

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 07 AUG 2024

DAY.

Afternoon

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BY:

CLERK-AT
THE-TABLE:

Deputy Leader of
Majority Party
Benson Inzom

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**

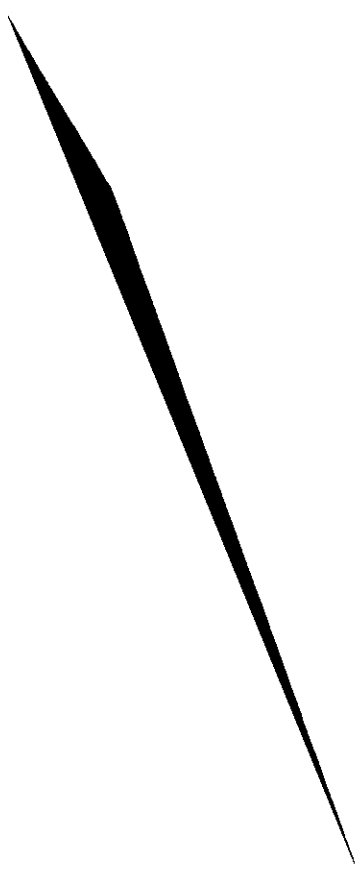


SUBA SOUTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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



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II. Key Constituency Information and Management


(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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



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- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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



(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Erick Kimathi Kiraithe
2.	Sub-County Accountant	Luka Ouma Anyinyo
3.	Chairman NGCDFC	Walter Achango Oloo
4.	Member NGCDFC	Janet Aketch Mboya

(d) Fiduciary Oversight Arrangements

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

P.O. Box 24-40308 Sindo
Suba South NG-CDF Office Building
Off Sindo-Mbita Road
Sindo, KENYA

(f) Suba South Constituency NG-CDF Contacts

Telephone: (+254) 726-738-056
E-mail: cdsubasouth@ngcdf.go.ke
Website: www.subasouth@ngcdf.go.ke

(g) Suba South Constituency NG-CDF Bankers

Equity Bank (Kenya) Limited
Mbita Point Branch
P.O Box 101-40305
Mbita

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

III. NG-CDFC Chairman's Report



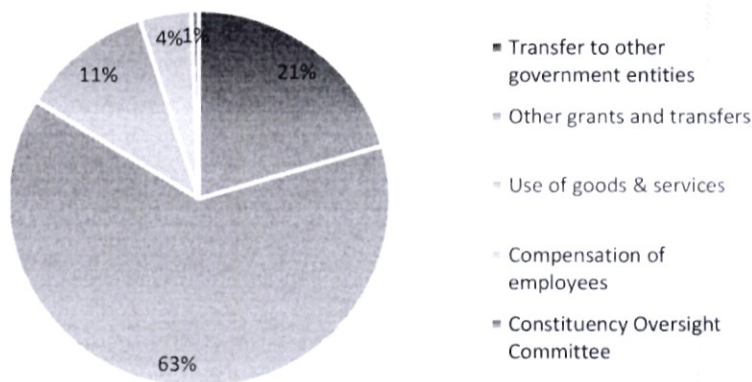
Walter Achango Oloo
Chairman NGCDFC

It is my pleasure to take this opportunity to make some remarks on behalf of the management regarding the performance in the financial year 2022/2023 operations and activities of NGCDF Suba South Constituency;

In the financial year 2022/2023 Suba South Constituency had an approved allocation/budget of 138,215,033 out of which only 87,000,000 was disbursed. This together with a fund balance brought forward of 1,492,886.85 made the available funds for expenditure in the year to be 88,492,886.85 out of which we successfully utilized 58,742,734 representing a 42% budget absorption rate.

The receipts were allocated as follows; **Kshs.12,000,000** was allocated towards infrastructural development in government institutions representing **20.43%**, **Kshs. 37,175,140** was allocated towards other grants and transfers representing **63.28%**, **Kshs. 6,611,838** which was **11.26%**, **Kshs. 2,591,756** was allocated to compensation of employees representing **4.41%** and **Kshs. 364,000** was allocated to Constituency Oversight representing **0.62%** of the funds disbursed as shown in the pie chart below:

Utilization of funds fy 2022/2023



Implementation of new infrastructural facilities and improvement of existing ones is a key undertaking to support Covid 19 recovery efforts by the Kenyan government. Towards this end Suba South NGCDFC allocated funds towards implementation of projects in Primary and Secondary Schools.

Notable achievements by Suba South NGCDFC included but were not limited to the following;

- i) Increased pupil/student enrolment due to enhanced bursary allocation and awards.
- ii) Deliberate efforts to promote public participation in identification and management of projects.
- iii) Achievement of Covid 19 recovery in the constituency due to infrastructure development that enabled social distancing by students and teachers to be achieved.

Notable in the year, Suba South NGCDFC also experienced a number of challenges in implementation of activities;

- i) Lack of Constituency motor vehicle which limited the operations of NGCDFC.
- ii) High enrolment of pupils/students in schools caused by 100% transition policy of the government leading to high demand for bursary and additional classrooms and other school infrastructure.
- iii) Late disbursement of funds from the NGCDF Board.

To overcome these challenges, the NGCDFC Suba South hires motor vehicles to ease the transport challenges while undertaking monitoring and evaluation of projects as the constituency plans to purchase a new motor vehicle in the financial year 2023/2024.

The management also aims to increase the funding available for school infrastructure as well as bursary awards to students in both secondary and tertiary institutions.

Below is a display of the sample projects which were successfully completed during the year;



*God Bura Secondary School: Construction of 120 capacity dormitory: Allocation Kshs 4,000,000
FY 2021-2022*

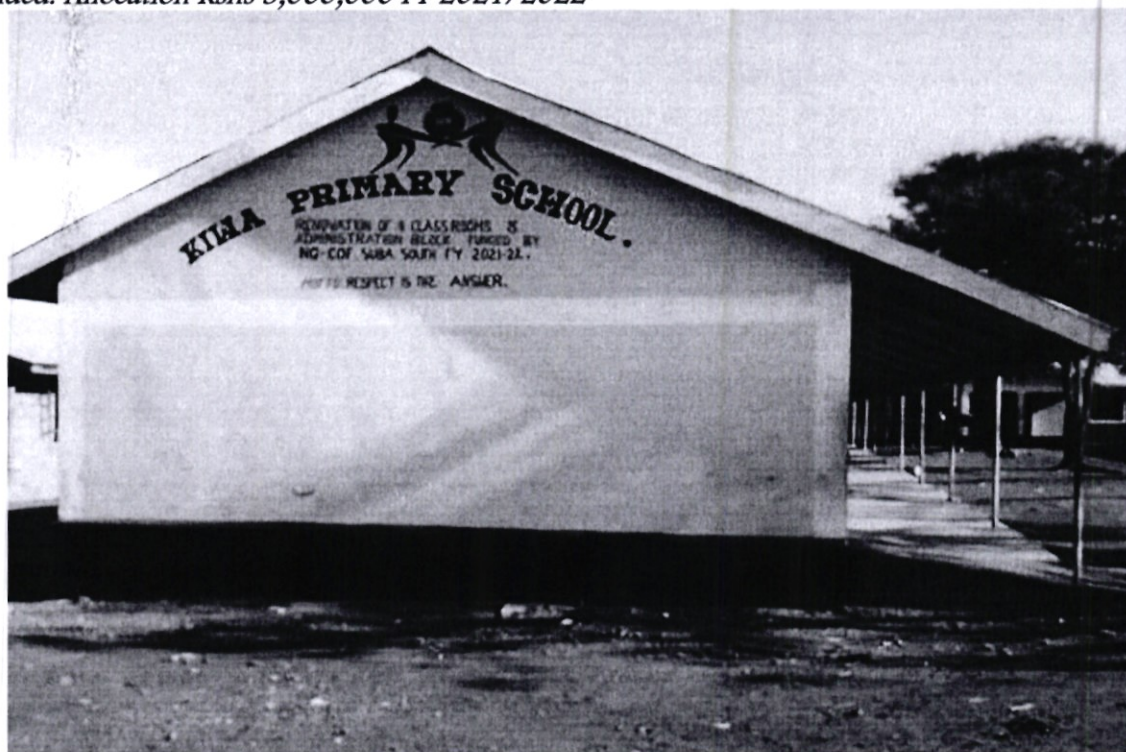


*Kiembe Secondary School: Construction of 100 capacity dormitory.
Funded: Allocation Kshs 3,400,000 FY 2021/2022*

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*Sindo Mixed Secondary School: Construction of 50 capacity single science laboratory
Funded: Allocation Kshs 3,000,000 FY 2021/2022*



*Kiwa Primary School: Renovation of 8 classrooms and administration block
Funded: FY 2021-2022: Allocation Ksh 1,200,000 FY 2021/2022*

.....
Name: Walter Achango Oloo
CHAIRMAN NGCDF COMMITTEE

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IV. Statement of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of *Suba South Constituency 2018-2022* plan are:

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

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school by: a) Constructing and equipping school infrastructure b) Awarding adequate bursaries to needy students in both secondary and tertiary institutions	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	a) Number of usable physical infrastructure built in primary, secondary, and tertiary institutions b) Number of bursary's beneficiaries at all levels	In FY 22/23 NGCDF Suba South enhanced bursary award to Kshs. 10,000 for beneficiaries in secondary schools and Kshs. 20,000 for beneficiaries in tertiary institutions.

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Environment	To promote environmental sustainability by enhancing water harvesting in learning institutions.	Increased installation of water collecting facilities	Number of water collecting facilities installed	In the financial year 2022/2023 Suba South allocated funds for installation of water collection tank and gutters at Nyadenda Mixed Secondary school
Sports	Promote sports in the constituency by purchasing games uniforms, balls and trophies and awarding the teams within the constituency	Increased number of teams awarded with games uniforms, balls and trophies	Number of teams awarded with games uniforms, balls and trophies.	In the financial year 2022/2023 Suba South allocated 2,414,300 for implementation of a sports tournament in the constituency.
Emergency	Mitigate against any unforeseen occurrences in the constituency during the year by rehabilitating damaged infrastructure	Rehabilitated infrastructure	Number of rehabilitated infrastructures	In the financial year 2022/2023 Suba South allocated funds for rehabilitation of a broken-down solar water pumping system at Nyadenda Mixed Secondary School

V. Statement of Corporate Governance

a) Appointment and Removal of NGCDFC Members

The members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee. A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee. Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel. The selection panel referred to in paragraph (1) shall consist of— one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel; the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and two persons, one of either gender, nominated by the Constituency office.

The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board. The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants considering age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act. The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

The Board shall co-opt the person referred to in section 43(2) (g) of the Act to ensure equitable representation in the membership of a Constituency Committee. The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency. The Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2)(b), (c), (d) and (e) of the Act to the National Assembly for approval. The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

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The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing. A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board. At least one of the Constituency Committee members appointed under section 43(2)(b)(c) or (d) shall be a mandatory signatory to the Constituency accounts.

Removal of NG CDFC

The members of a Constituency Committee may be removed in accordance with section 43 (13) and (14) of the Act upon a receipt of a complaint against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5). The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member. The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.

Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and decide based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom

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a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents. The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties. A member against whom a complaint is made shall not, participate in the deliberations and activities of a Constituency Committee from the time the Constituency Committee starts considering the complaint. If a member against whom a complaint is made responds to the allegations to the satisfaction of a Constituency Committee and the committee decides in favour of such member, the member shall resume duties as a member of the Committee.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively. A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard. A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee. At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

b) Roles and functions of the NGCDFC Committee

The functions of a Constituency Committee shall be to;

- i. Build the capacity of project management committees and Committee.
- ii. Sensitize the Community on the operations of the Fund, consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency, ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act, ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans, in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution.

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- iii. Consult with relevant government departments to ensure that cost estimates for projects are realistic, in considering joint projects. Ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations.
- iv. Enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding, rank projects proposals in order of priority while ensuring that on-going projects take precedence, ensure that all projects receive adequate funding and are completed within three years, where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.
- v. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board, monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board, ensure that project reports are prepared and submitted to the Board.
- vi. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act, collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act, recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- viii. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status, and a list of all projects approved, funded and commenced during previous financial years, and their completion status, enter into performance contracting with the Board on an annual basis, in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution.

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- ix. Receive returns from project management committees in accordance with regulation 15, maintain a database of project management committees and reports from the respective committees, and perform any other function assigned to it by the Board.

Meetings and sub committees

During the financial year 2022/2023 the Suba South NGCDFC held a total of 14 Committee meeting after assuming office in December 2022.

Additionally, the NGCDFC committee has 3 sub committees who held meeting as follows:

- 1) Bursary sub-committee-8
- 2) Monitoring and Evaluation Sub-committee-3
- 3) Sports Sub-committee-2

Conflict of interest

As required in law, Suba South NGCDFC has taken proactive approach to management of conflict of interest that may arise from its members and other relevant stakeholders either directly or in directly. To this end, at the beginning of every committee meeting all members are required to declare any conflict of interest that they may have on the agenda of every meeting and are required to sign declaration form and desist from taking part in the meetings when they have conflict of interest.

Risk and compliance

Suba South NGCDFC takes risk and compliance very seriously and the committee has ensured that all audit findings by all auditors both internal and external are tabled to the committee for discussion and appropriate action taken on all issues identified.

The staff of the committee also ensure that all compliance requirements of the board are adhered to fully.

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, Suba South NG-CDF has allocated part of its budget for environmental conservation through activities such as water harvesting and conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

3. Employee welfare

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

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

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

4. Market place practices-

Suba South NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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



.....
Erick Kimathi Kiraithe
Fund Account Manager

VII. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Suba South Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. 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 South Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Suba South Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

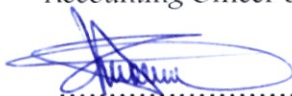
The Accounting Officer in charge of the NGCDF Suba South Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted

***Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Suba South Constituency financial statements were approved and signed by the Accounting Officer on 22/09/2023.



.....
Name: Walter Achango Oloo
Chairman – NGCDF Committee



.....
Name: Erick Kimathi Kiraithe
Fund Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SUBA SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Suba South Constituency set out on pages 1 to 52, which comprise of the statement of assets and liabilities as at 30 June, 2023, the statement of receipts and payments, statement of cash flows and summary statement of

Report of the Auditor-General on National Government Constituencies Development Fund - Suba South Constituency for the year ended 30 June, 2023

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

In my opinion except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Suba South Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Failure to Return Project Management Committee Balances

Note 19.4 to the financial statements under other important disclosures and the supporting Annex 5 reflects Project Management Committee (PMC) balances of Kshs.2,278,971. However, none of the bank balances for the PMC accounts for 2021/22 and the year under review were returned to the Fund Account Manager despite some of them relating to completed projects and thereby incurring unnecessary bank charges.

In the circumstances, the accuracy and completeness of the PMC balances of Kshs.2,278,971 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Suba South Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects receipts budget and actual on comparable basis amounts of Kshs.139,880,925 and Kshs.88,665,892 respectively, resulting in an under-funding of Kshs.51,215,033, or 37% of the budget. However, the Fund spent Kshs.58,742,734 against an actual receipts of Kshs.88,665,892 resulting in an under-utilization of Kshs.29,923,158, or 34% of the actual receipts.

In the circumstances, the under-funding and under-utilization affected the planned activities, impacting negatively on service delivery to the public.

2. Late Disbursement of Funds

The statement of receipts and payments reflects transfers from NGCDF Board amount of Kshs.87,000,000 which includes Kshs.42,000,000 received by the Fund in the month of June, 2023. The latter amount comprises Kshs.12,000,000, Kshs.15,000,000 and Kshs.15,000,000 released by the Board on 4 June, 15 June, and 21 June, 2023 respectively. As a result, some of the funds could not be utilized by the end of the financial year. In addition, another transfer of Kshs.51,215,033 was disbursed by the Board in the month of August, 2023 out of the budgeted funds for the 2022/2023 financial year.

The late exchequer releases could have had adverse effects on the implementation of the planned activities and projects by the Fund Management.

My opinion is not modified in respect of these matters.

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

Unresolved Prior Year Audit Matters

In the audit of the previous year, several issues were raised under the Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues or given reasons on the failure to adhere to the Public Sector Accounting Standards Board templates.

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, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 May, 2024

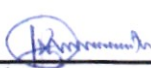
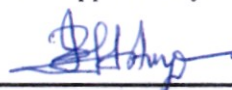
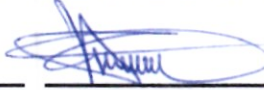
Suba South Constituency
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Annual Report and Financial Statements for The Year Ended June 30, 2023

IX. Statement Of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	87,000,000	169,177,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	173,005	19,000
TOTAL RECEIPTS		87,173,005	169,196,758
PAYMENTS			
Compensation of employees	4	2,591,756	3,700,335
Committee expenses	5	2,738,600	4,118,000
Use of goods and services	6	3,873,238	5,014,692
Transfers to Other Government Units	7	12,000,000	105,500,000
Other grants and transfers	8	37,175,140	67,482,207
Acquisition of Assets	9	-	299,980
Oversight Committee Expenses	10	364,000	-
Other Payments	11	-	-
TOTAL PAYMENTS		58,742,734	186,115,214
SURPLUS/DEFICIT		28,430,271	(16,918,456)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 22/09/2023 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Erick Kimathi Kiraithe	Name: Luka Ouma Anyinyo ICPAK M/No:	Name: Walter Achango Oloo


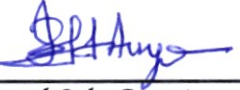
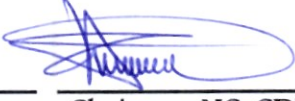
Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

X. Statement Of Assets and Liabilities As At 30th June, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	29,923,158	1,492,887
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		29,923,158	1,492,887
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		29,923,158	1,492,887
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL SSETS		29,923,158	1,492,887
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	1,492,887	18,411,343
Prior year adjustments	16	-	-
Surplus/Deficit for the year		28,430,271	(16,918,456)
NET FINANCIAL POSITION		29,923,158	1,492,887

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 22/09/2023 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Erick Kimathi Kiraithe	Name: Luka Ouma Anyinyo ICPAK M/No:	Name: Walter Achango Oloo

*Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

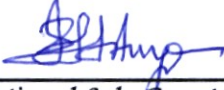
XI. Statement Of Cash Flows for The Year Ended 30th June 2023

		2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	87,000,000	169,177,758
Other Receipts	3	173,005	19,000
		87,173,005	169,196,758
Payments for operating activities			
Compensation of Employees	4	2,591,756	3,700,335
Committee expenses	5	2,738,600	4,118,000
Use of goods and services	6	3,873,238	5,014,692
Transfers to Other Government Units	7	12,000,000	105,500,000
Other grants and transfers	8	37,175,140	67,482,207
Oversight Committee Expenses	10	364,000	-
Other Payments	11	-	-
		58,742,734	185,815,234
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
Net Adjustments		-	-
Net cash flow from operating activities		28,430,271	(16,618,476)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(299,980)
Net cash flows from Investing Activities		-	(299,980)
NET INCREASE IN CASH AND CASH EQUIVALENT		28,430,271	(16,918,456)
Cash and cash equivalent at BEGINNING of the year	12	1,492,887	18,411,343
Cash and cash equivalent at END of the year		29,923,158	1,492,887

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 22/09/2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Erick Kimathi Kiraithe

Name: Luka Ouma Anyinyo
ICPAK M/No:

Name: Walter Achango Oloo

Suba South Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

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	2022/2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022/2023	2022/2023		
Transfers from NG-CDF Board	138,215,033	1,492,887	0	139,707,920	88,492,887	51,215,033	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		173,005		173,005	173,005	-	100.0%
TOTAL RECEIPTS	138,215,033	1,665,892	0	139,880,925	88,665,892	51,215,033	63.4%
PAYMENTS							
Compensation of Employees	3,610,956	114,865	0	3,725,821.00	2,591,756	1,134,065	69.6%
Committee expenses	3,272,000	1,257,642	0	4,529,642.00	2,738,600	1,791,042	
Use of goods and services	4,856,387	1	0	4,856,388.00	3,873,238	983,150	79.8%
Transfers to Other Government Units	74,550,000	0	0	74,550,000.00	12,000,000	62,550,000	16.1%
Other grants and transfers	47,493,540	379	0	47,493,919.00	37,175,140	10,318,779	78.3%
Acquisition of Assets	3,050,000	0	0	3,050,000.00	-	3,050,000	0.0%
Oversight Committee Expenses	1,382,150	0	0	1,382,150.00	364,000	1,018,150	26.3%
Other Payments	0	120,000	0	120,000.00	-	120,000	0.0%
Unallocated funds		173,005		173,005.00		173,005	
TOTAL	138,215,033	1,665,892	0	139,880,925	58,742,734	81,138,191	42.0%

Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

**Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

Explanatory Notes.

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
 (b) Compensation of employees, Committee expenses were utilized at 69.6% and 65% respectively. This was as a result of late disbursement of funds from the board.
 (c) Transfer to other government units, grants to school were utilized at 16.1% and 78.3% respectively due to late disbursements of funds from the national government.
 (d) Oversight committee was utilized at 26.3%, this was as a result of late disbursement of fund hence the underutilization of funds.
 (e) Other payments and acquisition of assets was utilized at 0.00% due late disbursement of funds.

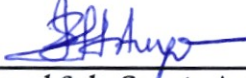
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	81,138,191
Less undisbursed funds receivable from the Board as at 30 th June 2023	(51,215,033)
	29,923,158
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2022/2023	29,923,158

The Constituency financial statements were approved by NG CDFC on 21/09/2023 and signed by:


 Fund Account Manager

Name: Erick Kimathi Kiraithe


 National Sub-County Accountant

Name: Luka Ouma Anyinyo
 ICPAK M/No:


 Chairman NG-CDF Committee

Name: Walter Achango Oloo

*Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

X. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(a) 2022-2023	Adjustments(b)		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 6/30/2023	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,610,956	114,865.00	-	3,725,821	2,591,756	1,134,065
1.2 Committee allowances	2,288,000		-	2,288,000	1,997,000	291,000
1.3 Use of goods and services	2,393,937	1,000,000.00	-	3,393,937	2,867,500	526,437
Total	8,292,893	1,114,865	-	9,407,758	7,456,256	1,951,502
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,600,000	-	-	1,600,000	205,500	1,394,500
2.2 Committee allowances	984,000			984,000	741,600	242,400
2.3 Use of goods and services	862,450	257,642.00	-	1,120,092	800,238	319,854
Total	3,446,450	257,642	-	3,704,092	1,747,338	1,956,754
3.0 Emergency						
3.1 Primary Schools	-	-	-	-		-
3.2 Secondary schools	-	-	-	-		-
Nyakiya secondary school	498,000	-	-	498,000	498,000	-
3.3 Tertiary institutions	-	-	-	-		-
3.4 Security projects	-	-	-	-		-
3.5 Unutilised	7,138,190	-	-	7,138,190	-	7,138,190
Total	7,636,190	-	-	7,636,190	498,000	7,138,190

*Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	6/30/2023	
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	21,500,000	-	-	21,500,000	21,456,000	44,000
4.2 Tertiary Institutions	15,500,000	-	-	15,500,000	14,949,000	551,000
4.3 Social Security	-	-	-	-		-
4.4 Special Needs	293,050	-	-	293,050	272,140	20,910
Total	37,293,050	-	-	37,293,050	36,677,140	615,910
5.0 Sports				-		-
5.1 Suba south Sports	2,414,300	-	-	2,414,300	-	2,414,300
Total	2,414,300	-	-	2,414,300	-	2,414,300
6.0 Environment						
6.1 Nyadenda mixed Secondary sch	150,000	-	-	150,000	-	150,000
Total	150,000	-	-	150,000	-	150,000
7.0 Primary Schools Projects						
7.1 Kibuogi primary school	1,000,000.00	-	-	1,000,000	-	1,000,000
7.2 St Joseph primary school	300,000.00	-	-	300,000	-	300,000
7.3 Sindo primary school	2,000,000	-	0.00	2,000,000	0	2,000,000
7.4 Kinyasaga primary school	2,000,000	-	0.00	2,000,000	0	2,000,000
7.5 Roo primary school	2,000,000	-	0.00	2,000,000	0	2,000,000
7.6 Manyala primary school	1,000,000	-	0.00	1,000,000	0	1,000,000
7.7 Ongayo primary school	2,000,000	-	0.00	2,000,000	0	2,000,000

*Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a) 2022-2023	Adjustments(b)		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 6/30/2023	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
7.8 Kiembe primari school	1,000,000	-	0.00	1,000,000	0	1,000,000
7.9 Obanga primary school	700,000	-	-	700,000	0	700,000
7.10 Kichare primary school	2,000,000	-	0.00	2,000,000	0	2,000,000
7.11 Osiri primary school	2,000,000	-	0.00	2,000,000	0	2,000,000
7.12 Rianchongu primary school	2,000,000	-	0.00	2,000,000	0	2,000,000
7.13 Nyabwacheche Primary Sch	2,300,000	-	0.00	2,300,000	0	2,300,000
7.14 Kigoto Primary Sch	700,000	-	0.00	700,000	0	700,000
7.15 Koga Primary Sch	1,000,000	-	0.00	1,000,000	0	1,000,000
7.16 Nyasoti Primary Sch	700,000	-	0.00	700,000	0	700,000
7.17 Mumisa Primary Sch	350,000	-	0.00	350,000	0	350,000
7.18 Ogaka Primary Sch	2,000,000	-	0.00	2,000,000	0	2,000,000
7.19 Magunga Primary Sch	2,000,000	-	0.00	2,000,000	0	2,000,000
7.20 Olando Primary Sch	2,000,000	-	0.00	2,000,000	0	2,000,000
7.21 Kimoro Primary Sch	2,000,000	-	0.00	2,000,000	0	2,000,000
7.22 God Bura Primary Sch	2,000,000	-	0.00	2,000,000	0	2,000,000
7.23 Ongongo Primary Sch	2,000,000	-	0.00	2,000,000	0	2,000,000
7.24 Nyabomo Primary Sch	2,000,000	-	0.00	2,000,000	0	2,000,000
Total	37,050,000	-	-	37,050,000	-	37,050,000
8.0 Secondary Schools Projects						-
8.1 Ragwe mixed secondary sch	900,000.00	-	-	900,000	-	900,000
8.2 Rowo mixed secondary sch	900,000.00	-	-	900,000	-	900,000

*Suba South Constituency
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	6/30/2023	
8.3 Nyakiya mixed secondary sch	500,000.00	-	-	500,000	-	500,000
8.4 Miramba mixed secondary sch	700,000.00	-	-	700,000	-	700,000
8.5 Nyamadede mixed secondary sch	1,000,000	-	-	1,000,000	0	1,000,000
8.6 Nyatambe mixed secondary sch	3,000,000	-	-	3,000,000	0	3,000,000
8.7 Nyenga mixed secondary sch	5,000,000	1.00		5,000,001	0	5,000,001
8.8 Gingo mixed secondary sch	8,500,000	-	0.00	8,500,000	4,000,000	4,500,000
8.9 Nyagwethe mixed secondary	8,500,000	-	0.00	8,500,000	4,000,000	4,500,000
9.0 Nyabera girls secondary sch	8,500,000	-	0.00	8,500,000	4,000,000	4,500,000
Total	37,500,000	1	-	37,500,001	12,000,000	25,500,001
9.0 Tertiary institutions Projects				-		-
						-
Total	-		-	-	-	-
10.0 Security Projects				-		-
				-		-
Total	-	-	-	-	-	-
11.0 Acquisition of assets				-		-
11.1 Assets	-	379.00	-	379	-	379
Total	-	379	-	379	-	379
12.0 Oversight Committee Expenses (itemize)				-		-
12.1 Committee expenses	900,000	-	-	900,000	230,000	670,000

*Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	6/30/2023	
12.2 Use of goods and services	482,150	-	-	482,150	134,000	348,150
Total	1,382,150	-	-	1,382,150	364,000	1,018,150
13.0 Other payments				-		-
13.1 NG-CDF Furniture	1,050,000	-	0.00	1,050,000.00	0	1,050,000.00
13.2 Strategic plan	2,000,000	-	0.00	2,000,000.00	0	2,000,000.00
Total	3,050,000	-	-	3,050,000	-	3,050,000
14.0 unallocated fund						
Unapproved projects	-	-	-	-		-
AIA		293,005.00		293,005		293,005
PMC savings				-		
Total	-	293,005	-	293,005	-	293,005
	138,215,033	1,665,892	-	139,880,925	58,742,734	81,138,191

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

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 constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the constituency 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 constituency 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.

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 08 June 2022 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

*Suba South Constituency
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XII. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
	Kshs	Kshs
NGCDF Board		
AIE B105291		32,088,879
AIE B105561		68,000,000
AIE B128705		12,000,000
AIE B163867		26,000,000
AIE B154212		31,088,879
AIE B185257	7,000,000	
AIE B185420	6,000,000	
AIE B185785	15,000,000	
AIE B205605	12,000,000	
AIE B205900	12,000,000	
AIE B206188	5,000,000	
AIE B207684	15,000,000	
AIE B207920	15,000,000	
TOTAL	87,000,000	169,177,758

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	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	-	-
Others (specify)		
Total	-	-

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3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	173,005	19,000
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	173,005	19,000

*Suba South Constituency
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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,863,520.00	2,080,440
Personal allowances paid as part of salary		
House allowance	293,400.00	387,000
Transport allowance	352,000.00	480,000
Leave allowance	-	-
Gratuity-contractual employees	-	644,931
Employer Contributions Compulsory national social security schemes	82,836.00	107,964
TOTAL	2,591,756.00	3,700,335

5. NG CDF COMMITTEE EXPENSES

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,997,000.00	2,838,000
Other committee expenses	741,600.00	1,280,000
TOTAL	2,738,600.00	4,118,000.00

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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	10,238.00	22,454.00
Communication, supplies and services	193,900.00	229,928.00
Domestic travel and subsistence	2,100,400.00	2,184,100.00
Printing, advertising and information supplies & services	-	67,260.00
Rentals of produced assets	-	-
Training expenses	205,500.00	1,515,000.00
Hospitality supplies and services	532,500.00	214,900.00
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	468,769.50	654,700.00
Fuel, oil & lubricants	135,900.00	56,800.00
Other operating expenses	181,000.00	-
Bank Charges	8,815.50	44,050.00
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	36,215.00	25,500.00
TOTAL	3,873,238.00	5,014,692.00

*Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	-	24,800,000
Transfers to Secondary Schools	12,000,000.00	70,700,000
Transfers to Tertiary Institutions	-	10,000,000
TOTAL	12,000,000.00	105,500,000

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	21,456,000.00	24,677,000
Bursary -Tertiary (see attached list)	14,949,000.00	31,763,000
Bursary- Special Schools	272,140.00	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	-	3,150,000
Sports Projects (see attached list)	-	300,000
Environment Projects (see attached list)	-	400,000
Emergency Projects (see attached list)	498,000.00	7,192,207
Roads Projects	-	-
TOTAL	37,175,140.00	67,482,207

*Suba South Constituency
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9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
TOTAL	-	-

**Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes To the Financial Statements (Continued)

10. Oversight committee expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	230,000.00	-
Other COC expenses	134,000.00	-
TOTAL	364,000.00	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	-
Strategic Plan	-	-

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
Equity Bank (K) Limited, Mbita Point Branch. Suba South National Government Constituency Development fund. Kenya Shillings. Account Number 0760277182849	29,923,158	1,492,887
	-	-
TOTAL	29,923,158	1,492,887
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

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13. Outstanding Imprests

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

14. A Retention

	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

14B. Gratuity

	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

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15. Fund Balance B/F

	2022-2023 (1 st July 2022)	2021-2022 (1 st July 2021)
	Kshs	Kshs
Bank accounts	1,492,887	18,411,343
Cash in hand		
Imprest		
TOTAL	1,492,887	18,411,343
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	1,492,887	18,411,343

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

	Balance b/f FY 2021-2022 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

**** The adjusted balances are not carried down on the face of the financial statement.
 (Entity to provide disclosure on the adjusted amounts)**

Suba South Constituency

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17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 - 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

Suba South Constituency
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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	1,134,065	114,865
Committee expenses	1,791,042	
Use of goods and services	983,150	1,257,642
Amounts due to other Government entities (see attached list)	62,550,000	
Amounts due to other grants and other transfers (see attached list)	10,318,779	1
Acquisition of assets	3,050,000	379
Oversight Committee Expenses	1,018,150	
Others (specify)	-	-
Funds pending approval	293,005	120,000
Total	81,138,191	1,492,887

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19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	2,278,971	27,076,582
Total	2,278,971	27,076,582

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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	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.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Grand Total	-	-	-	-	-

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff	-	-	-	-
1.	-	-	-	-
2.	-	-	-	-
3.	-	-	-	-
Sub-Total	-	-	-	-
Grand Total	-	-	-	-

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Compensation of employees	Payment of staff salaries and allowances	1,134,065	114,865	
Use of goods & services	Purchase of fuel, repairs and maintenance, printing, stationery, airtime, travel and subsistence and other related expenditure		157,400	
Amounts due to other Government entities				
7.1 Kibuogi primary school	Renovation to completion of 5 classrooms	1,000,00	0	
7.2 St Joseph primary school	Electrical wiring to completion of 8 classrooms	300,000.00	0	
7.3 Sindo primary school	Construction to completion of 2 classrooms	2,000,000	0	
7.4 Kinyasaga primary school	Construction to completion of 2 classrooms	2,000,000	0	
7.5 Roo primary school	Construction to completion of 2 classrooms	2,000,000	0	

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
7.6 Manyala primary school	Renovation to completion of 5 classrooms	1,000,000	0	
7.7 Ongayo primary school	Construction to completion of 2 classrooms	2,000,000	0	
7.8 Kiembe primari school	Construction to completion of 4 door pit latrine	1,000,000	0	
7.9 Obanga primary school	Renovation to completion of 2 classrooms	700,000	0	
7.10 Kichare primary school	Construction to completion of 2 classrooms	2,000,000	0	
7.11 Osiri primary school	Construction to completion of 2 classrooms	2,000,000	0	
7.12 Rianchongu primary school	Construction to completion of 2 classrooms	2,000,000	0	
7.13 Nyabwacheche Primary Sch	Construction to completion of 2 classrooms	2,300,000	0	
7.14 Kigoto Primary Sch	Renovation to completion of 2 classrooms	700,000	0	
7.15 Koga Primary Sch	Renovation to completion of 4 classrooms	1,000,000	0	
7.16 Nyasoti Primary Sch	Fencing to completion of 175sqm of school compound	700,000	0	

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
7.17 Mumisa Primary Sch	Construction to completion of 3 door pit latrine	350,000	0	
7.18 Ogaka Primary Sch	Construction to completion of 2 classrooms	2,000,000	0	
7.19 Magunga Primary Sch	Construction to completion of 2 classrooms	2,000,000	0	
7.20 Olando Primary Sch	Construction to completion of 2 classrooms	2,000,000	0	
7.21 Kimoro Primary Sch	Construction to completion of 2 classrooms	2,000,000	0	
7.22 God Bura Primary Sch	Construction to completion of 2 classrooms	2,000,000	0	
7.23 Ongongo Primary Sch	Construction to completion of 2 classrooms	2,000,000	0	
7.24 Nyabomo Primary Sch	Construction to completion of 2 classrooms	2,000,000	0	
Total		37,050,000		
8.0 Secondary Schools Projects				
8.1 Ragwe mixed secondary sch	Fencing to completion of 225 sqm of school compound	900,000	0	

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
8.2 Rowo mixed secondary sch	Fencing to completion of 225 sqm of school compound	900,000	0	
8.3 Nyakiya mixed secondary sch	Purchase of 25 Decker beds	500,000	0	
8.4 Miramba mixed secondary sch	Fencing to completion of 175 sqm of school compound	700,000	0	
8.5 Nyamadede mixed secondary sch	Fencing to completion of 250 sqm of school compound	1,000,000	0	
8.6 Nyatambe mixed secondary sch	Construction to completion 100 student capacity dormitory	3,000,000	0	
8.7 Nyenga mixed secondary sch	Construction of phase 3 240 student capacity dormitory	5,000,000	1	
8.8 Gingo mixed secondary sch	Purchase of 46-seater Isuzu school bus	4,500,000	0	
8.9 Nyagwethe mixed secondary	Purchase of 46-seater Isuzu school bus	4,500,000	0	
9.0 Nyabera girls secondary sch	Purchase of 46-seater Isuzu school bus	4,500,000	0	
Sub-Total				

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Total		25,500,001	0	
Amounts due to other grants and other transfers		62,500,000	0	
4.0 Bursary and Social Security				
4.1 Secondary Schools	Payment of bursary to needy students in secondary schools	44,000	0	
4.2 Tertiary Institutions	Payment of bursary to needy students in colleges and universities	551,000	0	
4.4 Special Needs	Payment of bursary to needy students in special schools	20,910	0	
Sub-Total		615,910		
Acquisition of assets		3,050,000	379	
Others (<i>specify</i>)				
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	7,138,190	0	

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Sports	Organize Sports tournament in the constituency	2,414,300	0	
Environment	Purchase and installation of 10,000 litre water tank and installation of gutters	150,000	0	
Sub-Total		10,318,779	379	
Funds pending approval	Appropriations in Aid	293,005	120,000	
Grand Total		81,138,191	1,492,887	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/22	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022/23
Land	-	-	-	-
Buildings and structures	11,296,636	-	-	11,296,636
Transport equipment	5,377,988	-	-	5,377,988
Office equipment, furniture and fittings	577,395	-	-	577,395
ICT Equipment, Software and Other ICT Assets	736,750	-	-	736,750
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	17,988,769	-	-	17,988,769

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Annex 5 –PMC Bank Balances As At 30th June 2023

PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
NYAKIYA MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141330913400	2,725.30	2,725.30
RAGWE MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141331329700	520.50	8,020.50
ROWO MIXED DAY SECONDARY SCHOOL	CO-OPERATIVE BANK	01141331281800	4,897.50	1,510,964.50
NYENGA MIXED SECONDARY SCHOOL PROJECT	CO-OPERATIVE BANK	01141292558300	1,781,906.77	4,857,770.67
MIRAMBA MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141331572100	2,995.00	900,970.00
GOD BURA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076038500	4,170.00	303,670.00
NYAGWETHE SECONDARY SCHOOL	CO-OPERATIVE BANK	01141076373300	5,977.50	23,718.00
GINGO MIXED DAY SECONDARY SCHOOL	CO-OPERATIVE BANK	01120076328500	0.00	4,302.25
NYABERA GIRLS SECONDARY SCHOOL	CO-OPERATIVE BANK	01141330814600	501,401.50	3,446.50
RAMULA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331487801	2,474.00	9,513.00
KIBUOGI PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076037200	1,860.53	313.50
MUMISA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076838100	1,307.50	1,307.50
MANYALA PRIMARY SCHOOL-CDF	CO-OPERATIVE BANK	01141048123800	1,215.00	2,474.00
ST. JOSEPH MUKIUNDU PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048126300	325.00	537.00
OGAKA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076002600	2,322.50	2,322.50

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
ONG'AYO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076035100	2,350.00	2,350.00
NYASOTI PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076000200	372.50	372.50
NYABOMO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048125500	3,079.50	390.00
KIBURA PRIMARY SCHOOL CDF ACC	CO-OPERATIVE BANK	01141048346400	2,422.00	65,422.00
SAGARUME PRIMARY SCHOOL	CO-OPERATIVE BANK	01141330836200	1,215.50	1,215.50
MSARE MIXED DAY SECONDARY SCHOOL	CO-OPERATIVE BANK	01141076501800	1,939.00	1,501,154.00
LIGONGO MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141331514000	1,309.00	446,062.50
NYADENDA PRIMARY SCHOOL	CO-OPERATIVE BANK	01139048307701	1,447.00	1,057.00
NYAWACHA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331424000	5,910.50	5,910.50
JOHN MBADI OMA MIXED SEC SCHOOL	CO-OPERATIVE BANK	01141331428200	1,253.40	1,253.40
SUBA TEACHERS COLLEGE	CO-OPERATIVE BANK	01141331481000	37,714.50	1,215.00
LIGONGO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048344400	32,348.80	6,049.00
MWIYOYO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048348900	3,185.30	3,185.30
KOGA PRIMARY SCHOOL CDF ACC	CO-OPERATIVE BANK	01141047162300	325.00	909.72
MAGUNGA TOWNSHIP MIXED SEC SCH	CO-OPERATIVE BANK	01141331781500	1,232.00	1,901,232.00
SINDO MIXED DAY SEC SCHOOL	CO-OPERATIVE BANK	01141330781400	162.00	162.00

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
PUNDO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331572500	17,200.00	17,200.00
NYAMADEDE PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331608200	3,437.00	3,437.00
UTERERE PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331572200	3,537.50	402,422.50
SUMBA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048122000	985.50	2,017.28
NYATOTO MIXED SEC SCH DEVELOPMENT	CO-OPERATIVE BANK	01139048112805	1,811.00	402,411.00
NGERI PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048118600	4,609.50	4,089.50
MWIRARIA MIXED SEC SCHOOL	CO-OPERATIVE BANK	01141331495300	701.50	250.00
MWIRARIA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076040300	313.50	313.50
ST. MERCELINE KIGOTO SEC SCHOOL	CO-OPERATIVE BANK	01141076359600	6,217.00	2,633,437.00
NYADENDA MIXED SEC SCHOOL	CO-OPERATIVE BANK	01141076171200	2,938.50	2,792.50
ROWO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076884700	2,313.25	2,313.25
TONGA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141293512000	2,925.00	2,925.00
KITAWA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048353200	1,070.00	400,325.00
VICTOR MUSOGA PRIMARY SCHOOL CDF	CO-OPERATIVE BANK	01141331487601	3,565.00	2,565.00
SOKO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141047146700	1,917.50	1,917.50
KIKUBI PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048344600	579.81	300,029.81

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
KIMANGE PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331572400	909.72	909.72
ONYWERA DAY SECONDARY SCHOOL	CO-OPERATIVE BANK	01141076176300	6,043.60	1,501,226.00
KOYOMBE PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076041000	1,199.50	502,875.00
MARK MATUNGA KIWA MIXED SEC SCHOOL	CO-OPERATIVE BANK	01141434209600	1,728.25	835,687.25
NYANDIWA MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141076438000	5,298.00	255,298.00
OSOJECED SCHOOL	CO-OPERATIVE BANK	01141331424800	3,980.50	3,980.50
WIRA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141330346100	390.00	390.00
SEKA MIXED SEC SCHOOL	CO-OPERATIVE BANK	01141330088700	17,065.72	1,415,765.72
MIRIYA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141330030100	1,898.00	1,898.00
NYABURU PRIMARY SCHOOL	CO-OPERATIVE BANK	01141434602900	1,272.50	601,912.50
MIRAMBA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048203200	7,207.50	501,207.50
KISAKU MIXED SEC SCHOOL	CO-OPERATIVE BANK	01141434258500	6,490.50	6,610.50
HON. JOHN MBADI ONGORO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141330767900	1,920.50	1,920.50
SAWANKA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331341100	7,565.75	77,565.75
YONGO MIXED SEC SCHOOL	CO-OPERATIVE BANK	01141331265200	1,845.50	400,325.00
ONYWERA PRIMARY SCHOOL	CO-OPERATIVE BANK	01139048139202	2,017.28	2,017.28

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
ST. GABRIEL'S GWASSI GIRLS SEC	CO-OPERATIVE BANK	01129019263500	8,086.00	2,438.39
OBANGA MIXED SEC SCHOOL PMC	CO-OPERATIVE BANK	01141076454200	5,162.50	453,577.50
SUBA SOUTH CONST SPORTS PMC	CO-OPERATIVE BANK	01141331824800	2,525.00	2,522.00
SUBA CONSTITUENY WATER PMC	CO-OPERATIVE BANK	01141331511700	1,630.50	1,630.50
KIEMBE MIXED SEC SCHOOL	CO-OPERATIVE BANK	01141331422200	5,308.50	201,775.00
NYAKASERA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076838200	4,213.25	4,213.25
KINCHORORIO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331608900	3,189.00	3,189.00
GOT KOMBUTO PRIMARY SCHOOL	CO-OPERATIVE BANK	0114104866200	0.00	6,361.50
NYALKEMBO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076815900	1,350.50	401,080.50
SUBA SUB COUNTY HUDUMA CENTRE	CO-OPERATIVE BANK	01141331481600	1,012.50	1,505,867.50
GOD OLOO MIXED DAY SEC SCHOOL	CO-OPERATIVE BANK	01141076175700	2,450.00	449,495.00
KASINGA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076838301	1,215.00	1,215.00
KUMUINDA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048346200	9,273.00	9,513.00
GENDO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048316900	1,472.50	1,472.50
MUKENDE PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048122700	1,482.60	1,082.50
GOT -ADUNDO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141434371100	4,001.50	39,995.50

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
KIRAMBO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076519300	3,120.50	2,474.00
KOYOMBE MIXED SEC SCHOOL	CO-OPERATIVE BANK	01141331246000	8,042.50	1,505,867.50
RAGWE PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048119200	606.50	5,606.50
GOD BURA SEC SCHOOL	CO-OPERATIVE BANK	01141047218300	9,438.50	9,438.50
ONGALO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331140600	6,211.50	5,801.50
KISIAMBI PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048125300	2,965.00	2,965.00
MALONGO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076816000	23,718.00	23,718.00
MWIRENDIA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048130100	1,235.50	3,785.00
KIANYUMBA MIXED SEC SCHOOL	CO-OPERATIVE BANK	01141330795600	5.00	498,205.00
NGERI GIRLS SEC SCHOOL	CO-OPERATIVE BANK	01141331572300	3,875.00	502,875.00
KITHEREKA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076939500	1,115.00	203.50
ST. CHARLES WIGA SEC SCHOOL	CO-OPERATIVE BANK	01141330794700	1,427.00	30,600.50
KWIKONGO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141330748300	0.00	0.00
MATUNGA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331433700	2,312.50	1,262.50
ST. JOSEPH OLANDO SEC SCHOOL	CO-OPERATIVE BANK	01141331781400	3,355.00	1,501,305.00
SANJWERU PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076039700	175.00	9,920.00

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
KUMBATHA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141330044500	681.50	12,531.50
MAGUNGA COMMUNITY POLICING	CO-OPERATIVE BANK	01141331515600	1,997.00	37,156.20
NYATAMBE MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01100076387000	0.00	250.00
KIWA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076037100	1,529.39	1,529.39
KIABUYA SECONDARY SCHOOL	CO-OPERATIVE BANK	01141456529400	773.50	773.50
OBANGA PRIMARY SCHOOL - PMC	CO-OPERATIVE BANK	01100048145200	0.00	537.00
OBANGA PRIMARY SCHOOL PMC	EQUITY BANK (KENYA) LTD	0760280888699	280.00	280.00
KIGOTO PRIMARY SCHOOL PMC	EQUITY BANK (KENYA) LTD	0760280797590	607.00	607.00
OSIRI PRIMARY SCHOOL	EQUITY BANK (KENYA) LTD	0760295103710	1,972.50	408,132.50
KIMORO PRIMARY SCHOOL - PMC	EQUITY BANK (KENYA) LTD	0760279764797	610.00	610.00
KINYASAGA PRIMARY SCHOOL PMC	EQUITY BANK (KENYA) LTD	0760278714722	1,267.50	1,267.50
MOI GIRLS SINDO SEC SCHOOL CDF PROJECT	EQUITY BANK (KENYA) LTD	0760263357123	37,156.20	37,156.20
OMUTHUMA PRIMARY SCHOOL - PMC	EQUITY BANK (KENYA) LTD	0760281981482	412.00	412.00
TONGA BOYS SEC SCHOOL	EQUITY BANK (KENYA) LTD	0760279629368	3,324.50	3,324.50
KIABUYA PRIMARY SCHOOL - PMC	EQUITY BANK (KENYA) LTD	0760279527981	3,785.00	3,785.00
SARE BMU PMC	EQUITY BANK (KENYA) LTD	0760278670943	487.50	487.50

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
NYAGWETHE PRIMARY SCHOOL PMC	EQUITY BANK (KENYA) LTD	0760280797576	360.00	360.00
BUNGE PRIMARY SCHOOL PMC	EQUITY BANK (KENYA) LTD	0760278670964	203.50	203.50
ST JOSEPH OLANDO SECONDARY SCHOOL	EQUITY BANK (KENYA) LTD	0760295116464	1,286.00	1,286.00
GWASSI NORTH LOCATION CHIEF'S OFFICE PMC	EQUITY BANK (KENYA) LTD	0760278897138	507.50	507.50
MSARE PRIMARY SCHOOL - PMC	EQUITY BANK (KENYA) LTD	0760282344516	487.50	487.50
NYABERA PRIMARY SCHOOL	EQUITY BANK (KENYA) LTD	0760282345385	387.50	387.50
GOVERNOR AWITI KISENYE PRI SCHOOL	EQUITY BANK (KENYA) LTD	0760278820801	6,749.20	6,749.20
ST JOHN'S KIKUBI GIRLS SEC SCHOOL	EQUITY BANK (KENYA) LTD	0760278974190	7,075.00	7,075.00
KINGENYO PRIMARY SCHOOL	EQUITY BANK (KENYA) LTD	0760282344673	487.50	487.50
GINGO PRIMARY SCHOOL - PMC	EQUITY BANK (KENYA) LTD	0760279547275	150.50	30,600.50
NYAKIYA PRIMARY SCHOOL	EQUITY BANK (KENYA) LTD	0760278963824	(1,546.16)	(1,546.16)
KISEGI PRIMARY SCHOOL	EQUITY BANK (KENYA) LTD	0760279537400	2,393.00	2,393.00
KISEGI MIXED SEC SCHOOL	EQUITY BANK (KENYA) LTD	0760278897189	9,920.00	9,920.00
NYANDIWA PRIMARY SCHOOL	EQUITY BANK (KENYA) LTD	0760279046987	23,534.00	23,534.00
OMA PRIMARY SCHOOL	EQUITY BANK (KENYA) LTD	0760298974384	630.00	630.00
NYAKWERI PRIMARY SCHOOL PMC	EQUITY BANK (KENYA) LTD	0760278898965	1,194.00	1,194.00

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
NYAMADEDE MIXED SECONDARY SCHOOL	EQUITY BANK (KENYA) LTD	0760279871531	1,595.00	56,595.00
SUBA SOUTH DCC OFFICE PMC	EQUITY BANK (KENYA) LTD	0760279955830	160.00	160.00
SUBA SUB COUNTY POLICE COMMANDANT OFFICE	EQUITY BANK (KENYA) LTD	0760281152435	436.00	436.00
WIGA PRIMARY SCHOOL	EQUITY BANK (KENYA) LTD	0760281999732	750.00	750.00
KWIKONGO PRIMARY SCHOOL	EQUITY BANK (KENYA) LTD	0760282090378	800.00	800.00
ST. CHARLES WIGA SECONDARY SCHOOL ACCESS ROAD	EQUITY BANK (KENYA) LTD	0760280797570	400.00	400.00
TOTAL			2,278,791	27,076,582

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>REPORT ON THE FINANCIAL STATEMENTS</p> <p>Basis for Qualified Opinion</p> <p>Unsupported Bursary Disbursements</p>	<p><i>Copies of receipts and acknowledgement letters have been attached for your review.</i></p> <p><i>To maximize on the return of receipts and acknowledgement letters by the beneficiary institutions, the management signed an Agency Agreement on 8th July 2022 with the Postal Corporation of Kenya in respect of disbursement of bursary cheques and return of cheque acknowledgement receipts (Copy attached).</i></p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES			
1.0	Poor workmanship on classrooms Construction and renovations	<p><i>The management humbly states that this was an isolated case where minor defects were noticed after the lapse of defects liability period.</i></p> <p><i>This project was successfully implemented by the Project Management Committee under supervision of relevant government technical officer as required by law and certificate of completion together with the Handing/Taking Over certificate (Copies</i></p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>attached) were issued upon completion.</i></p> <p><i>The management however, commits to allocate funds towards the repair of these minor defects. The Management is also committed to ensuring quality in the workmanship of the projects by strengthening its Monitoring and evaluation role alongside the supervision mandate of the government technical officers.</i></p>		
2.0	Other Grants and Transfers			
2.1	Construction of Four-Door Pit latrine	<p><i>The management humbly states that this was an isolated case where minor defects were noticed after the</i></p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>lapse of defects liability period.</i></p> <p><i>This project was successfully implemented by the Project Management Committee under supervision of relevant government technical officer as required by law and certificate of completion together with the Handing/Taking Over certificate (Copies attached) were issued upon completion.</i></p> <p><i>The management however, commits to allocate funds towards the repair of these minor defects. The Management is also committed to ensuring quality in the workmanship of the projects by strengthening its</i></p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>Monitoring and evaluation role alongside the supervision mandate of the government technical officers.</i></p> <p><i>The number of doors were reduced to 3 doors since the Kshs 400,000 allocated for construction of 4 doors was not adequate as per the copy of Bill of Quantities attached (Annex 8)</i></p>		
2.2	Unbranded Projects	<p><i>The management has taken note of the observation and commits to ensure that all projects are labelled and branded accordingly upon completion. However, labelling/branding of signage for the rehabilitation of access road from Onywere centre to Onywere</i></p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Secondary School was done but unfortunately was vandalized by unknown persons during the 2022 general elections campaigns		

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 Erick Kimathi Kiraithe
 Fund Account Manager.