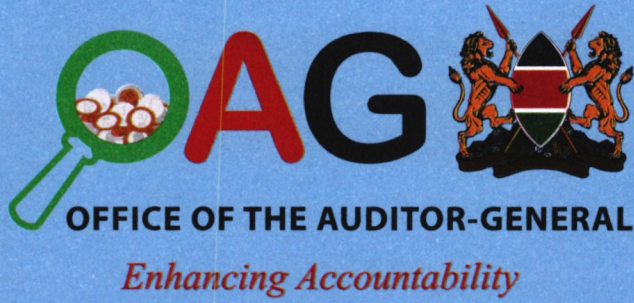
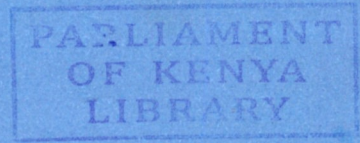


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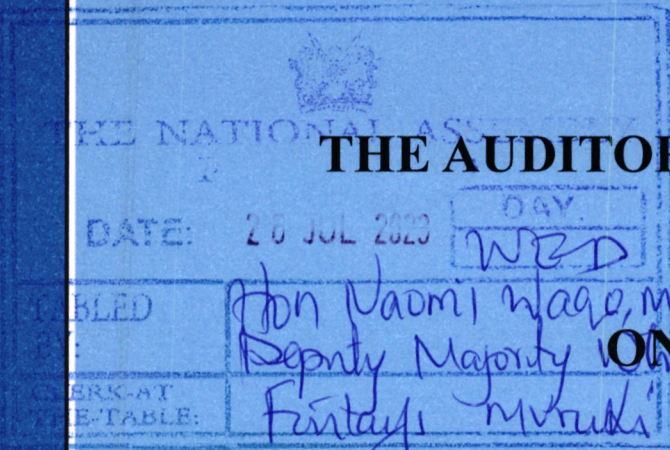


REPORT



OF

THE AUDITOR-GENERAL



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

**FOR THE YEAR ENDED
30 JUNE, 2022**



SUBA SOUTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Erick Kiraithe
2.	Sub-County Accountant	Luka Anyinyo
3.	Chairman NG-CDFC	Walter Achango
4.	Member NG-CDFC	Janet 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 NG-CDF. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(a) NG-CDF Suba South Constituency Headquarters

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

(b) NG-CDF Suba South Constituency Contacts

Telephone: +254726738056
E-mail: cdsubasouth@ngcdf.go.ke
Website: www.subasouth@ngcdf.go.ke

(c) NG-CDF Suba South Constituency Bankers

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

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(d) Independent Auditors

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

(e) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report



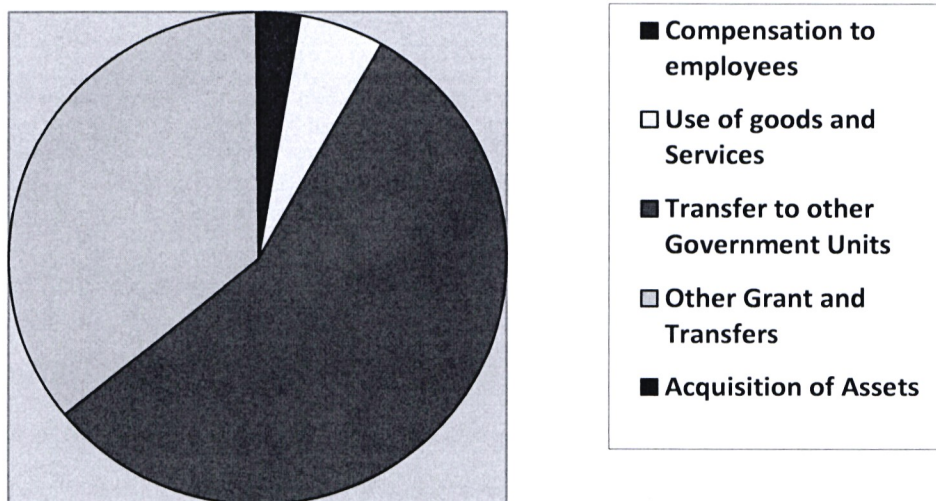
Walter Achango Oloo

It is my pleasure to make some remarks on behalf of the Management regarding the financial year 2021/2022 operations/activities of NG-CDF Suba South Constituency;

a) Allocation to Projects

During the year, the constituency actual receipts was Kshs.188,869,095 with Kshs.137,088,879 being the original budget, Kshs.19,672,337 as the opening balance, Kshs.32,088,879 being previous year's outstanding disbursements and Kshs.19,000 appropriation in aid generated from sale of tenders. The receipts were voted as follows; Kshs.105,500,000 allocated towards the infrastructural development in government institutions representing **55.9%**, Kshs. 67,482,208 of the funds was allocated towards other grants and transfers representing **35.7%**, Kshs.10,390,334 towards use of goods and services representing **5.5%**, Kshs.300,359 towards Acquisition of assets representing **0.2%** and the balance of **Kshs** 5,076,194 allocated towards compensation of employees representing **2.7%** as illustrated by the pie chart below;

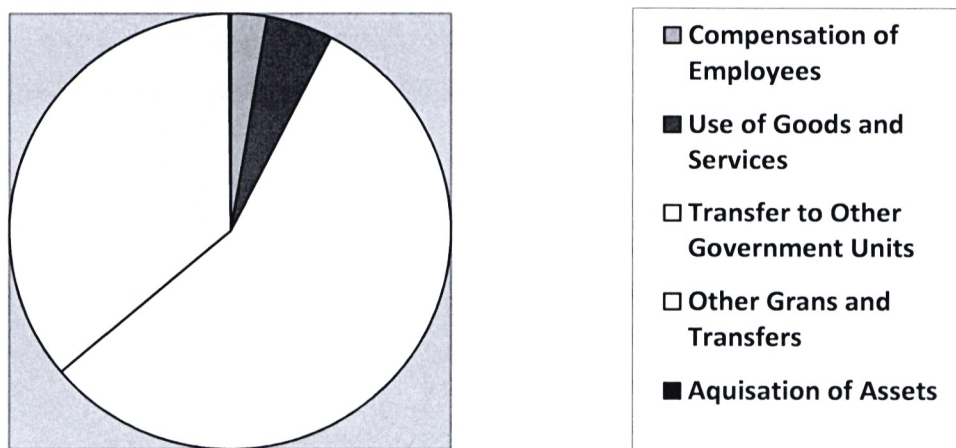
ALLOCATION OF FUNDS FY 2021/2022



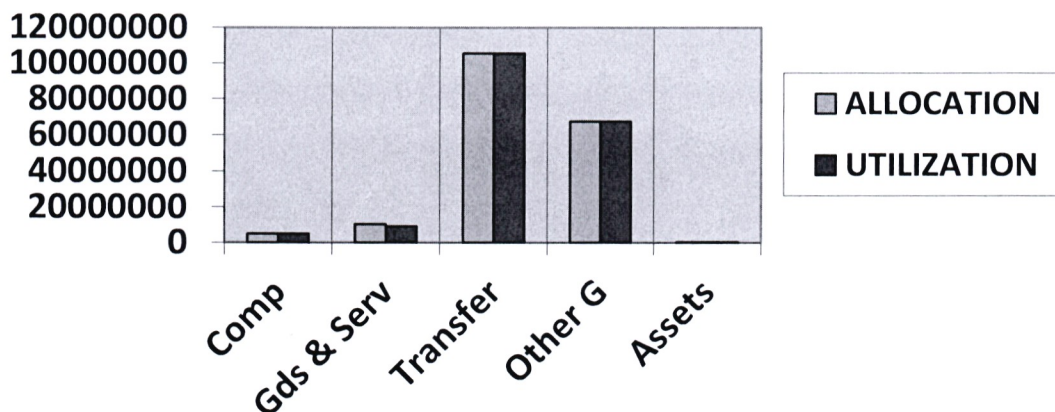
b) Utilization of Funds

The % utilization for compensation of employees was 97.7 %, use of goods and services 87.9 %, transfer to other government units was 100%, Other grants and Transfers 100 %, acquisition of assets 99.9% leading to an average utilization of 99.2% as at 30th June 2022 as illustrated with below;

UTILIZATION OF FUNDS FY 2021/2022



COMPARISON BETWEEN ALLOCATION AND UTILIZATION OF FUNDS



Implementation of new infrastructural facilities and improvement of existing infrastructure in educational institutions is key in the endeavour to support the Kenya government’s 100% Primary Schools to Secondary schools transition policy, in this regard, the constituency allocated funds towards implementation of various infrastructural projects in Primary Schools and Secondary schools.

Key achievements by Suba South NG-CDF included but were not limited to the following; Increased pupil/student enrolment due to availability of school infrastructure; the fund also made deliberate efforts to promote democracy and self -governance to the citizens while participating in projects identification and prioritization and management. Similarly, Suba South constituency has strived to attain 100% compliance on labelling of projects within the constituency.

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

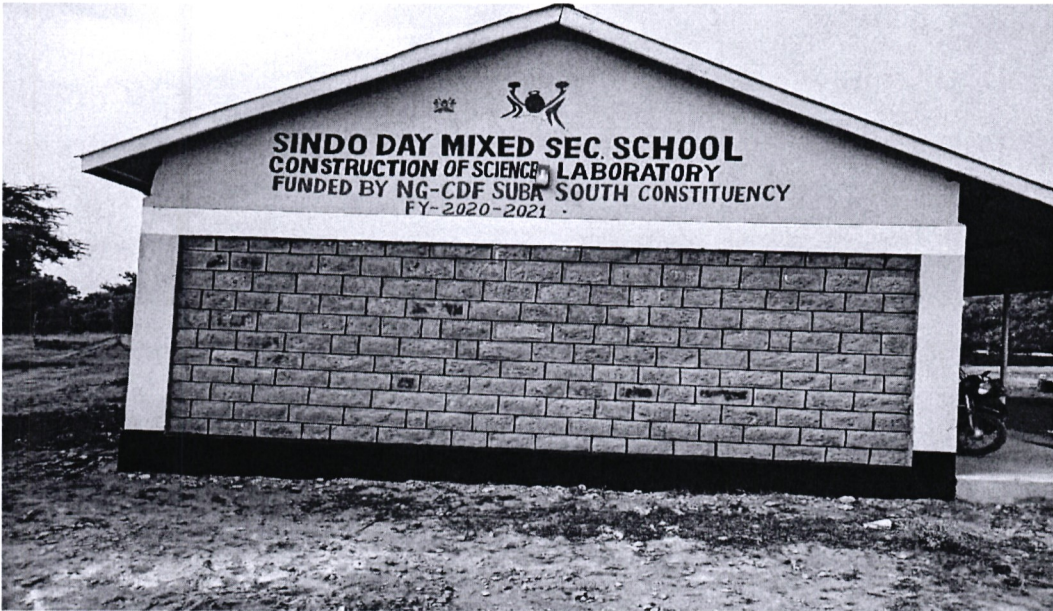
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*God Bura Secondary School: Construction of 120 capacity dormitory: Allocation Kshs 4,000,000
FY 2021-2022*



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



*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*

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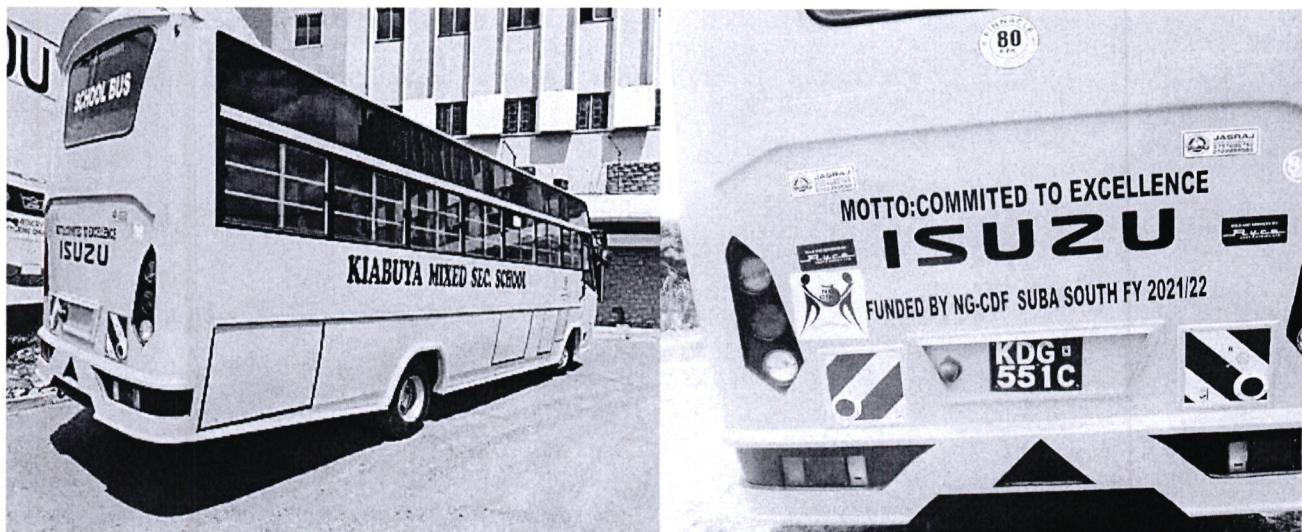


Msare Mixed Secondary School: Purchase of 46 seater bus: Allocation Kshs 8,500,000 FY 2021/2022

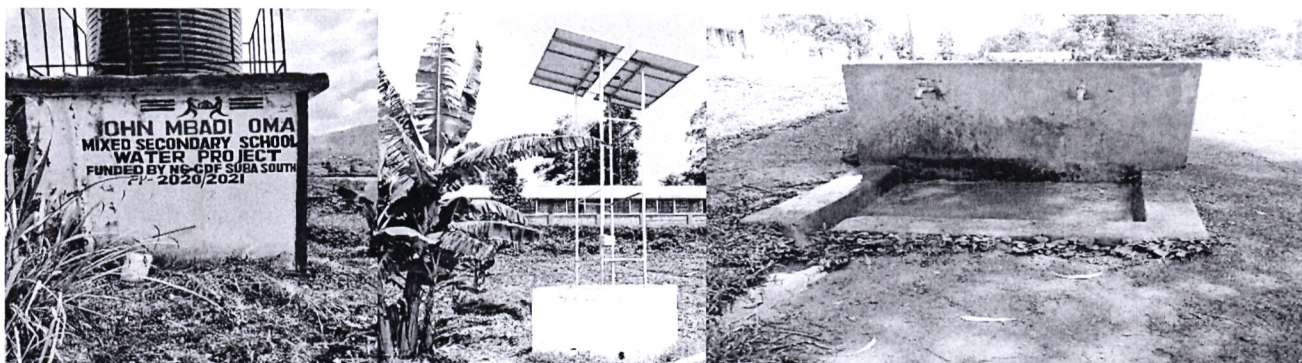


St. Gabriel's Gwasssi Girls Secondary School: Purchase of 46 seater bus: Kshs. 1,000,000 allocated in FY 2015/2016 and allocation of Kshs 7,500,000 in FY 2021/2022 totalling Kshs. 8,500,000

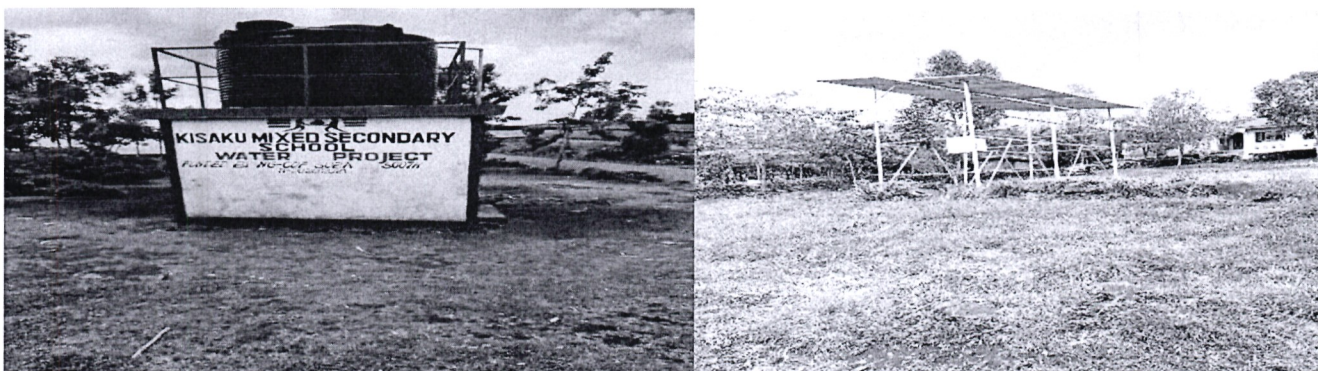
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Kiabuya Mixed Secondary School: Purchase of 46 seater bus: Allocation Kshs 8,500,000 FY 2021/2022



Hon. John Mbadi Oma Mixed Secondary School: Drilling of borehole, installation of solar water pumping unit and 10,000 litre UPVC water tank and fetching point: Allocation Kshs. 5,000,000 FY 2020-2021 (Funded and implemented in FY 2021/2022)



Kisaku Mixed Secondary School: Drilling of borehole, installation of solar water pumping unit and 10,000 litre UPVC water tank and fetching point: Allocation Kshs. 5,000,000 FY 2020-2021 (Funded and implemented in FY 2021/2022)


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Some of the emerging issues related to Suba South NG-CDF were; High enrolment levels in Schools caused by 100% transition policy of the Ministry of Education leading to high demand for additional classrooms and other infrastructure.

The implementation challenges faced by the committee included; Low capacity of the projects Management Committees, inadequacy of government technical officers to provide timely technical advice in the process of projects implementation by the Project Management Committees; Lack of motor vehicle limiting the operations of the NG-CDFC.

To overcome these challenges, the NG-CDF Suba South has endeavoured to organize annual capacity building workshop and in addition to holding regular consultations with the Project Management Committee officials during the period of projects implementation, the fund has employed qualified Clerk of Works to compliment the overstretched technical officers. The management of the fund also hires motor vehicles for monitoring and evaluation of projects meanwhile as the constituency plans to prioritize on purchase of a motor vehicle in 2022/2023 financial year.

The Management of NG-CDF-Suba South therefore recommends regular and continuous capacity building of the Project Management Committees, recruitment of more technical officers at Sub County level, continuous and regular capacity building of Project Management Committees and last but not least, intensifying the engagement of the Project Management Committees with relevant Government ministries.



.....
Walter Achango Oloo
CHAIRMAN NG-CDF COMMITTEE

III. Statement of Performance against Predetermined Objectives for FY 2021/2022

Introduction

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

The overall objective of Suba South Constituency strategic development plan 2018-2022 is to prioritize the constituency's development needs within the broader goals of the Kenya Vision 2030 and the Sustainable Development Goals (SDGs).

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

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school by: 1. Constructing school infrastructure 2. Awarding bursaries to needy students in secondary and tertiary institutions	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	1. Number of usable physical infrastructure built in primary, secondary, and tertiary institutions 2. Number of bursary beneficiaries at all levels	In Financial Year 2021/2022; 1. Suba South NG-CDF undertook the following; I Construction of 9 new classrooms and renovation of 58 existing classrooms in Primary Schools, Construction of 5 new classrooms and renovation of 4 existing classrooms in

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				<p>Secondary Schools, thereby increasing the total number of usable classrooms from 700 to 771, construction of 3 new dormitories and thereby increasing the total number of usable dormitories from 70 to 73 and construction of 2 new Science laboratories thereby increasing the total number of usable science Laboratories from 35 to 37 in Secondary Schools</p> <p>2. The fund also awarded bursaries to 6800 needy students in Secondary and tertiary institutions</p>
Security	<p>To enhance security within the constituency by;</p> <ol style="list-style-type: none"> 1. Constructing infrastructure in police posts, police stations and chiefs' offices 2. Purchasing security surveillance speed boats 	<ol style="list-style-type: none"> 1. Increased number of infrastructure in police posts, police stations and chiefs' offices 2. Increased number of security surveillance speed boats 	<ol style="list-style-type: none"> 1. Number of infrastructure in police posts, police stations and chiefs' offices 2. Number of security surveillance speed boats 	<p>In Financial Year 2021/2022 we constructed one Sub County police Commandant's office. And also increased the number of security surveillance speed boats in the Constituency from 10 to 11 in Kitawa Beach Management Unit.</p>
Environment	To promote environmental sustainability by	Increased number of pit latrines constructed	Number of pit latrines constructed	In Financial Year 2021/2022 We increased the number of pit

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	constructing pit latrines for waste management			latrines constructed from 6 to 7 at Mwiraria 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 Financial Year 2021/2022 We increased the number of teams awarded with games uniforms, balls and trophies from 6 to 8
Emergency	Mitigate against any unforeseen occurrences in the constituency during the year by rehabilitating damaged infrastructure	Rehabilitated infrastructure	Number of rehabilitated infrastructures	In Financial Year 2021/2022 We rehabilitated 6 class rooms and one school access road.

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:

IV. 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.

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

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; NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, 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:** Suba South NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 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

- Report on the frequency of how often Suba South NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NG-CDF supported projects.

3. Employee welfare

We invest in providing the best working environment for our employees. Xxx 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. Constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

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

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

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

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

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption

- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

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Erick K. Kiraithe

Fund Account Manager

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of Suba South NG-CDF 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, 2022. 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 Suba South NG-CDF 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, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the Suba South NG-CDF 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 Suba South NG-CDF 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

Suba South Constituency

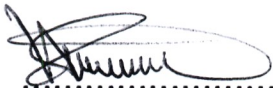
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eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Suba South Constituency financial statements were approved and signed by the Accounting Officer on 03/05/2023.



.....
Walter Achango Oloo

Chairman – NGCDF Committee



.....
Erick K. Kiraithe

Fund Account Manager

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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Enhancing Accountability

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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, 2022

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 28, which comprise of the statement of assets and liabilities as at 30 June, 2022, the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies

Report of the Auditor-General on National Government Constituencies Development Fund - Suba South Constituency for the year ended 30 June, 2022

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, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.67,482,207 which, as disclosed in Note 7 to the financial statements, includes Kshs.56,440,000 in respect of bursaries for students in secondary schools and tertiary institutions. However, disbursements amounting to Kshs.1,304,000 were not supported by receipts and acknowledgement letters from the receiving schools and tertiary institutions.

In the circumstances, the accuracy, completeness and authenticity of the expenditure of Kshs.1,304,000 for the year ended 30 June, 2022 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.

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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Poor Workmanship on Classrooms Construction and Renovations

The statement of receipts and payments reflects transfers to other government units amounting to Kshs.105,500,000 which, as disclosed in Note 6 to the financial statements, comprises disbursement to primary schools, secondary schools and tertiary institutions of Kshs.24,800,000, Kshs.70,700,000 and Kshs.10,000,000 respectively. However, review of documents in respect of the disbursements and physical verification of projects implemented revealed indications of poor workmanship as detailed below:

- i. An amount of Kshs.400,000 was disbursed to Tonga Primary School for renovation of two (2) classrooms. Physical inspection of the project on 22 March, 2023 revealed that the floor surfaces were chipping off and window panes were falling, an indication of poor workmanship.
- ii. A disbursement of Kshs.500,000 was made to Kigoto Primary School for renovation of two (2) classrooms. An audit inspection of the project on 22 March, 2023 revealed that the verandah and floor surfaces were chipping off, an indication of poor workmanship.
- iii. An amount of Kshs.900,000 was disbursed to Ngeri Secondary School for construction of one new classroom to completion. However, audit inspection of the projects on 22 March, 2023 revealed that the floor surface was chipping off indicating poor workmanship.
- iv. The transfers of Kshs.3,400,000 was made to Kiembe Secondary School for construction of 100 capacity dormitory from foundation to completion. However, audit inspection of the projects on 22 March, 2023 revealed that the floor surface was chipping off, an indication of poor workmanship.
- v. The Fund Management transferred Kshs.900,000 to Nyamadede Secondary School for construction of one new classroom from foundation to completion. An audit inspection of the projects on 22 March, 2023 revealed that the floor surface was chipping off and the disability ramp was crumbling, indicating poor workmanship.

In the circumstances, value for money on the expenditure of Kshs.900,000 could not be confirmed.

2.0 Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.67,482,207 as disclosed in Note 7 to the financial statements. Review of documents relating to the transfers and physical verification of projects implemented revealed the following anomalies:

2.1 Construction to Completion of Four-Door Pit Latrine

The transfers of Kshs.67,482,207 includes expenditure on environment projects of Kshs.400,000 in respect of the construction to completion of four-door pit latrine.

However, an audit inspection of the project on 21 March, 2023 revealed visible cracks on the wall and the floor, making it unsafe for use. In addition, the pit latrine had three doors instead of four (4) that were provided for.

In the circumstances, value for money on the expenditure of Kshs.400,000 could not be confirmed.

2.2 Unbranded Projects

The expenditure of Kshs.7,192,207 incurred on emergency projects included Kshs.3,792,207 transferred to various schools for activities listed below:

School	Activity	Cost (Kshs.)
Nyabera Primary School	Fencing of the school compound	500,000
Kingenyo Primary School	Rehabilitation of one classroom	400,000
Ongayo Primary School	Rehabilitation of one classroom	400,000
Onywera Secondary School	Rehabilitation of access road from Onywera centre to Onywera secondary school	2,492,207
Total		3,792,207

However, audit inspection of the projects on 22 March, 2023 revealed that they were not branded or have label indicating years when the activities were implementation, contrary to Regulation 11(1)(cc) of the National Government Constituencies Development Fund Regulations, 2016, which, stipulates that the function of the constituency committee is to ensure projects are labelled in accordance with the guidelines issued by the Board.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

10 July, 2023


*Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

v.II. **Statement of Receipts and Payments for the year ended 30th June 2022**

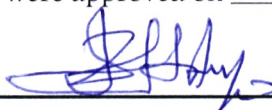
Description	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers from NG-CDF Board	1	169,177,758	105,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	19,000	101,000
Total Receipts		169,196,758	105,101,000
Payments			
Compensation of Employees	4	3,700,335	3,681,391
Use of Goods and Services	5	9,132,692	6,720,667
Transfers to Other Government Units	6	105,500,000	89,542,000
Other Grants and Transfers	7	67,482,207	24,311,947
Acquisition of Assets	8	299,980	299,800
Other Payments	9	-	-
Total Payments		186,115,214	124,555,805
Surplus/(Deficit)		(16,918,456)	(19,454,805)

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

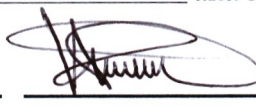
The Constituency financial statements were approved on 03/05/2023 and signed by:



Fund Account Manager
Erick K. Kiraithe



**National Sub-County
Accountant**
Luka Anyinyo



Chairman NG-CDF Committee
Walter Achango Oloo

*Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. Statement of Assets and Liabilities as at 30th June, 2022


Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances (As per the Cash Book)	10A	1,492,887	19,672,337
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		1,492,887	19,672,337
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		1,492,887	19,672,337
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	1,260,994
Total Financial Liabilities		-	1,260,994
Net Financial Assets		1,492,887	18,411,343
Represented By			
Fund Balance B/Fwd	13	18,411,343	38,485,305
Prior Year Adjustments	14	-	(619,157)
Surplus/Deficit for the Year		(16,918,456)	(19,454,805)
Net Financial Position		1,492,887	18,411,343


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

The Constituency financial statements were approved on 03/06/2023 and signed by:


Fund Account Manager

Erick K. Kiraithe


National Sub-County
Accountant
Luka Anyinyo


Chairman NG-CDF Committee
Walter Achango Oloo


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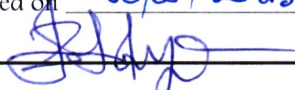
Statement of Cash Flows for the year ended 30th June 2022

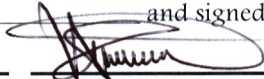
Description	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts from Operating Activities			
Transfers from NGCDF Board	1	169,177,758	105,000,000
Other Receipts	3	19,000	101,000
Total Receipts		169,196,758	105,101,000
Payments			
Compensation of Employees	4	3,700,335	3,681,391
Use of Goods and Services	5	9,132,692	6,720,667
Transfers to Other Government Units	6	105,500,000	89,542,000
Other Grants and Transfers	7	67,482,207	24,311,947
Other Payments	9	-	-
Total Payments		185,815,234	124,256,005
Total Receipts Less Total Payments			
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	(1,260,994)	641,837
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		(17,879,470)	(18,513,168)
Cash flow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(299,980)	(299,800)
Net Cash Flows from Investing Activities		(299,980)	(299,800)
Net Increase in Cash and Cash Equivalent		(18,179,450)	(18,812,968)
Cash & Cash Equivalent at Start of the Year	10	19,672,337	38,485,305
Cash & Cash Equivalent at End of the Year	10	1,492,887	19,672,337

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

The Constituency financial statements were approved on 03/07/2023 and signed by:


Fund Account Manager
Erick K. Kiraithe


National Sub-County Accountant
Luka Anyinyo


Chairman NG-CDF Committee
Walter Achango Oloo

**Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget		Adjustments		Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	a	b	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
RECEIPTS								
Transfers from NG-CDF Board	137,088,879		19,672,337	32,088,879	188,850,095	188,850,095	(0)	100.0%
Proceeds from Sale of Assets			-	-	-	-	-	0.0%
Sale of tender documents	19,000		-	-	19,000	19,000	-	100.0%
TOTAL RECEIPTS	137,107,879		19,672,337	32,088,879	188,869,095	188,869,095	(0)	100.0%
PAYMENTS								
Compensation of Employees	2,957,964		502,351	1,615,879	5,076,194	4,961,329	114,865	97.7%
Use of goods and services	9,015,708		1,374,626	-	10,390,334	9,132,692	1,257,642	87.9%
Transfers to Other Government Units	82,000,000		-	23,500,000	105,500,000	105,500,000	-	100.0%
Other grants and transfers	42,815,207		17,694,001	6,973,000	67,482,208	67,482,207	1	99.9%
Acquisition of Assets	300,000		359	-	300,359	299,980	379	99.9%
Other Payments	-		-	-	-	-	-	-
Unallocated fund (Appropriation in Aid)	19,000		101,000	-	120,000	-	120,000	-
TOTAL	137,107,879		19,672,337	32,088,879	188,869,095	187,376,208	1,492,887	99.2%



Fund Account Manager

Erick K. Kiraithe


**National Sub-County Accountant
Luca Anyinyo**

**Chairman NG-CDF Committee
Walter Achango Oloo**

Explanatory Notes:

- i) Compensation of employees amount of Kshs. 4,961,329 includes Kshs. 1,260,994 relating to the gratuity provision from financial year 2019/2020 and 2020/2021 paid in the financial year 2021/2022.
- ii) The summary statement of appropriation reflects an underutilization of 12% under Use of goods and services which was due to reduced activities of the committee.

**Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

- iii) The summary statement of appropriation reflects changes between the original budget and final budget, represented by opening balances and previous year's outstanding disbursements was as a result of unutilized funds from the previous year.
- iv) The summary statement of appropriation reflects actual total receipts of Kshs. 188,869,095, while the statement of receipts and payments show actual total receipts of Kshs. 169,196,758, resulting in a variance of Kshs. 19,672,337 which is the cash book opening balance from FY 2020/2021.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	1,492,887
Less undisbursed funds receivable from the Board as at 30 th June 2022	(0)
Add Accounts payable	1,492,887
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	1,492,887



Fund Account Manager

Erick K. Kiraithe



National Sub-County Accountant

Luka Anyinyo



Chairman NG-CDF Committee

Walter Achango Oloo

*Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
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X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
	2021/2022 Kshs	Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,957,964	502,351	1,615,879	5,076,194	4,961,329	114,865
1.2 Committee allowances	2,400,000	338,400	-	2,738,400	2,581,000	157,400
1.3 Use of goods and services	2,515,708	291,698	-	2,807,406	2,366,892	440,514
	7,873,672	1,132,449	1,615,879	10,622,000	9,909,221	712,779
2.0 Monitoring and evaluation						
2.1 Capacity building	1,515,000	-	-	1,515,000	1,515,000	-
2.2 Committee allowances	1,515,000	449,350	-	1,964,350	1,537,000	427,350
2.3 Use of goods and services	1,070,000	295,178	-	1,365,178	1,132,800	232,378
	4,100,000	744,528	-	4,844,528	4,184,800	659,728
3.0 Emergency						

**Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.1 Primary Schools						
Nyabera Primary School	500,000	-	-	500,000	500,000	-
Kingenyo Primary school	400,000	-	-	400,000	400,000	-
Ongayo Primary School	400,000	-	-	400,000	400,000	-
Manyala Primary school	300,000	-	-	300,000	300,000	-
Nyabomo Primary school	500,000	-	-	500,000	500,000	-
Miriya Primary school	400,000	-	-	400,000	400,000	-
Ogaka Primary School	900,000	-	-	900,000	900,000	-
Msare Primary school	500,000	-	-	500,000	500,000	-
Ngeri Secondary school	500,000	-	-	500,000	500,000	-
Kimange Primary School	300,000	-	-	300,000	300,000	-
3.2 Secondary schools	-	-	-	-	-	-
Onywera Secondary School Access Road	2,492,207	-	-	2,492,207	2,492,207	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
Total	7,192,207	1		7,192,208	7,192,207	1
4.0 Bursary and Social Security						
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	18,000,000	4,777,000	1,900,000	24,677,000	24,677,000	-
4.3 Tertiary Institutions	16,273,000	12,917,000	2,573,000	31,763,000	31,763,000	-

*Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	-	-	-	-	-	-
Total	34,273,000	17,694,000	4,473,000	56,440,000	56,440,000	-
5.0 Sports						
5.1 Constituency Sports Tournament	300,000	-	-	300,000	300,000	-
Total	300,000	-	-	300,000	300,000	-
6.0 Environment						
6.1 Mwiraria Secondary School	400,000	-	-	400,000	400,000	-
Total	400,000	-	-	400,000	400,000	-
7.0 Primary Schools Projects						
Kinchororio Primary School	-	-	900,000	900,000	900,000	-
Kinchororio Primary School	200,000	-	-	200,000	200,000	-
Wira Primary School	900,000	-	-	900,000	900,000	-
Wiga Primary School	2,000,000	-	-	2,000,000	2,000,000	-
Ragwe Primary School	500,000	-	-	500,000	500,000	-
Osiri Primary School	900,000	-	-	900,000	900,000	-
Onywera Primary School	400,000	-	-	400,000	400,000	-
Tonga Primary School	400,000	-	-	400,000	400,000	-
Gendo Primary School	600,000	-	-	600,000	600,000	-

*Suba South Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Gingo Primary School	900,000	-	-	900,000	900,000	-
Kigoto Primary School	500,000	-	-	500,000	500,000	-
Kimoro Primary School	600,000	-	-	600,000	600,000	-
Kisiambi Primary School	600,000	-	-	600,000	600,000	-
Kwikongo Primary School	300,000	-	-	300,000	300,000	-
Lwanda Primary School	400,000	-	-	400,000	400,000	-
Nyamadede Primary School	200,000	-	-	200,000	200,000	-
Nyasoti Primary School	400,000	-	-	400,000	400,000	-
Nyakasera Primary School	900,000	-	-	900,000	900,000	-
Soko Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Sawanka Primary School	900,000	-	-	900,000	900,000	-
Nyawacha Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Got Kombuto Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Omuthuma Primary School	1,600,000	-	-	1,600,000	1,600,000	-
Kiwa Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Malongo Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Hon J M Ongoro Primary School	900,000	-	-	900,000	900,000	-
Kasinga Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Kibura Primary School	2,800,000	-	-	2,800,000	2,800,000	-

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	23,900,000	-	900,000	24,800,000	24,800,000	-
8.0 Secondary Schools Projects						
Nyatambe Mixed Secondary School	-	-	900,000	900,000	900,000	-
Nyamadede Secondary School	-	-	900,000	900,000	900,000	-
Kiabuya Mixed Secondary School	-	-	3,000,000	3,000,000	3,000,000	-
St. John Kikubi Girls Secondary School	-	-	900,000	900,000	900,000	-
Sindo Mixed Secondary School	-	-	3,000,000	3,000,000	3,000,000	-
Ngeri Secondary School	-	-	900,000	900,000	900,000	-
Nyakiya Mixed Secondary School	-	-	3,000,000	3,000,000	3,000,000	-
John Mbadi Oma Mixed Secondary School	-	-	5,000,000	5,000,000	5,000,000	-
Kisaku Mixed Secondary School	-	-	5,000,000	5,000,000	5,000,000	-
Nyenga Secondary School	2,000,000	-	-	2,000,000	2,000,000	-
Mwiraria Secondary School	3,000,000	-	-	3,000,000	3,000,000	-
Kiembe Secondary School	3,400,000	-	-	3,400,000	3,400,000	-
God Oloo Secondary School	300,000	-	-	300,000	300,000	-
Nyamadede Secondary School	900,000	-	-	900,000	900,000	-
God Bura Secondary School	4,000,000	-	-	4,000,000	4,000,000	-
Nyenga Secondary School	9,000,000	-	-	9,000,000	9,000,000	-

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Ragwe Secondary School	1,000,000	-	-	1,000,000	1,000,000	-
Kiabuya Secondary School	8,500,000	-	-	8,500,000	8,500,000	-
Msare Secondary School	8,500,000	-	-	8,500,000	8,500,000	-
St.Gabriel's Gwassi Secondary School	7,500,000	-	-	7,500,000	7,500,000	-
Total	48,100,000	-	22,600,000	70,700,000	70,700,000	-
9.0 Tertiary institutions Projects						
9.1 Mawego ITI (Mentor Institution)	10,000,000	-	-	10,000,000	10,000,000	-
Total	10,000,000	-	-	10,000,000	10,000,000	-
10.0 Security Projects						
10.1 Suba South Sub County Police Commandant	-	-	2,500,000	2,500,000	2,500,000	-
10.2 Kitawa Beach Management Unit	650,000	-	-	650,000	650,000	-
Total	650,000	-	2,500,000	3,150,000	3,150,000	-
11.0 Acquisition of assets						
NG-CDF Office	-	359	-	359	-	359
NG-CDF Office	300,000	-	-	300,000	299,980	20
Total	300,000	359	-	300,359	299,980	379

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
12.0 Others						
12.1 Strategic Plan	-	-	-	-	-	-
12.2 Innovation Hub	-	-	-	-	-	-
Funds pending approval- AIA	-	120,000		120,000	120,000	120,000
Total	137,088,879	19,691,337	32,088,879	188,869,095	187,376,208	1,492,887

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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 Equivalents.

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

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 xx June 20xx 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.

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XII. Notes to the Financial Statements

1. Transfers from NG-CDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B124666		9,000,000
AIE NO. B119651		12,000,000
AIE NO. B128283		6,900,000
AIE NO. B128040		15,000,000
AIE NO. B132043		7,000,000
AIE NO. B132337		6,000,000
AIE NO. B126006		13,000,000
AIE NO. B126298		6,000,000
AIE NO. B105093		15,100,000
AIE NO. B140737		15,000,000
AIE NO. B105291	32,088,879	
AIE NO. B105561	68,000,000	
AIE NO. B128705	12,000,000	
AIE NO. B163867	26,000,000	
AIE NO. B154212	31,088,879	
TOTAL	169,177,758	105,000,000

2. Proceeds from Sale of Assets

Description	2021-2022	2020-2021
	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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Notes to the Financial Statements (Continued)

3. Other Receipts

Description	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents		-
Receipts from sale of tender documents	19,000	101,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	19,000	101,000

4. Compensation of Employees

Description	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,080,440	2,070,440
Personal allowances paid as part of salary		
House Allowance	387,000	384,750
Transport Allowance	480,000	477,000
Leave allowance	-	-
Gratuity to contractual employees	644,931	641,837
Employer Contributions Compulsory national social security schemes	107,964	107,364
Total	3,700,335	3,681,391

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Notes to the Financial Statements (Continued)

5. Use of Goods and Services

Description	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	22,454	3,427
Communication, supplies and services	229,928	153,450
Domestic travel and subsistence	2,184,100	939,700
Printing, advertising and information supplies & services	67,260	67,260
Rentals of produced assets	-	-
Training expenses	1,515,000	1,515,000
Hospitality supplies and services	214,900	-
Other committee expenses	1,280,000	248,000
Committee allowance	2,838,000	2,822,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	654,700	943,300
Fuel, oil & lubricants	56,800	-
Other operating expenses	-	-
Bank service commission and charges	44,050	28,530
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	25,500	-
Total	9,132,692	6,720,667

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to Primary Schools (See Attached List)	24,800,000	47,400,000
Transfers to Secondary Schools (See Attached List)	70,700,000	42,142,000
Transfers to Tertiary Institutions (See Attached List)	10,000,000	-
Total	105,500,000	89,542,000

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Notes to the Financial Statements (Continued)

7. Other Grants and Other transfers

Description	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	24,677,000	10,323,000
Bursary – tertiary institutions (see attached list)	31,763,000	2,298,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	3,150,000	1,200,000
Sports projects (see attached list)	300,000	300,000
Environment projects (see attached list)	400,000	1,000,000
Emergency projects (see attached list)	7,192,207	9,190,947
Total	67,482,207	24,311,947

8. Acquisition of Assets

Description	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	299,800
Refurbishment of Buildings	299,980	
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	-	-
Acquisition of Land	-	-
Total	299,980	299,800

9. Other Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	-	-
<i>Equity Bank (K) Limited, Mbita Point Branch Suba South National Government Constituency Development Fund Kenya Shillings Account Number O760277182849</i>	1,492,887	19,672,337
Total	1,492,887	19,672,337

10 B: Cash on Hand

Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations	-	-
Total	-	-

11: 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	-	-	-	-

12A. Retention

Description	2021-2022	2020-2021
	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 30th June D= A+B-C	-	-

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12B. Gratuity

Description	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	1,260,994	619,157
Gratuity held during the year (B)	644,931	641,837
Gratuity paid during the Year (C)	1,905,925	-
Closing Gratuity as at 30th June D= A+B-C	-	1,260,994

13. Balances Brought Forward

Description	2021-2022 (1st July 2021)	2020-2021 (1st July 2020)
	Kshs	Kshs
Bank accounts	19,672,337	38,485,305
Cash in hand	-	-
Imprest	-	-
Accounts payable	(1,260,994)	
Total	18,411,343	38,485,305

Notes to the Financial Statements (Continued)

14. Prior Year Adjustments

Description of the error	Balance B/F FY 2020/2021 as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance B/F FY 2021/2022 Kshs
Bank account Balances	-		-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others	619,157	(619,157)	-
Total	619,157	(619,157)	-

15. Changes in Accounts Receivable – Outstanding Imprests

Description	2021-2022 KShs	2020-2021 KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	8,331,400	5,867,000
Imprest surrendered during the Year (C)	8,331,400	5,867,000
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

Description	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	-	-
Changes in Accounts Payable E= D-E	-	-

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

Description	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	1,260,994
Others	-	-
Total	-	1,260,994

17.3: Unutilized Fund (See Annex 3)

Description	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	114,865	1,476,393
Use of goods and services	1,257,642	1,374,626
Amounts due to other Government entities (see attached list)	-	23,500,000
Amounts due to other grants and other transfers (see attached list)	1	24,667,001
Acquisition of assets	379	359
Funds pending approval	120,000	101,000
Total	1,492,887	51,119,379

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17.4: PMC account balances (See Annex 5)

Description	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	27,076,582	32,571,027
Total	27,076,582	32,571,027

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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 2022	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 30th June 2022	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 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Payment of staff salaries	114,865	1,476,393	
Use of goods & services				
A. Goods and services Administration	Purchase of fuel, repairs and maintenance, printing, stationery, Airtime, travel and subsistence and other related costs	157,400	291,698	
B. Goods and services Monitoring and Evaluation	Purchase of fuel, repairs and maintenance, printing, stationery, Airtime, travel and subsistence and other related costs	440,514	295,178	
C. Committee allowances Administration	Payment of Committee sitting allowances, transport, conferences	427,350	338,400	
D. Committee allowances Monitoring and Evaluation	Payment of Committee sitting allowances, transport, conferences	232,378	449,350	
Sub-Total		1,257,642	1,374,626	
Amounts due to other Government entities		-	23,500,000	
Sub-Total		-	23,500,000	
Amounts due to other grants and other transfers		1	24,667,001	
Sub-Total		1	24,667,001	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Acquisition of assets				
NG-CDF Office	Construction of power house and installation of an existing generator and reinforcement of office compound fence	379	359	
Sub-Total		379	359	
Appropriation in Aid	Sale of tender documents	120,000	101,000	
Sub-Total		120,000	101,000	
Funds pending approval		-	-	
Grand Total		1,492,887	51,119,379	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost B/F (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/2022
Land	-	-	-	-
Buildings and structures	10,996,656	299,980	-	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	17,688,789	299,980		17,988,769

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Annex 5 –PMC Bank Balances as at 30th June 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
NYAWACHA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331424000	5,910.50	401,320.50
KUMBATHA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141330044500	12,531.50	12,531.50
OSOI ECD PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331424800	3,980.50	3,980.50
GOD BURA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076038500	303,670.00	303,670.00
MIRIYA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141330030100	1,898.00	3,201,585.00
KINCHORORIO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331608900	3,189.00	2,789.00
MALONGO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076816000	23,718.00	169,707.00
LIGONGO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048344400	6,049.00	6,049.00
ONGALO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331140600	5,801.50	15,801.50
KUMUINDA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048346200	9,513.00	1,009,513.00
MWIRARIA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076040300	313.50	6,933.50
TONGA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141293512000	2,925.00	42,630.00
KIRAMBO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331487801	2,474.00	2,474.00
OBANGA PRIMARY SCHOOL	CO-OPERATIVE BANK	01100048145200	537.00	574,697.00
NYAKASERA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076838200	4,213.25	4,113.25
SAGARUME PRIMARY SCHOOL	CO-OPERATIVE BANK	01141330836200	1,215.50	1,215.50
ROWO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076884700	2,313.25	2,313.25
WIRA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141330346100	390.00	601,390.00
NGERI PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048118600	4,089.50	108,479.50
MUKENDE PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048122700	1,082.50	301,082.50
GOT KOMBUTO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048066200	6,361.50	605,087.50
RAGWE PRIMARY SCHOOL	CO-OPERATIVE BANK	1141048119200	5,606.50	4,828.50

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
HON. JOHN MBADI ONGORO PRIMARY SCHOOL	CO-OPERATIVE BANK	1141330767900	1,920.50	98,530.50
VICTOR MUSOGA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331487601	2,565.00	3,565.00
SAWANKA PRIMARY SCHOOL	CO-OPERATIVE BANK	1141331341100	77,565.75	997,065.75
KASINGA PRIMARY SCHOOL	CO-OPERATIVE BANK	1141076838301	1,215.00	300,005.00
MATUNGA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331433700	1,262.50	2,312.50
NYADENDA PRIMARY SCHOOL	CO-OPERATIVE BANK	01139048307701	1,057.00	800,677.00
KIMANGE PRIMARY SCHOOL	CO-OPERATIVE BANK	1141331572400	909.72	(2,273.32)
ONGAYO PRIMARY SCHOOL	CO-OPERATIVE BANK	1141076035100	2,350.00	750.00
NYASOTI PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076000200	372.50	92.50
KWIKONGO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141330748300	-	-
SOKO PRIMARY SCHOOL	CO-OPERATIVE BANK	1141047146700	1,917.50	1,232.50
KIWA PRIMARY SCHOOL	CO-OPERATIVE BANK	01141076037100	1,529.39	29.39
KIBURA PRIMARY SCHOOL	CO-OPERATIVE BANK	1141048346400	65,422.00	112.00
ONYWERA PRIMARY SCHOOL	CO-OPERATIVE BANK	1139048139202	2,017.28	1,017.28
OGAKA PRIMARY SCHOOL	CO-OPERATIVE BANK	1141076002600	2,322.50	1,322.50
NYENGA MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	1141292558300	4,857,770.67	1,479,772.52
NYATAMBE MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	1100076387000	250.00	897,120.00
KIABUYA SECONDARY SCHOOL	CO-OPERATIVE BANK	1141456529400	773.50	1,847.50
GOD BURA SECONDARY SCHOOL	CO-OPERATIVE BANK	1141047218300	9,438.50	2,212.50
MIRAMBA MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141331572100	900,970.00	902,795.00
NYADENDA MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141076171200	2,792.50	402,672.50
NYABERA GIRLS SECONDARY SCHOOL	CO-OPERATIVE BANK	01141330814600	501,401.50	3,446.50

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
ROWO MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141331281800	1,510,964.50	218,897.50
MARK MATUNGA KIWA MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141434209600	835,687.25	1,728.25
JOHN MBADI LIGONGO SECONDARY SCHOOL	CO-OPERATIVE BANK	01141331514000	446,062.50	6,738,697.50
ST. GABRIEL GWASSI GIRLS SECONDARY SCHOOL	CO-OPERATIVE BANK	01129019263500	2,438.39	506,360.79
SINDO MIXED DAY SECONDARY SCHOOL	CO-OPERATIVE BANK	01141330781400	162.00	1,104.00
RAGWE MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141331329700	8,020.50	6,487.50
NGERI GIRLS SECONDARY SCHOOL	CO-OPERATIVE BANK	01141331572300	502,875.00	2,675.00
NYAKIYA MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141330913400	2,725.30	3,050.50
CONSTITUENCY SPORTS PMC	CO-OPERATIVE BANK	01141331824800	2,522.00	1,925.00
SUBA CONSTITUENCY WATER PMC	CO-OPERATIVE BANK	01141331511700	1,630.50	10,003,530.50
KISAKU MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141434258500	6,610.50	26,080.50
GENDO PRIMARY SCHOOL	CO-OPERATIVE BANK	01141048316900	1,472.50	600,282.50
NYAMADEDE PRIMARY SCHOOL	CO-OPERATIVE BANK	01141331608200	3,437.00	3,137.00
GOD OLOO MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141076175700	2,450.00	1,255.00
MSARE MIXED DAY SECONDARY SCHOOL	CO-OPERATIVE BANK	01141076501800	1,939.00	3,139.00
ONYWERA DAY SECONDARY SCHOOL	CO-OPERATIVE BANK	01141076176300	6,043.60	6,043.60
JOHN MBADI OMA MIXED SEC. SCH	CO-OPERATIVE BANK	1141331428200	1,253.40	1,253.40
KISIAMBI PRIMARY SCHOOL	CO-OPERATIVE BANK	1141048125300	2,965.00	2,285.00
KIKUBI PRIMARY SCHOOL	CO-OPERATIVE BANK	1141048344600	300,029.81	300,029.81
GOT-ADUNDO PRIMARY SCHOOL	CO-OPERATIVE BANK	1141434371100	39,995.50	4,001.50
KITAWA PRIMARY SCHOOL	CO-OPERATIVE BANK	1141048353200	400,325.00	12,573.00

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
MIRAMBA PRIMARY SCHOOL	CO-OPERATIVE BANK	1141048203200	501,207.50	7,207.50
MUMISA PRIMARY SCHOOL	CO-OPERATIVE BANK	1141076838100	1,307.50	1,307.50
MWIYOYO PRIMARY SCHOOL	CO-OPERATIVE BANK	1141048348900	3,185.30	3,185.30
NYABURU PRIMARY SCHOOL	CO-OPERATIVE BANK	1141434602900	601,912.50	1,032.50
NYALKEMBO PRIMARY SCHOOL	CO-OPERATIVE BANK	1141076815900	401,080.50	1,350.50
NYAMADEDE PRIMARY SCHOOL	CO-OPERATIVE BANK	1141331608200	201,775.00	3,137.00
PUNDO PRIMARY SCHOOL	CO-OPERATIVE BANK	1141331572500	17,200.00	17,200.00
UTERERE PRIMARY SCHOOL	CO-OPERATIVE BANK	1141331572200	402,422.50	3,537.50
GINGO MIXED DAY SECONDARY SCHOOL	CO-OPERATIVE BANK	1120076328500	4,302.25	-
GOD OLOO MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	1141076175700	449,495.00	1,255.00
KOYOMBE MIXED DAY SECONDARY SCHOOL	CO-OPERATIVE BANK	1141331246000	1,505,867.50	755,867.50
KIANYUMBA MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141330795600	498,205.00	1,325.00
MAGUNGA TOWNSHIP MIXED SEC. SCHOOL	CO-OPERATIVE BANK	01141331781500	1,901,232.00	1,232.00
MSARE MIXED DAY SECONDARY SCHOOL	CO-OPERATIVE BANK	01141076501800	1,501,154.00	3,139.00
NYATOTO MIXED SEC. SCHOOL DEV.	CO-OPERATIVE BANK	01139048112805	402,411.00	1,811.00
OBANGA MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141076454200	453,577.50	5,162.50
ONYWERA DAY SECONDARY SCHOOL	CO-OPERATIVE BANK	01141076176300	1,501,226.00	6,043.60
SEKA MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141330088700	1,415,765.72	17,062.72
NYANDIWA MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141076438000	255,298.00	5,298.00
ST. JOSEPH OLANDO MIXED SECONDARY SCHOOL	CO-OPERATIVE BANK	01141331781400	1,501,305.00	3,355.00
ST. MERCELLIN KIGOTO SEC. SCHOOL	CO-OPERATIVE BANK	01141076359600	2,633,437.00	6,217.00
OMA PRIMARY SCHOOL	EQUITY BANK	0760298974384	630.00	0.00

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
KIABUYA PRIMARY SCHOOL	EQUITY BANK	0760279527981	3,785.00	3,505.00
NYAGWETHE PRIMARY SCHOOL	EQUITY BANK	0760280797576	360.00	499,100.00.
KIGOTO PRIMARY SCHOOL	EQUITY BANK	0760280797590	607.00	207.00
BUNGE PRIMARY SCHOOL	EQUITY BANK	0760278670964	203.50	2,800,391.50
GINGO PRIMARY SCHOOL	EQUITY BANK	0760279547275	30,600.50	560,055.50
GOVERNOR AWITI KISENYE PRIMARY SCHOOL	EQUITY BANK	0760278820801	6,749.20	441,749.20
NYAKWERI PRIMARY SCHOOL	EQUITY BANK	0760278898965	1,194.00	68,724.00
NYAMADEDE MIXED SECONDARY SCHOOL	EQUITY BANK	0760279871531	56,595.00	20,625.00
KISEGI MIXED SECONDARY SCHOOL	EQUITY BANK	0760278897189	9,920.00	609,250.00
ST. JOHN'S KIKUBI GIRLS SECONDARY SCHOOL	EQUITY BANK	0760278974190	7,075.00	1,155.00
MOI GIRLS SINDO SECONDARY SCHOOL	EQUITY BANK	0760263357123	37,156.20	1,036,724.00
SUBA SUB COUNTY POLICE COMMANDANT OFFICE	EQUITY BANK	0760281152435	436.00	0.00
SUBA SOUTH DCC OFFICE PMC	EQUITY BANK	0760279955830	160.00	160.00
ST. CHARLES WIGA SECONDARY SCHOOL ACCESS ROAD	EQUITY BANK	0760280797570	400.00	400.00
NYANDIWA PRIMARY SCHOOL	EQUITY BANK	0760279046987	23,534.00	23,534.00
TONGA BOYS SECONDARY SCHOOL	EQUITY BANK	0760279629368	3,324.50	3,324.50
KIMORO PRIMARY SCHOOL	EQUITY BANK	0760279764797	610.00	1,635.00
KISEGI PRIMARY SCHOOL	EQUITY BANK	0760279537400	2,393.00	2,393.00
OSIRI PRIMARY SCHOOL	EQUITY BANK	0760295103710	408,132.50	762.50
TOTAL			27,076,582	32,571,027

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)
1	<p>Budgetary Control and Performance</p> <p>The combined summary statement of appropriation recurrent and development reflects budgeted receipts budget and actual on comparable basis of Kshs.175,160,184 and Kshs 143,071,305 respectively resulting to realization of 82% of the budget. Similarly, the Fund expended Kshs 124,040,805 against the approved budget of Kshs 175,160,184 resulting to under expenditure of Kshs 51,119,379 which was 29% of the approved budget.</p> <p>In the circumstance, under expenditure affected the programs and activities planned and may have greatly hampers service delivery to the residents of Suba South Constituency.</p>	<p>There was delay in receipt of funds by the Management from the National Government Constituencies Development Fund Board, the last AIEs; B140737 Kshs. 15,000,000 and B105291 Kshs. 32,088,879.30 for the financial year under review were received on 18/06/2021 and 28/07/2021. Aailed are copies of the AIEs for your perusal.</p> <p>Otherwise all the financial year 2020/2021 approved projects activities have since been implemented to ensure effective service delivery to the constituents.</p> <p>(Annex 1)</p>	Resolved	
2	<p>Basis for Conclusion</p> <p>1.0 Transfers to Other Government Entities</p> <p>1.1 Drilling and Equipping of a Borehole at Kingenyo Primary School</p>	<p>Copies of Environmental Impact Assessment report and Test Pumping results are availed for audit verification. The management wishes to assure the audit team that the Project Management Committee involved the department of water in</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>Included in the figure of transfers to other government institutions of Kshs 89,542,000 under Note 6 to the financial statements is transfers to primary schools of Kshs.47,400,000 out of which Kshs 5,000,000 was disbursed to Kingenyo Primary School for drilling and equipping of a borehole. However, the management did not provide an environmental impact assessment report on the project for audit verification. It was thus not possible to ascertain whether the management complied with section 58 of the Environmental Management and Co-ordination Act 1999 which requires that “The proponent of a project shall undertake or cause to be undertaken at his own expense an environmental impact assessment study and prepare a report thereof where the Authority, being satisfied, after studying the project report submitted under subsection (1), that the intended project may or is likely to have or will have a significant impact on the environment, so directs.”</p> <p>In addition, the test pumping results were not availed for audit verification and it was not possible to ascertain whether the project management committee (PMC) involved the department of water in line with regulation 15(1a) of the</p>	<p>line with regulation 15(1a) of the National Government Constituencies Development Regulations, 2016 which requires the PMC for each project in a constituency to implement projects in consultation with the relevant departments of government. Certificate of Completion is attached as a justification of the same.</p> <p style="text-align: center;">(Annex 2)</p>		

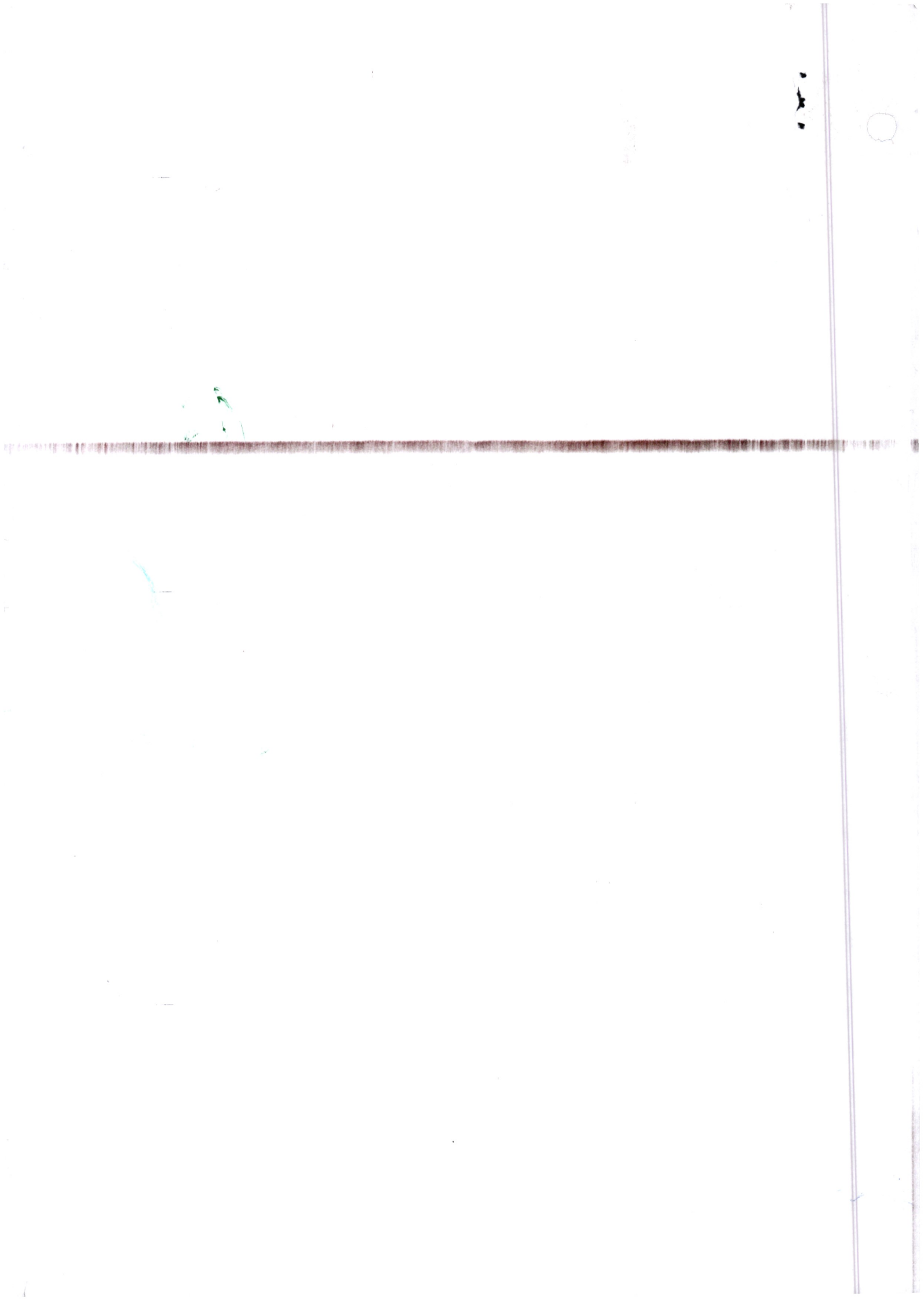
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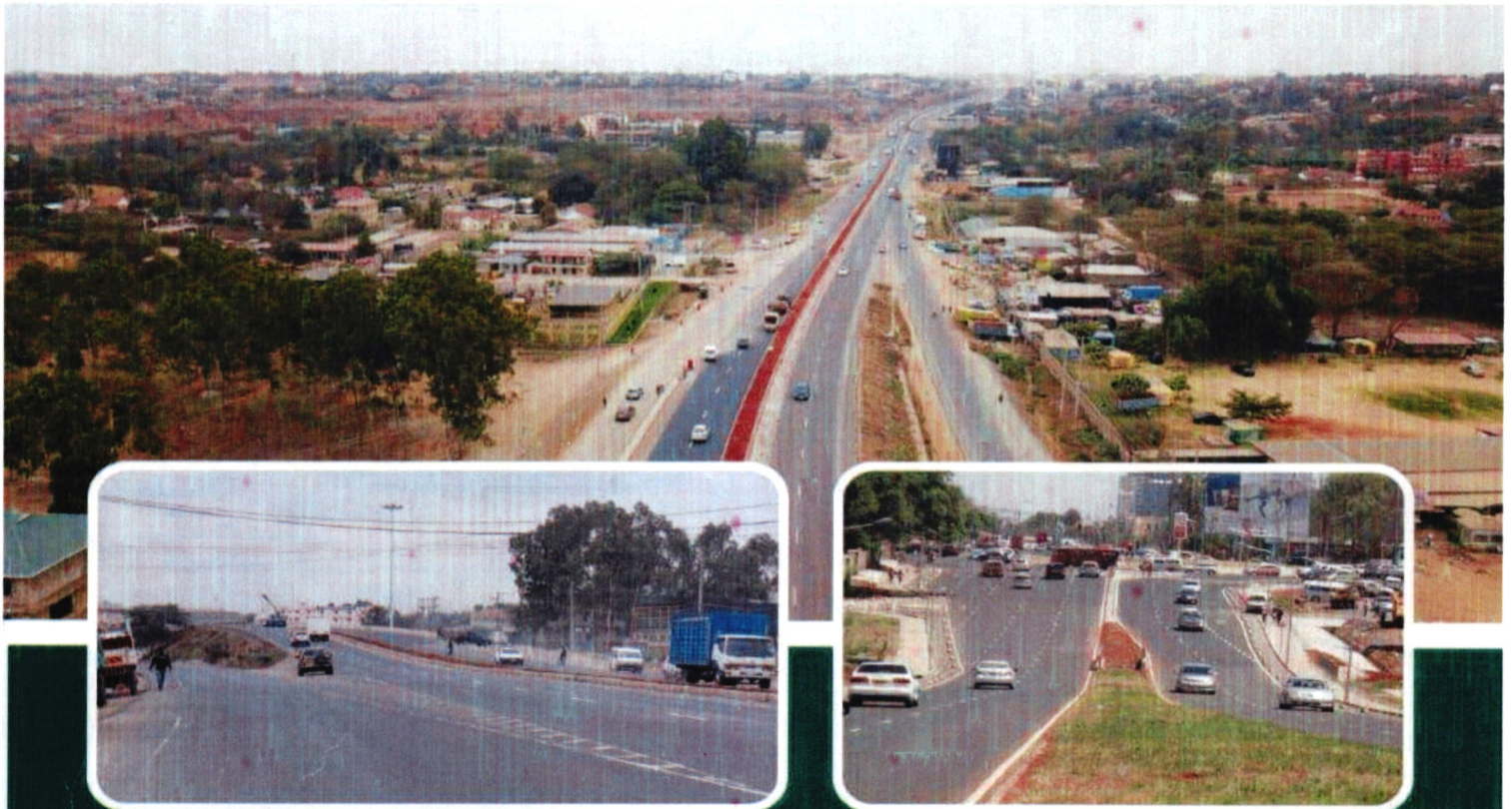
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>National Government Constituencies Development Regulations, 2016 which requires the PMC for each project in a constituency to implement projects in consultation with the relevant departments of government.</p> <p>From the foregoing, the management is in breach of the law.</p>			
3	<p>1.2 Construction of a Dormitory at Nyenga Mixed Secondary School</p> <p>Included the figure of transfers to other government institutions of Kshs 89,542,000 under Note 6 to the financial statements is transfers to secondary schools expenditure of Kshs 42,142,000 out of which Kshs 8,300,00 disbursed to Nyenga Mixed Secondary School to construct two (2) Storey dormitory. Review of records noted that the estimated cost of the project as per the bills of quantities prepared on 02 October 2019 was Kshs 30,294,010.</p> <p>However, the management has not provided documentation to prove that there is adequate budgetary allocation for the project to ensure completion within three (3) years as required by regulation 11(1i&j) of the National Government Constituencies Development Regulations, 2016 which states that the function of a project management</p>	<p>The project has so far received total funding of Kshs. 25,000,000 as the approved by the board, this amount has been utilized in implementing the first phase- construction of ground floor and the second phase-construction of 1st floor. The management has committed to allocate adequate funds towards construction of second floor (Phase 3)</p> <p>Attached are copies of the approved code lists/ letters for your reference.</p> <p style="text-align: center;"><i>(Annex 3)</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>committee is to rank project proposals in order of priority while ensuring ongoing projects take precedence and ensure that all projects receive adequate funding and are completed within three years.</p> <p>As a result, the management is in breach of the law.</p>			
4	<p>2. Murraming, Grading & Gravelling of Access Road</p> <p>Included in the figure of other grants and transfers of Kshs. 23,796,947 under Note 7 to the financial statements is emergency expenditure of Kshs 9,190,947 out of which Kshs. 3,000,000 was utilized in murraming, grading and gravelling of Kigwa Centre to Wiga Secondary access road. However, the construction of access roads is a devolved and not a national government function and thus management contravened Section 24 (a) of the NG-CDF Act, 2015 which provides that a project under this Act shall only be in respect of works and services falling within the functions of the national government under the Constitution.</p> <p>As a result, the management is in breach in law.</p>	<p>Kenya Rural Roads Authority confirmed through a letter reference KERRA/HB/SUBASOUTH NG-CDF/01/2020/2021 dated 4th March 2021 that St. Charles Wiga Secondary School Access road is unclassified National government school access road. Attached is a copy of the letter from KeRRA for your perusal</p> <p>(Annex 4)</p>	Resolved	


 Erick K. Kiraithe
 Fund Account Manager





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REGIONAL OFFICE

NORTH RIFT REGION

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WESTERN REGION

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NYANZA REGION

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SOUTH RIFT REGION

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 Kenya Urban Roads Authority

 KURARoads

 Kenya Urban Roads Authority