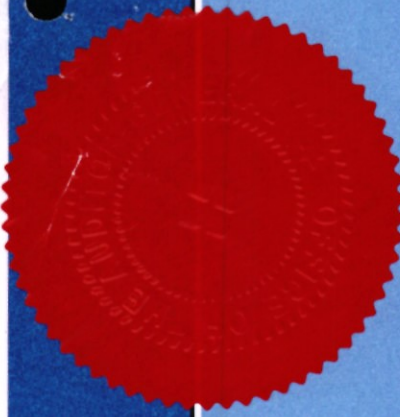



REPUBLIC OF KENYA



*Enhancing Accountability*



  
THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 07 AUG 2024 DAY: Afternoon

TABLED BY: Deputy Leader of Majority Party  
CLERK-AT-THE-TABLE: Benson Inzofu

**REPORT**

**OF THE AUDITOR-GENERAL**

**ON**

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

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



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SUBA NORTH CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30<sup>TH</sup> JUNE 2023

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

Table of Content

Page

I. Acronyms and Abbreviations.....	ii
II. Key Constituency Information and Management .....	iii
III. NG-CDFC Chairman’s Report.....	viii
IV. Statement of Performance Against Predetermined Objectives for FY2022/23.....	xiii
V. Governance STATEMENT .....	xvi
VI. Environmental and Sustainability Reporting.....	xxi
VII. Statement of Management Responsibilities.....	xxvi
VIII. Report of the Independent Auditors on the NG-CDF- Suba North Constituency .....	xxviii
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023 .....	1
X. Statement of Assets and Liabilities as at 30th June, 2023 .....	3
XI. Statement of Cash Flows for the year ended 30th June 2023.....	5
XII. Summary Statement of Appropriation for the year ended 30 <sup>th</sup> June 2023.....	7
XIII. Budget Execution by Sectors and Projects for The Year Ended 30 <sup>th</sup> June 2023 .....	11
XIV. Significant Accounting Policies.....	24
XV. Notes to the Financial Statements.....	30
XVI. Annexes.....	44

I. ACRONYMS AND ABBREVIATIONS

NG-CDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

## II. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

### (a) Background information

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

### Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;

- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

#### Vision

Equitable Socio-economic development countrywide

#### Mission

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

#### Core Values

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

#### Functions of NG-CDF Committee

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

#### (b) Key Management

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

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

**Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	David Onyango Agong
2.	Sub-County Accountant	Agibitus Oluoch
3.	Chairman NG-CDFC	John Ooko Andele
4.	Secretary NG-CDFC	Irene Achieng Ojwang

**(c) Fiduciary Oversight Arrangements**

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

**(d) Suba North Constituency NG-CDF Headquarters**

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

**(e) Suba North Constituency NG-CDF Contacts**

Telephone: (254) 729323462  
E-mail: [subanorthngcdf.go.ke](mailto:subanorthngcdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

(f) Suba North Constituency NG-CDF Bankers

Equity Bank

Mbita Point Branch

A/c No.0760297600325

P.O Box 101 – 40305

Mbita, Kenya

(g) Independent Auditors

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

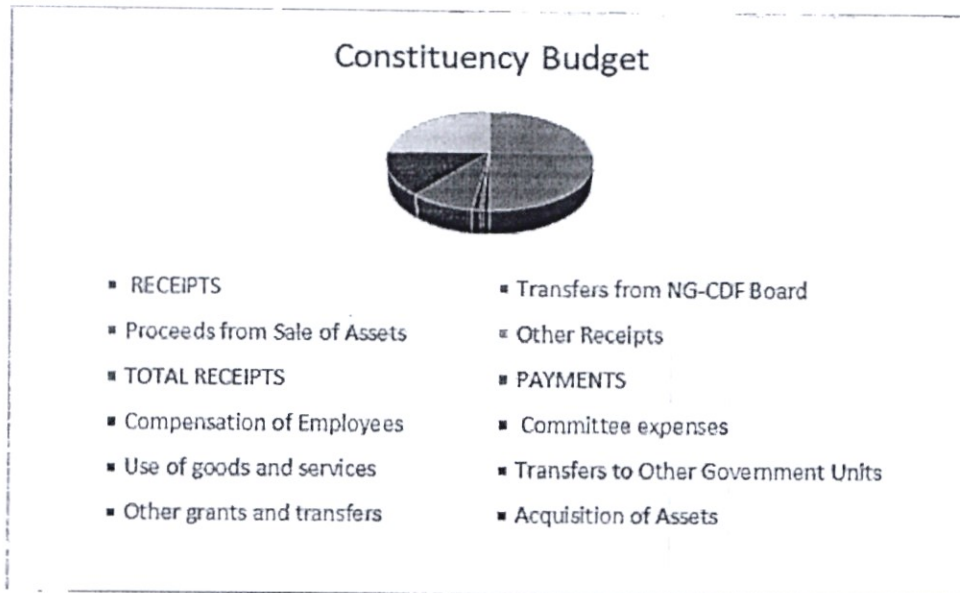
Nairobi, Kenya

III. NG-CDFC CHAIRMAN'S REPORT



Suba North Constituency opening bank balance for financial year 2022-2023 was Kshs. 4,485,918, the constituency received Kshs. 72,000,000 and generated Kshs. 22,000 as Appropriation In Aid through sale of tenders, a total of Kshs. 76,507,918 was available, the total expenditure for the year ended was 74,266,644 leaving a bank balance of Kshs. 2,241,274.

Below is an analysis of the expenditure against the Budget;



There was an overall annual absorption rate of 50.2% of the total budgeted amount.

Transfer to other government units is expenditure related to Primary Schools, Secondary School and Tertiary institution infrastructure. Other grants and transfers include security projects, emergency projects, sports projects, Environment projects, and Bursary.

During the year the transfers to other government units were allocated Ksh.48,781,777 while other grants and transfers were allocated Ksh. 81,331,942

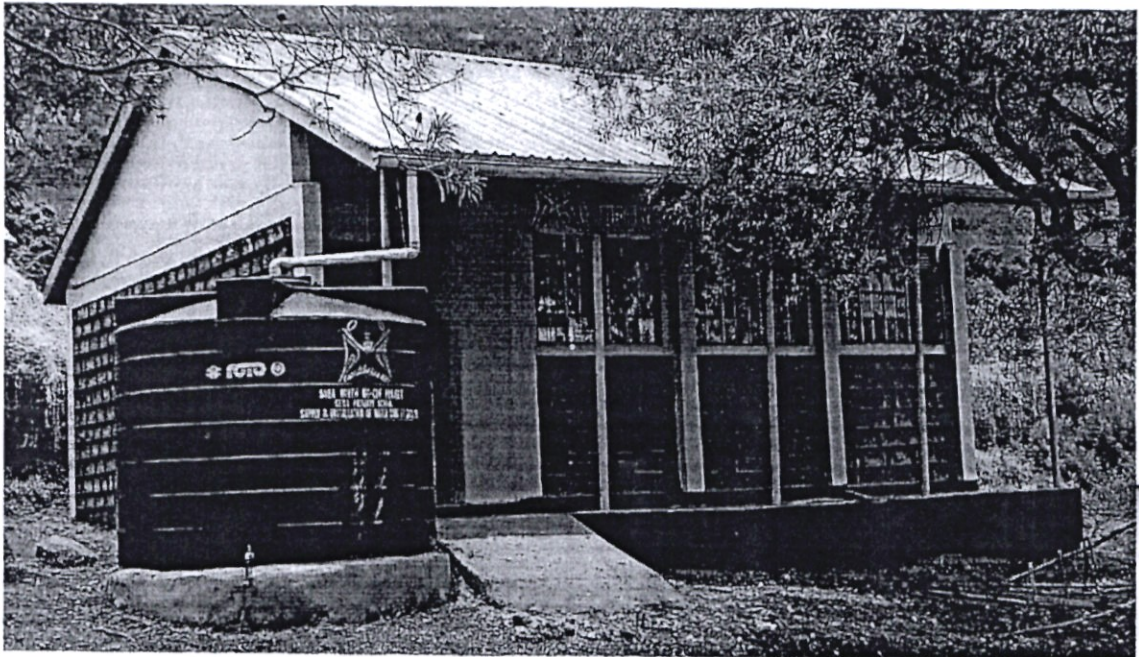
Below are sampled projects:



SUBA NORTH NG-CDF OFFICE



RUSINGA GIRLS SECONDARY SCHOOL- CONSTRUCTION OF 6NO CLASSROOMS STOREY BUILDING



SENA PRIMARY SCHOOL- CONSTRUCTION TO COMPLETION OF 1NO CLASSROOM AND



INSTALLATION OF 10,000 LITRES WATER TANK

WASAMO GIRLS SECONDARY SCHOOL- CONSTRUCTION OF 2 BEDROOM PRINCIPAL'S HOUSE



MFANGANO NORTH LOCATION HEADQUARTER- CONSTRUCTION TO COMPLETION OF  
ADMINISTRATION OFFICE

Emerging Issues: The high rate of inflation caused price volatility thereby leading to a steady increase in the price of construction materials.

Challenges: Lack of a reliable water transport system made it difficult to implement projects in the islands of Suba North and led to delays in implementation.

Recommendation: The government should provide ferry services across Lake Victoria to enhance movement of labour and other factors of production.



John Ooko Andele

CHAIRMAN NG-CDF COMMITTEE

IV. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY2022/23

Introduction

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

The key development objectives of *Suba 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 attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To improve education outcomes at all levels of learning	<p>Increased enrolment in primary Schools and improved transition to Secondary Schools and tertiary institutions</p> <p>Bursaries to needy and deserving students to undertake schooling as well as various skills-based training.</p>	<p>Number of usable physical infrastructure build in primary, secondary, and tertiary institutions</p> <p>Number of bursary beneficiaries at all levels</p>	<p>In FY 2022/2023 Suba North Constituency allocated funds towards implementation of the following; Construction / renovation of 13 classrooms, Completion of 5 Science laboratories, completion of 1 administration block and completion of 4 dormitories.</p> <p>The constituency awarded bursaries to 4500 student beneficiaries at all the levels of study.</p>
Security	To enhance security for Suba North constituents	Enhancement of security by provision of security patrol boats to the National Government department of interior and coordination	Set up of infrastructure.	The constituency allocated funds towards construction/ completion/ equipping of 13 security offices
Environment	To address environmental challenges and	Provision of water tanks to schools.	Number of water tanks.	1 latrine was allocated funds

Sports	Enhance sports empowerment within the constituency	Purchase sports kits for sports tournaments	One constituency sports tournament. Participating teams and winners awarded with sports kits.	The Constituency sponsored one constituency sports tournament where participating teams and winners were awarded with sports kits
Emergency	To reduce the impact of disaster risks	To have interventions during emergencies.	Attend to emergencies arising in the constituency.	The reported emergencies in the constituency were mitigated.

V. GOVERNANCE STATEMENT

Appointment of NG-CDFC

Regulation 5(1) refers to procedure of member selection, the members of a Constituency Committee provided for under section 43(2) (b), (c) and (d) of the CDF Act shall be selected by a selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee.

Regulation 5(2) refers to occurrence of a vacancy, a vacancy shall occur in Constituency Committee upon—

- a) Commencement of a new parliamentary term;
- b) Dissolution of a Constituency Committee;
- c) Removal of a member of a Constituency committee; or
- d) The occurrence of a vacancy in a Constituency Committee.

Regulation 5 (3) refers to constitution of a selection panel, upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

Regulation 5(4) refers to members constituting selection panel, the selection panel referred to in paragraph (1) shall consist of—

- a) One person nominated by the national government official in charge of the sub-county or a Designated representative, who shall be the chairperson of the selection panel;
- b) The Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- c) Two persons, one of either gender, nominated by the Constituency office.

Regulation 5(5) refers to invitation of applicants for appointment to be members of the committee, the officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

Regulation 5(6) the selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants considering age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act

Regulation 5(7), the officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates.

Together with the report of the selection panel.

Regulation 5(8) the Board shall co-opt the person referred to in section 43(2)(g) of the Act to ensure equitable representation in the membership of a Constituency Committee.

Regulation 5(9) refers to notification on nomination, the Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

Regulation 5(10) the Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2), (b), (c), (d) and (e) of the Act to the National Assembly for approval.

Regulation 5(11) refers to appointment and resignation, the Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43(2), (b), (c) or (d) shall be a mandatory signatory to the Constituency accounts.

#### Removal of a member of NG-CDF Committee

Regulation 10 (1) refers to removal of a member, the members of a Constituency Committee may remove a member in accordance with section 43 (13) and (14) of the Act upon receipt of a complaint against a member.

A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office.

The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of.

The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting.

If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice.

A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5).

The member against whom the complaint is raised may be required to respond to the complaint in writing.

The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member.

The member against whom a complaint is made may call witnesses.

If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.

Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing.

If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and decide based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing.

If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision.

The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents.

The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively.

A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard.

A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee.

At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

The functions of a Constituency Committee shall be to –

- a) Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
- b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- e) 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;
- f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- h) 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;
- i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- j) Ensure that all projects receive adequate funding and are completed within three years;
- k) 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;
- l) (I) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- n) Ensure that project reports are prepared and submitted to the Board;

- o) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;

VI. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

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

**1. Sustainability strategy and profile -**

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

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

water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 2021/2022 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## 2. Environmental performance

Environmental performance objectively measures the impact of an organization's environmental policies. Suba North Constituency developed the following environmental policies;

- Increasing Water harvesting facilities in education and security institutions by allocating funds towards the same annually; Suba North Constituency has so far funded purchase and installation of 18 water tanks which have so far enhanced sanitation and provision of clean water for cooking and drinking within the institutions.
- Planting trees to increase forest coverage by allocating funds to implement the initiative once in a financial year; The constituency has managed to plant 3000 trees which has led to increased forest cover and reduction of soil erosion.
- Construction of police posts and chief camps to enhance Sensitization of youth/ community on the impact of drugs; The constituency has so far funded construction of one police station and four chiefs' camps which have been useful in character moulding and increased the number of youths who are free from drug abuse.
- Sponsoring sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters: The constituency allocates funds annually towards constituency tournament where the constituency are sensitized on importance of environmental conservation.

### 3. Employee welfare

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

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

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

### 4. Market place practices-

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

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

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

NG-CDF has put in efforts to ensure:

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

#### 5. Community Engagements-

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

#### Public Participation in Project Identification and Implementation and Monitoring

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

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

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

#### Public Awareness

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

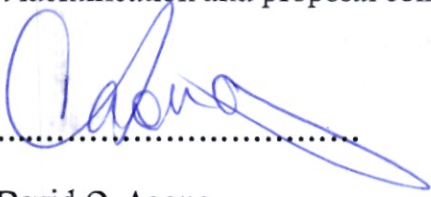
*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

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



David O. Agong

Fund Account Manager

**SUBA NORTH NATIONAL  
GOVERNMENT CDF  
P. O. Box 311-40305,  
MBITA**

VII. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NG-CDF-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, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF-Suba North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended 30 June 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the NG-CDF- Suba North Constituency further confirms the completeness of the accounting records maintained for Suba North 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 NG-CDF Suba North Constituency confirms that the Suba North 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

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

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

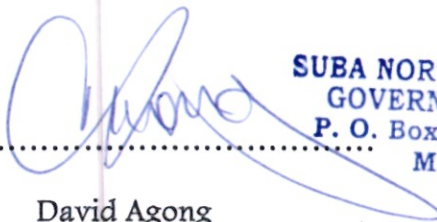
Approval of the financial statements

The NG-CDF- Suba North Constituency financial statements were approved and signed by the Accounting Officer on 21<sup>st</sup> September 2023



John Ooko Andele

Chairman – NG-CDF Committee



**SUBA NORTH NATIONAL  
GOVERNMENT CDF  
P. O. Box 311-40305,  
MBITA**

David Agong

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, 2023

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Suba North Constituency set out on pages 1 to 81, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the

statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies 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, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund-Suba North Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

### **Basis for Qualified Opinion**

#### **Unsupported Project Management Committee Bank Account Balances**

Annex 5 to the financial statements for the year ended 30 June, 2023 reflects Project Management Committee (PMC) bank accounts balances totalling Kshs.14,982,116. However, the certificates of bank balances supporting the balance were not provided for audit.

In the circumstances, the accuracy and completeness of the Project Management Committee bank account balances of Kshs.14,982,116 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 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**

#### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounts of Kshs.149,595,521 and Kshs.76,507,918 respectively, resulting in an underfunding of Kshs.73,087,603, or 49% of the budget. Similarly, the Fund spent Kshs.72,554,341 against actual receipts of Kshs.76,507,918, resulting to under-utilization of Kshs.3,953,577 or 5% of actual receipts.

Further, the budget execution by sectors and projects schedule shows that forty-five (45) projects under sports, environment, primary schools, secondary schools and security sectors, together strategic plan and innovation hub, with total budget of Kshs.66,747,203 were not funded during the year. The funds were disbursed late by the National Treasury in August, 2023.

The underfunding and under-utilization affected the planned activities, and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Audit Matters**

In the previous year several audit issues were raised and remained unresolved as at 30 June, 2023. Management did not provide reasons for the delay in resolving the prior year audit issues.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Delayed Completion of Mbita Medical Training College**

The statement of receipts and payments reflects transfer to other Government units balance of Kshs.15,000,000 which relates to funds disbursed to the Project Management Committee (PMC) for the completion of Mbita Medical Training College project. The PMC entered into a contract with a local contractor for the completion of Mbita Medical Training College administration and tuition block on 19 April, 2023 at a contract sum of Kshs.38,760,743. The contract period was set at 24 weeks from the date of the agreement and, therefore, the expected completion date was 18 October, 2023. A total of Kshs.18,834,126 had been paid to the contractor by 30 June 2023. However, on 12 October, 2023 the contractor sought and was granted an extension of 23 weeks, thereby pushing the completion date to 30 April, 2024. No plausible explanation was given for increasing the contract period by 96%. Further, physical verification of the project on 7 March, 2024 revealed that, although the project was 99% complete, a few works remained outstanding such as fixing the washroom doors, electrical fittings, wash basins and plumbing the washrooms.

The continued delay in completing the project denied the public benefits expected from the completed project.

### **1. Late Disbursement of Funds**

The statement of receipts and payments reflects transfers from NGCDF Board amounts of Kshs.72,000,000 which includes Kshs.27,000,000 received by the Fund in the month of June, 2023. The latter amount comprises Kshs.12,000,000, Kshs.15,000,000 released by the Board on 4 June, 2023 and 21 June, 2023 respectively. Therefore, some of the funds could not be utilized by the end of the financial year.

In addition, another transfer of Kshs.73,087,603 was disbursed by the Board in the month of August, 2023 out of the budgeted funds for the 2022/2023 financial year.

The late exchequer releases could have had adverse effects on the implementation of the planned activities and projects by the National Government Constituencies Development Fund-Suba North Constituency for the year ended 30 June, 2023.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit

the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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


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

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

20 May, 2024

-

IX. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers from NG-CDF Board	1	72,000,000	182,177,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	22,000	159,000
<b>Total Receipts</b>		<b>72,022,000</b>	<b>182,336,758</b>
<b>Payments</b>			
Compensation of Employees	4	2,931,456	3,381,216
Committee expenses	5	6,110,000	4,717,405
Use of Goods and Services	6	2,308,629	4,186,434
Transfers to Other Government Units	7	15,000,000	70,469,082
Other Grants and Transfers	8	46,204,256	128,672,344
Acquisition of Assets	9	-	399,744
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
<b>Total Payments</b>		<b>72,554,341</b>	<b>211,826,225</b>
<b>Surplus/ (Deficit)</b>		<b>(532,341)</b>	<b>(29,489,467)</b>

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

The amended constituency financial statements were approved by the NG-CDFC on 5<sup>th</sup> April 2024 and signed by:

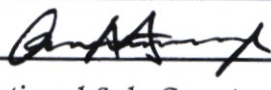
Suba North Constituency

National Government Constituencies Development Fund (NG-CDF)

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


  
Fund Account Manager

Name: David Agong

  
National Sub-County  
Accountant

Name: Agibitus Oluoch

ICPAK M/No:

  
Chairman NG-CDF Committee

Name: John Andele

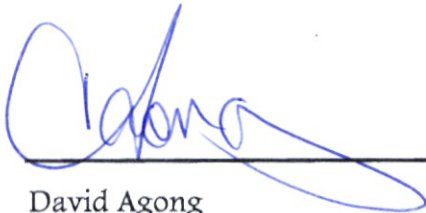
**SUBA NORTH NATIONAL  
GOVERNMENT CDF  
P. O. Box 311-40305,  
MBITA**

X. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
Cash and Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	2,241,274	4,485,918
Cash Balances (Cash at Hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>2,241,274</b>	<b>4,485,918</b>
Accounts Receivable			
Outstanding Imprests	13	-	-
<b>Total Financial Assets</b>		<b>2,241,274</b>	<b>4,485,918</b>
<b>Financial Liabilities</b>			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	1,712,303
<b>Total Financial Liabilities</b>		<b>-</b>	<b>1,712,303</b>
<b>Net Financial Assets</b>		<b>2,241,274</b>	<b>2,773,615</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	2,773,615	32,263,082
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		(532,341)	(29,489,467)
<b>Net Financial Position</b>		<b>2,241,274</b>	<b>2,773,615</b>

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

The amended constituency financial statements were approved by NG CDFC on 5th April 2024 and signed by:



David Agong  
Fund Account Manager



Agibitus Oluoch  
National Sub-County Accountant  
ICPAK M/NO.



John Ooko Andele  
Chairman NG-CDF Committee

**SUBA NORTH NATIONAL  
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P. O. Box 311-40305,  
MBITA**

## XI. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts from Operating Activities</b>			
Transfers from NG-CDF Board	1	72,000,000	182,177,758
Other Receipts	3	22,000	159,000
<b>Total Receipts</b>		<b>72,022,000</b>	<b>182,336,758</b>
<b>Payments</b>			
Compensation of Employees	4	2,931,456	3,381,216
Committee Expenses	5	6,110,000	4,717,405
Use of Goods and Services	6	2,308,629	4,186,434
Transfers to Other Government Units	7	15,000,000	70,469,082
Other Grants and Transfers	8	46,204,256	128,672,344
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
<b>Total Payments</b>		<b>72,554,341</b>	<b>211,426,481</b>
<b>Total Receipts Less Total Payments</b>		<b>-</b>	<b>-</b>
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	(1,712,303)	545,140
<b>Net Cash Flow from Operating Activities</b>		<b>(2,244,644)</b>	<b>(28,544,583)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(399,744)

Suba North Constituency

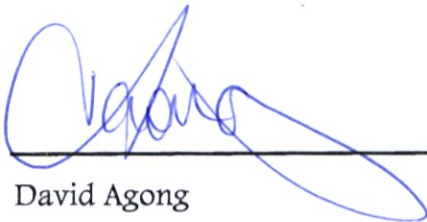
National Government Constituencies Development Fund (NG-CDF)

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

Net Cash Flows from Investing Activities		-	(399,744)
Net Increase in Cash and Cash Equivalent		(2,244,644)	(28,944,327)
Cash & Cash Equivalent at Start of The Year	12	4,485,918	33,430,245
Cash & Cash Equivalent at End of The Year	12	2,241,274	4,485,918

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

The amended constituency financial statements were approved by NG CDFC on 5<sup>th</sup> April 2024 and signed by:



David Agong

Fund Account Manager



Agibitus Oluoch

National Sub-County Accountant

ICPAK M/NO.



John Ooko Andele

Chairman NG-CDF Committee

**SUBA NORTH NATIONAL  
GOVERNMENT CDF  
P. O. Box 311-40305,  
MBITA**

XII. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
		a	b				
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers from NGCDF Board	145,087,603	4,485,918	-	149,573,521	76,485,918	73,087,603	51.1%
Proceeds from Sale of Assets			-	-	-	-	0.0%
Other Receipts		22,000	-	22,000	22,000	-	100%
<b>Totals</b>	<b>145,087,603</b>	<b>4,507,918</b>	<b>-</b>	<b>149,595,521</b>	<b>76,507,918</b>	<b>73,087,603</b>	<b>51.1%</b>
Payments							
Compensation of Employees	4,414,511	2,466,203	-	6,880,714	2,931,456	3,949,258	42.6%

Suba North Constituency

National Government Constituencies Development Fund (NG-CDF)

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
		a	b				
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	2022/2023		
Receipts							
Committee Expenses	2,217,573		-	6,110,573	6,110,000	573	99.9%
Use of Goods and Services	6,341,800	28,077	-	2,476,877	2,308,629	168,248	93.2%
Transfers to Other Government Units	48,781,777	200,000	-	48,981,777	15,000,000	33,981,777	30.6%
Other Grants and Transfers	81,331,942	1,454,638	-	82,786,580	46,204,256	36,582,324	55.8%
Acquisition of Assets	-	-	-	-	-	-	-
Oversight Committee Expenses	-	-	-	-	-	-	-
Other Payments	2,000,000	-	-	2,000,000	-	2,000,000	100%
Unallocated Funds	-	359,000	-	359,000	-	359,000	100%
<b>Totals</b>	<b>145,087,603</b>	<b>4,507,918</b>	<b>-</b>	<b>149,595,521</b>	<b>72,554,341</b>	<b>77,041,180</b>	<b>48.5%</b>

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

*Note: Unallocated Funds are sums not yet approved by the board for utilisation, Suba North Constituency raised Kshs. 359,000 through sale of tender documents as Appropriation In Aid in the financial year and is yet to be allocated to specific projects.*

*Explanatory Notes.*

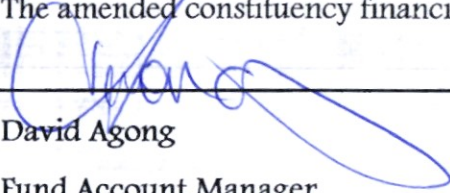
(a) During the year the Fund experiencing under-utilization of below 90% due to the following reasons

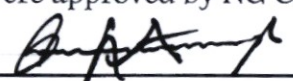
- i. **Transfer from NG-CDF Board (48.9%):** The under collection of receipts from NG-CDF Board was as a result of late disbursement of funds by the National Treasury.
- ii. **Other receipts (100%):** The over collection was as a result of sale of tender that had not been anticipated and therefore budgeted.
- iii. **Compensation of employees (57.4 %):** Underutilization was as a result of the staff gratuity not yet paid to employees.
- iv. **Transfers to other government units (69.4%):** Underutilization was as a result of delay in disbursement of part of the budgeted funds to the constituency by end of the financial year.
- v. **Other Grants and Transfers (44.2%)** Underutilization was as a result of the Board not disbursing all the budgeted funds to the constituency by end of the financial year and disbursement of funds towards the close of the financial year.
- vi. **Other Payment (Constituency strategic plan) (100%):** Underutilization was as a result of the Board not disbursing all the budgeted funds to the constituency by end of the financial year and disbursement of funds towards the close of the financial year.

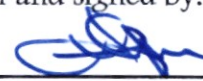
All the changes between the original and final budget were as a result of balances brought forward from the previous financial year 2021/2022, disbursement for previous years and AIA from sale of tender documents

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	77,041,180
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	73,087,603
	3,953,577
Increase/(decrease) Accounts payable	(1,712,303)
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	2,241,274

The amended constituency financial statements were approved by NG CDFC on 5th April 2024 and signed by:

  
David Agong  
Fund Account Manager

  
Agibitus Oluoch  
National Sub-County Accountant  
ICPAK M/NO.

  
John Ooko Andele  
Chairman NG-CDF Committee

**SUBA NORTH NATIONAL  
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P. O. Box 311-40305,  
MBITA**

XIII. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (Cash book) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,414,511	2,466,203		6,880,714	2,931,456	3,949,258
1.2 Committee allowances	1,510,945			1,510,945	1,506,800	4,145
1.3 Use of goods and services	2,779,800	13,844.00		2,793,644	2,728,729	64,915
Sub-total	8,705,256	2,480,047	-	11,185,303	7,166,985	4,018,318
2.0 Monitoring and evaluation						

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (Cash book) and AIA	Previous Years' Outstanding Disbursements			
2.1 Capacity building	1,350,000	12,233.00		1,362,233	1,342,000	20,233
2.2 Committee allowances	706,628	1,400.00		708,028	660,300	47,728
2.3 Use of goods and services	2,212,000	600.00		2,212,600	2,180,800	31,800
Sub-total	4,268,628	14,233	-	4,282,861	4,183,100	99,761
3.0 Emergency						
3.1 Primary Schools	7,636,190			7,636,190	4,600,000	3,036,190
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-
3.4 Security projects			-	-		-

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (Cash book) and AIA	Previous Years' Outstanding Disbursements			
Sub-total	7,636,190	-		7,636,190	4,600,000	3,036,190
4.0 Bursary and Social Security						
4.1 Primary Schools	17,000,000	117,431.00		17,117,431	22,846,000	(5,728,569)
4.2 Secondary Schools	15,000,000	823,000.00		15,823,000	10,318,500	5,504,500
4.4 Universities	2,000,000	22,000.00		2,022,000	1,889,000	133,000
4.5 Social Security						
Sub-total	34,000,000	962,431	-	34,962,431	35,053,500	(91,069)
5.0 Sports						
5.1						

Suba North Constituency

National Government Constituencies Development Fund (NG-CDF)

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

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (Cash book) and AIA	Previous Years' Outstanding Disbursements			
	2,741,778			2,741,778	-	2,741,778
Sub-total	2,741,778			2,741,778	-	2,741,778
6.0 Environment						
6.1 Kirindo Primary School	500,000			500,000		500,000
Sub-total	500,000			500,000		500,000
7.0 Primary Schools Projects (List all the Projects)						
Lianda Primary School	700,000.00			700,000	-	700,000
Kitare Primary School	300,000.00					

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (Cash book) and AIA	Previous Years' Outstanding Disbursements			
				300,000		300,000
Kakrigu Primary School	200,000.00			200,000		200,000
Gulwe Primary School	120,000.00			120,000		120,000
Nyamuga Primary School	1,000,000.00			1,000,000		1,000,000
Kamasengre Primary School	350,000.00			350,000		350,000
Nyakayiamba Primary School	400,000.00			400,000		400,000
Soko Abala Primary School	400,000.00			400,000		400,000
Kisui Primary School	300,000.00			300,000		300,000

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (Cash book) and AIA	Previous Years' Outstanding Disbursements			
Nyamuga Special Primary	1,000,000.00			1,000,000		1,000,000
Ngodhe Primary School	700,000.00			700,000		700,000
Kaswanga Primary School	700,000.00			700,000		700,000
Urianda Primary School	400,000.00			400,000		400,000
Wanyama Primary School		200,000.00		200,000		200,000
Sub-total	6,570,000	200,000	-	6,770,000	-	6,770,000
8.0 Secondary Schools Projects (List all the Projects)						

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (Cash book) and AIA	Previous Years' Outstanding Disbursements			
Prof. Karega Mutahi Secondary School	1,000,000.00			1,000,000		1,000,000
Mauta Secondary School	390,000.00			390,000		390,000
Kakiimba Secondary School	3,000,000.00			3,000,000		3,000,000
Ngodhe Secondary School	700,000.00			700,000		700,000.00
kaswanga Girls Secondary School	750,000.00			750,000		750,000
Kamato Secondary School	600,000.00			600,000		600,000
Otieno Kajwang Nyamaji secondary School	600,000.00			600,000		600,000
Wanyama Secondary School						

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (Cash book) and AIA	Previous Years' Outstanding Disbursements			
	2,000,000.00			2,000,000		2,000,000
Kaswanga Girls High School	6,000,000.00			6,000,000		6,000,000
Nyandenga Secondary School	5,000,000.00			5,000,000		5,000,000
Waware Secondary School	1,600,000.00			1,600,000		1,600,000
Wandiji Secondary School	2,700,000.00			2,700,000		2,700,000
Sub-total	24,340,000	-	-	24,340,000	-	24,340,000
9.0 Tertiary institutions Projects (List all the Projects)						

Suba North Constituency

National Government Constituencies Development Fund (NG-CDF)

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

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (Cash book) and AIA	Previous Years' Outstanding Disbursements			
Mbita Medical Training college	17,871,777			17,871,777	15,000,000	2,871,777
Sub-total	17,871,777		-	17,871,777	15,000,000	2,871,777
10.0 Security Projects						
Suba Central Sub county Headquarter	10,000,000			10,000,000		10,000,000
Ogongo Sub Location Assistant chiefs Office	100,000			100,000		100,000
Wakinga Sub location Assistants chief office	100,000			100,000		100,000
Soklo North Sub Location Assistant chief Office	100,000			100,000		100,000

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (Cash book) and AIA	Previous Years' Outstanding Disbursements			
Rusinga East Location Chiefs Office	150,000			150,000		150,000
Mfangano North Location Chiefs Office	150,000			150,000		150,000
Kamasengre East sub Location Assistant Chiefs Office	100,000			100,000		100,000
Ngodhe Sub Location Assistant Chief office	100,000			100,000		100,000
Mfangano South Location Chiefs Office	250,000			250,000		250,000
Mfangano West Locations Chief Office	500,000			500,000		500,000
Mfangano East Location Chief Office	500,000.00			500,000		500,000
Mbita Township Assiatant						

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (Cash book) and AIA	Previous Years' Outstanding Disbursements			
Chief Office	100,000.00			100,000		100,000
Mbita Divisional Police Headquarters	14,818,313			14,818,313		14,818,313
Suba North NG-CDF Office	6,550,757			6,550,757	6,550,756.00	1
Suba North NG-CDF Office	2,534,904			2,534,904		2,534,904
Suba North NG-CDF Motorcycle	400,000			400,000	-	400,000
Total						
Sub-total	36,453,974	-	-	36,453,974	6,550,756	29,903,218
11.0 Acquisition of assets						
11.1 Motor Vehicles (including		-	-	-	-	-

Suba North Constituency

National Government Constituencies Development Fund (NG-CDF)

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

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (Cash book) and AIA	Previous Years' Outstanding Disbursements			
motorbikes)		-				
11.2 Construction of CDF office	-	-		-	-	-
11.3 Purchase of furniture and equipment	-	-		-	-	-
11.4 Purchase of computers	-	-		-	-	-
11.5 Purchase of land	-	-		-	-	-
Sub-total	-	-		-	-	-
12.0 Oversight Committee Expenses						

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (Cash book) and AIA	Previous Years' Outstanding Disbursements			
Sub-total						
13.0 Others						
13.1 Strategic Plan	2,000,000			2,000,000.00		2,000,000.00
13.2 Innovation Hub						
13.2		492,207		492,207		492,207
Sub-total	2,000,000	492,207	-	2,492,207	-	2,492,207
Unallocated Funds		359,000	-	359,000	-	359,000
<b>Total</b>	<b>145,087,603</b>	<b>4,507,918</b>	<b>-</b>	<b>149,595,521</b>	<b>72,554,341</b>	<b>77,041,180</b>

NOTE: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based.

#### XIV. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

##### 2. Reporting Entity

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

##### 3. Reporting Currency

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

#### 4. Significant Accounting Policies

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

##### a) Recognition of Receipts

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

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

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

##### Proceeds from Sale of Assets

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

##### Other receipts

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

##### Unutilized Funds from PMCs.

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

#### External Assistance

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

#### b) Recognition of payments

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

#### Compensation of Employees

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

#### Use of Goods and Services

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

#### Acquisition of Fixed Assets

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

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

#### 5. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can

be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**6. Cash and Cash Equivalent.**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

*Significant Accounting Policies continued*

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 08 June 2023 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

*Significant Accounting Policies Continued*

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.

14. Errors

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

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

15. Related Party Transactions

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

XV. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM NG-CDF BOARD

Description	2022-2023	2021-2022
AIE NO.	Kshs	Kshs
B105290		32,888,879
B105694		34,000,000
B105720		16,000,000
B128704		17,000,000
B163866		14,000,000
B154211		15,000,000
B154433		18,000,000
B154488	-	11,388,879
B089096		12,200,000
B895025		11,700,000
	-	
B185258	7,000,000	
B185784	15,000,000	
B185419	6,000,000	
B206187	5,000,000	
B205604	12,000,000	
B205609	12,000,000	
B320791	15,000,000	
	-	
<b>TOTAL</b>	<b>72,000,000</b>	<b>182,177,758</b>

2. PROCEEDS FROM SALE OF ASSETS

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. OTHER RECEIPTS

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	22,000	159,000
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	22,000	159,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,215,162	2,538,896
Personal allowances paid as part of salary	-	-
House Allowance	297,150	-
Transport Allowance	105,000	-
Leave allowance	-	-
Gratuity to contractual employees	237,788	684,640
Employer Contributions Compulsory national social security schemes	76,356	157,680
Total	2,931,456	3,381,216

5. COMMITTEE EXPENSES

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	4,427,200	3,217,405
Other committee expenses	1,682,800	1,500,000
Total	6,110,000	4,717,405

6. USE OF GOODS AND SERVICES

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	580,250	-
Communication, supplies and services	26,500	999,400
Domestic travel and subsistence	633,800	998,600
Printing, advertising and information supplies & services	-	
Rentals of produced assets	-	-
Training expenses	844,800	2,100,434
Hospitality supplies and services	138,000	
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	
Fuel, oil & lubricants	-	-
Other operating expenses	-	
Bank Charges	85,279	88,000
Security operations	-	
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	-	-
	-	
<b>Total</b>	<b>2,308,629</b>	<b>4,186,434</b>

7. TRANSFER TO OTHER GOVERNMENT UNITS

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools (See Attached List)	-	41,769,082
Transfers to Secondary Schools (See Attached List)	-	26,200,000
Transfers to Tertiary Institutions (See Attached List)	15,000,000	2,500,000
<b>Total</b>	<b>15,000,000</b>	<b>70,469,082</b>

8. OTHER GRANTS AND OTHER TRANSFERS

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – Secondary schools (see attached list)	22,846,000	35,480,000
Bursary – Tertiary institutions (see attached list)	10,318,500	14,177,000
Bursary – Special schools (see attached list)	1,889,000	1,978,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	6,550,756	58,050,000
Sports projects (see attached list)	-	5,483,554
Environment projects (see attached list)	-	1,153,790
Emergency projects (see attached list)	4,600,000	12,350,000
Roads projects (see attached list)	-	-
<b>Total</b>	<b>46,204,256</b>	<b>128,672,344</b>

Notes to the Financial Statements (Continued)

9. ACQUISITION OF ASSETS

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	399,744
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	399,744

10. OVERSIGHT COMMITTEE EXPENSES

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
	-	-

## 11. OTHER PAYMENTS

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

## 12. CASH BOOK BANK BALANCE

Name of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, A/C no. 0760297600325, Mbita Branch (Main Account)</i>	2,241,274	4,485,918
Total	2,241,274	4,485,918
12 B: Cash on Hand	-	-
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
Total	-	-

## 13. OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Enock Nyasende		120,000	120,000	-
John Andele		66,000	66,000	-
Agibitus Oluoch		66,000	66,000	-
Harvey Malombo		121,500	121,500	-
Enock Nyasende		102,800	102,800	-
Enock Nyasende		15,000	15,000	-
Enock Nyasende		182,000	182,000	-
Enock Nyasende		182,000	182,000	-
David Agong		110,000	110,000	-
David Agong		580,000	580,000	-
David Agong		790,200	790,200	-
David Agong		398,000	398,000	-
David Agong		723,000	723,000	-
David Agong		273,500	273,500	-
David Agong		370,000	370,000	-
David Agong		730,000	730,000	-
David Agong		845,000	845,000	-
David Agong		825,000	825,000	-
<i>Total</i>		6,500,000	6,500,000	-

14. RETENTION AND GRATUITY

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

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	1,712,303	1,167,163
Gratuity held during the year (B)		684,640
Gratuity paid during the Year (C)	1,712,303	139,500
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	1,712,303

Suba North Constituency

National Government Constituencies Development Fund (NG-CDF)

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

15. FUND BALANCE B/F

	(1 <sup>st</sup> July 2022)	(1 <sup>st</sup> July 2021)
	Kshs	Kshs
Bank accounts	4,485,918	33,430,245
Cash in hand		
Imprest		
Total		
Less		
Payables: - Retention		
Payables – Gratuity	1,712,303	1,167,163
Fund Balance Brought Forward	2,773,615	32,263,082

16. PRIOR YEAR ADJUSTMENTS

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

17. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPRESTS

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	6,500,000	-
Imprest surrendered during the Year (C)	6,500,000	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes in Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	1,712,303	1,167,163
Deposit and Retentions held during the year (B)	-	684,640
Deposit and Retentions paid during the Year (C)	1,712,303	139,500
closing account payables D= A+B-C	-	1,712,303
Net changes in accounts payables D-A	(1,712,303)	545,140

Notes To the Financial Statements (Continued)

19. OTHER IMPORTANT DISCLOSURES

19.1: PENDING ACCOUNTS PAYABLE (SEE ANNEX 1)

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

19.2: PENDING STAFF PAYABLES (SEE ANNEX 2)

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

19.3: UNUTILIZED FUND (SEE ANNEX 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	3,949,258	753,900
Committee expense	573	28,077
Use of goods and services	168,248	200,000
Amounts due to other Government entities (see attached list)	33,981,777	200,000
Amounts due to other grants and other transfers (see attached list)	36,582,324	1,454,638
Acquisition of assets	-	-
Oversight Committee Expenses	2,000,000	-
Other Payments (specify)	-	-
Funds pending approval	359,000	337,000
Total	77,041,180	2,773,615

19.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	14,982,116	63,329,244
Total	14,982,116	63,329,244

XVI. ANNEXES

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.	-	-	-	-	
2.					
3.					
Sub-Total					
Construction of civil works					
4.	-	-	-	-	
5.					
6.					
Sub-Total					
Supply of goods					
7.	-	-	-	-	
8.					
9.					

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

<b>Supplier of Goods or Services</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance</b>	<b>Comments</b>
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2023	Comments
NG-CDFC Staff				
1.	-	-	0	
2.				
3.				
Sub-Total	-	-	0	
Grand Total				

**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Payment of salaries	3,949,258		
Use of goods & services	Purchase of goods and services	168,248		
Amounts due to other Government entities				
7.0 Primary Schools Projects				
Lianda Primary School	Renovation works	700,000	-	
Kitare Primary School	Completion works	300,000	-	
Kakrigu Primary School	Completion works	200,000	-	
Gulwe Primary School	Completion works	120,000	-	
Nyamuga Primary School	Completion	1,000,000		

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	works		-	
Kamasengre Primary School	Completion works	350,000	-	
Nyakayiamba Primary School	Completion works	400,000	-	
Soko Abala Primary School	Completion works	400,000	-	
Kisui Primary School	Completion works	300,000	-	
Nyamuga Special Primary	Completion works	1,000,000	-	
Ngodhe Primary School	Completion works	700,000	-	
Kaswanga Primary School	Completion works	700,000	-	
Urianda Primary School	Completion works	400,000	-	
Wanyama Primary School	Completion works	200,000		

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Total		33,981,777		
Prof . Karega Mutahi Secondary School	Completion works	1,000,000	-	
Mauta Secondary School	Completion works	390,000	-	
Kakiimba Secondary School	Completion works	3,000,000	-	
Ngodhe Secondary School	Completion works	700,000	-	
kaswanga Girls Secondary School	Completion works	750,000	-	
Kamato Secondary School	Completion works	600,000	-	
Otieno Kajwang Nyamaji secondary School	Completion works	600,000	-	
Wanyama Secondary School	Completion works	2,000,000	-	
Kaswanga Girls High School	Completion			

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	works	6,000,000	-	
Nyandenga Secondary School	Completion works	5,000,000	-	
Waware Secondary School	Completion works	1,600,000	-	
Wandiji Secondary School	Completion works	2,700,000	-	
Total		24,340,000	-	
9.0 Tertiary institutions Projects				
Mbita Medical Training college		17,871,778	-	
Total		17,871,778	-	
Sub-Total				

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Amounts due to other grants and other transfers				
3.1 Primary Schools	Emergency	3,036,190		
3.2 Secondary schools	Emergency	-		
3.3 Tertiary institutions	Emergency	-		
3.4 Security projects	Emergency	-		
3.5 Unutilised		-		
Total		3,036,190		
4.0 Bursary and Social Security				
4.1 Secondary Schools	Bursary for needy students	5,728,569		
4.2 Tertiary Institutions	Bursary for needy students	5,504,500		
4.3 Social Security	Bursary for needy students	-		
4.4 Special Needs	Bursary for needy students	133,000		
Total				
5.0 Sports		-		

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
5.1 Constituency sports	Sports tournament	2,741,778		
5.2				
5.3				
<b>Total</b>		<b>2,741,778</b>		
6.0 Environmental Projects				
Kirindo Primary School	Construction of latrine	500,000		
10.0 Security Projects				
Suba Central Sub county Headquarter	Construction of office	10,000,000		
Ogongo Sub Location Assistant chiefs Office	Purchase of furniture	100,000		
Wakinga Sub location Assistants chief office	Purchase of furniture	100,000		
Soklo North Sub Location Assistant chief Office	Purchase of furniture	100,000		

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Rusinga East Location Chiefs Office	Purchase of furniture	150,000		
Mfangano North Location Chiefs Office	Purchase of furniture	150,000		
Kamasengre East sub Location Assistant Chiefs Office	Purchase of furniture	100,000		
Ngodhe Sub Location Assistant Chief office	Purchase of furniture	100,000		
Mfangano South Location Chiefs Office	Purchase of furniture	250,000		
Mfangano West Locations Chief Office	Completion of office	500,000		
Mfangano East Location Chief Office	Completion of office	500,000		
Mbita Township Assistant Chief Office	Purchase of furniture	100,000		
Mbita Divisional Police Headquarters	Completion of divisional headquarters	14,818,313		
Suba North NG-CDF Office	Completion of			

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	office	1		
Suba North NG-CDF Office	Purchase of furniture	2,534,904		
Suba North NG-CDF Motorcycle	Purchase of motor cycle	400,000		
Total		36,453,975		
Sub-Total		36,090,117		
Acquisition of assets				
Others (specify)				
Constituency Strategic plan		2,000,000		
Other payments		492,207		

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Sub-Total		2,492,207		
Unallocated funds		359,000		
Grand Total		77,041,180		

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost B/F (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	0	-	-	0
Buildings and structures	11,755,654	-	-	11,755,654
Transport equipment	4,057,402	-	-	4,057,402
Office equipment, furniture and fittings	1,369,171	-	-	1,369,171
ICT Equipment, Software and Other ICT Assets	1,526,378	-	-	1,526,378
Other Machinery and Equipment	20,880,000	-	-	20,880,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>39,588,605</b>	<b>-</b>	<b>-</b>	<b>39,588,605</b>

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023

Project Management Committee	Bank	Account No.	Balances as at 30 <sup>th</sup> June 2022	Balances as at 30 <sup>th</sup> June 2023
Primary Schools				
Agiro Primary School	KCB	1167802306	1,615.00	1,615.00
Alero Primary School	KCB	1163145114	13,634.30	9,983.30
Ali Bmu	KCB	1169516254	0	-
Amb. Pamela Mboya Girls H Sch	KCB	1168133424	3,171.05	3,171.05
Angiya Dispensary	KCB	1169891055	4,953.65	4,953.65
Aringo Primary School	KCB	1163146641	3,820.00	3,820.00
Bedie Primary School	KCB	1200074734	8,444.40	8,444.40
Bondo Township Primary School	KCB	1167802675	9,299.45	9,299.45
Chamakoa Primary School	KCB	1175824488	1,830.00	1,830.00
Chamakowa Dispensary	KCB	1209917920	3,435.00	3,435.00
Dr. Williams Primary School	KCB	1167801938	3,992.85	3,992.85
Eddie Memorial Primary School	KCB	1167802713	82,458.10	1,458.10
Fr.Tillen Mixed Secondary School	KCB	1148388087	14,367.60	14,367.60
Gembe West Chief's Office	KCB	1278183647	231,159.70	231,159.70

*Suba North Constituency**National Government Constituencies Development Fund (NG-CDF)**Annual Report and Financial Statements for The Year Ended 30 June 2023*

Genge Primary School	KCB	1286332745	790	790.00
God Awendo Primary School	KCB	1179002350	26,911.40	26,911.40
God Jope Primary School	KCB	1169659489	6,950.20	6,950.20
Gode Ariyo Primary School	KCB	1163146803	6,269.75	6,269.75
Goro Goro Water Project	KCB	1178116018	1,129.25	1,129.25
Got Kopolu Primary School	KCB	1199511374	15,535.00	15,335.00
Got Nyasumbi Primary School	KCB	1169487807	4,232.50	4,232.50
Got Rateng Primary School	KCB	1198817585	38,965.00	740.00
Gulwe Primary School	KCB	1207871583	260	260.00
Harrison Odhiambo Utajo Day Mi	KCB	1167803361	14,071.35	14,071.35
Hon. Millie Aringo Girls Secondary School	KCB	1199716340	790,805.80	399,241.00
Kagungu Primary School	KCB	1200968972	4,905.00	4,905.00
Kakiimba Secondary School	KCB	1167371887	3,002,459.20	3,000,329.20
Kakrigu Mfangano Primary School	KCB	1205435573	5,055.00	5,055.00
Kakrigu Primary School	KCB	1167802950	13,131.20	13,131.20
Kamasengre Primary School	KCB	1206927607	-5,673.00	327.00

*Suba North Constituency**National Government Constituencies Development Fund (NG-CDF)**Annual Report and Financial Statements for The Year Ended 30 June 2023*

Kamasengre Secondary School	KCB	1199394513	4,492.85	4,492.85
Kamato Primary School	KCB	1209920549	65	65.00
Kamato Secondary School	KCB	1169515916	341,197.43	341,197.43
Kamayoge Primary School	KCB	1167801792	410	410.00
Kamgere Primary School	KCB	1167803299	65,398.65	65,398.65
Kaswanga Girls Secondary School	KCB	1167803280	23,590.40	23,590.40
Kaswanga Primary School	KCB	1169062164	3,343.00	3,343.00
Kayanja Mixed Secondary School	KCB	1150085320	287,402.50	60,494.60
Kipasi Administration Police	KCB	1200196228	0	-
Kirambo Primary School	KCB	1175819336	181,360.00	6,060.00
Kirindo Primary School	KCB	1175711691	8,022.10	8,022.10
Kisaka Primary School	KCB	1169515762	23,043.70	23,043.70
Kisamba Primary School	KCB	1163145505	6,290.70	6,290.70
Kisui Primary School	KCB	1198870788	8,258.65	8,258.65
Kitare Primary School	KCB	1178872513	220,822.00	204,886.00
Kitenyi Primary School	KCB	1172262136	1,070.00	1,070.00
Kiumba Beach Management Unit	KCB	1163142689	7,219.55	7,219.55
Kiwari Primary School	KCB	1200868935	650.5	650.50

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Kombe Primary School	KCB	1175818844	11,410.00	11,410.00
Kongeche	KCB	1256468886	21,075.00	21,075.00
Koyani Dispensary	KCB	1169855164	2,552.95	2,552.95
Kuge Dispensary	KCB	1163138509	17,160.00	17,160.00
Kuge Primary School	KCB	1179041739	2,800.00	2,800.00
Lambwe Christian School For The Deaf	KCB	1102267112	42,547.00	42,547.00
Lambwe Dispensary	KCB	1163145653	0	-
Lambwe Primary School	KCB	1169516173	4,151.15	3,101.15
Lambwe West Chiefs Office	KCB	1166564312	1,730.00	1,730.00
Lianda Primary School	KCB	1208667408	300,972.00	300,972.00
Lwanda Oloo Primary School	KCB	1163143243	1,689.62	1,689.62
Masisi Primary School	KCB	1206290552	8,618.00	4,492.00
Mauta Primary School	KCB	1199272752	2,645.20	2,645.20
Mauta Secondary School	KCB	1204960909	15,935.80	15,935.80
Mawanga Primary School	KCB	1208128590	239,200.45	9,859.25
Mbita Medical Training College	KCB	1205821139	21,515,581.60	4,884,106.20
Mbita Point International School	KCB	1277955557	95	95.00
Mbita Primary School	KCB	1175395943	1,153.60	1,153.60

*Suba North Constituency**National Government Constituencies Development Fund (NG-CDF)**Annual Report and Financial Statements for The Year Ended 30 June 2023*

Mbita Sub County Administration Police	KCB	1200197089	1,370.00	1,370.00
Mbita Technical Training Institute	KCB	1274380863	500	500.00
Mbita Township Assistant Chiefs Office	KCB	1287056261	2,402.00	2,402.00
Mfangano South Chief's Office Pmc	KCB	1172632456	1,750,100.00	1,666.90
Miorre Dispensary	KCB	1179033418	2,105.00	2,105.00
Misori Primary School	KCB	1200876148	432	432.00
Ndhuru Dispensary	KCB	1169516068	2,101.55	2,101.55
Nduru Primary School	KCB	1276938942	20,375.00	20,375.00
Ngodhe Mixed Secondary School	KCB	1130243870	0	-
Ngodhe Primary School	KCB	1204461333	17,722.40	4,540.40
Ngodhe Sda Primary School	KCB	1167801342	41,743.75	41,743.75
Nyakayiamba Primary School	KCB	1202330665	1,085.00	1,085.00
Nyakweri Primary School	KCB	1204527075	585	585.00
Nyamaji Primary School	KCB	1200476999	1,674.00	1,674.00
Nyamaji Secondary School	KCB	1163487880	3,969.65	3,969.65
Nyamanga Primary School	KCB	1175315788	113	113.00
Nyamasare Girls Secondary	KCB	1178923339	16,280.55	15,215.55

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Nyamasare Primary School	KCB	1175790532	1,070.00	1,070.00
Nyamuga Primary School	KCB	1167802799	1,650,646.60	88,305.85
Nyamuga Special Primary School	KCB	1200344235	685	685.00
Nyandenga Mixed Secondary School	KCB	1163144940	542,547.25	73,865.25
Nyandenga Primary School	KCB	1275291643	8,974.40	8,974.40
Nyasanja Primary School	KCB	1204212996	16,235.00	16,235.00
Nyasumbi Primary School	KCB	1175818062	1,175.00	1,175.00
Nyawiya Primary School	KCB	1178833429	930	930.00
Obalwanda Primary School	KCB	1202396127	105,810.09	105,810.09
Obalwanda Special Primary School	KCB	1201199492	2,917.50	2,917.50
Obambo Primary School	KCB	1178707148	24,263.15	2,263.15
Ochieng Odiere Primary Shool	KCB	1199638757	13,964.60	13,964.60
Ogando Dispensary	KCB	1163145327	56,181.40	56,181.40
Ogando Primary School	KCB	1163142417	5,870.00	5,870.00
Ogola Jaseme Mixed Secondary School	KCB	1286101832	5,774.41	5,774.41
Ogongo Health Center	KCB	1169848796	1,555.80	1,555.80
Ogongo Secondary School	KCB	1169516122	2,486.15	2,486.15

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Ogutu Mbare Primary School	KCB	1206498285	10,376.83	10,376.83
Olweya Primary School	KCB	1163142824	10,107.20	10,107.20
Oseno Primary School	KCB	1163142107	3,996.95	3,996.95
Osodo Primary School	KCB	1265173532	13,482.00	776.00
Owich Primary School	KCB	1199013161	500,009.00	3,859.00
Paga Primary School	KCB	1169855997	12,497.00	7,497.00
Ponge Dispensary	KCB	1163144282	6,501.85	6,501.85
Ponge Primary School	KCB	1202682510	46,570.05	46,570.05
Powo Primary School	KCB	1149900989	121,156.30	9,914.30
Prof. Karega Mutahi Secondary School	KCB	1270490451	2,496,703.00	423,308.50
Ramba Primary School	KCB	1200539117	690	690.00
Rambim Primary School	KCB	1178832066	1,191.10	1,191.10
Rapora Dispensary	KCB	1169515533	0	0
Rapora Primary School	KCB	1198982535	1,015.00	1,015.00
Rapora Secondary School	KCB	1179115759	20,045.00	20,045.00
Remba Primary School	KCB	1287122434	880	880.00
Ringiti Administration Police Camp	KCB	1206064161	1,655.00	1,655.00
Rinya Primary School	KCB	1171953062	3,665.00	3,665.00
Rusinga East Chiefs Office	KCB	1275281788	4,480.00	4,480.00

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Rusinga Girls Secondary School	KCB	1204254982	4,492.85	532,417.20
Sena Divisional Headquarters	KCB	1256468703	162	162.00
Sena Health Center	KCB	1175230383	2,605.25	2,605.25
Sena Primary School	KCB	1200675606	767,251.40	71,673.17
Sena Secondary School	KCB	1265144834	679,395.00	2,837.00
Senator Otieno Kajwang High School Gera	KCB	1179096886	401,607.10	401,607.10
Sikri Jerusalem Primary School	KCB	1169515606	1,270.00	1,270.00
Soklo Primary School	KCB	1178866459	801,409.00	4,150.00
Soko Abala Primary School	KCB	1163142956	2,302.75	2,302.75
St Philips Ndhuru Mixed Sec School	KCB	1206580119	550,032.00	550,032.00
St William Osodo Sec School	KCB	1178799042	246,367.05	246,367.05
St. Michael Nyasumbi Sec School	KCB	1163144738	11,989.49	11,989.49
St. Stephen Kirindo Sec School	KCB	1175970050	55,550.65	55,550.65
Sukru Island Pri School	KCB	1198584920	1,885.00	1,885.00
Sulwe Primary School	KCB	1169864651	486.23	486.23
Takawiri Primary School	KCB	1209521636	762,810.65	5,805.50
Temo Primary School	KCB	1167802594	5,686.00	5,686.00

*Suba North Constituency**National Government Constituencies Development Fund (NG-CDF)**Annual Report and Financial Statements for The Year Ended 30 June 2023*

Tom Mboya Secondary School	KCB	1168115388	7,460.45	7,460.45
Ugina Health Center	KCB	1172898537	2,451.80	2,451.80
Ugina Primary School	KCB	1179045807	200,770.00	614.00
Uozi Primary School-Pmc	KCB	1172215669	151,110.00	151,110.00
Uozi Secondary School	KCB	1172628998	15,619.40	15,619.40
Urianda Primary School	KCB	1199575569	1,409.50	1,409.50
Usao Secondary School	KCB	1178838935	3,984.80	3,984.80
Usare Primary School	KCB	1199219304	67,767.65	67,767.65
Usungu Primary School	KCB	1178871665	1,216.60	1,216.60
Utajo Primary School	KCB	1258134535	2,816.25	2,816.25
Uwi Primary School	KCB	1163145793	639,017.60	2,910.00
Uya Primary School	KCB	1169027776	43,069.00	43,069.00
Uyore Primary School	KCB	1199289736	5,260.00	5,260.00
Waiga Primary School	KCB	1163146250	2,470.00	2,470.00
Waiga Youth Polytechnic	KCB	1169515649	4,250.00	4,250.00
Wakiangata Primary School	KCB	1202827039	19,825.00	19,825.00
Wakondo Primary School	KCB	1206311916	24,697.59	24,697.59
Wakula Mixed Secondary Sch-Pmc	KCB	1163146544	242,197.00	222,197.00
Wakula Primary School	KCB	1171952961	1,270.00	1,270.00

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Wamai Primary School	KCB	1172470987	3,643.00	3,643.00
Wamwanga Primary School	KCB	1167801709	24,528.00	24,528.00
Wandiji Secondary School	KCB	1205999469	514,073.00	514,073.00
Wandiji Primary School	KCB	1202513328	885	885.00
Wanga Primary School	KCB	1208672495	13,994.80	13,994.80
Wanyama Primary School	KCB	1167802918	6,184.15	6,184.15
Waondo Community Health Centre	KCB	1163143480	2,175.00	2,175.00
Waondo Primary School	KCB	1149610549	1,545.00	1,545.00
Waondo Secondary School	KCB	1254962468	4,790.00	4,790.00
Waregi Primary School	KCB	1200161513	19,943.00	19,943.00
Waringa Primary School	KCB	1201471729	4,910.00	4,910.00
Wasamo Girls Sec Sch	KCB	1163144517	2,435,953.65	64,725.30
Wasamo Primary School	KCB	1204206708	622,451.20	2,082.00
Wasaria Primary School	KCB	1167803116	45,841.85	45,841.85
Waware Health Center	KCB	1163141712	0	-
Waware Mixed Sec School	KCB	1167803205	613,950.02	613,950.02
Waware South Dispensary	KCB	1167802993	7,680.35	7,680.35

*Suba North Constituency**National Government Constituencies Development Fund (NG-CDF)**Annual Report and Financial Statements for The Year Ended 30 June 2023*

Mbita Police Station	Equity	760280443020	3,400.00	3,400.00
Litare Bmu	Equity	760280825460	380	380
Kolunga Bmu	Equity	760280825543	260	260
Mbita Sub County Hq	Equity	760280052499	110,296.72	
Gembe Central Chief's Office	Equity	760280471007	0	0
Kamsama Primary School-Pmc	Equity	760278466634	247.5	247.5
Mfangano West Chief's Office Pmc	Equity	760280475391	728,169.00	145,671.90
Ngodhe Sub Location Assistant Chief's Office Pmc	Equity	760280617537	400	400
Rusinga Ring Road To Kakrigu Pry School Access Road	Equity	760280738509	6,800.00	10,200.00
Litare Beach To Kamasengre Pry School Access Road	Equity	760280738573	14,400.00	4,200.00
Kaswanga Girls Secondary School To Wakondo Primary School Access Road	Equity	760280738862	1,200.00	1,200.00
Kamgere To Utajo Pry Access Road	Equity	760280741032	1,400.00	1,400.00
Lwanda Beach Management Unit-Pmc	Equity	760280751235	260	260
Nyachebe Bmu- Pmc	Equity	760280789700	260	260

*Suba North Constituency*

*National Government Constituencies Development Fund (NG-CDF)*

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

Mbita Divisional Police Headquater – Pmc	Equity	760280795062	17,147,302.03	63,231.41
Mbita-Hb Main Road To Got Kopolo Pry School Pmc	Equity	760280835396	4,520.00	1,200.00
Mbita Dcio Office Block – Pmc	Equity	760280878061	912	912
Ndhuru Bmu – Pmc	Equity	760280925544	500	500
Constituency Innovation Hubs-Pmc	Equity	760280978122	0	0
Ng Cdf Motor Boat – Pmc	Equity	760281067564	9,520.00	9,520.00
Aringo Primary School Access Road-Pmc	Equity	760278523198	2,414.00	1,200.00
Wandiji Primary School Access Road Pmc	Equity	760171598810	1,450.00	0.00
Eddiememorial Primary School Access Road Pmc	Equity	760172082232	780	0
Nyawiya Primary Access Road Pmc	Equity	760172068078	290	0
Nyakweri Primary School Access Road Pmc	Equity	760172167678	340	0
Got Nyasumbi Primary School Access Road Pmc	Equity	760172167133	50	0
Mawanga Primary Shool Access Road	Equity	760172386494	580	0
<b>TOTAL</b>			<b>63,329,244</b>	<b>14,982,116</b>

Annex 6: Progress on Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
1.0	<p><b>Inaccuracies and Omissions in the financial statement</b></p> <p>Audit review of the financial statements revealed the following inaccuracies;</p> <ul style="list-style-type: none"> <li>i. The statement of receipts and payments reflect use of goods and services comparative balance of Kshs.8,439,082 for the year 2020/2021, while the audited financial statements for the previous year indicate a closing balance of Kshs.7,750,580, resulting in an unexplained variance of Kshs.688,502.</li> <li>ii. The statement of assets and liabilities reflects nil fund balance brought as at 30 June, 2022, while the audited financial statement for the year 2020/2021 indicates a carried forward balance of Kshs.32,263,082, resulting in an unexplained variance of Kshs.32,263,082.</li> <li>iii. Similarly, the statement of assets and liabilities, reflects balance brought forward as at 30 June, 2021 of Kshs.300,000 which differs with a corresponding balance of Kshs.73,472,600 reported in the audited financial</li> </ul>	<p><i>Management takes note of the auditors' observation and the necessary amendments have been made. Find attached the amended financial statements.</i></p>	Not resolved	31 <sup>st</sup> December, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>statements for the previous year, resulting in an unexplained variance of Kshs.73,172,600</p> <p>iv. The statement of assets and liabilities also reflect prior year adjustments debit balance of Kshs.29,489,467 which has not been explained.</p> <p>v. The financial statements, under Annex 6 on progress on follow up of auditor recommendations has not captured all the issues raised in the Auditor-General's report for the year ended 30 June, 2021.</p> <p>vi. The statement of receipts and payments reflects use of goods and services amount of Kshs.8,903,839, while the supporting ledger schedule provided for audit shows a corresponding amount of Kshs.8,991,839, resulting in a variance of Kshs.88,000 relating to bank charges, which was excluded from the financial statements. No explanation has been provided for the exclusion.</p> <p>In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.</p>			
2.0	<p><b>Unsupported Expenditure on Bursaries</b></p> <p>The statement of receipts and payments reflects other grants and transfers amount of Kshs.128,672,344 which includes an amount of Kshs.51,635,000 in respect of bursaries for students in secondary schools, tertiary institutions and special schools. However, the latter amount includes Kshs.11,239,000 whose supporting</p>	<p><i>The management has provided acknowledgement letters and school receipts for review.</i></p>	<p>Not resolved</p>	<p>31<sup>st</sup> December, 2023</p>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>receipts and acknowledgement letters from the respective schools and tertiary institutions were not provided for audit.</p> <p>In the circumstances, the accuracy, completeness and authenticity of the expenditure of Kshs.11,239,000 could not be confirmed.</p> <p>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 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.</p>			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>				
1.1	Expenditure on Projects Falling Under Devolved Functions							
1.1.1	<p><b>Maternity Wing Project</b></p> <p>The balance of Kshs.70,469,082 includes transfers to secondary schools' amount of Kshs.26,200,000 out of which, an amount of Kshs.200,000 was disbursed to Usao Secondary School for the completion of a maternity wing. However, this project falls under health which is a devolved function under Part 2 of the Fourth Schedule of the Constitution of Kenya, 2010. Therefore, Management violated Section 24(a) of the National Government Constituency Development Fund Act, 2015, which states that a project under this Act shall only be in respect of works and services falling within the functions of the national government under the Constitution. In addition, the Management used the code list for the financial year 2016/2017 to authorize the expenditure.</p> <p>In the circumstances, management was in breach of the law.</p>	<p><i>The project was initiated by the fund and therefore it was a deliberate effort to complete the project before handing it over to the County Government of Homabay. The management has attached the approved code list for the financial year 2016/2017 which shows that the project was duly approved for implementation.</i></p>	Not resolved	31 <sup>st</sup> December, 2023				
1.1.2	<p><b>Road Projects</b></p> <p>The balance of Kshs.70,469,082 also includes transfers to Primary Schools amount of Kshs.41,769,082 out of which, Kshs.11,000,000 was disbursed for the following road projects:</p> <table border="1" data-bbox="398 1390 1503 1447"> <thead> <tr> <th>Activity</th> <th>Amount (Kshs.)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Activity	Amount (Kshs.)			<p><i>Management has provided the tender evaluation reports, contract agreements, certificates of</i></p>	Not resolved	31 <sup>st</sup> December, 2023
Activity	Amount (Kshs.)							

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)
	Rusinga ring road to Agiro primary school access road formation, grading and gravelling 1km	2,000,000	completion and letter from Kenya Rural Roads Authority confirming that the school access roads are unclassified National Government roads.	
	Road formation grading, gravelling and 2 culverts Rusinga ring road to Kaswanga girls' secondary school 1.5km	4,500,000		
	Rusinga ring road to Temo primary school access grading and gravelling 1km	1,700,000		
	Kiumba beach to Wanyama secondary school access road bush clearing, grading, graveling I culvert 1.5km	2,800,000		
	Total	11,000,000		
<p>However, these are county roads which, according to Part 2 of the Fourth Schedule of the Constitution of Kenya, fall under the functions of County Governments. Therefore, Management violated Section 24(a) of the National Government Constituency Development Fund Act, 2015, which states that a project under this Act shall only be in respect of works and services falling within the functions of the national government under the Constitution.</p> <p>Further, tender evaluation reports, contract agreements and certificates of practical completion were not provided for audit review. In addition, audit inspection of the road works on 16 March, 2023 revealed that there were no branding and publicity signage indicating that the roads were done by the Fund,</p>				

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe : <i>(Put a date when you expect the issue to be resolved)</i>
	<p>and the drainage channels were not properly done, leading to surface runoff cutting across the roads causing their quick disrepair.</p> <p>In the circumstances, the legality validity and value for money of the expenditure of Kshs.11,000,000 could not be confirmed.</p>			
1.2	<p><b>Stalled Project - Administration and Tuition Block at Mbita MTC</b></p> <p>The Project Management Committee (PMC) of Mbita Medical Training College entered into a contract with a local company for the construction to completion of Mbita Medical Training College administration and tuition block on 18 April, 2019 at a contract sum of Kshs.47,642,048, for a contract period of 52 weeks from the date of the agreement. However, audit inspection carried out on 15 March, 2023 revealed that the project had stalled and the contractor had abandoned the site. A total of Kshs.50,000,000 has been disbursed to the PMC as at 30 June, 2022. However, it is unclear how much had been paid to the contractor since the bank statements for the project have not been provided for audit. In addition, the percentage completion could not be ascertained since a report on the same was not provided. It was also noted that the project was not in the Fund's work plan for the year under review, casting serious doubts as to whether the project would be completed in the near future.</p> <p>In the circumstances, the value of the expenditure of Kshs.50,000,000 already incurred on the project could not be confirmed.</p>	<p><i>The amount spent on the project so far is ksh. 28,611,796.40 leaving a balance of Ksh. 21,388,203.60 as per attached bank statement.</i></p> <p><i>Management has provided a copy of project status report as at 16<sup>th</sup> February 2023 for review. The management has allocated an additional Ksh 17,871,777.00 towards the completion of the remaining works in</i></p>	Not resolved	31 <sup>st</sup> December, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<p><i>the financial year 2022/2023 which is awaiting the Board's approval. A copy of NG-CDFC minutes on projects proposal for financial year 2022/2023 is attached for your perusal. The management commits to ensure completion of the project within a reasonable time upon receipt of funds from the board.</i></p>		
1.3	<p><b>Purchase of Land for the Mbita Technical Training Institute</b></p> <p>The balance of Kshs.70,469,082 includes transfers to tertiary institutions amount of Kshs.2,500,000 which was disbursed for the purchase of land for Mbita Technical Training Institute. However, review of the project records revealed that the Project Management Committee (PMC) authorized payment of Kshs.2,479,000</p>	<p><i>Copies of land purchase agreement, land registry search, land valuation report and title deed are attached for review.</i></p>	Not resolved	31 <sup>st</sup> December, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe : <i>(Put a date when you expect the issue to be resolved)</i>
	<p>to a law firm on 6 April, 2022 for unexplained purpose. In addition, a review of the land purchase agreement and land registry search results revealed that the PMC entered into an agreement, on 8 August 2019, for purchase of 1.2 Ha of land referenced Gembe/Waondo/Wasaki/1277 from vendors who were awaiting the outcome of a succession case in the high court and therefore did not have a valid title to the land. It was further observed that the land purchase agreement did not indicate the purchase value of the land. The land valuation report from the Ministry of Lands and Physical Planning dated 29 January, 2021 indicated that the value of the land was Kshs.1,950,000. It's therefore not clear why the Fund disbursed Kshs.2,500,000 for the project leading to over disbursement of funds by Kshs.550,000. In conclusion, the title deed of this parcel of land in the name of the institute has not been provided for audit review.</p> <p>In the circumstances, the validity and value for money of the expenditure of Kshs.2,500,000 could not be confirmed.</p>			
	<p>Poorly Workmanship in Implementation of Primary Schools Projects</p> <p>The balance of Kshs.70,469,082 includes transfers to Primary Schools amount of Kshs.41,769,082 out of which, an amount of Kshs.4,000,000 was transferred to five (5) primary schools. However, audit inspection of these projects on 16 March, 2023 revealed various cases of poor workmanship as shown in the table below:</p>	<p><i>These projects were implemented under the supervision of government technical officers as required by law and certificates of</i></p>	<p>Not resolved</p>	<p>31<sup>st</sup> December, 2023</p>


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)
	Institution	Activity	Amount (Kshs.)	Finding	<p>completion issued together with the handing/taking over certificates. The defects were however, detected after the defect liability period. Intensity IV, small tremor accompanied by a seismic rumble and the soil profile of the areas where these schools are situated which is black cotton soil has majorly contributed to the construction defects. The management however, commits to allocate funds towards their rehabilitation and also continue to ensure quality in workmanship by strengthening its</p>		
Kamasengre Primary School	Renovation of eight classrooms	1,200,000	The disability ramp was crumbling and the floor surfaces were chipping off and had developed potholes				
Kirindo Primary School	Renovation of two classrooms	500,000	The floor surfaces were chipping off and had developed potholes				
Chamakowa Primary School	Renovation of two classroom	500,000	The floor surfaces were chipping off and had developed potholes				
Obambo Primary School	Completion of administration block	800,000	Window panes were falling off and there were cracks on the walls				
Usare Primary	Renovation of three classrooms	1,000,000	There were cracks on the floors.				

Reference No. on the external audit Report	Issue / Observations from Auditor				Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	School	to completion			<i>monitoring and evaluation role alongside the supervision mandate of the government technical officers.</i>		
	Total		4,000,000				
	<p>In the circumstances, value for money of the expenditure of Kshs.4,000,000 could not be confirmed.</p>						
2.0	<p><b>Other Grants and Transfers</b></p> <p>The statement of receipts and payments reflects other grants and transfers balance of Kshs.128,672,344 as disclosed in Note 7 to the financial statements. However, the following audit issues were noted:</p> <p>Purchase of Land for the Construction of Solar Mini Grid Plant on Ngodhe Island</p> <p>The balance of Kshs.128,672,344 includes expenditure on security projects of Kshs.58,050,000 out of which, Kshs.1,200,000 was disbursed for the purchase of land for the construction of solar mini grid plant on Ngodhe Island by the Rural Electrification and Renewable Energy Corporation. Review of the project records revealed that the PMC authorized the payment of Kshs.1,170,000 to a law firm on 23 June, 2022 under unexplained circumstances. In addition, the land sale agreement, for the land referenced Rusinga/Kaswanga/Wanyama/1229 dated 8 February, 2022 does not indicate the sales price of the land. Further, although the</p>				<p><i>Due to escalating prices of land within the particular Ngodhe area, the seller was ready to dispose only 0.42ha at the initial agreed price. The PMC had no alternative land suitable for the intended activity.</i></p>	Not resolved	31 <sup>st</sup> December, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
2.1	<p>approved code list indicates that the land was to be 0.6Ha in size, the title deed revealed that the acquired parcel was 0.42Ha in size. This anomaly was not explained. In addition, the land valuation report from the Ministry of Lands and Physical Planning dated 3 February, 2021 puts the value of the whole parcel of land (0.6Ha) at Kshs.950,000. It's therefore not clear why the fund disbursed Kshs.1,200,000 for 0.42Ha of the land whose approximate value as per the land valuation report was Kshs.665,000.</p> <p>In the circumstances, the regularity and value for money of the expenditure of Kshs.1,200,000 could not be confirmed.</p>			
2.2	<p><b>Unutilized Project - Mbita Township Assistant Chief's Office</b></p> <p>The security projects amount of Kshs.58,050,000 includes a disbursement of Kshs.400,000 for the completion of Mbita Township Assistant Chief Office. However, audit inspection of this project on 16 March, 2023 revealed that the office was complete, but not being unutilized.</p> <p>In the circumstances, value for money of the expenditure of Kshs.400,000 could not be confirmed.</p>	<p><i>The Assistant Chief requested for funds for purchase of furniture for use in the new office block. The management has allocated funds towards purchase of furniture for the said office block in the financial year 2022/2023 project proposal which is still</i></p>	Not resolved	31 <sup>st</sup> December, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe : <i>(Put a date when you expect the issue to be resolved)</i>
		<i>awaiting approval by the NG-CDF Board. Find attached a copy of NG-CDFC minute extract on the project proposal submitted to the board</i>		
2.3	<p><b>Irregular Use of Emergency Reserve</b></p> <p>The balance of Kshs.128,672,344 includes expenditure on emergency projects of Kshs.12,350,000 out of which, Kshs.1,100,000 was utilized to acquire a school bus and Kshs.6,270,000 was used to gravel school access roads, both totalling to Kshs.7,370,000. No appropriate evidence was provided to indicate that the two activities qualify as emergency projects. Further, the utilization of the emergency reserve was not reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.</p> <p>In addition, school access roads are county roads which fall under the functions of County Governments. Therefore, the expenditure of Kshs.6,270,000 on school access roads was contrary to Section 24(a) of the National Government Constituency Development Fund Act, 2015 requires that a project under this Act shall only be in respect of works and services falling within the functions of the national</p>	<p><i>It was reported to the NG-CDFC that the roads were in pathetic conditions hindering access to the learning institutions by various stakeholders.</i></p> <p><i>Moreover, it was also confirmed by the Kenya Rural Roads authority that the roads were unclassified National Government school access roads. Find attached copies of</i></p>	Not resolved	31 <sup>st</sup> December, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	government under the Constitution.  In the circumstances, the legality, regularity and validity of the expenditure of Kshs.7,370,000 could not be confirmed.	<i>request letters and letter from KERRA</i>		
3.0	<b>Grounded Motor Vehicle</b>  The summary of fixed assets register at Annex 4 reflects transport equipment balance of Kshs.4,057,402 which includes a motor vehicle registration Number GKA 304Y that had been grounded since the year 2016. Management had not taken any action to repair or dispose of the vehicle to avoid further deterioration in value. Further, a report on the vehicle's current mechanical status was not provided for audit.  In the circumstances, the fair valuation of the grounded vehicle at Kshs.4,057,402 could not be confirmed.	<i>The management has initiated the disposal process of the motor vehicle registration number GKA 304Y through the NG-CDF Board.</i>	Not resolved	31 <sup>st</sup> December, 2023

  
 SUBA NORTH NATIONAL GOVERNMENT CDF  
 P. O. Box 311-40305,  
 MBITA

David O. Agong  
 Fund Account Manager

