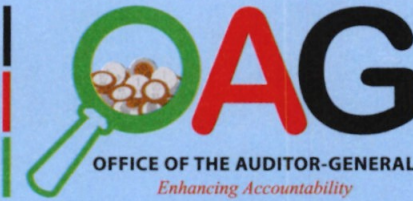


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REPORT

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THE AUDITOR GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
SUBA NORTH CONSTITUENCY**

FOR THE YEAR ENDED

30 JUNE, 2025

Revised 30th June 2025



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT
FUND**

SUBA NORTH CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025**

**Transitional IPSAS Financial Statements /Prepared in accordance with the Accrual Basis of
Accounting Method Under International Public Sector Accounting Standards (IPSAS)**

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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
AC	Audit Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMCs	Project Management Committees
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the Fund's financial resources.

Comparative Year- Means the prior period.

2. 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 (amended 2023). 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the 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 exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

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- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

1. Transparency and Accountability
2. Professionalism and Integrity
3. Commitment and Teamwork
4. Neutrality and Objectivity
5. Timeliness and Excellence
6. Advocacy for Citizen Participation

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Suba North Constituency's day-to-day management is under the following key organs:

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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	AIE holder	Nelson Alfayo
2.	National Sub-County Accountant	Agibitus Oluoch
3.	Chairman NGCDFC	John Andele (Operations Bank Account)
4.	Member NGCDFC	Irene Ojwang (Operations Bank Account)
5.	Member NG CDFC	Grace Ouko (Deposit Bank Account)
6.	Member NG CDFC	James Nandia (Deposit Bank Account)

(c) Fiduciary Oversight Arrangements

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Suba North Constituency. The reports and recommendations of the Audit Committee, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

(d) NGCDF Suba North Constituency Headquarters

NG-CDF Plaza
Mbita Homabay Road
Mbita, KENYA.

(e) NGCDF Suba North Constituency Contacts

P.O. Box 311-40305
Telephone: (254) 743327286
E-mail: cdsubanorth@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NGCDF Suba North Constituency Bankers

1. Operations Account
Equity Bank Kenya Limited
Mbita Point Branch
P.O Box 101 – 40305
Mbita, Kenya
 2. Deposit account
Kenya Commercial Bank Limited
Mbita point Branch
P.O Box 322-40305
Mbita, Kenya
 3. Project Management Committee Accounts
Equity Bank Kenya Limited
Mbita Point Branch
P.O Box 101 – 40305
Mbita, Kenya
- Kenya Commercial Bank Limited
Mbita point Branch
P.O Box 322-40305
Mbita, Kenya

(g) Independent Auditor

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

(h) Principal Legal Adviser

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

3. NGCDF Committee



John Ooko Andele
Chairman

John Ooko Andele has served as Chairman of the NGCDF Committee since 2018. Holding a Bachelor of Education degree from the University of Nairobi, and drawing from his background as a retired principal and farmer, he has provided strategic leadership that prioritizes education and infrastructure development. His deep understanding of the education sector has been instrumental in steering initiatives that enhance learning environments and improve access to quality education across the constituency



Irene Achieng Ojwang
NGCDF Secretary

Irene Achieng Ojwang has served as Secretary of the Committee since 2013. With a Bachelor of Business Management degree from the University of Eldoret and prior experience as an assistant accountant at Suba Teachers Sacco and the International Center for Insect Physiology and Ecology, she has strengthened the Committee's governance framework. Her expertise ensures accurate documentation, transparent decision-making, and compliance with statutory requirements, supporting the efficient allocation of NGCDF resources.



David Odhiambo Mingo
Member

David Odhiambo Mingo, a member since 2022, holds a certificate in Electrical Engineering from Mawego Technical Training Institute. His technical knowledge has been valuable in monitoring and evaluating electrification projects funded by the NGCDF, ensuring that installations meet required standards and deliver reliable energy to schools and public institutions.



Innocent Jomo Miregi
Member

Innocent Jomo Miregi has been a member of the Committee since 2022. With an MBA from the University of Phoenix and previous experience as a lecturer at Devry University in Texas, he has strengthened governance practices and enhanced performance monitoring within the Committee. His analytical approach has improved project evaluation and accountability in the use of NGCDF resources



Gilbert Owino Ongei
Member

Gilbert Owino Ongei, who has served on the Committee since 2016, is an experienced fisherman with a KCSE qualification. He has played a vital role in fostering community participation in NGCDF programs, ensuring that projects address grassroots priorities and enjoy strong local support.



Grace Akinyi Ouko
Member

Grace Akinyi Ouko has been a Committee member since 2015. As a Community Health Volunteer with a KCPE qualification, she has been a strong advocate for health and sanitation projects. Her efforts have guided the allocation of resources to programs benefiting vulnerable households and improving public health conditions.



Penina Akinyi Apindi
Member

Penina Akinyi Apindi, a long-serving member since 2013, holds a KCSE qualification and has a background as an early childhood development teacher. She has been instrumental in strengthening early learning infrastructure and supporting bursary programs to ensure equitable access to education for disadvantaged children.



James Nandia
Member

James Nandia, born in 1973, has served on the NG-CDF committee since 2016. A KCSE holder and fisherman, he actively contributes to various committees and community development initiatives, demonstrating strong commitment to local growth.



Nelson Alfayo
Fund Account Manager

Nelson Alfayo has served as the Fund Account Manager since 2013. Holding a Master's Degree in Public Policy and Administration as well as a Bachelor's Degree in Economics and Finance from Kenyatta University, he oversees the prudent financial management of NGCDF resources. His stewardship ensures timely disbursement of funds, accurate reporting, and strict compliance with audit requirements, reinforcing the Committee's commitment to transparency and accountability.

List of NG-CDF Members who exited during the financial year are as follows. They served for two years (November, 2022 – November, 2024)

- Male Adult- John Ooko Andele -Chairman
- Male youth – David Odhiambo Mingo - Member
- Female adult – Penina Akinyi Apindi -Member
- Female youth –Irene Achieng Ojwang'- Secretary
- PWD REP- Innocent Jomo Miregi - Member
- Co-opted Member—Gilbert Owino Ongei - Member
- Male Adult –James Onyango Nandia - Member
- Female Adult – Grace Akinyi Ouko - Member

4. NG-CDFC Chairman's Report



JOHN OOKO ANDELE
SUBA NORTH NG-CDFC CHAIRMAN

Executive Summary

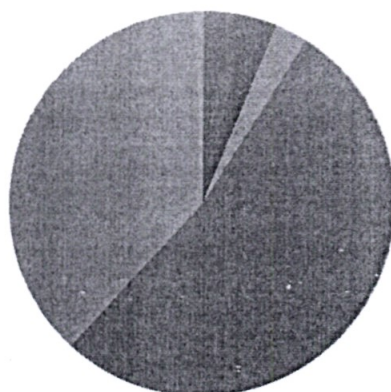
I am honored to present this statement on behalf of the Suba North Constituency National Government Constituency Development Fund (NG-CDF) for the 2024/2025 financial year. This report reflects our collective efforts to deploy public resources effectively, prioritize projects that have the greatest impact, and respond to the pressing needs of our community.

This financial year was marked by sustained commitment to education and security — two pillars that continue to shape the social and economic well-being of our constituency. We focused on expanding access to quality learning, supporting needy students, and enhancing security infrastructure to improve service delivery and public safety. The period also revealed emerging socio-economic dynamics that will guide our priorities in the coming years.

Sector allocation

In the 2024/2025 financial year, Suba North NG-CDF allocated KSh 6.3 million to employee costs to support operations, while KSh 4.7 million covered committee expenses for project oversight. Essential services and administration received KSh 4.9 million, ensuring smooth implementation. The bulk of resources — KSh 94.95 million — funded certified works by other government units, reflecting the priority on major infrastructure projects. Education support and related initiatives were strengthened through KSh 67.04 million in grants and transfers, while KSh 1.5 million was set aside for asset acquisition to improve service delivery. This allocation balances operational needs with high-impact development investments.

Allocation



- Employee costs
- Committee expenses
- Use of Goods and Services
- Other Government Units Certified Works
- Other Grants and Transfers
- Aquisition of Assets

Financial Performance and Budget Overview

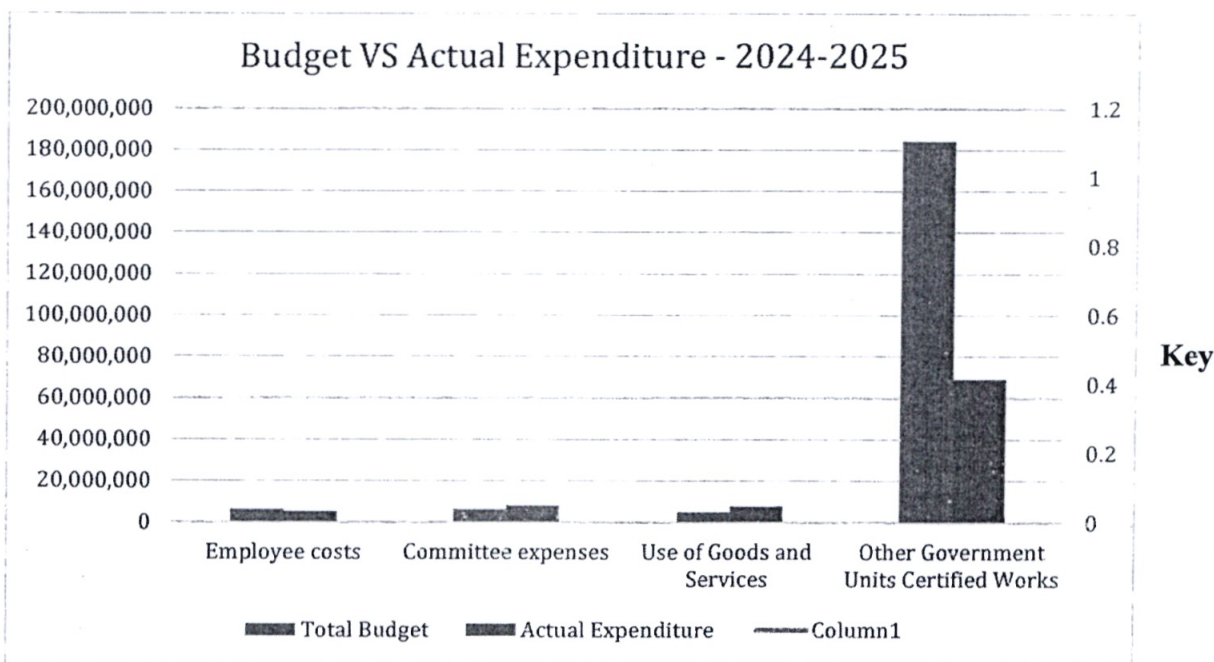
For the year under review, Suba North NG-CDF received a total budgetary allocation of KSh 179,441,954.47, supplemented by funds brought forward from the previous year and additional disbursements from the NG-CDF Board. Specifically, KSh 57,649,393 was disbursed as part of the 2023/2024 balance, while KSh 126,154,371 was provided for 2024/2025. This brought total current-year disbursements to KSh 183,803,764.

The constituency also benefited from a brought-forward balance of KSh 102,667,148 and outstanding disbursements of KSh 40,915,315, bringing the total funds available to KSh 323,024,418. Additional income of KSh 3,547,128 from PMC recoveries further strengthened our financial position.

During the year, we spent KSh 159,859,833.06, which represents approximately 62% of the available resources. At the close of the financial year, the constituency retained a cashbook balance of KSh 55,534,105.24.

Overall revenue realization stood at KSh 273,336,522, equivalent to 84% of available allocations. Total expenditure reached KSh 152,058,589, translating to 47% utilization when compared to the total funds available. A balance of KSh 121,277,933 remains to support ongoing and new projects in the next financial year.

All funds due from the Board were released except KSh 26,400,000, which remains pending conditional approval, awaiting final documentation. This underlines the importance of timely compliance with financial reporting requirements to ensure the uninterrupted flow of resources.



Achievements and Projects Implemented

The NG-CDF has continued to deliver tangible benefits to Suba North residents through carefully selected projects. In education, we disbursed bursaries to hundreds of secondary and tertiary students, ensuring that financial barriers did not deny learners an opportunity to pursue their studies.

Infrastructure projects were also prioritized. Notable milestones include the enhancement of facilities at Mbita KMTC, the construction of two classrooms at Usungu Primary School, and the construction of a dormitory at Lambwe Christian School for the Deaf. These projects have significantly improved the learning environment for pupils and students across our constituency.

In security, major investments were made to strengthen government service delivery and safeguard our communities. These included the construction of Suba Central Sub-County Headquarters, a Police Divisional Headquarters, and multiple chiefs’ offices. These developments not only enhance security presence but also bring essential government services closer to the people.

Some of the projects implemented included:



Fig 1: Mbita KMTC



Fig 2: Lambwe Christian School for the Deaf

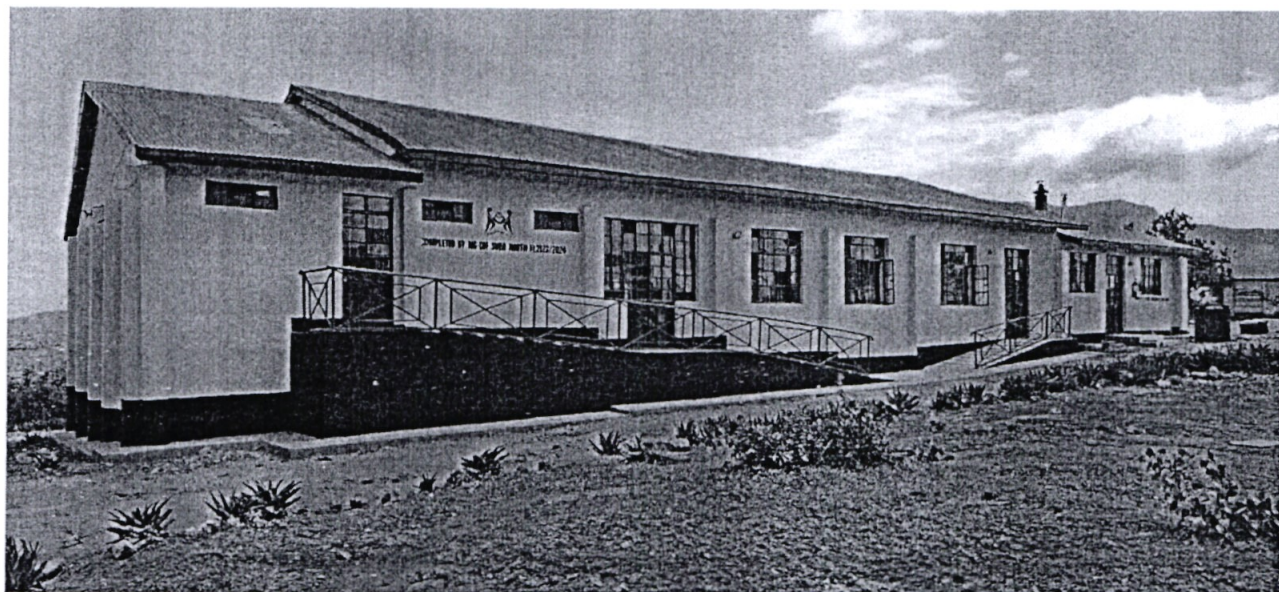


Fig 3; senator Otieno Kajwang High School

Emerging Issues

The 2024/2025 financial year has highlighted a number of important trends and issues that will shape future planning.

- Youth population growth: A rising number of young people in Suba North requires expanded opportunities in education, vocational training, and employment creation.
- Women and girl empowerment: There is an increasing need for programs that promote inclusion, skills development, and economic empowerment for women and girls.
- Demand for higher technical training: Strong community advocacy has emerged for establishing a National Polytechnic in Suba North to provide advanced technical skills locally.
- Low ICT penetration: Digital infrastructure remains inadequate, limiting access to information and constraining innovation in both learning and service delivery.
- Limited understanding of NG-CDF roles: Misconceptions persist regarding which types of projects are eligible for NG-CDF funding, often resulting in unrealistic expectations from the public.

These trends call for a forward-looking approach to planning, with emphasis on youth empowerment, digital inclusion, and sustained community engagement.

Challenges Encountered

Despite the achievements, the year presented several challenges. The demand for bursaries far exceeded available resources, putting pressure on the statutory ceiling for education support. Delays in fund disbursement from the exchequer hindered the timely implementation of projects, and misconceptions about the scope of NG-CDF funding created public dissatisfaction regarding projects not eligible under the Fund's mandate.

While bursary disbursements and selected education infrastructure projects were successfully implemented, some initiatives faced delays or partial completion, primarily due to timing and resource constraints.

Way Forward

Looking ahead, Suba North NG-CDF is committed to refining its strategies to enhance efficiency, responsiveness, and impact. Key measures include:

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- Fully utilizing the 40% bursary allocation ceiling to address the increasing demand for student support.
- Strengthening community sensitization programs to build public understanding of NG-CDF's mandate and eligible project categories.
- Streamlining documentation and compliance processes to ensure the timely release of funds by the NG-CDF Board.
- Expanding ICT infrastructure and literacy programs to equip youth with digital skills and open new opportunities for growth.

These efforts, combined with continued stakeholder engagement, will ensure that Suba North NG-CDF remains a reliable vehicle for grassroots development.

Conclusion

The 2024/2025 financial year has demonstrated both the challenges and opportunities in delivering community-driven development. Despite funding delays and resource constraints, Suba North NG-CDF has remained steadfast in its mission to uplift education standards, strengthen security, and promote inclusive growth.

The lessons drawn from this year provide a strong foundation for even greater efficiency, transparency, and impact. Working together with our partners, government agencies, and the people of Suba North, we will continue to drive progress that reflects the true aspirations of our constituency.



.....

Name: John Andele
Chairman NGCDF Committee

5. Statement of Performance Against Predetermined Objectives for FY2024/25

Introduction

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

The key development objectives of the *NGCDF Suba North Constituency 2023-2027* plan are to:

1. To improve education outcomes at all levels of learning
2. To enhance security for Suba North constituents
3. To address environmental challenges
4. To enhance sports empowerment within the constituency
5. To reduce the impact of disaster risks
6. To improve roads in all wards
7. To empower constituents of Suba North Constituency in terms of access to clean water
8. To enhance infrastructure development for health services for constituents
9. To increase access to electricity for households in the constituency
10. To improve bridges in the constituency
11. To enhance capacity of Youth and Women in the constituency of Suba North

Progress on the attainment of Strategic development objectives

To implement and cascade 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

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Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2024/25 - Construction of classrooms 2 Primary Schools Renovation of 28 classrooms in 11 primary schools . Purchase of 3 secondary schools buses to enhance mobility and completion of 1 dinning hall. Construction of latrines to improve sanitation in 2 schools. Fencing of school compound in 1 schools. - Bursary beneficiaries at all levels. Approximately 50 million was disbursed to support needy and deserving learners across the constituency.
Security	To provide better working environment for security providers in the constituency	A secure constituency	-Number of Police Stations/posts set up -Number of police houses built. -Number of ACC/Chiefs/Ass. Chief's offices built.	Delay in funds impeded the implementation of projects
Climate change mitigation activities	Improve access to a more sustainable and conserved environment	Improved sanitation facilities in schools Provision of tree seedlings to schools to improve the forest cover	Number of sanitation facilities built in schools Number of trees planted	Delay in funds impeded the implementation of projects
Emergency	Respond to unforeseen emergency situations	Emergency situations responded to	Number of beneficiary institutions	Rehabilitated access roads to schools

6. Governance Statement

a. (NG-CDFC process of appointment

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

1. There is established a National Government Constituency Development Fund Committee for every constituency.
2. Constituency Committee Shall comprise of;
 - a) The national government official responsible for co-ordination of national government functions.
 - b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
 - d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3):
 - e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - g) one member co-opted by the Board in accordance with regulations made by the Board
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettment by the board.

The current NGCDFC members were gazetted in April 2025.

The persons appointed are drawn from different groupings as follows:

The persons appointed are drawn from different groupings as follows:

- Male Adult Representative –John Andele – Chairman
- Male youth Representative –David Mingo – Member
- Female Adult representative - Grace Ouko- Member
- Female youth –Irene Ojwang – Secretary
- Persons With Disability Representative –Innocent Miregi - Member
- Co-opted Member –Gilbert Ongei – Member
- Male Adult Representative– James Nandia – Member
- Female Adult representative Member

b. NG-CDFC Tenure

The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board. The NG-CDFC members were gazetted on 6th March 2025 and are to serve for two years effective from the date of gazettment.

c. The Role of the Constituency Committee

The functions of the constituency committee shall be to-

- i. Build the capacity of project management committees and Committee.
- ii. Sensitize the Community on the operations of the Fund;
- iii. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- iv. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- v. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- vi. In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution; (1) consult with relevant government departments to ensure that cost estimates for projects are realistic;

- vii. In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- viii. Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- ix. Ensure that all projects receive adequate funding and are completed within three years;
- x. Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies; (I) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- xi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- xii. Ensure that project reports are prepared and submitted to the Board.

d. Removal of a member

As per the act a member may be removed from office on grounds of: lack of integrity, gross misconduct, embezzlement of public funds, bringing the committee to disrepute, promoting unethical practices, causing disharmony within the committee and physical or mental infirmity.

Decision to remove a member shall be made through a resolution of at least five members of the committee and the member shall be given a fair hearing before the resolution is made.

There hasn't been any removal at Suba North Constituency.

e. NG-CDFC Induction and training

The NG-CDFC Members shall be inducted upon assumption of office to familiarize them with their functions. A training shall then be conducted for the members in conjunction with other stakeholders of the constituency NG-CDFC including the FAM, DCC and National Sub-county Accountant to further capacity build the members on all nitty-gritties of the running of NG-CDF.

*National Government Constituencies Development Fund (NGCDF)
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f. Number of meetings;

S. N o	Name of committee member	1	2	1	3	1	2	1	1	2	0	1	1	1	2	2	0	2	1	2	2
		2	6/	6/	1/	2/	9/	7/	1/	1/	7/	9/	8/	3/	6/	5/	7/	9/	3/	7/	5/
		/	0	0	0	0	0	1	1	1	1	1	0	0	0	0	0	0	0	0	0
		0	7/	8/	8/	9/	9/	0/	1/	1/	2/	2/	1/	2/	2/	3/	4/	4/	5/	5/	6/
		7	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
		/	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
		0	4	4	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	5	5
		2																			
		4																			
1	John Andele	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
2	Peninah Apindi	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
3	David Mingo	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
4	Irene Ojwang	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
5	James Nandia	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
6	Grace Ouko	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
7	Innocent Miregi	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
8	Gilbert Ongei	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
9	Nelson Alfayo																√	√	√	√	√
10	David Agong	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√				
11	Peter Mutiso	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
12	Samson Akach																				

NG-CDF Act Section 43 (11) stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Suba North Constituency, the NG-CDF Committee conducted 8 meetings and 3 sub-committee meetings.

a) NG-CDFC Tenure

Section 43(8) of the NGCDF Act 2015 provides that the term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be

approved by the Board. The committee appointed vide Gazette Notice Vol. CXXII, No. 154 dated November 29, 2022 served until November 28, 2024 and a new committee is yet to be gazette, the old committee continues in office .

b) The Role of the Constituency Committee

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

The roles and functions of NG-CDFC are as follows; -

- (i) Build the capacity of project management committees and Committee.
- (ii) Sensitize the Community on the operations of the Fund;
- (iii) Consider all project proposals from all wards in the constituency and any other projects which a constituency committee considers beneficial to the Constituency;
- (iv) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;1956 - Kenya Subsidiary Legislation, 2016
- (v) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans; in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- (vi) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- (vii) Ensure that all projects receive adequate funding and are completed within three years;
- (viii) where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;

c) Removal of NG-CDFC Members

A member holding a position within the NG-CDFC can be relieved of their duties for any of the subsequent reasons, either individually or in combination: Absence of integrity, Severe misconduct, misappropriation of public funds, tarnishing the committee's reputation through inappropriate personal behavior in public, advocating unethical behaviors, creating discord within the committee, Suffering from a physical or mental ailment, Misusing funds, or any other valid and justifiable cause.

g. Remuneration Rates

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance Kshs. 7,000 per meeting and all other members an allowance of Kshs.5, 000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

In this financial year the NGCDFC members adhered to the cabinet secretary's circular on members sitting and field allowances.

h. Disclose the policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2024/2025 no member of NGCDFC Suba North contravened conflict of interest policy.

i. Succession plan

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

j. Ethics and code of conduct

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

k. Risk Management

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles

efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations. Embracing the Enterprise Risk Management system and attesting to monthly, quarterly bi-annually and annually compliance and key risk indicators questions, implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

7. Management Discussion and Analysis

The management of Suba North NG-CDF is pleased to present an overview of the Fund's financial and operational performance over the last five years. This analysis highlights sectoral priorities, resource utilization, compliance practices, and the outlook for future development initiatives.

Sector Performance

Since its inception in 2013, Suba North NG-CDF has consistently prioritized investments in education and security, recognizing these as the foundation for sustainable socio-economic growth. Over the past five financial years, the Fund has received a total of KSh 720.78 million out of an allocation of KSh 774.07 million. These resources have been fully directed toward improving school infrastructure, supporting needy students through bursaries, and addressing security challenges within the constituency.

Disbursements have been strong and steady, with 100% absorption of funds in four of the five years reviewed. In 2024/2025, by 30 June 2025, KSh 126.15 million had been disbursed against an allocation of KSh 179.44 million, representing 70% performance within the reporting period. Despite this partial disbursement, the Fund maintained its trajectory of high utilization, ensuring timely execution of priority projects.

Education continues to dominate resource consumption, accounting for an average of 96% of allocations over the last two years. The Fund invested KSh 94.46 million in educational infrastructure and KSh 50 million in bursaries in 2024/2025, while also completing KSh 83 million in infrastructure projects and KSh 42.5 million in bursaries during 2023/2024. Security interventions, while smaller in proportion, received KSh 7.9 million in 2024/2025 and KSh 16.25 million in 2023/2024, reflecting the Fund's commitment to safeguarding learning environments and improving public safety.

These allocations demonstrate a deliberate policy choice to elevate academic standards by constructing and renovating classrooms, laboratories, and libraries while ensuring that deserving students remain in school regardless of financial background. The strategic balance between infrastructure spending and bursary support underscores the Fund's role not only as a builder of facilities but also as a direct enabler of access to education.

Key Projects

In addition to education bursaries and construction works, the Fund has implemented projects that generate employment opportunities and strengthen local infrastructure. School building initiatives have provided casual work for residents, boosting household incomes and stimulating small businesses that supply construction materials. Security projects, such as the building and equipping of police posts,

have improved law enforcement presence, contributing to a safer environment for education and commerce.

These interventions reflect NG-CDF’s mandate of grassroots development—ensuring tangible benefits for rural communities, reducing poverty, and creating an enabling environment for long-term socio-economic transformation.

Compliance with Statutory Requirements

Suba North NG-CDF operates under the framework of the Constitution of Kenya 2010, the NG-CDF Act 2015, the Public Finance Management Act 2012, and the Public Procurement and Asset Disposal Act 2015, among other regulations. The Fund has maintained full compliance with these legal requirements, ensuring transparency and accountability in the use of public resources.

Management continues to meet its tax obligations, including Value Added Tax withholding, Pay-As-You-Earn remittances, and contractor withholding taxes. The Fund remains committed to strict adherence to financial regulations and public audit standards, providing assurance to both government authorities and the constituency it serves.

Review of the Economy, Sector, and Future Developments

Kenya’s economic performance in recent years has been shaped by both global and domestic challenges. The COVID-19 pandemic disrupted business growth, reduced revenue collection, and increased the cost of implementing development projects, causing delays and budgetary pressures. However, over the last three years, improved revenue performance has enabled higher NG-CDF allocations at the constituency level, providing fresh impetus for community development programs.

For Suba North, this has translated into growing annual budgets—from KSh 137 million in 2020/2021 to KSh 179 million in 2024/2025—strengthening the Fund’s ability to invest in critical sectors. With ongoing efforts to anchor NG-CDF firmly within the Constitution, there is an optimistic outlook that the Fund will continue to expand and drive constituency-level economic growth.

The constituency has developed a strategic plan to guide resource deployment over the next three years. This plan focuses on consolidating gains in the education sector, expanding bursary coverage, upgrading learning facilities, and completing outstanding security projects. By reinforcing these priorities, Suba North NG-CDF seeks not only to empower its youth through education but also to build a foundation for sustainable development, job creation, and poverty reduction.

In summary, over the past five years, Suba North NG-CDF has consistently utilized its allocations effectively, with education absorbing the lion’s share of resources and security receiving targeted support. The Fund’s strict compliance with statutory requirements, combined with its community-focused projects, has elevated living standards within the constituency. Looking ahead, increased allocations and constitutional entrenchment of NG-CDF are expected to accelerate development initiatives, allowing the Fund to continue transforming Suba North through education, infrastructure, and local empowerment.


.....
Name: Nelson Alfayo
Fund Account Manager

8. Environmental and Sustainability Reporting

Suba North NG-CDF exists to deliver a strategy which is founded on social sector, namely, Education & Training, Security Sector Support, Climate Change Mitigation, and Digital hubs programmes. This pillar makes special provision for Kenyans with various disabilities and also for marginalized communities.

1. Sustainability strategy and profile -

To ensure the sustainability of Suba North Constituency, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Suba North Constituency's 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 marginalized groups, including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars, NGCDF has security as a priority area with the intention to provide a better working environment for the security providers within the constituency as well as 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 law enforcement agencies while collaborating with the community in trust on matters of security.
- c. **Climate change mitigation:** The Constituency acknowledges that all its operation has an impact on the environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget to climate change mitigation activities such as afforestation, reafforestation, grassroots sensitization, and tree seedling production.

2. Environmental performance

The constituency uses Climate Change and Mitigation programme as a guiding policy which articulates how to conserve the environment and its components. It has succeeded in planting over 500 trees and installation of water tanks in various learning institutions but is

however faced with the challenge of extended drought. To manage biodiversity, the fund has planted indigenous trees. The constituency has also intensified awareness creation and sensitized the community on the fundable projects by NG-CDF including Climate Change Mitigation which is championed by the Agenda of the government of the day. The NG-CDFC has undertaken public participation to sensitize the youth/Community on the impact of drug abuse.

The constituency has ensured security measures by constructing police posts and Divisional Headquarters.

3. Employee welfare

We invest in providing the best working environment for our employees. Suba North 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 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 coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. Suba North 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 safety policy in compliance with the Occupational Safety and Health Act of 2007 (OSHA) and has ensured the work environment is conducive to everybody's movement and accessibility within the office, including PWDs. The Constituency has also put in place disaster-mitigating measures, including fire extinguishers and accessible escape routes in case of emergency.

4. Marketplace practices-

Suba North Constituency is committed to fair and ethical market practices.

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 to lift them economically. Our ethical market practices ensure the fund gets value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Suba North Constituency has endeavored 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 community projects.

Public Participation in Project Identification, Implementation, and Monitoring

Suba North Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, 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 a process that directly engages the concerned stakeholders in decision-making and fully considers public input.

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

Public Awareness

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

Suba North Constituency 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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Name: Nelson Alfayo
Fund Account Manager.

9. 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Suba North Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; 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; Safeguarding the assets of the entity; Selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Suba North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual 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, 2025, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Suba North Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

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

In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.


Approval of the financial statements

The NGCDF- Suba North Constituency financial statements were approved and signed by the Accounting Officer on _____ 2025.



.....
Name: John Andele

Chairman – NGCDF Committee



.....
Name: Nelson Alfayo

Fund Account Manager

REPUBLIC OF KENYA



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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SUBA NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 transitional IPSAS financial statements of National Government Constituencies Development Fund - Suba North Constituency set out on pages 1 to 67, which comprise of the statement of financial assets and liabilities as at 30 June, 2025 and the statement of receipts and payments, statement of net assets,

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Suba North Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the National Government Constituencies Development Fund Act, 2015, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1.0. Other Grants and Transfers Actual Expenditure

The statement of financial performance reflects other grants and transfers actual expenditure amount of Kshs.64,818,195 as disclosed in Note 14 to the financial statements. The following unsatisfactory matters were noted during audit of the expenditure:

1.1. Unconfirmed Bursaries to Secondary Schools and Tertiary Institutions

The amount of Kshs.64,818,195 includes bursary-secondary schools amount of Kshs.31,200,000 and bursary – tertiary institutions amount of Kshs.23,761,800, totaling Kshs.54,961,800. However, examination of a sample of payment vouchers amounting to Kshs.3,238,000 relating to bursaries transferred to the following five (5) secondary schools revealed that the vouchers did not have evidence of vetting by the Bursary Committee and details of the wards the beneficiaries came from. Further, although the acknowledgement letters and receipts from the five (5) secondary schools were provided for audit, they were not supported with lists of beneficiary students:

No.	Date	Name/Payee	Amount (Kshs.)
1	04/03/2025	Mbita High School	1,386,000
2	01/06/2025	Kamasengre Secondary School	245,000
3	01/06/2025	Waware Mixed Secondary School	525,000
4	13/06/2025	Ogongo Secondary School	620,000
5	13/06/2025	Kakiimba Secondary School	462,000
Total			3,238,000

In circumstances, the accuracy, completeness and authenticity of the expenditure on bursaries of Kshs.54,961,800 could not be confirmed.

1.2. Unsupported Emergency Projects Actual Expenditure

The amount of Kshs.64,818,195 includes emergency projects actual expenditure of Kshs.9,836,017. Review of sampled payment vouchers revealed that a total of Kshs.9,792,606 was paid to Project Management Committees (PMCs) of various institutions on diverse dates during the year under review to facilitate payments for emergency projects as follows:

Date	Name/Payee	Amount (Kshs.)
31 Jul 2024	Litare Beach to Kamasengre Primary School	3,192,606
2 Jun 2025	Kaswanga Girls Secondary School Access Road	3,700,000
21 May 2025	Mbita Sub County HQ	2,900,000
Totals		9,792,606

However, Management did not provide for audit review the necessary approvals indicating how the expenditures qualified for emergency funding, Project Management Committee project files, interim payment certificates and inspection and acceptance committee reports.

In addition, utilization of the emergency reserves amounting to Kshs.9,792,606 was reported to the Board after thirty (30) days of the occurrence of the funded emergency projects, contrary to section 20(2) of the National Government Constituencies Development Fund Regulations, 2016, which states that utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

In the circumstances, the accuracy, completeness and propriety of the reported emergency projects actual expenditure could not be confirmed. Also, Management was in breach of the law.

1.3. Misstatement of Security Projects Amount

The amount of Kshs.64,818,195 includes nil expenditure on security projects as reported in the budget execution by sectors and projects. However, the bank statement for the Operational Account at Equity Bank provided for audit indicated that the Fund disbursed a total of Kshs.8,000,000 to Mbita Sub County (Critical Infrastructure Protection Unit) during the year under review, resulting in an unexplained variance of negative Kshs.8,000,000.

In the circumstance, the accuracy and completeness of the reported nil expenditure on security projects could not be confirmed.

2.0. Unsupported Project Management Committee (PMC) Bank Account Balances

The statement of financial position reflects cash and bank equivalents balances of Kshs.121,277,933 which, as disclosed in Note 19 to the financial statements, includes a balance of Kshs.91,423,341 in respect of Project Management Committee (PMC) bank balances as detailed in Annex 2 to the financial statements. However, the supporting bank reconciliation statements, board of survey reports and certificates of bank balances were not provided for audit review.

Further, quarterly reports prepared and tabled before the Constituency Committee in accordance with Regulations 15(10)(b) of the National Government Constituencies Development Fund Regulations, 2016 were not provided for audit.

In the circumstances the accuracy and completeness of the PMC account balances amounting to Kshs.91,423,341 could not be confirmed.

3.0. Unconfirmed Fixed Asset Balance

Annex 1 – Summary of Asset Register - reflects brought forward balance of Kshs.2,869,016 which, in fact represents assets acquired during the year and, therefore, out to have been shown in the Annex under “Additions during the year” column.

Further, the summary of asset register does not disclose, under “Historical/cost/valuation cost balance brought forward” column, closing balances totalling Kshs.46,116,945 reported in the previous year’s audited financial statements.

In addition, review of records, interviews of Management and physical verification revealed that the Fund owned a Land Rover that had been grounded within the precincts of the Fund offices for a long time. However, no evidence was provided to show that Management had made efforts to have it repaired for use and that it had provided the necessary information on the vehicles to the chief executive officer of the NG-CDF Board for necessary action such as disposal.

Additionally, audit inspection revealed that the assets such as office equipment, furniture and fittings, ICT Equipment, software and Other ICT Assets were not coded for identification.

In the circumstances, the accuracy and completeness of the balance of Kshs.2,869,016 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 North Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1.0. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects total budgeted revenue and actual on comparable basis amounts of Kshs.326,624,105 and Kshs.273,336,522 respectively, resulting in underfunding of Kshs.53,287,583, or 16% of the budget. Similarly, out of the actual receipts of Kshs.273,336,522, the Fund spent only Kshs.152,058,589, resulting in an underutilization of Kshs.121,277,934, or 44%.

In addition, the approved expenditure budget of Kshs.326,624,105 includes Kshs.138,036,408, being the budgetary allocations of sixty-six (66) projects relating to primary schools, secondary schools, security projects and innovation hub, which had not been implemented as at 30 June, 2025.

The underfunding, underutilization and non-implementation of projects affected the planned activities and may have impacted negatively on service delivery to the residents of Suba North Constituency.

2.0. Late Disbursement from NG-CDF Board

The statement of financial performance and as disclosed in Note 6 to the financial statements reflects transfers from the NGCDF Board amount of Kshs.179,441,954 which includes Kshs.96,154,371 received at the end of the months of May and June, 2025 as detailed below. This was contrary to Section 16 (a) of National Government Constituency Development Fund Act, 2015, which states that the functions of the Board shall be to ensure timely and efficient disbursement of funds to every constituency:

Date	AIE No.	Amount (Kshs.)
28 May 2025	B278992	77,000,000
19 Jun 2025	B327800	19,154,371
Total		96,154,371

Late disbursements from the Board effected the implementation of the planned activities and projects, which may have negatively impacted service delivery to the public.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in the Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Fund in 2024/2025 revealed that the following matters remained unresolved:

S/No.	Financial Year	Audit Issue
1	2023/2024	Accuracy of the Financial Statements
2	2023/2024	Budgetary Control and Performance
3	2023/2024	Presentation of Financial Statements

Report of the Auditor-General on National Government Constituencies Development Fund - Suba North Constituency for the year ended 30 June, 2025

4	2023/2024	Weaknesses in Asset Management
5	2023/2024	Lack of an Asset Management System
6	2023/2024	Failure to Insure Fund's Immovable Assets
7	2023/2024	Lack of Information Communication Systems (ICT) and Non-Updating of Vote Book Records

Other Information

The Management is responsible for the Other Information set out on page iii to xxxi which comprises Key Constituency Information and Management, NG-CDF Chairman's Report, Statement of Performance against Predetermined Objectives, Governance Statement, Environment and Sustainability Reporting and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Regularity of Procurements and Award of Contracts

1.1. Acquisition of a School Bus (Isuzu FRR90 46-Seater Semi Luxury Bus) at Waware Secondary School

Review of Records revealed that Kshs.11,213,829 was transferred to Waware Secondary School's Project Management Committee (PMC) Account for the acquisition of a school bus. However, the following anomalies were noted:

- i. The project procurement process was not evidenced by professional opinion from a qualified procurement officer.

- ii. The supply and delivery of the school bus was contracted at a sum of Kshs.8,982,000 which is less than the Kshs.11,213,829 transferred to the PMC account. The purpose of the additional amount of Kshs.2,231,829 transferred to the Schools PMC bank account was not explained.
- iii. Pre and post inspection delivery reports from a mechanical engineer from the Ministry of Transport and Public Works, confirming the serviceability and the mechanical soundness of the bus were not provided for audit review.

Further, physical verification in the month of September, 2025 revealed that the School bus was grounded two months after delivery. This was after a theft incidence in the School that led to the loss of the bus axle, propellor shaft and diff. The bus was claimed to be at Kisii CMC Motors for mechanical assessment.

In the circumstances, the value for money realized from the disbursement of Kshs.11,213,829 to Waware Secondary School for purchase of school bus could not be confirmed.

1.2. Construction of One (1) Classroom at Nyamuga Primary School

Review of records revealed that Kshs.1,394,680 was transferred for the construction of one (1) classroom at Nyamuga Primary School. However, physical verification in the month of September, 2025 revealed the following anomalies despite the fact that the project had been certified as complete by the Clerk of works and Project Management Committee:

- i. The classroom was built in-between two existing classes. Therefore, the contractor only erected two side walls and the roof.
- ii. Deep visible cracks were observed on the walls, the sockets had naked line wires exposed, electrical works were not working and the roof was leaking where it was joined with the other classrooms.
- iii. The two chalk boards were poorly done, since they could not be rubbed, thus required washing whenever a teacher needs to clear it.
- iv. The painting was substandard as it had already peeled off.

In the circumstances, the value for money realized from the transfer of Kshs.1,394,680 to Nyamuga Primary School could not be confirmed.

1.3. Purchase of Isuzu 46-Seater Semi Luxury School Bus for Sene Mixed Secondary School

Review of records revealed that Kshs.9,000,000 was transferred for the purchase an Isuzu 46-Seater Semi Luxury School Bus for Sene Mixed Secondary School. Audit inspection of the project in September, 2025 revealed that procurement process for the bus had not been initiated, the funds for the project were lying idle in the School Project Management Committee Account. No satisfactory explanation was given why the project has not commenced.

In the circumstances, the value for money realized from the transfer of Kshs.9,000,000 could not be confirmed.

1.4. Construction of Dining Hall at Nyakweri Secondary School

Review of records revealed that Kshs.2,342,458 was spent on the Construction of a dining hall at Nyakweri Secondary. Audit inspection in September, 2025 revealed that the project was complete and in use. However, handing over certificate and certificate of occupation from the relevant authorities were not provided for audit review.

In the circumstances, the value for money realized from the expenditure of Kshs.2,342,458 could not be confirmed.

1.5. Proposed Construction to of Mbita Police Divisional Headquarters

Review of records revealed that the contract for the construction of Mbita Police Divisional Headquarters was awarded to a company at a contract sum of Kshs.44,951,559. During the period under review, an amount of Kshs.4,820,925 was transferred to the Project Management Committee (PMC) Account of the project, being additional funds for the completion of the project. However, the following anomalies were noted:

- i. The contract agreement did not specify start date, contract period and the completion date.
- ii. The contract sum of Kshs.44,951,559 differs with payments made towards the project amounting to Kshs.50,387,792, resulting in an unexplained and unreconciled variance of Kshs.5,436,233.
- iii. Physical verification in the month of September, 2025 revealed that the project was complete but idle. There was no satisfactory explanation why the project had not been put to the intended use.

In the circumstances, the value for money realized from the expenditure of Kshs.50,387,792 on the project could not be confirmed.

1.6. Funds Transferred to Mbita Sub-County (Critical Infrastructure Protection Unit) CIPU but not Utilized.

Review of records revealed that the Fund transferred Kshs.8,000,000 to the Project Management Committee Account of Mbita Sub-County County Critical Infrastructure Protection Unit (CIPU) for the Construction of seven (7) roomed one-storey administration office block ground floor under the security projects. However, physical verification in the month of September, 2025 revealed that the project had not been started and the funds were lying idle in the account. There was no satisfactory explanation why the project had not been started, denying funds to other deserving projects to be implemented.

In the circumstances, the value for money realized from the expenditure of Kshs.8,000,000 could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0. Weak Internal Audit Function

The Fund had two internal audit functions at the Sub-County National Treasury and the Internal Audit Department at the National Government Constituencies Development Fund Board level. However, during the year under audit, no internal audit reports were provided for audit, contrary to Section 73(1)(a) of the Public Finance Management Act, 2012 which states that every national government entity shall ensure that it complies with this Act and has appropriate arrangements for conducting internal audit according to the guidelines issued by the Accounting Standards Board.

In the circumstances, the effectiveness of internal controls and risk management in the Fund could not be confirmed.

2.0. Ineffective Audit Committee

Review of records, revealed that the Fund had no audit committee appointed as at the time of audit, nor was there evidence that The National Treasury approved the sharing of an audit committee of another entity. This was contrary to the provisions of Regulation 174, Paragraph (1) and (2) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, the effectiveness of internal controls, risk management and governance in the Fund could not be confirmed.

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 controls, risk Management and overall 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 the 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 Accrual Basis and for maintaining effective internal controls as the 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


28 November, 2025

*National Government Constituencies Development Fund (NGCDF)
Suba North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

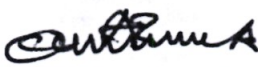
11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,441,954
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	100,000
Total revenue		179,541,954
Expenses		
Employee costs	10	6,554,445
Committee expenses	11	6,063,500
Use of Goods and Services	12	3,832,926
Other Government Units Actual expenditure	13	69,829,699
Other Grants and Transfers Actual expenditure	14	64,818,195
Depreciation and amortization expense	15	286,902
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		151,385,666
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		28,156,288


The Constituency financial statements were approved by the NGCDFC on _____ 2025 and signed by:



**Chairman NG-CDF
Committee
Name: John Andele**



**National Sub-County
Accountant
Name: CPA Agbitus Oluoch
ICPAK M/No: 34312**



**Fund Account Manager
Name: Nelson Alfayo**


National Government Constituencies Development Fund (NGCDF)
Suba North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

12. Statement Of Financial Position As At 30th June, 2025

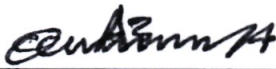
	Note	2025	Opening Statement Ist July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	121,277,933	89,432,758
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	53,287,583	57,649,393
Prepayments	22	-	-
Total Current Assets		174,565,516	147,082,151
Non-Current Assets			
Property, Plant and Equipment	23	2,582,114	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		2,582,114	-
Total Assets (A)		177,147,631	147,082,151
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	791,183	-
Lease Liabilities	28	-	-
Gratuity Provision	29	2,684,131	1,566,123
Total Current Liabilities		3,475,315	1,566,123
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		3,475,315	1,566,123
Net Assets (A-B)		173,672,316	145,516,028
Represented by:			
Revaluation Reserves		173,672,316	145,516,028
Accumulated Surplus			
Total Net Assets		173,672,316	145,516,028

National Government Constituencies Development Fund (NGCDF)
Suba North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025


The Constituency financial statements set out on pages 1 to 118 approved by NG CDFC on _____ 2025 and signed by:



**Chairman NG-CDF
Committee
Name: John Andele**



**National Sub-County
Accountant
Name: CPA Agbitus Oluoch
ICPAK M/No: 34312**



**Fund Account Manager
Name: Nelson Alfayo**

National Government Constituencies Development Fund (NGCDF)
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13. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
Fund Balance as at 30th June 2024	8,415,126	-	8,415,126
Adjustments			
Recognition of Assets	137,100,902		137,100,902
Recognition of Liabilities	-		-
As at July 1, 2025	145,516,028		145,516,028
Surplus/(Deficit) For the Period	28,156,288		28,156,288
Revaluation Gain/Loss	-	-	-
As at June 30, 2025 (current year)	173,672,316	-	173,672,316

Note:

1. For items that are not common in the financial statements, the Entity should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.
2. Prior year adjustment should have an elaborate note describing what the amounts relate to. In such instances, a restatement of the opening balances needs to be done.

National Government Constituencies Development Fund (NGCDF)
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Annual Report and Financial Statements for The Year Ended June 30, 2025

14. Statement Of Cash Flows for The Year Ended 30th June 2025

	Notes	2024/2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		183,803,764
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		100,000
Total Receipts		183,903,764
Payments		5,436,436
Employee costs		6,063,500
Committee expenses		3,832,926
Use of Goods and Services		69,038,516
Other Government Units Certified Works		64,818,195
Other Grants and Transfers		-
Digital Hubs Expenses		149,189,573
Total Payments	28	34,714,191
Net Cash Flows from/ (used in) Operating Activities		
Cash flows From Investing Activities		2,869,016
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		2,869,016
Net Cash Flows from Investing Activities		31,845,175
Net increase/(decrease) in cash & Cash equivalents		
Cash Flows from Financing Activities		
Lease Payment		
Net Cash Flows from Financing Activities		31,845,175
Cash and cash equivalents at 1 July	17	89,432,758
Cash and cash equivalents at 30 June	17	121,277,933

National Government Constituencies Development Fund (NGCDF)
 Suba North Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2025

15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	f=d/c* 100
	a	b		C=(a+b)	d	e=(c-d)	
	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers From the NGCDF Board	179,441,954	89,432,758	57,649,393	326,524,105	273,236,522	53,287,583	84%
Transfers from domestic and foreign partners	-	-	-	-	-	-	-
Finance income	-	100,000	-	100,000	100,000	-	100%
Miscellaneous income	-	-	-	-	-	-	-
Totals	179,441,954	89,532,758	57,649,393	326,624,105	273,336,522	53,287,583	84%
Expenses							
Employee costs	6,295,955	-	-	6,295,955	5,436,436	859,519	86%
Committee expenses	4,720,428	1,566,123	-	6,286,551	6,063,500	223,051	96%
Use of Goods and Services	4,931,258	-	-	4,931,258	3,832,926	1,098,332	78%
Other Government Units Certified Works	94,950,000	66,528,716	22,749,463	184,228,179	69,038,516	115,189,663	37%
Other Grants and Transfers	67,044,313	20,158,520	16,000,000	103,202,833	64,817,817	38,385,016	63%
Aquisition of Assets	1,500,000	1,179,398	13,714,006	16,393,404	2,869,394	13,524,010	18 %
Digital Hubs Expenses	-	-	-	-	-	-	-
Funds Pending Approval**	-	100,000	5,185,925	5,285,925	-	5,285,925	0%
Total Expenditure	179,441,954	89,532,758	57,649,394	326,624,106	152,058,589	174,565,517	47%

*National Government Constituencies Development Fund (NGCDF)
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	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Surplus for the period	0	(1)	(1)	(1)	121,277,934	(121,277,934)	

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

*National Government Constituencies Development Fund (NGCDF)
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Explanatory Notes.

- a) The Overall utilization of funds was 47% due to Delay in receipt of funds, delayed procurement and school calendars that delayed commencement of projects
- b) The underutilization in Other Government Units Certified Works (37%) was a result of delay in receipts of funds from the NGCDF board which in turn affected the commencement of projects, additionally the school calendar and national exams delayed implementation.
- c) Underutilization of Other Grants and Transfers (57%) was as result of was a result of delay in receipts of funds from the NGCDF board which in turn affected the commencement of projects. The utilization of bursary was however 100%
- d) Under Utilization of funds meant for acquisition of assets (18%) was as a result delay in receipt of funds from NGCDF board.
- e) The underutilization of Employee cost is as a result of gratuity held.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	174,565,517
Less undisbursed funds receivable from the Board as at 30 th June 2025	53,287,583
Cash and Cash Equivalents at the end of the 30 th June 2025	121,277,934

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on _____ 2025 and signed by:

*National Government Constituencies Development Fund (NGCDF)
Suba North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*



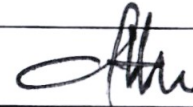
Fund Account Manager

Name: Nelson Alfayo



National Sub-County Accountant

**Name: CPA Agbitus Oluoch
ICPAK M/No:34312**



Chairman NG-CDF Committee

Name: John Andele

National Government Constituencies Development Fund (NGCDF)
 Suba North Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2025

16. Budget Execution by Sectors And Projects For The Year Ended 30th June 2025

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration And Recurrent						
1.1 Compensation Of Employees	6,295,955			6,295,955	5,385,436	859,519
1.2 Committee Allowances	2,022,562	1,566,123		3,588,685	3,484,000	104,685
1.3 Use Of Goods And Services	2,248,000			2,248,000	1,433,000	815,000
Sub-Total	10,566,517	1,566,123	0	12,132,640	10,353,436	1,779,204
2.0 Monitoring And Evaluation						
2.1 Capacity Building	840,000			840,000	571,500	268,500
2.2 Committee Allowances	2,697,866			2,697,866	2,579,500	118,366
2.3 Use Of Goods And Services	1,843,258			1,843,258	1,828,426	14,832
Sub-Total	5,381,124	0	0	5,381,124	4,979,426	401,698
4.0 Emergency						
Father Tillen Secondary School				-	-	-
Kaswanga Girls Secondary School Access Road				-	-	-

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Litare Beach To Kamasengre Primary School Access Road	3,192,606	4,200		3,196,806	3,191,000	5,806
Mbita KMTC	2,700,000	2,125,108		4,825,108	2,698,275	2,126,833
Mbita Sub County Hq	2,900,000	946,728		3,846,728	3,846,376	352
Wasaria Primary School	100,000	44,777		144,777	100,366	44,411
Unutilised	551,707	5,019,635		5,571,342		5,571,342
Sub-Total	9,444,313	8,140,448	0	17,584,761	9,836,017	7,748,744
5.0 Bursary And Social Security				-		-
5.1 Primary Schools				-		-
5.2 Secondary Schools	25,000,000			25,000,000	31,220,000	(6,220,000)
5.3 Tertiary Institutions	24,000,000			24,000,000	23,761,800	238,200
5.4 Special Needs	1,000,000			1,000,000	-	1,000,000
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
Sub-Total	50,000,000	0	0	50,000,000	54,981,800	-4,981,800
7.0 Environment				-		-
Rusinga Girls High School		300,000		300,000		300,000
				-		-
Sub-Total	0	300,000	0	300,000	0	300,000

National Government Constituencies Development Fund (NGCDF)
Suba North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
8.0 Primary Schools Projects				-		-
Agiro Primary School		1,201,385		1,201,385	1,009,883	191,503
Alero Primary School		9,983		9,983	-	9,983
Alero Primary School	1,200,000			1,200,000		1,200,000
Aringo Primary School		3,820		3,820	-	3,820
Aringo Primary School Access Road-Pmc		1,200		1,200	-	1,200
Bedie Primary School		8,444		8,444	-	8,444
Bedie Primary School	1,000,000			1,000,000		1,000,000
Bondo Township Primary School		9,299		9,299	-	9,299
Chamakoa Primary School		1,830		1,830	-	1,830
Dr. Williams Primary School		3,993		3,993	-	3,993
Eddie Memorial Primary School		1,458		1,458	-	1,458
Eddy Memorial Primary School	1,200,000			1,200,000		1,200,000

National Government Constituencies Development Fund (NGCDF)
Suba North Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2025

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Genge Primary School		900,560	1,537,500	2,438,060	2,161,128	276,932
God Awendo Primary School		476,681		476,681	474,390	2,291
God Awendo Primary School	1,000,000			1,000,000		1,000,000
God Jope Primary School		1,306,950		1,306,950	934,299	372,651
Gode Ariyo Primary School		6,270		6,270	-	6,270
Gode Ariyo Primary School	850,000			850,000		850,000
Got Kopolo Primary School		15,335		15,335	-	15,335
Got Kopolo Primary School	1,000,000			1,000,000		1,000,000
Got Nyasumbi Primary School		4,233		4,233	-	4,233
Got Nyasumbi Primary School	1,000,000			1,000,000		1,000,000
Got Rateng Primary School		740		740	252	488
Got Rateng Primary School	500,000			500,000		500,000

*National Government Constituencies Development Fund (NGCDF)
Suba North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Gulwe Primary School		10,443		10,443	378	10,065
Hope Special Primary School		783,771		783,771	775,320	8,451
Kagungu Primary School		4,905		4,905	-	4,905
Kagungu Primary School	1,000,000			1,000,000		1,000,000
Kakrigu Mfangano Primary School		5,055		5,055	-	5,055
Kakrigu Primary School		15,631		15,631	126	15,505
Kakrigu Primary School	1,200,000			1,200,000	126	1,199,874
Kamasengre Primary School		5,965		5,965	-	5,965
Kamato Primary School		65		65	-	65
Kamayoge Primary School		410		410	-	410
Kamayoge Primary School	1,200,000			1,200,000		1,200,000
Kamgere Primary School		65,399		65,399	-	65,399
Kamgere Primary School	1,000,000			1,000,000		1,000,000
Kamsama Primary School	800,000			800,000		800,000
Kamsama Primary School-Pmc		1,500,248		1,500,248	1,496,572	3,676

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kaswanga Primary School		1,446,744		1,446,744	1,111,472	335,272
Kirambo Primary School		6,060		6,060	-	6,060
Kirambo Primary School	1,000,000			1,000,000		1,000,000
Kirindo Primary School		1,222,358		1,222,358	714,577	507,781
Kisaka Primary School		23,044		23,044	-	23,044
Kisamba Primary School		1,306,291		1,306,291	736,111	570,180
Kisui Primary School		6,265		6,265	126	6,139
Kisui Primary School	2,000,000			2,000,000		2,000,000
Kitare Primary School		441,866		441,866	419,055	22,811
Kitenyi Primary School		1,070		1,070	-	1,070
Kiwari Primary School		651		651	-	651
Kombe Primary School		11,410		11,410	-	11,410
Kombe Primary School	1,200,000			1,200,000		1,200,000
Kuge Primary School		2,800		2,800	-	2,800
Lambwe Christian School For The Deaf		3,041,972		3,041,972	2,876,755	165,217

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Lambwe Christian School For The Deaf	400,000			400,000		400,000
Lambwe Christian School For The Deaf	1,000,000			1,000,000		1,000,000
Lambwe Primary School		3,101		3,101	-	3,101
Lianda Primary School		19,250	1,750,083	1,769,333	1,510,082	259,251
Lianda Primary School	400,000			400,000		400,000
Lwanda Oloo Primary School		3,501,115		3,501,115	2,970,144	530,970
Masisi Primary School		4,492		4,492	-	4,492
Masisi Primary School	1,000,000			1,000,000		1,000,000
Mauta Primary School		2,645		2,645	-	2,645
Mauta Primary School	1,500,000			1,500,000		1,500,000
Mawanga Primary School		9,859		9,859	-	9,859
Mbita Point International School		95		95	-	95

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mbita Primary School		1,154		1,154	-	1,154
Misori Primary School		432		432	-	432
Ndhuru Primary School	1,200,000			1,200,000		1,200,000
Nduru Primary School		20,375		20,375	-	20,375
Ngodhe Dsc Primary School		41,744		41,744	-	41,744
Ngodhe Dsc Primary School	1,000,000			1,000,000		1,000,000
Ngodhe Primary School		1,833,486		1,833,486	1,725,573	107,913
Ngodhe Sda Primary School	1,000,000			1,000,000		1,000,000
Ngodhe Sda Primary School Access Road		3,000		3,000	-	3,000
Nyahera Primary School		2,597,929		2,597,929	2,194,082	403,847
Nyakayiamba Primary School		17,343		17,343	252	17,091
Nyakweri Primary School		140		140	-	140
Nyakweri Primary School	1,000,000			1,000,000		1,000,000

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nyamaji Primary School		1,674		1,674	-	1,674
Nyamanga Primary School		113		113	-	113
Nyamasare Primary School		1,070		1,070	-	1,070
Nyamasare Primary School	2,000,000			2,000,000		2,000,000
Nyamuga Primary School		1,469,948		1,469,948	1,394,680	75,268
Nyamuga Primary School	500,000			500,000		500,000
Nyamuga Special Primary School		47,278		47,278	126	47,152
Nyandenga Primary School		8,974		8,974	-	8,974
Nyasanja Primary School	1,000,000	516,235		1,516,235	884,130	632,105
Nyasumbi Primary School		1,175		1,175	-	1,175
Nyawiya Primary School		930		930	-	930
Obalwanda Primary School	1,500,000			1,500,000		1,500,000
Obalwanda Primary School		105,810		105,810	-	105,810

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Obalwanda Special Primary School		2,918		2,918	-	2,918
Obambo Primary School		2,263		2,263	-	2,263
Ochieng Odieri Primary School	1,000,000			1,000,000		1,000,000
Ochieng Odieri Primary School		13,965		13,965	-	13,965
Ogondo Primary School		5,870		5,870	-	5,870
Ogondo Primary School	1,200,000			1,200,000		1,200,000
Oguta Mbare Primary School		1,210,377		1,210,377	-	1,210,377
Oguta Mbare Primary School	200,000			200,000		200,000
Ogutu Mbare Primary School		1,210,377		1,210,377	1,008,821	201,556
Olweya Primary School		10,107		10,107	-	10,107
Olweya Primary School	1,200,000			1,200,000		1,200,000
Oseno Primary School		3,997		3,997	-	3,997
Oseno Primary School	1,200,000			1,200,000	-	1,200,000
Osodo Primary School		776		776	-	776

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Owich Primary School		3,859		3,859	-	3,859
Owich Primary School	1,200,000			1,200,000		1,200,000
Paga Primary School		7,497		7,497	-	7,497
Paga Primary School	1,000,000			1,000,000		1,000,000
Ponge Primary School		46,570		46,570	-	46,570
Powo Primary School		9,914		9,914	-	9,914
Ramba Primary School		690		690	-	690
Ramba Primary School	1,000,000			1,000,000		1,000,000
Rambim Primary School		1,191		1,191	-	1,191
Rapora Primary School		500,785		500,785	498,106	2,679
Remba Primary School		1,300,880		1,300,880	1,159,855	141,025
Ringiti Primary School	1,000,000			1,000,000		1,000,000
Rinya Primary School		3,665		3,665	-	3,665
Sena Primary School		15,667		15,667	126	15,541
Sikri Jerusalem Primary School		1,270		1,270	-	1,270

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sikri Jerusalem Primary School	1,000,000			1,000,000		1,000,000
Soklo Primary School		4,150		4,150	126	4,024
Soko Abala Primary School		30,608		30,608	-	30,608
Soko Abala Primary School	500,000			500,000		500,000
Sukru Island Pri School		1,885		1,885	-	1,885
Sulwe Primary School		486		486	-	486
Sulwe Primary School	1,000,000			1,000,000		1,000,000
Takawiri Primary School		3,756		3,756	-	3,756
Temo Primary School		1,205,456		1,205,456	1,015,924	189,532
Ugina Primary School		2,600,614		2,600,614	2,493,306	107,308
Uozi Primary School-Pmc		1,451,110		1,451,110	1,448,134	2,976
Urianda Primary School		17,155		17,155	252	16,903
Urianda Primary School	1,000,000			1,000,000		1,000,000
Usare Primary School		67,768		67,768	-	67,768

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Usungu Primary School		926,921	1,461,880	2,388,801	1,848,946	539,854
Usungu Primary School	400,000			400,000		400,000
Utajo Primary School		2,816		2,816	-	2,816
Uwi Primary School		2,910		2,910	-	2,910
Uya Primary School		43,069		43,069	-	43,069
Uya Primary School	1,000,000			1,000,000		1,000,000
Uyore Primary School		5,260		5,260	-	5,260
Waiga Primary School		2,470		2,470	-	2,470
Waiga Primary School	1,000,000			1,000,000		1,000,000
Wakiangata Primary School		19,825		19,825	-	19,825
Wakondo Primary School		24,698		24,698	-	24,698
Wakondo Primary School	1,000,000			1,000,000		1,000,000
Wakula Primary School		1,270		1,270	-	1,270
Wamai Primary School		3,643		3,643	-	3,643

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Wamwanga Primary School		2,328		2,328	252	2,076
Wandiji Primary School		885		885	-	885
Wanga Primary School		13,995		13,995	-	13,995
Wanyama Primary School		6,184		6,184	-	6,184
Wanyama Primary School	2,300,000			2,300,000		2,300,000
Waondo Primary School		1,545		1,545	-	1,545
Waregi Primary School		19,943		19,943	-	19,943
Waringa Primary School		4,910		4,910	-	4,910
Wasamo Primary School		2,082		2,082	-	2,082
Wasaria Primary School	2,000,000	44,777		2,044,777	100,366	1,944,411
				-		-
				-		-
Sub-Total	50,850,000	34,929,126	4,749,463	90,528,589	32,963,853	57,564,736

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
9.0 Secondary Schools Projects (List All The Projects)				-		-
Amb. Pamela Mboya Girls H Sch		4,502,941	4,500,000	9,002,941	8,982,482	20,459
Amb. Pamela Mboya Girls High School		-		-		-
Fr. Tielen Secondary School	600,000			600,000		600,000
Fr.Tillen Mixed Secondary School		1,514,138		1,514,138	1,500,367	13,771
Harrison Odhiambo Utajo Day Mi		14,071		14,071	-	14,071
Hon. Millie Aringo Girlsm Secondary School		399,241		399,241	-	399,241
Kakiimba Secondary School		-	9,000,000	9,000,000		9,000,000
Kakiimba Secondary School		392,358		392,358	378	391,980
Kakimba Secondary School	1,000,000			1,000,000		1,000,000
Kamasengre Secondary School		4,493		4,493	-	4,493
Kamasengre Secondary School	9,000,000			9,000,000		9,000,000

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kamato Secondary School		40,512		40,512	252	40,260
Kaswanga Girls Secondary School		6,042,353		6,042,353	5,737,913	304,440
Kayanja Mixed Secondary School		60,495		60,495	-	60,495
Lambwe Secondary School		-		-	-	-
Lambwe Secondary School	800,000			800,000		800,000
Mauta Secondary School		10,532		10,532	252	10,280
Ngodhe Mixed Secondary School		-		-	-	-
Nyakweri Secondary School		2,637,478		2,637,478	2,208,586	428,892
Nyakweri Secondary School	1,500,000			1,500,000		1,500,000
Nyamaji Secondary School		4,159		4,159	252	3,907
Nyamasare Girls Secondary		214,986		214,986	195,556	19,430
Nyandenga Mixed Secondary School		363,062		363,062	378	362,684
Ogola Jaseme Mixed Secondary School		5,774		5,774	-	5,774

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Ogongo Secondary School		2,486		2,486	-	2,486
Prof. Karega Mutahi Secondary School		134,631		134,631	252	134,379
Rapora Secondary School		1,845		1,845	252	1,593
Rusinga Girls Secondary School		532,176		532,176	830,438	(298,262)
Sena Secondary School		2,837		2,837	-	2,837
Senator Otieno Kajwang High School	9,000,000			9,000,000		9,000,000
Senator Otieno Kajwang High School Gera		3,030,100		3,030,100	2,940,196	89,904
St Philips Ndhuru Mixed Sec School		1,626,103		1,626,103	1,268,027	358,076
St William Osodo Sec School		246,367		246,367	-	246,367
St. Michael Nyasumbi Sec School		11,989		11,989	-	11,989
St. Michaels Nyasumbi Primary School	1,500,000			1,500,000		1,500,000
St. Stephen Kirindo Sec School		54,365		54,365	-	54,365

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Tom Mboya Secondary School		7,460		7,460	-	7,460
Uozi Secondary School		15,619		15,619	-	15,619
Usao Secondary School		3,985		3,985	-	3,985
Wakula Mixed Secondary Sch-Pmc		222,197		222,197	-	222,197
Wandiji Secondary School		121,586		121,586	120,252	1,334
Wandiji Secondary School	9,000,000			9,000,000		9,000,000
Wanyama Mixed Sceondary School		466,170		466,170	850,701	(384,531)
Waondo Secondary School		4,790		4,790	-	4,790
Wasamo Girls Sec Sch		64,605		64,605	-	64,605
Waware Mixed Sec School		6,713,829	4,500,000	11,213,829	10,132,395	1,081,434
Waware Secondary School		-		-		-
Sub-Total	32,400,000	29,469,732	18,000,000	79,869,732	34,768,929	45,100,803
10.0 Tertiary Institutions Projects (List All The Projects)				-		-
Mbita Medical Training College	7,000,000			7,000,000		7,000,000

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mbita Medical Training College	4,000,000			4,000,000		4,000,000
Mbita Technical Training Institute	500,000			500,000		500,000
Mbita Technical Training Institute	200,000			200,000		200,000
Tertiary Institution Projects		-		-	-	-
Mbita Medical Training College		2,125,108		2,125,108	1,305,734	819,374
Mbita Technical Training Institute		500		500	-	500
Waiga Youth Polytechnic		4,250		4,250	-	4,250
				-		-
Sub-Total	11,700,000	2,129,858	0	13,829,858	1,305,734	12,524,124
11.0 Security Projects				-		-
Gembe Central Chief's Office				-	-	-
Gembe West Chief's Office		231,160		231,160	-	231,160
Kamasengre East Assistant Chiefs Office		1,100		1,100	-	1,100
Kamgere To Utajo Pry Access Road		1,400		1,400	-	1,400
Kasungu East Assistant Chiefs Office	1,000,000		-	1,000,000		1,000,000

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kaswanga Girls Secondary School To Wakondo Primary School Access Road		3,625		3,625	-	3,625
Kipasi Administration Police		-		-	-	-
Kongeche		21,075		21,075	-	21,075
Lambwe West Chiefs Office		1,730		1,730	-	1,730
Lwanda Beach Management Unit-Pmc		260		260	-	260
Mbita Police Station		3,400		3,400	-	3,400
Mbita Dcio Office Block - Pmc		912		912	-	912
Mbita Divisional Headquarters	600,000			600,000		600,000
Mbita Divisional Headquarters	1,000,000		-	1,000,000		1,000,000
Mbita Divisional Police Headquarter - Pmc		676,471		676,471	-	676,471
Mbita Sub County Administration Police		1,370		1,370	-	1,370
Mbita Sub County Critical Infrastructure Protection Unit		-		-	-	-

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mbita Sub County Critical Infrastructure Protection Unit (Cipu) Office Block		-	8,000,000	8,000,000		8,000,000
Mbita Township Assistant Chiefs Office		102,402		102,402	-	102,402
Mbita-Hb Main Road To Got Kopolo Pry School Pmc		1,200		1,200	-	1,200
Mfangano East Chiefs Office		1,915		1,915	-	1,915
Mfangano North Chiefs Office		151,080		151,080	-	151,080
Mfangano South Chief's Office Pmc		10,347		10,347	-	10,347
Mfangano West Chief's Office Pmc		198,277		198,277	-	198,277
Ngodhe Sub Location Assistant Chief's Office Pmc		100,400		100,400	-	100,400
Nyachebe Bmu- Pmc		260		260	-	260
Ogongo Sub Location Ass. Chiefs Office		121,740		121,740	-	121,740
Ringiti Administration Police Camp		1,655		1,655	-	1,655
Rusinga East Chiefs Office		154,480		154,480	-	154,480

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Rusinga Ring Road To Kakrigu Pry School Access Road		10,200		10,200	-	10,200
Sena Divisional Headquarters		162		162	-	162
Soklo North Sub Location Ass. Chiefs Office		120,994		120,994	-	120,994
Suba Central Sub County Headquarter		9,699,560		9,699,560	-	9,699,560
Suba West Sub County Headquarters		-	8,000,000	8,000,000		8,000,000
Suba West Sub County Headquarters	5,000,000			5,000,000		5,000,000
Wakinga Sub Location Ass. Chiefs Office		100,899		100,899	-	100,899
Sub-Total	7,600,000	11,718,072	16,000,000	35,318,072	0	35,318,072
12.0 Acquisition Of Assets				-		-
12.1 Motor Vehicles (Including Motorbikes)		-	7,814,000	7,814,000		7,814,000
12.2 Purchase Of Computers		471,016	-	471,016		471,016

*National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
12.2 Purchase Of Furniture And Fitiings		6,564	-	6,564		6,564
12.2 Construction Of CDF Office		-	2,400,006.00	2,400,006	2,869,016	(469,010)
Sub-Total	0	477,580	10,214,006	10,691,586	2,869,016	7,822,570
13.0 Digital Hub						
				-		-
	0	0	0	0	0	0
14.0 Others				-		-
Ng-Cdf Office	1,500,000			1,500,000		1,500,000
Strategic Plan			3,500,000	3,500,000		3,500,000
Other Payments		492,207	-	492,207		492,207
Others		-		-		-
Angiya Dispensary		4,954		4,954	-	4,954
Waondo Community Health Centre		2,175		2,175	-	2,175
Miorre Dispensary		1,905		1,905	252	1,653
Koyani Dispensary		2,553		2,553	-	2,553
Ogando Dispensary		56,181		56,181	-	56,181
Waware South Dispensary		7,680		7,680	-	7,680
Chamakowa Dispensary		3,435		3,435	-	3,435
Sena Health Center		2,605		2,605	-	2,605

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kuge Dispensary		17,160		17,160	-	17,160
Ponge Dispensary		6,502		6,502	-	6,502
Ogongo Health Center		1,556		1,556	-	1,556
Ugina Health Center		2,452		2,452	-	2,452
Ndhuru Dispensary		2,102		2,102	-	2,102
Goro Goro Water Project		1,129		1,129	-	1,129
Litare Bmu		380		380	126	254
Kolunga Bmu		260		260	-	260
Ndhuru Bmu - Pmc		500		500	-	500
Ng Cdf Motor Boat - Pmc		9,523		9,523	-	9,523
Ali Bmu		-		-	-	-
Kiumba Beach Management Unit		7,220		7,220	-	7,220
Mbita Sports And Cultural Management		79,340		79,340	-	79,340
				-		-
				-		-
				-		-
Sub-Total	1,500,000	701,818	3,500,000	5,701,818	378	5,701,440
13.0 Others				-		-
				-		-
Sub-Total	0	0	0	0	0	0

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Funds Pending Approval**				-		-
Unapproved Projects		-	4,820,925	4,820,925		4,820,925
Aia	0	100,000	365,000	465,000		465,000
Sub-Total	0	100,000	5,185,925	5,285,925	0	5,285,925
Total	179,441,954	89,532,758	57,649,394	326,624,106	152,058,589	174,565,517

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17. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Suba North Constituency principal activity to promote socio-economic development at the constituency level and reduce poverty.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the NG-CDF's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the International Public Sector Accounting Standards (IPSAS). The NG-CDF Suba North has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement.

The NG-CDF Suba North has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

Liabilities recognized include trade and other payables, third-party deposits, and gratuity provisions. The recognition of all other non-financial assets acquired prior to the 2023/2024 financial year will be undertaken in the third year of the transition period, after the necessary identification and valuation processes have been completed.

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The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF. The financial statements have been prepared in accordance with the PFM Act, the NGCDF Act (*include any other applicable legislation*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There were no new and amended standards issued in the financial year.

i. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.

Standard	Effective date and impact:
IPSAS 43: Leases	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.</p> <p><i>Not applicable</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>

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	<i>Not applicable</i>
IPSAS 45: Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>Not applicable</i></p>
IPSAS 46: Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>Not applicable</i></p>
IPSAS 47: Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply</p>

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	<p>to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>Not applicable</i></p>
<p>IPSAS 48: Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>Not applicable</i></p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>Not applicable</i></p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>Not applicable</i></p>

ii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption, and impact on the entity's financial statements.)*

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the *Fund* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realized in the statement of financial performance upon fulfilling the conditions set. Revenue shall be recognized after allocations have been approved by the NG-CDF Board.

ii) Revenue from exchange transactions

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the *Entity*.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget was approved by Parliament on 30th June 2024 for the period 1st July 2024 to 30th June 2025 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 final budget for the financial year under review has been included in the financial statements.

The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 15 of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

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Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *Entity*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The *Entity* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the *Entity* will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the *Entity*. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).* A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its

fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

a) Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset

is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL).

b) Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

g) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

h) Provisions

Provisions are recognized when the *Entity* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the *Entity* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that

it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation

m) Foreign currency transactions

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Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

n) Related parties

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.

o) 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 an insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the *Entity's* financial statements in conformity with IPSAS requires management to make judgments, estimates, and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgments, estimates, and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset is based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

6. Transfers from the NGCDF Board

Description	2024/2025
Kshs	
NGCDFB Transfers (Allocation for the FY)	179,441,954
Total	179,441,954

7. Transfers from domestic and foreign partners

Description	2024/2025

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	Kshs
Grants	-
Total	-

8. Finance income

Description	2024/2025
	Kshs
Interest Income on Bank Deposits	-
Total	-

9. Miscellaneous income

	2024/2025
	Kshs
Rental Income	-
Income from sale of tenders	100,000
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere (<i>specify</i>)	-
Total	100,000

10. Employees cost

	2024/2025
	Kshs
NG-CDFC Basic staff salaries	5,123,035
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-

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Leave allowance	-
Gratuity to contractual employees	1,118,009
Employer Contributions Compulsory national social security schemes	240,555
Employer Contributions Compulsory Housing levy	72,847
Employer contributions to National Industrial Training Authority	-
Other Specify	-
Total	6,554,445

11. Committee Expenses

	2024/2025
	Kshs
Sitting allowance	3,484,000
Other Committee expenses	2,579,500
Total	6,063,500

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12. Use of Goods and services

	2024/2025
	Kshs
Utilities, supplies and services	-
Communication, supplies and services	105,000
Domestic travel and subsistence	1,168,000
Printing, advertising and information supplies & services	160,000
Office Rent	-
Training expenses	571,500
Hospitality supplies and services	766,500
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	867,960
Fuel, oil & lubricants	114,000
Bank charges	21,166
Routine maintenance – vehicles and other transport equipment	8,600
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	60,200
Total	3,832,926

13. Other Government Units Actual expenditure

Description	2024/2025
	Kshs
Primary Schools Actual expenditure	33,966,583
Secondary Schools Actual expenditure	34,557,382
Tertiary Institutions Actual expenditure	1,305,734
Total	69,829,699

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14. Other Grants and transfers Actual expenditure

	2025
	Kshs
Bursary – secondary schools	31,200,000
Bursary – tertiary institutions	23,761,800
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	-
Climate change mitigation projects	-
Emergency projects Actual expenditure	9,836,017
Roads projects Actual expenditure	-
Others specify	378
Total	64,818,195

15. Depreciation and Amortization Expenses

Description	2025
	Kshs
Property Plant and Equipment	286,902
Intangible Assets	-
Total	286,902

16. Digital Hubs Expenses

Description	2025
	Kshs
Construction/ renovation/ Actual expenditure	-
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (specify)	-
Total	-

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17. Gain/loss on Sale of Assets

Description	2024/2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Gain/loss on Sale of Assets	-

18. Impairment Loss

Description	2024/2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
<i>(Include financial instruments that are impaired)</i>	-
Total Impairment Loss	-

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Suba North NG CDF Account No. 0760297600325 Equity Bank Mbita Branch (Operational account)</i>	27,543,130	8,415,127
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Suba North NGCDF Deposit Account No. 1329032225 (Deposit account)</i>	2,311,462	1,566,123
<i>Various PMC Bank Accounts – See Annex</i>	91,423,341	79,451,509
Total	121,277,933	89,432,758
Cash Balances		
Location 1		
Other Locations (<i>Specify</i>)	-	-
Total	-	-
	-	-

(Provide a schedule of all reconciled PMC bank balances as at the end of the period)

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20. Receivables from Exchange Transactions

Description	2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Other exchange debtors (<i>Specify</i>)	-	-
Less: impairment allowance	-	-
Total receivables	-	-
a. Current receivables	-	-
b. Non-current receivables	-	-
Total Receivables (a+b)	-	-

i. Ageing Analysis for Receivables

Description	2025		Opening Statement 1 st July 2024	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	%	-	%

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21. Receivables from Non-Exchange Transactions

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	53,287,583		57,649,393.00	
Outstanding imprest	-		-	
Total	53,287,583		57,649,393	
Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

22. Prepayments

Description	2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Prepaid Rent	-		-	
Prepaid Insurance	-		-	
Prepaid Electricity Costs	-		-	
Other Prepayments (<i>Specify</i>)	-		-	
Total	-		-	

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate(specify)	2%	25%	12.5%	30%				
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	2,869,016	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	2,869,016
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	2,869,016	-	-	-	-	-	2,869,016
Depreciation And Impairment								
Opening Depreciation								
Depreciation	-	286,902	-	-	-	-	-	286,902
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	286,902	-	-	-	-	-	286,902
Net Book Values								
Opening Bal as at 1 st July 2024	-							-
As At 30 th June 2025	-	2,582,114	-	-	-	-	-	2,582,114

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Valuation

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020). These amounts were adopted on 1st July 2024.

22 b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	6,890,000	1,722,500	5,167,500
Computers And Related Equipment	-	-	-
Office Equipment, Furniture, And Fittings	-	-	-
Total	6,890,000	1,722,500	5,167,500

Property plant and Equipment includes the following assets that are fully depreciated:

	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	-	-
Office Equipment, Furniture and Fittings	-	-
Total	-	-

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24. Intangible Assets

Description	2024/2025
	Kshs
Cost	
Opening balance at 1 st July 2024	-
Additions	-
Disposal	-
At end of the 2025	-
Amortization and impairment	-
At beginning of the year	-
Amortization	-
At end of the year	-
Impairment loss	-
At end of the year	-
NBV at July 1 st 2024	-
NBV at June 30th 2025	-

25. Right-of use assets

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As At 1 July 2024	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025	-	-	-	-
Accumulated Depreciation				
As At 1 July 2024	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2025	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2025	-	-	-	-
Carrying Amount				
As At 30 June 2025	-	-	-	-
As At 30 June 2024	-	-	-	-

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26. Trade and Other Payables

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	-		-	
Employee payables	-		-	
Other payables	-		-	
Total trade and other payables	-		-	
Aging analysis: (Trade and other payables)	2024/2025	% of the Total	1st July	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

27. Third-Party deposits

	2024/2025		2023/2024	
	KShs		Kshs	
Retention as at 1 st July (A)	-		-	
Retention held during the year (B)	2,281,036		-	
Retention paid during the Year (C)	1,489,853		-	
Closing Retention as at 30th June D= A+B-C	791,183		-	

Retentions aging analysis.

	2025	% of the total	2024	% of the total
Less than 1 year	791,183	100%	-	100%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	791,183	100%	-	100%

28. Lease Liabilities

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Description	2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

Maturity Analysis

Period	Amount
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 and onwards	-
Less: unearned Interest	-
	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	2024/2025	Opening Statement As at 1 st July 2024
	Kshs	Kshs
Gratuity at the beginning of the year 1 st of July	1,566,123	1,566,123
Gratuity held during the year	1,118,009	-
Gratuity paid during the year	-	-
Total Gratuity Provision 30th June (A+B-C)	2,684,131	1,566,123

30. Cash Generated from Operations

	2025
	Kshs
Surplus/Deficit for the year	28,156,288
Adjusted for:	
Depreciation	286,902
Impairment	-
Gains and losses on disposal of assets	-
	-
Working capital adjustments	-
Increase/decrease in receivables	(4,361,810) -
Changes in trade and other payables	-
Changes in Third party deposits	(791,183)
Changes in gratuity provision	(1,118,009)
Changes in payments received in advance	-
Net cash flow from operating activities	34,714,191

31. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

Financial Risk Management

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The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	53,287,583	53,287,583	-	-
Bank balances	121,277,933	121,277,933	-	-
Total	174,565,516	174,565,516	-	-
As at 30 June 2024				
Receivables from exchange transactions		-	-	-
Receivables from non-exchange transactions	57,649,393	57,649,393	-	-
Bank balances	89,432,758	89,432,758	-	-
Total	147,082,151	147,082,151	-	-

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from . The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk

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through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision			2,684,131	2,684,131
Total			2,684,131	2,684,131
As at 30th June 2024	-	-	-	-
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Gratuity Provision			1,566,123	1,566,123
Total	-	-	1,566,123	1,566,123

iii) Market risk

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for

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managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The *Entity* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments. The carrying amount of the *Entity's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

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2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities	-	-	-
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Foreign currency sensitivity analysis

2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities	-	-	-
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

The following table demonstrates the effect on the Entity’s statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
2025			
Euro	10%	-	-
USD	10%	-	-
2024			
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

Interest rate risk is the risk that the Entity’s financial condition may be adversely affected as a result of changes in interest rate levels. The Entity’s interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity’s deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs

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(Current FY: Kshs). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs (Current FY –)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *Entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets	-	-	-	-
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-
As at 30th June 2024				

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Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

Description	2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	27,543,130	8,415,126
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash and Bank Balances	130,086,659	147,689,029
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	-	-

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32. Related Party Disclosures

	2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	3,168,000	1,957,704
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	183,803,764	203,087,603
Total	183,803,764	203,087,603

33. Segment Information

34. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements	-	-
Assets Arising from Determination Of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables From Other Government Entities	-	-
Others (Specify)	-	-
Total	-	-

(Give details)

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Contingent Liabilities

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Contingent Liabilities	-	-
Court Case against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others (Specify)	-	-
Total	-	-

35. Capital Commitments

Capital Commitments	2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
Total	-	-

(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments maybe those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing).

36. Events after the Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

37. Ultimate And Holding Entity

The Suba North Constituency is a Fund under The National Treasury and Planning & managed by NG-CDFB at the National level, and the NG-CDFC at the constituency level. Its ultimate parent is the Government of Kenya.

38. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

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8. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures	2,869,016			2,869,016
Transport equipment				
Office equipment, furniture, and fittings				
ICT Equipment and Other ICT Assets				
Other Machinery and Equipment				
Intangible assets				
Total	2,869,016			2,869,016

(Attach the complete asset register showing all the assets in the constituency with the date of purchase, cost of the asset, depreciation rate, depreciation for the year, accumulated depreciation and the NBV of the assets)

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Annex 2 –PMC Bank Balances As At 30th June 2025

PMC	Bank	Account number	Bank Balance	Bank Balance
			2024-2025	2023-2024
Agiro Primary School	KCB	1167802306	191,503	1,201,385
Bondo Township Primary School	KCB	1167802675	9,299	9,299
Dr.Williams Primary School	KCB	1167801938	3,993	3,993
Kamasengre Primary School	KCB	1206927607	5,965	5,965
Kamayoge Primary School	KCB	1167801792	410	410
Kaswanga Primary School	KCB	1169062164	335,272	1,446,744
Lianda Primary School	KCB	1208667408	659,251	19,250
Ngodhe Sda Primary School	KCB	1167801342	41,744	41,744
Nyamuga Primary School	KCB	1167802799	575,268	1,469,948
Nyamuga Special Primary School	KCB	1200344235	47,152	47,278
Ogutu Mbare Primary School	KCB	1206498285	201,556	1,210,377
Temo Primary School	KCB	1167802594	189,532	1,205,456
Wakondo Primary School	KCB	1206311916	24,698	24,698
Wamwanga Primary School	KCB	1167801709	2,076	2,328
Wanyama Primary School	KCB	1167802918	2,306,184	6,184
Waregi Primary School	KCB	1200161513	19,943	19,943
Wasaria Primary School	KCB	1167803116	1,944,411	44,777
Eddie Memorial Primary School	KCB	1167802713	1,458	1,458
Uya Primary School	KCB	1169027776	43,069	43,069
Kakrigu Primary School	KCB	1167802950	1,365,505	15,631
Utajo Primary School	KCB	1258134535	2,816	2,816
Kamgere Primary School	KCB	1167803299	65,399	65,399

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PMC	Bank	Account number	Bank Balance	Bank Balance
			2024-2025	2023-2024
Misori Primary School	KCB	1200876148	432	432
Sena Primary School	KCB	1200675606	15,541	15,667
Kitenyi Primary School	KCB	1172262136	1,070	1,070
Wamai Primary School	KCB	1172470987	3,643	3,643
Mauta Primary School	KCB	1199272752	1,502,645	2,645
Ugina Primary School	KCB	1179045807	107,308	2,600,614
Uozi Primary School-Pmc	KCB	1172215669	2,976	1,451,110
Wasamo Primary School	KCB	1204206708	2,082	2,082
Mawanga Primary School	KCB	1208128590	9,859	9,859
Wakula Primary School	KCB	1171952961	1,270	1,270
Rinya Primary School	KCB	1171953062	3,665	3,665
Kiwari Primary School	KCB	1200868935	651	651
Nyakweri Primary School	KCB	1204527075	140	140
Masisi Primary School	KCB	1206290552	4,492	4,492
Ramba Primary School	KCB	1200539117	690	690
Kakrigu Mfangano Primary School	KCB	1205435573	5,055	5,055
Takawiri Primary School	KCB	1209521636	3,756	3,756
Wakiangata Primary School	KCB	1202827039	19,825	19,825
Remba Primary School	KCB	1287122434	141,025	1,300,880
Gulwe Primary School	KCB	1207871583	10,065	10,443
Kagungu Primary School	KCB	1200968972	4,905	4,905
Soklo Primary School	KCB	1178866459	4,024	4,150
Usare Primary School	KCB	1199219304	67,768	67,768
Mbita Point International School	KCB	1277955557	95	95
Mbita Primary School	KCB	1175395943	1,154	1,154
Nyamanga Primary School	KCB	1175315788	113	113
Kombe Primary School	KCB	1175818844	11,410	11,410

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PMC	Bank	Account number	Bank Balance	Bank Balance
			2024-2025	2023-2024
Kisui Primary School	KCB	1198870788	2,006,139	6,265
Kirindo Primary School	KCB	1175711691	507,781	1,222,358
Chamakoa Primary School	KCB	1175824488	1,830	1,830
Kirambo Primary School	KCB	1175819336	6,060	6,060
Wanga Primary School	KCB	1208672495	13,995	13,995
Nyamasare Primary School	KCB	1175790532	2,001,070	1,070
Nyasumbi Primary School	KCB	1175818062	1,175	1,175
Osodo Primary School	KCB	1202892108	776	776
Ponge Primary School	KCB	1202682510	46,570	46,570
God Awendo Primary School	KCB	1179002350	2,291	476,681
Lwanda Oloo Primary School	KCB	1163143243	530,970	2,801,115
Nyandenga Primary School	KCB	1275291643	8,974	8,974
Obalwanda Primary School	KCB	1202396127	105,810	105,810
Obalwanda Special Primary School	KCB	1201199492	2,918	2,918
Olweya Primary School	KCB	1163142824	10,107	10,107
Powo Primary School	KCB	1149900989	9,914	9,914
Obambo Primary School	KCB	1178707148	2,263	2,263
Rambim Primary School	KCB	1178832066	1,191	1,191
Waondo Primary School	KCB	1149610549	1,545	1,545
Kitare Primary School	KCB	1178872513	22,811	441,866
Oseno Primary School	KCB	1163142107	1,353,997	3,997
Genge Primary School	KCB	1286332745	276,932	900,560
Kisamba Primary School	KCB	1163145505	570,180	1,306,291
Nyawiya Primary School	KCB	1178833429	930	930
Alero Primary School	KCB	1163145114	9,983	9,983
Gode Ariyo Primary School	KCB	1163146803	1,006,270	6,270
Ngodhe Primary School	KCB	1204461333	107,913	1,833,486
Kuge Primary School	KCB	1179041739	2,800	2,800

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PMC	Bank	Account number	Bank Balance	Bank Balance
			2024-2025	2023-2024
Uwi Primary School	KCB	1163145793	2,910	2,910
Usungu Primary School	KCB	1178871665	852,270	1,217
Sukru Island Pri School	KCB	1198584920	1,885	1,885
Rapora Primary School	KCB	1198982535	2,679	500,785
Sulwe Primary School	KCB	1169864651	486	486
Got Kopolo Primary School	KCB	1199511374	15,335	15,335
God Jope Primary School	KCB	1169659489	372,651	1,306,950
Nyasanja Primary School	KCB	1204212996	632,105	516,235
Bedie Primary School	KCB	1200074734	8,444	8,444
Ogando Primary School	KCB	1163142417	5,870	5,870
Kamato Primary School	KCB	1209920549	65	65
Lambwe Primary School	KCB	1169516173	3,101	3,101
Uyore Primary School	KCB	1199289736	5,260	5,260
Waringa Primary School	KCB	1201471729	4,910	4,910
Lambwe Christian School For The Deaf	KCB	1102267112	665,217	2,541,972
Nyakayiamba Primary School	KCB	1202330665	17,091	17,343
Paga Primary School	KCB	1169855997	7,497	7,497
Soko Abala Primary School	KCB	1163142956	530,482	30,608
Urianda Primary School	KCB	1199575569	16,903	17,155
Got Nyasumbi Primary School	KCB	1169487807	4,233	4,233
Owich Primary School	KCB	1199013161	3,859	3,859
Wandiji Primary School	KCB	1202513328	885	885
Ochieng Odieri Primary Shool	KCB	1199638757	13,965	13,965
Aringo Primary School	KCB	1163146641	3,820	3,820
Got Rateng Primary School	KCB	1198817585	500,488	740
Waiga Primary School	KCB	1163146250	2,470	2,470
Nyamaji Primary School	KCB	1200476999	1,674	1,674
Kisaka Primary School	KCB	1169515762	23,044	23,044

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PMC	Bank	Account number	Bank Balance	Bank Balance
			2024-2025	2023-2024
Nduru Primary School	KCB	1276938942	20,375	20,375
Sikri Jerusalem Primary School	KCB	1169515606	1,270	1,270
Tom Mboya Secondary School	KCB	1168115388	7,460	7,460
Waware Mixed Sec School	KCB	1167803205	1,081,434	6,713,829
Harrison Odhiambo Utajo Day Mi	KCB	1167803361	14,071	14,071
Rusinga Girls Secondary School	KCB	1204254982	1,738	532,176
Kamasengre Secondary School	KCB	1199394513	3,004,493	4,493
Kaswanga Girls Secondary School	KCB	1167803280	304,440	6,042,353
Ogola Jaseme Mixed Secondary School	KCB	1286101832	5,774	5,774
Mauta Secondary School	KCB	1204960909	10,280	10,532
Uozi Secondary School	KCB	1172628998	15,619	15,619
Wasamo Girls Sec Sch	KCB	1163144517	64,605	64,605
Wakula Mixed Secondary Sch-Pmc	KCB	1163146544	222,197	222,197
Kakiimba Secondary School	KCB	1167371887	391,980	392,358
Prof. Karega Mutahi Secondary School	KCB	1270490451	134,379	134,631
Sena Secondary School	KCB	1265144834	9,002,837	2,837
Fr.Tillen Mixed Secondary School	KCB	1148388087	613,771	1,514,138
Nyamasare Girls Secondary	KCB	1178923339	19,430	214,986
St. Michael Nyasumbi Sec School	KCB	1163144738	11,989	11,989
St. Stephen Kirindo Sec School	KCB	1175970050	54,365	54,365
Senator Otieno Kajwang High School Gera	KCB	1179096886	2,689,904	3,030,100
St William Osodo Sec School	KCB	1178799042	246,367	246,367

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PMC	Bank	Account number	Bank Balance	Bank Balance
			2024-2025	2023-2024
Nyandenga Mixed Secondary School	KCB	1163144940	362,684	363,062
Waondo Secondary School	KCB	1254962468	4,790	4,790
Kayanja Mixed Secondary School	KCB	1150085320	60,495	60,495
Ngodhe Mixed Secondary School	KCB	1130243870	-	15,619
Usao Secondary School	KCB	1178838935	3,985	3,985
Rapora Secondary School	KCB	1179115759	1,593	1,845
Kamato Secondary School	KCB	1169515916	40,260	40,512
Ogongo Secondary School	KCB	1169516122	2,486	2,486
Amb. Pamela Mboya Girls H Sch	KCB	1168133424	20,459	4,502,941
Wandiji Secondary School	KCB	1205999469	2,746,962	121,586
St Philips Nduru Mixed Sec School	KCB	1206580119	358,076	1,626,103
Hon. Millie Aringo Girlsm Secondary School	KCB	1199716340	399,241	399,241
Nyamaji Secondary School	KCB	1163487880	3,907	4,159
Mbita Medical Training College	KCB	1205821139	819,374	2,125,108
Mbita Technical Training Institute	KCB	1274380863	750,500	500
Waiga Youth Polytechnic	KCB	1169515649	4,250	4,250
Kiumba Beach Management Unit	KCB	1163142689	7,220	7,220
Rusinga East Chiefs Office	KCB	1275281788	154,480	154,480
Mfangano South Chief's Office Pmc	KCB	1172632456	10,347	10,347
Sena Divisional Headquarters	KCB	1256468703	162	162
Ringiti Administration Police Camp	KCB	1206064161	1,655	1,655
Mbita Township Assistant Chiefs Office	KCB	1287056261	102,402	102,402

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PMC	Bank	Account number	Bank Balance	Bank Balance
			2024-2025	2023-2024
Kongeche	KCB	1256468886	21,075	21,075
Mbita Sub County Administration Police	KCB	1200197089	1,370	1,370
Gembe West Chief's Office	KCB	1278183647	231,160	231,160
Kipasi Administration Police	KCB	1200196228	-	-
Lambwe West Chiefs Office	KCB	1166564312	1,730	1,730
Ali Bmu	KCB	1169516254	-	-
Angiya Dispensary	KCB	1169891055	4,954	4,954
Waondo Community Health Centre	KCB	1163143480	2,175	2,175
Waware Health Center	KCB	1163141712	-	-
Koyani Dispensary	KCB	1169855164	2,553	2,553
Ogando Dispensary	KCB	1163145327	56,181	56,181
Waware South Dispensary	KCB	1167802993	7,680	7,680
Chamakowa Dispensary	KCB	1209917920	3,435	3,435
Sena Health Center	KCB	1175230383	2,605	2,605
Kuge Dispensary	KCB	1163138509	17,160	17,160
Ponge Dispensary	KCB	1163144282	6,502	6,502
Ogongo Health Center	KCB	1169848796	1,556	1,556
Ugina Health Center	KCB	1172898537	2,452	2,452
Miorre Dispensary	KCB	1179033418	1,653	1,905
Ndhuru Dispensary	KCB	1169516068	2,102	2,102
Goro Goro Water Project	KCB	1178116018	1,129	1,129
Nyakweri Secondary School	KCB	1258117770	1,928,892	2,637,478
Wanyama Mixed Sceondary School	KCB	1292656794	384,531	466,170
Oguta Mbare Primary School	KCB	12064998285	1,410,377	1,210,377
Nyahera Primary School	KCB	12086521476	403,847	2,597,929

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PMC	Bank	Account number	Bank Balance	Bank Balance
			2024-2025	2023-2024
Kamasengre East Assistant Chiefs Office	KCB	1167801865	1,100	1,100
Mbita Sports And Cultural	KCB	1177388383	79,340	79,340
Mbita Police Station	EQUITY	0760280443020	3,400	3,400
Litare Bmu	EQUITY	0760280825460	254	380
Kolunga Bmu	EQUITY	0760280825543	260	260
Gembe Central Chief's Office	EQUITY	0760280471007	-	-
Kamsama Primary School-Pmc	EQUITY	0760278466634	3,676	1,500,248
Mfangano West Chief's Office Pmc	EQUITY	0760280475391	198,277	198,277
Ngodhe Sub Location Assistant Chief's Office Pmc	EQUITY	0760280617537	100,400	100,400
Rusinga Ring Road To Kakrigu Pry School Access Road	EQUITY	0760280738509	10,200	10,200
Litare Beach To Kamasengre Pry School Access Road	EQUITY	0760280738573	5,806	4,200
Kaswanga Girls Secondary School To Wakondo Primary School Access Road	EQUITY	0760280738862	3,700,000	3,625
Kamgere To Utajo Pry Access Road	EQUITY	0760280741032	1,400	1,400
Lwanda Beach Management Unit-Pmc	EQUITY	0760280751235	260	260
Nyachebe Bmu- Pmc	EQUITY	0760280789700	260	260
Mbita Divisional Police Headquater - Pmc	EQUITY	0760280795062	1,161,000	1,183,738
Mbita-Hb Main Road To Got Kopolo Pry School Pmc	EQUITY	0760280835396	1,200	1,200
Mbita Dcio Office Block - Pmc	EQUITY	0760280878061	912	912
Ndhuru Bmu - Pmc	EQUITY	0760280925544	500	500
Ng Cdf Motor Boat - Pmc	EQUITY	0760281067564	9,523	9,520
Aringo Primary School Access Road-Pmc	EQUITY	0760278523198	1,200	1,200
Mbita Sub County Critical Infrastructure Protection Unit	EQUITY	760285700180	7,397,396	-
Mfangano East Chiefs Office	EQUITY	760262051738	1,915	1,915
Soklo North Sub Location Ass. Chiefs Office	EQUITY	760282442085	120,994	120,994

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PMC	Bank	Account number	Bank Balance	Bank Balance
			2024-2025	2023-2024
Suba Central Sub County Headquater	EQUITY	760284430272	17,699,560	9,699,560
Wakinga Sub Location Ass. Chiefs Office	EQUITY	760282437029	100,899	100,899
Mfangano North Chiefs Office	EQUITY	760282540603	151,080	151,080
Ogongo Sub Location Ass. Chiefs Office	EQUITY	760282540604	121,740	121,740
Ngodhe Sda Primary School Access Road	EQUITY	760282540602	3,000	3,000
Hope Special Primary School	EQUITY	760282540601	8,451	783,771
Total			91,423,341	79,451,509

Annex 3: Progress On Follow Up of Auditor Recommendations

The following is a summary of issues raised by the external auditor, management comments provided to the auditor, and subsequent progress made on resolving 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)
1.1	Variance in PMC opening balances (Kshs. 628,770 difference between 2022/2023 audited figures and current FS).	Management acknowledges the variance in PMC balances. A reconciliation exercise has been initiated with the respective PMCs and the Board to align the comparative figures. Adjustments will be reflected in the next financial statements to ensure accuracy.	Not Resolved	30 June 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.2 (a)	Use of goods and services – Note 6. Kshs. 1,083,000 vouchers unsupported.	While majority of the vouchers have been traced, we acknowledge the gaps in ETR receipts and documentation. Management has commenced sensitization of local vendors on the importance of issuing ETR receipts. Going forward, no payment will be processed without complete supporting documentation.	Not Resolved	31 Dec 2025
1.2 (b)	PMC account balances – Note 19.4 not supported with confirmations.	Management has since obtained the relevant bank confirmations and reconciliations. Supporting evidence has been filed for audit verification.	Resolved	—
1.2 (c)	Fixed Assets – Annex 4 not supported with detailed register.	A detailed asset register has now been prepared and reconciled to the general ledger. Assets have been tagged and location/custodian information updated. Supporting schedules are available for audit review.	Resolved	—
1.3	Budgetary control – Receipt shortfall (Kshs. 57M) and under-expenditure (Kshs. 66M).	Management notes the underperformance against budget and idle balances. A review of the budgeting process is underway to align receipts with realistic projections. Idle balances have been reallocated to priority projects in the 2024/25 budget cycle.	Not Resolved	30 June 2025
1.4	Project implementation – delays, stalled works, poor supervision.	Management acknowledges the shortcomings. A project monitoring committee has been established to track	Not Resolved	Dec 2025

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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)
		progress and enforce timely completion. Projects without completion certificates are being reviewed for closure and handover. Branding guidelines will also be enforced.		
PY Matters	Five audit issues raised in 2022/23, no responses.	Management regrets the delay in responding to prior year issues. A follow-up team has now been tasked with tracking and reporting on resolution of all outstanding audit queries. Updates will be included in the next financial statements.	Not Resolved	March 2025
FS Presentation	FS pagination errors (wrong sequencing, misnumbered).	Management concurs with the observation. The financial statements will be reformatted and aligned with PSASB templates in the next cycle to ensure proper pagination and presentation.	Not Resolved	March 2025
2.1	Weakness in Asset Management – no tagging, no verification, no valuation.	Management acknowledges the weakness. An annual asset verification exercise has been scheduled, and tagging of all assets is ongoing. An external valuer will be engaged to provide a valuation report.	Not Resolved	31 Dec 2025
2.2	Lack of Asset Management System.	Management is in the process of procuring an electronic Asset Management System to improve tracking and control of assets. Training for staff will accompany system roll-out.	Not Resolved	31 Dec 2025
2.3	Failure to insure assets worth Kshs. 46M.	Management acknowledges this gap. The process of obtaining insurance cover for all immovable assets has commenced.	Not Resolved	30 June 2025

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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)
		Quotations have been sought and a cover will be in place within the year.		
2.4	Weak ICT environment – no ICT policy, disaster recovery, or timely vote book updates.	Management acknowledges ICT control weaknesses. An ICT policy and disaster recovery framework are being drafted in consultation with ICT officers. Vote book updates will be automated to enhance reliability.	Not Resolved	30 June 2025



Name Nelson Alfayo
Fund Account Manager.