Financial Statements For the year ended June 30, 2018 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets	2017- 2018	2016- 2017
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles	0	0
Purchase of Bicycles & Motorcycles	0	0
Overhaul of Vehicles	0	0
Purchase of Office furniture and fittings	0	300,000.00
Purchase of computers ,printers and other IT equipments	0	0
Purchase of photocopier	0	0
Purchase of other office equipments	0	0
Purchase of soft ware	0	0
Acquisition of Land	0	0
Total		300,000.00



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-SUBUKIA
CONSTITUENCY**

Reports and Financial Statements For the year ended June 30, 2018 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2017 - 2018	2016 - 2017
	Kshs	Kshs
ICT Hubs	-	-
TOTAL		

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2017 - 2018	2016 - 2017
		Kshs (30/6/2016)	Kshs (30/6/2015)
Equity Bank	14602262029565	31,961,601	1,426,726.66
			-
Total		31,961,601	1,426,726.66
10B: CASH IN HAND)			
		2017-2018	2016-2017
		Kshs (30/6/2017)	Kshs (30/6/2016)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
Total		-	-
		[Provide cash count certificates for each]	

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-SUBUKIA
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Reports and Financial Statements For the year ended June 30, 2018 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2017 - 2018	2016 - 2017
	Kshs	Kshs
Bank accounts	1,426,727.00	1,136,749.56
Cash in hand		
Imprest	-	-
Total	1,426,727.00	1,136,749.56

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2017 - 2018	2016 - 2017	2012 - 2013
	Kshs	Kshs	Kshs
Bank accounts	-	-	-
Cash in hand	-	-	-
Imprest	-	-	-
Total	-	-	-



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-SUBUKIA
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Reports and Financial Statements For the year ended June 30, 2018 (Kshs'000)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017- 2018	2016 – 2017
	Kshs	Kshs
Construction of buildings	00	00
Construction of civil works	00	00
Supply of goods	00	00
Supply of services	00	00
	00	00

15.2: PENDING STAFF PAYABLES (See Annex 2)

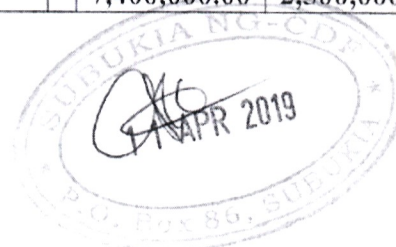
	Kshs	Kshs
Senior management	00	00
Middle management	00	00
Unionisable employees	00	00
Others (specify)	00	00
	00	00

15.3: UNUTILIZED FUNDS (See Annex 3)

	Kshs	Kshs
Compensation of employees	2,455,903.38	00
Use of goods and services.	5,419,068.84	00
Amounts due to other Government entitiesOthers (specify)	57,039,259.66	00
Other Grants	14,302,730.23	
Others	8,177,027.20	
	87,393,989.31	00

15.4: PMC ACCOUNTBALANCES (See Annex 5)

		Kshs	Kshs
	PMC account balances (see attached list)	7,400,000.00	2,500,000.00
	TOTAL	7,400,000.00	2,500,000.00



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-SUBUKIA
CONSTITUENCY**

Reports and Financial Statements For the year ended June 30, 2018 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	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						

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

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

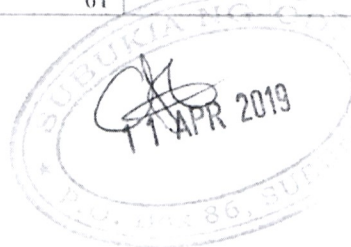
Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	B	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- SUBUKIA CONSTITUENCY

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

ANNEX 3 - UNUTILIZED FUNDS

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Balance b/f	Outstanding Balance 2016/2017	Outstanding Balance 2017/2018	TOTAL UN-UTILIZED FUNDS as at 30 th June, 2018	Comments
Compensation of employees				308,365	786,358.38	1,361,180	2,455,903.38	
Use Of Goods				170,035	1,605,019.56	3,644,014.28	5,419,068.84	
Amounts due to other Government entities								
1.				948,327.66	20,523,132	35,567,800	57,039,259.66	
2.								
3.								
Sub-Total								
Amounts due to other grants and other transfers								
4.					8,033,764.72	6,268,965.51	14,302,730.23	
5.								
6.								
Sub-Total								
Sub-Total								
Others (specify)								
7. Strategic Plan						3,500,000		
8. Constituency Innovation Hubs						4,677,027.20	8,177,027.20	
9.								
Sub-Total								
Grand Total				1,426,727.66	30,948,274.61	53,657,807	87,393,989.31	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA
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Reports and Financial Statements For the year ended June 30, 2018

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2017/18	Historical Cost (Kshs) 2016/17
Land	N/A	N/A
Buildings and structures	N/A	N/A
Transport equipment	5,308,000	5,308,000
Office equipment, furniture and fittings	446,000-	446,000-
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	5,754,000-	5,754,000-

Prepared by:

Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA
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Reports and Financial Statements For the year ended June 30, 2018

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Forest Hill secondary School	National Bank	01025021853000	500,000.00	500,000
Subukia Day Secondary School	EQUITY	1460262259028	1,500,000.00	
Gitundaga Primary	EQUITY	0130262611596	3,000,000.00	
Maryland Secondary	EQUITY	1460262093626	600,000.00	
Rigogo Chonjo Primary	EQUITY	1460162294376	1,200,000.00	
Gituamba Primary	EQUITY	0130270385371	600,000.00	
Simboiyon Secondary School	EQUITY	0130262596713		500,000.00
Wiyumererie Secondary School	EQUITY	1460262239083		500,000.00
Haji AP POST	EQUITY	0130272023835		500,000.00
Lari AP Post	EQUITY	0130270210701		500,000.00
Total			7,400,000.00	2,500,000.00



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA
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.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA
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Reports and Financial Statements For the year ended June 30, 2018

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
FY 2016 /2017	USE OF GOODS AND SERVICES-Note 5 of the Financial statemnets reflects use of goods expenditure of Ksh.7,443,153 which includes committee Allowances of Ksh. 2,033,980 and General Supplies Expenditure of Ksh. 900,527.Verification of payment vouchers revealed a total cost of Ksh.2,582,380 for committee allowance of Ksh. 996,300 for general supplies resulting to unexplained 548,400 and 95,773 respectively.	The unexplained variances were reported under office and General supplies and services	FAM	RESOLVED	
	UN-Acknowledge Bursary Funds-OUT OF Ksh. 35,698,258 reported, Ksh. 27,829,998 was acknowledged.	We have signed a contract with Posta, they will deliver the cheques as they bring us the acknowledgements. The Ksh. 7,868,260 Which was not acknowledged indeed reached the intended beneficiaries. This can be verified by the bank statements.	FAM	RESOLVED	
	Innacuracies in the Opening Balances	The Innacuracies in the opening balances has been noted and Rectified ²⁹	FAM	RESOLVED	
	Statement of Assets- Unpresented Cheques totalling o 913,747.	The inpresented cheques were reversed in the cash	FAM	RESOLVED	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA
 CONSTITUENCY
 Reports and Financial Statements For the year ended June 30, 2018

		book.			
	Incomplete Projects	The Incomplete Projects like Munyaka and Mibarak were allocated additional funds to completion.	FAM	RESOLVED	
	Projects not Undertaken	The projects which were not undertaken was as a result of delay in disbursement of funds	FAM	RESOLVED	
	Budgetary Control and Performance	The under-absorption is as a result of delay in disbursement of funds from the board.	FAM	RESOLVED	
	Transfer to other Government Entities- Under Absorption	The NG-CDFC has noted the under absorption of funds. In future, They will fast-track the disbursement of funds to PMC to benefit wananchi in time	FAM	RESOLVED	
	Other Transfers	The NG-CDFC has noted the under absorption of funds. In future, They will fast-track the disbursement of funds to PMC to benefit wananchi in time	FAM	RESOLVED	

TRIAL BALANCE AS AT 30TH JUNE 2018			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	31,961,601	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	1,697,414	
	Use of goods and services	4,001,034	
	Transfers to Other Government Units	6,800,000	
	Other grants and transfers	33,460,125	
	Acquisition of Assets	-	
	Other Payments	-	
Receipts			
	Transfers from the Board		76,353,447
	Proceeds from sale of assets		-
	Others receipts		140,000
	Prior Year Adjustment		-
	Fund Balance b/f		1,426,727
	TOTAL	77,920,174	77,920,174

DISTRICT
ACCOUNTANT
SUBUKIA

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