

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY

DATE: 25 JUL 2023

DAY
WED ON

TABLED
BY:

CLERK-AT
THE-TABLE

HON NAOMI WAQO, M.P.
Deputy Majority Whip
Enlaysia Muriuki

NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – SUBA NORTH
CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2022





SUBA NORTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

Table of Contents

Page

I. Key Constituency Information and Management	ii
II. NG-CDFC Chairman's Report	vi
III. Statement of Performance Against Predetermined Objectives for FY 2021/22	x
IV. Environmental and Sustainability Reporting.....	xii
V. Statement of Management Responsibilities	xvi
VI. Report of the Independent Auditors on the NGCDF- Suba North Constituency	xviii
VII. Statement of Receipts and Payments for the Year Ended 30th June 2022.....	1
VIII. Statement of Assets and Liabilities As At 30 th June, 2022	2
IX. Statement of Cash Flows for The Year Ended 30th June 2022.....	3
X. Summary Statement of Appropriation for The Year Ended 30 th June 2022.....	4
X. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2022.....	6
XI. Significant Accounting Policies	14
XII. Notes to the Financial Statements	20

I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

(c) Fiduciary Management

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

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

No	Designation	Name
1.	A.I.E holder	David Agong
2.	Sub-County Accountant	Agibitus Oluoch
3.	Chairman NGCDFC	John Ooko Andele
4.	Member NGCDFC	Irene Ojwang

(d) Fiduciary Oversight Arrangements

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

(e) Suba North Constituency NGCDF Headquarters

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

(f) Suba North Constituency NGCDF Contacts

Telephone: (254) 703304559
E-mail: subanorthngcdf.go.ke
Website: www.go.ke

(g) Suba North Constituency NGCDF Bankers

Equity Bank
Mbita Point Branch
A/c No.0760297600325
P.O Box 101 – 40305
Mbita, Kenya

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

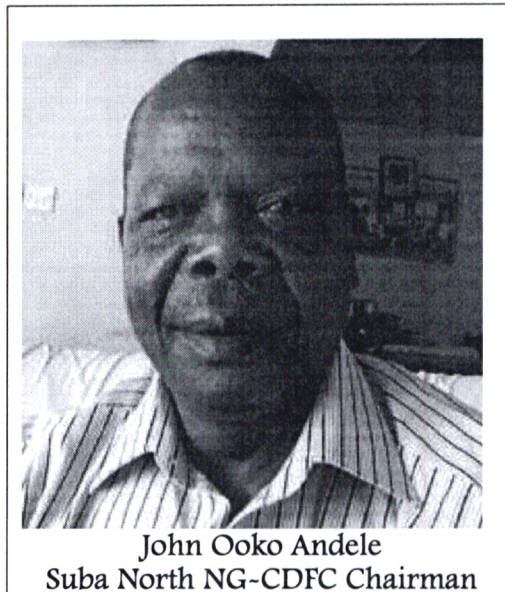
(a) Independent Auditors

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

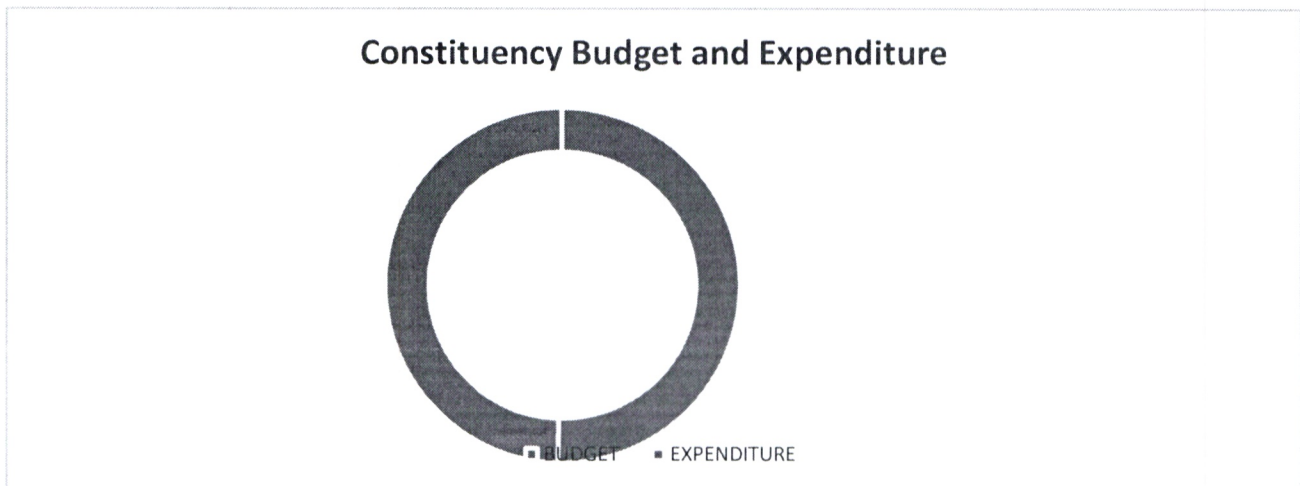
(b) Principal Legal Adviser

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

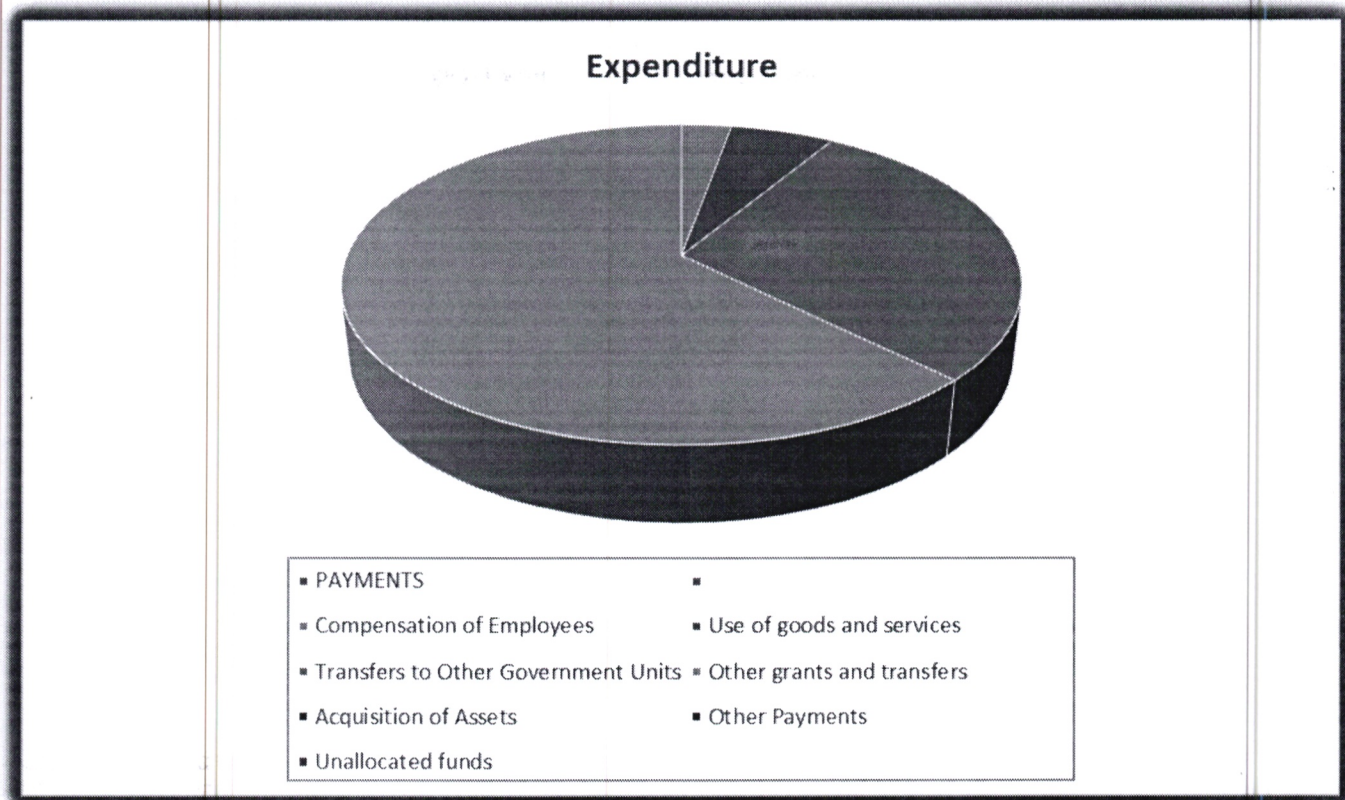
II. NG-CDFC Chairman's Report



In the financial year 2021/2022 Suba North had an expenditure of 211,826,225 against a final budget of Ksh. 214,599,841. The constituency received all the funding from the NG-CDF Board for administration, monitoring and evaluation, transfers to other government units, other grants and transfers and for acquisition of assets. Below is an analysis of the expenditure against Budget.



There was an overall annual absorption rate of 98.7% of the total budgeted amount.



Transfer to other government units is expenditure related to primary school, secondary school and tertiary institution infrastructure. Other grants and transfers include security projects, emergency projects, sports projects, Environment projects, and Bursary.

During the year in review in the education sector, the following were done in primary schools: rehabilitation of four primary schools access roads, Construction 24 classrooms, completion 31 classrooms, renovation 12 classrooms and construction of two latrines.

We managed to do the following in our secondary schools: Construction of 1 staff house, construction of 1 sick bay, construction of 5 laboratories and construction of fifteen classrooms.

In the security sector, we managed the following; Construction of Mbita Divisional Police Headquarters, Purchase of security 15 patrol boats, Building of 14 chiefs and assistant chiefs offices. There are a number of complete projects that are in good use and a few others financed in phases are still ongoing. Below are some of the sampled projects:



Suba North NG-CDF Office: Construction of Office



Kamato Secondary School: Construction of Laboratory



Construction of Wakinga Assistant Chief's Office

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

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

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.



.....
Name: John Ooko Andele
CHAIRMAN NGCDF COMMITTEE

III. Statement of Performance Against Predetermined Objectives for FY2021/22

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 NG-CDF-Suba North Constituency's 2018-2022 plans are to:

- a) To improve education outcomes at all levels of education.
- b) To empower constituents of Suba North constituency.
- c) To enhance security for Suba North constituents.
- d) To address environmental challenges and reduce the impact of disaster risks.
- e) Enhance sports empowerment within the constituency.
- f) To improve efficiency and effectiveness.

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	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	In FY 21/22 Suba North Constituency did the following; rehabilitation of four primary schools access roads, Construction 24 classrooms, completion 31 classrooms, renovation 12 classrooms and construction of two latrines. Construction of 1 staff house, construction of 1 sick bay,

Suba North Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

		Bursaries to needy and deserving students to undertake schooling as well as various skills-based trainings.		<p>construction of 5 laboratories and construction of fifteen classrooms This is an increase from the previous financial year.</p> <p>- Bursary beneficiaries at all levels were as per the attached schedules. More than 10,000 beneficiaries were awarded.</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.	Constructing Mbita Divisional Police Headquarters. Purchase of security 15 patrol boats. Building of 14 chiefs and assistant chiefs offices.
Environment	To address environmental challenges and	Provision of water tanks to schools.	Number of water tanks.	8 water tanks distributed to primary schools and 4 water tanks to secondary schools.
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.	One constituency sports tournament. Participating teams and winners awarded with sports kits
Disaster Management	To reduce the impact of disaster risks	To have interventions during emergencies.	Attend to emergencies arising in the constituency.	Emergencies in the constituency were attended to.

IV. 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

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

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge.

Suba North constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a 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 NGCDF Constituency is committed to fair and ethical market practises.

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

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

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.

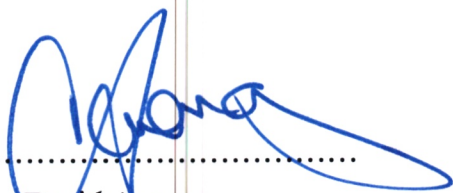
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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



David Agong

Fund Account Manager



V. Statement of Management Responsibilities

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

The Accounting Officer in charge of 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, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the 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 June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF- Suba North Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

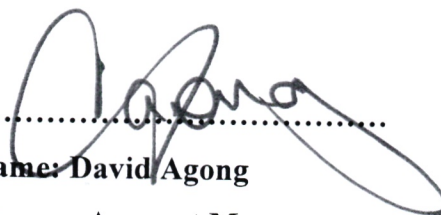
The Accounting Officer in charge of the NG-CDF Suba North Constituency confirms that the constituency has complied fully with applicable Government Regulations and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Suba North Constituency financial statements were approved and signed by the Accounting Officer on 02-05-2023



.....
Name: John Ooko Andele
Chairman – NGCDF Committee



.....
Name: David Agong
Finance Account Manager



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SUBA NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Suba North Constituency set out on pages 1 to 30,

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

which comprise of the statement of assets and liabilities as at 30 June, 2022, the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1.0 Unexplained Variance in Use of Goods and Services

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.8,903,839. However, the supporting ledger schedule provided for audit reflected a corresponding amount of Kshs.8,991,839, resulting in a variance of Kshs.88,000. The variance relates to bank charges which were excluded from the financial statements. No explanation was provided for the exclusion.

In the circumstances, the accuracy and completeness of the use of goods and services of Kshs.8,903,839 for the year ended 30 June, 2022 could not be confirmed.

2.0 Unsupported Expenditure on Bursaries

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.128,672,344 which, as disclosed in Note 7 to the financial statements, includes an amount of Kshs.51,635,000 in respect of bursaries to students in secondary schools, tertiary institutions and special schools. However, the bursaries amount includes total disbursements of Kshs.11,239,000 whose supporting documents such as receipts and acknowledgement letters from the receiving schools and institutions were not provided for audit review.

In the circumstances, the accuracy, completeness and authenticity of the bursaries expenditure of Kshs.11,239,000 for the year ended 30 June, 2022 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Suba 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.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Transfer to Other Government Units

The statement of receipts and payments reflects transfers to other government units amounting to Kshs.70,469,082 as disclosed in Note 6 to the financial statements. Review of the expenditure revealed the following anomalies:

1.1 Irregular Funding of a Devolved Health Project

An amount of Kshs.26,200,000 was transferred to secondary schools out of which, Kshs.200,000 was disbursed to Usao Secondary School for the completion of a maternity wing. However, the project falls under health, which is a devolved function according to Part 2 of the Fourth Schedule of the Constitution of Kenya, 2010. The Management, therefore, violated Section 24(a) of the National Government Constituency Development Fund Act, 2015, which states that a project funded under the Act shall only be in respect of works and services falling within the functions of the National Government as per the Constitution. In addition, the Management used the code list for the financial year 2016/2017 to authorize the expenditure.

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

1.2 Poor Workmanship and Failure to Brand Road Projects

The Expenditure of Kshs.70,469,082 also includes transfers to primary schools amounting to Kshs.41,769,082 out of which, Kshs.11,000,000 was disbursed to the following road projects:

Activity	Amount (Kshs.)
Rusinga ring road to Agiro primary school access road formation, grading and gravelling 1km	2,000,000
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

Physical inspection of the road works on 16 March, 2023 revealed that drainage channels were not properly done, leading to surface runoff cutting across the roads and damaging them to a state of disrepair. In addition, there was no branding or signage indicating that the roads were done by the Fund.

In the circumstances, value for money of the expenditure of Kshs.11,000,000 could not be confirmed and the Management was in breach of the law.

1.3 Stalled Project - Administration and Tuition Block at Mbita MTC

Review of records revealed that 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 for a contract sum of Kshs.47,642,048, within 52 weeks from the date of the agreement. The total disbursements to the PMC for the project as at 30 June, 2022 were Kshs.50,000,000 out of which, Kshs.28,611,796 was paid to the contractor. However, audit site inspection carried out on 15 March, 2023 revealed that the project had stalled and the contractor had abandoned the site.

In addition, the percentage of completion could not be ascertained since a report on the same was not provided. Further, the project was not in the Fund's work plan for the year under review, casting serious doubts on whether it will be completed in the near future.

In the circumstances, value of the expenditure of Kshs.28,611,796 already incurred on the project could not be confirmed.

1.4 Purchase of Land for the Mbita Technical Training Institute

An amount of Kshs.2,500,000 was disbursed for the purchase of land for Mbita Technical Training Institute. However, review of the project records revealed that the Project Management Committee authorized payment of Kshs.2,479,000 to a law firm on 6 April, 2022 for unexplained purpose. In addition, 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 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.

In addition, the land purchase agreement did not indicate the purchase value of the land. Further, 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 land, resulting to overpayment of Kshs.550,000.

In the circumstances, the validity and value for money of the expenditure on the purchase of land of Kshs.2,500,000 for the year ended 30 June, 2022 could not be confirmed.

1.5 Poor Workmanship in Implementation of Primary Schools Projects

Transfers to primary schools amounting to Kshs.41,769,082 included Kshs.4,000,000 disbursed to five (5) primary schools for various activities. However, audit inspection of these projects on 16 March, 2023 revealed signs of poor workmanship as shown in the table below:

Institution	Activity	Amount (Kshs.)	Finding
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 School	Renovation of three classrooms to completion	1,000,000	There were cracks on the floors.
Total		4,000,000	

In the circumstances, value for money of the expenditure of Kshs.4,000,000 on primary school projects for the year ended 30 June, 2022 could not be confirmed.

2.0 Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.128,672,344 as disclosed in Note 7 to the financial statements. However, the following audit issues were noted:

2.1 Purchase of Land for the Construction of Solar Mini Grid Plant on Ngodhe Island

The expenditure of Kshs.128,672,344 includes Kshs.58,050,000 incurred on security projects of out of which, Kshs.1,200,000 was disbursed for the purchase of land for construction of a solar mini grid plant on Ngodhe Island by 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 sale agreement, for the land earmarked for the project dated 8 February, 2022 did not indicate the sale price of the land. Further, although the 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. Also, the land valuation report from the Ministry of Lands and Physical Planning dated 3 February, 2021 valued the whole parcel at Kshs.950,000.

In the circumstances, the basis for payment of Kshs.1,200,000 was not confirmed and may have occasioned loss of public funds.

2.2 Unutilized Project - Mbita Township Assistant Chief's Office

Expenditure on security projects amounting to Kshs.58,050,000 includes a disbursement of Kshs.400,000 for the completion of Mbita Township Assistant Chief Office. However, audit inspection of the project on 16 March, 2023 revealed that the office had been completed but was not being unutilized.

In the circumstances, value for money of the security project expenditure of Kshs.400,000 for the year ended 30 June, 2022 could not be confirmed.

2.3 Irregular Use of Emergency Reserve

The expenditure 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 to gravel school access roads, both totaling to Kshs.7,370,000. However, no evidence was provided to indicate that the two activities met the criteria for funding from emergency reserves. 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.

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

3.0 Grounded Motor Vehicle

The summary of fixed assets register at Annex 4 to the financial statements reflects a balance of Kshs.4,057,402 in respect of transport equipment. The assets includes a motor vehicle which had been grounded since the year 2016. Management had not taken any action to repair or dispose off 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 fairness of the valuation of the grounded vehicle at Kshs.4,057,402 could not be confirmed.

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 continue 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 the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the 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.

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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

10 July, 2023

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


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

VII. Statement of Receipts and Payments for the year ended 30th June 2022

STATEMENT OF RECEIPTS AND PAYMENTS	Note	2021-2022	2020-2021
		Kshs	Kshs
RECIPTS			
Transfers from NG-CDF Board		182,177,758	163,867,724
Proceeds from sale of Assets	1	-	-
Other Receipts	2	159,000	178,000
	3		
TOTAL RECIPTS		182,336,758	164,045,724
PAYMENTS			
Compensation of Employees	4	3,381,216	3,223,119
Use of goods and services	5	8,903,839	7,750,580
Transfers to Other government Units	6	70,469,082	112,600,000
Other Grants and Transfers	7	128,672,344	78,987,980
Acquisition of Assets	8	399,744	2,993,563
Other Payments	9	-	-
TOTAL PAYMENTS		211,826,225	205,555,242
SURPLUS/DEFICIT		(29,489,467)	(41,509,518))

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

The Constituency financial statements were approved on 02/05/ 2023 and signed by:


 Fund Account Manager

Name: David Agong


 National Sub-County Accountant

Name: Agibitus Oluoch
 ICPAK M/No:


 Chairman NG-CDF Committee

Name: John Ooko Andele



Sub County Accountant
 National Treasury-Mbita
 P.O. Box 36, Mbita

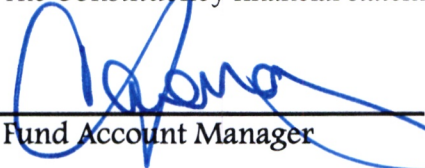
Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VIII. Statement of Assets and Liabilities as at 30th June, 2022

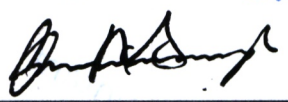
STATEMENT OF ASSETS AND LIABILITIES	Note	2021-2022 Kshs	2020-2021 Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	4,485,918	33,430,245
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		4,485,918	33,430,245
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		4,485,918	33,430,245
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	1,712,303	1,167,163
Total Financial Liabilities		1,712,303	1,167,163
Net Financial Assets		2,773,615	32,263,082
Represented By			
Fund Balance B/Fwd	13	32,263,082	73,472,600
Prior Year Adjustments	14		300,000
Surplus/Deficit for The Year		(28,944,327)	(41,509,518)
Net Financial Position		2,773,615	32,263,082

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

The Constituency financial statements were approved on 02/05/2023 2023 and signed by:


Fund Account Manager

Name: David Agong


National Sub-County
Accountant

Name: Agibitus Oluoch
ICPAK M/No:


Chairman NG-CDF Committee

Name: John Ooko Andele



Sub County Accountant
National Treasury-Mbita
P.O. Box 36, Mbita

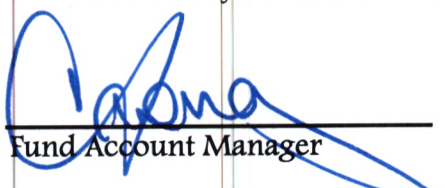
Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

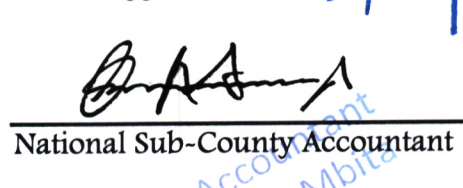
IX. Statement of Cash Flows for the Year Ended 30th June 2022

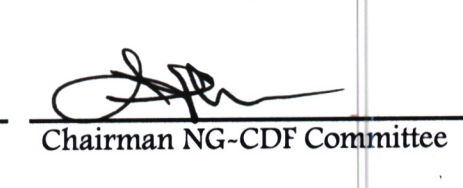
CASHFLOW STATEMENT	Notes	2021 - 2022	2021 - 2021
		Kshs	Kshs
Receipts from Operating Activities			
Transfers from NG-CDF Board	1	182,177,758	163,867,724
Other Receipts	3	159,000	178,000
Total Receipts		182,336,758	164,045,724
Payments			
Compensation of Employees	4	3,381,216	3,223,119
Use of Goods and Services	5	8,903,839	7,750,580
Transfers to Other Government Units	6	70,469,082	112,600,000
Other Grants and Transfers	7	128,672,344	78,987,980
Other Payments	9	-	-
Total Payments		211,426,481	202,561,679
Total Receipts Less Total Payments			
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15		
Increase/(Decrease) In Accounts Payable	16	545,140	543,430
Prior Year Adjustments			300,000
Net Adjustments		545,140	843,430
Net Cash Flow from Operating Activities		(28,544,583)	(37,672,525)
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(399,744)	2,993,563
Net Cash Flows from Investing Activities		(399,744)	(2,993,563)
Net Increase in Cash and Cash Equivalent		(28,944,327)	(40,666,088)
Cash & Cash Equivalent at Start of the Year		33,430,245	74,096,333
Cash & Cash Equivalent At end of the Year		4,485,918	33,430,245

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

The Constituency financial statements were approved on 02/05/2023 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: David Agong

Name: Agibitus Oluoch
ICPAK/M/No:

Name: John Ooko Andele



Sub-County Accountant
National Treasury, Mbita
P.O. Box 36, Mbita

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

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

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b		c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	32,263,082	45,088,879	214,440,840	214,440,840	0	100%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		159,000		159,000	159,000	-	100.0%
TOTAL RECEIPTS	137,088,879	32,422,082	45,088,879	214,599,840	214,599,840	0	100.0%
PAYMENTS							
Compensation of Employees	3,840,000	295,116	0	4,135,116	3,381,216	753,900	81.8%
Use of goods and services	8,038,000	893,916	0	8,931,916	8,903,839	28,077	99.7%
Transfers to Other Government Units	39,450,000	10,719,082	20,500,000	70,669,082	70,469,082	200,000	99.7%
Other grants and transfers	85,760,879	20,354,968	24,011,135	130,126,982	128,672,344	1,454,638	98.9%
Acquisition of Assets	0	0	0	0	-	-	0.0%
Other Payments	0	0	399,744	399,744	399,744	-	0.0%
Unallocated funds	0	159,000	178,000	337,000	-	337,000	0.0%
TOTAL	137,088,879	32,422,082	45,088,879	214,599,840	211,826,225	2,773,615	98.7%

Explanatory Notes:

Unallocated funds are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.

- a) *Compensation of employees is below 90% as there are payments for gratuity after end of period.*

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

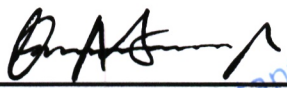
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities

Description	Amount
Budget utilisation difference totals	2,773,615
Less undisbursed funds receivable from the Board as at 30 th June 2022	0
	2,773,615
Add Accounts payable	1,712,303
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	4,485,918

The Constituency financial statements were approved on 02-05- 2023 and signed by:


 Fund Account Manager

Name: David Agong


 National Sub-County
 Accountant
 Name: Agibitus Oluoch
 ICPAK M/No:


 Chairman NG-CDF Committee

Name: John Ooko Andele



Sub-County Accountant
 National Treasury, Mbita
 P.O. Box 36, Mbita

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

XI. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,840,000	295,116		4,135,116	3,381,216	753,900
1.2 Committee allowances	1,500,000	-		1,500,000	1,500,000	-
1.3 Use of goods and services	2,425,333	893,916		3,319,249	3,305,405	13,844
Total	7,765,333	1,189,032	-	8,954,365	8,186,621	767,744
2.0 Monitoring and evaluation						
2.1 Capacity building	2,112,666	-		2,112,666	2,100,434	12,232
2.2 Committee allowances	1,000,000	-		1,000,000	998,600	1,400
2.3 Use of goods and services	1,000,000	-		1,000,000	999,400	600
3.0 Total	4,112,666	-	-	4,112,666	4,098,434	14,232
3.0 Emergency						
3.1 Primary Schools						
UTA BEACH TO UYA PRIMARY SCHOOL ACCESS ROAD	2,200,000	-	-	2,200,000	2,200,000	-
WAREGI PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-
KAMGERE PRIMARY	300,000	-	-	300,000	300,000	-
UWI PRIMARY	1,200,000	-	-	1,200,000	1,200,000	-
KISAKA PRI SCH	130,000	-	-	130,000	130,000	-
KAMASENGRE PRIMARY SCHOOL	300,000	-	-	300,000	300,000	-
MBITA PRIMARY SCHOOL	400,000	-	-	400,000	400,000	-
RINGITI PRIMARY SCHOOL		50,000	-	50,000	50,000	-
GENGE PRIMARY SCHOOL		200,000	-	200,000	200,000	-
KISUI PRIMARY SCHOOL		400,000	-	400,000	400,000	-
RAPORA PRIMARY SCHOOL		500,000	-	500,000	500,000	-
OBALWANDA SPECIAL PRIMARY SCHOOL		300,000	-	300,000	300,000	-
USARE PRIMARY SCHOOL		300,000	-	300,000	300,000	-
KAMASENGRE PRIMARY		400,000	-	400,000	400,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
SCHOOL						
WAMWANGA PRIMARY SCHOOL ACCESS ROAD		2,000,000	-	2,000,000	2,000,000	-
3.2 Secondary schools						-
NYANDENG'A SEC. SCH	400,000	-	-	400,000	400,000	-
RUSINGA G.S.S ACCESS ROAD	870,000	-	-	870,000	870,000	-
USAO SEC SCHOOL	100,000	-	-	100,000	100,000	-
ST. WILLIAMS OSODO SECONDARY SCHOOL		1,100,000	-	1,100,000	1,100,000	-
				-		-
3.3 Tertiary institutions				-		-
				-		-
3.4 Security projects				-		-
				-		-
3.5 Unutilised	92,207	400,000	-	492,207		492,207
Total	7,192,207	5,650,000	-	12,842,207	12,350,000	492,207
4.0 Bursary and Social Security				-		-
4.1 Secondary Schools	16,600,000	9,986,296	9,011,135	35,597,431	35,480,000	117,431
4.2 Tertiary Institutions	15,000,000	-	-	15,000,000	14,177,000	823,000
4.3 Social Security				-		-
4.4 Special Needs	1,000,000	1,000,000	-	2,000,000	1,978,000	22,000
Total	32,600,000	10,986,296	9,011,135	52,597,431	51,635,000	962,431
5.0 Sports				-		-
MBITA SPORTS AND CULTURAL MANAGEMENT		2,741,777		2,741,777	2,741,777	-
MBITA SPORTS AND CULTURAL MANAGEMENT	2,741,778			2,741,778	2,741,778	-
Total	2,741,778	2,741,777		5,483,555	5,483,555	-
6.0 Environment				-		-
ST. MICHAELS NYASUMBI S. SCH	176,895			176,895	176,895	-
WAMAI PRIMARY SCHOOL		500,000		500,000	500,000	-
NYAMUGA PRIMARY SCHOOL		476,895		476,895	476,895	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
Total	176,895	976,895		1,153,790	1,153,790	-
7.0 Primary Schools Projects						
KAKIIMBA P.SCH	800,000			800,000	800,000	-
SOKLO PRI SCH	500,000			500,000	500,000	-
POWO PRI SCH	900,000			900,000	900,000	-
GULWE PRI. SCH.	400,000			400,000	400,000	-
WAKONDO PRI SCH	700,000			700,000	700,000	-
HOPE SP. SCH DEAF	600,000			600,000	600,000	-
LAMBWE CHRIST SCH	200,000			200,000	200,000	-
OSODO PRI SCH	500,000			500,000	500,000	-
USARE PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-
LIANDA PRIMARY SCHOOL	1,200,000			1,200,000	1,200,000	-
KAMGERE PRIMARY SCHOOL	1,200,000			1,200,000	1,200,000	-
SENA PRIMARY SCHOOL	1,200,000			1,200,000	1,200,000	-
TAKAWIRI PRIMARY SCHOOL	1,200,000			1,200,000	1,200,000	-
MGR EQUITY BANK WASAMO PRI SCH	1,200,000			1,200,000	1,200,000	-
KAMASENGRE PRIMARY SCHOOL	1,200,000			1,200,000	1,200,000	-
NGODHE SDA PRIMARY SCHOOL	1,200,000			1,200,000	1,200,000	-
WASARIA PRIMARY SCHOOL	1,200,000			1,200,000	1,200,000	-
OCHIENG' ODIERE PR. SCH	600,000			600,000	600,000	-
NGODHE PRI SCH	700,000			700,000	700,000	-
OWICH PRI. SCH	500,000			500,000	500,000	-
PAGA PRI SCH	900,000			900,000	900,000	-
NYASANJA PRI. SCH	600,000			600,000	600,000	-
URIANADA PR. SCHOOL	300,000			300,000	300,000	-
OBAMBO PRI SCH	400,000			400,000	400,000	-
ALERO PRIMARY	250,000			250,000	250,000	-
NYAMUGA PRI SCH	400,000			400,000	400,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
LAMBWE PRIMARY SCHOOL	400,000			400,000	400,000	-
OBAMBO PRIMARY SCHOOL		400,000		400,000	400,000	-
LWANDA OLOO PRIMARY SCHOOL		600,000		600,000	600,000	-
PONGE PRIMARY SCHOOL		500,000		500,000	500,000	-
CHAMAKOWA PRIMARY SCHOOL		500,000		500,000	500,000	-
EDDIE MEMORIAL PRIMARY SCHOOL		1,000,000		1,000,000	1,000,000	-
KISAKA PRIMARY SCHOOL		600,000		600,000	600,000	-
KIRINDO PRIMARY SCHOOL		500,000		500,000	500,000	-
NYAMUGA SPECIAL PRIMARY SCHOOL		200,000		200,000	200,000	-
NYAMUGA PRIMARY SCHOOL		1,300,000		1,300,000	1,300,000	-
KAKIMBA PRIMARY SCHOOL		400,000		400,000	400,000	-
KITENYI PRIMARY SCHOOL		500,000		500,000	500,000	-
LAMBWE PRIMARY SCHOOL		400,000		400,000	400,000	-
OGANDO PRIMARY SCHOOL		500,000		500,000	500,000	-
WAIGA PRIMARY SCHOOL		500,000		500,000	500,000	-
POWO PRIMARY SCHOOL		300,000		300,000	300,000	-
WAKONDO PRIMARY SCHOOL		119,082		119,082	119,082	-
UTAJO PRIMARY SCHOOL		500,000		500,000	500,000	-
ALERO PRIMARY SCHOOL		400,000		400,000	400,000	-
MASISI PRI SCH		300,000		300,000	300,000	-
MGR EQUITY BANK KITARE P. SCH		1,000,000		1,000,000	1,000,000	-
MGR EQUITY BANK KASWANGA G.S.S ACC RD			4,500,000	4,500,000	4,500,000	-
MGR EQUITY BANK TEMO PRI ACC RD			1,700,000	1,700,000	1,700,000	-
MGR EQUITY BANK WANYAMA ACC RD			2,800,000	2,800,000	2,800,000	-
RUSINGA RING ROAD AGIRO PR ACC RD			2,000,000	2,000,000	2,000,000	-
WANYAMA PRIMARY SCHOOL		200,000		200,000	-	200,000
USAO PRIMARY SCHOOL				-		

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
USUNGU PRIMARY SCHOOL				-		
GOD AWENDO PRIMARY SCHOOL				-		
OBALWANDA PRIMARY SCHOOL				-		
Total	20,250,000	10,719,082	11,000,000	41,969,082	41,769,082	200,000
8.0 Secondary Schools Projects				-		
NYANDENG'A SEC SCH	500,000			500,000	500,000	-
NGODHE SEC SCH	400,000			400,000	400,000	-
MGR EQUITY BANK NYAKWERI S. SCH	2,300,000			2,300,000	2,300,000	-
WASAMO G.S.S MGR EQUITY BANK	2,000,000			2,000,000	2,000,000	-
ST. STEPHENS KIRINDO SECONDARY SCHOOL	2,000,000			2,000,000	2,000,000	-
WAWARE SEC SCHOOL	500,000			500,000	500,000	-
ST. PHILIPS NDURU S. SCH	500,000			500,000	500,000	-
MGR. EQUITY BANK PROF. KAREGA M. S. S	3,200,000			3,200,000	3,200,000	-
MGR. EQUITY BANK MAUTA SEC S.	1,000,000			1,000,000	1,000,000	-
MGR. EQUITY BANK KASWANGA G. S. S	1,000,000			1,000,000	1,000,000	-
MGR. EQUITY BANK KAKIIMBA S. S	3,000,000			3,000,000	3,000,000	-
MGR. EQUITY BANK RUSINGA GIRLS' S. S	1,600,000			1,600,000	1,600,000	-
WANDIJI SECONDARY SCHOOL	500,000			500,000	500,000	-
KAYANJA SECONDARY SCHOOL	700,000			700,000	700,000	-
NYANDENGA SECONDARY SCHOOL			1,000,000	1,000,000	1,000,000	-
SENATOR OTIENO KAJWANG NYAMAJI HIGH SCHOOL			400,000	400,000	400,000	-
OTIENO KAJWANG NYAMAJI SECONDARY SCHOOL			1,800,000	1,800,000	1,800,000	-
KAMATO SECONDARY SCHOOL			1,700,000	1,700,000	1,700,000	-
UOZI SECONDARY SCHOOL			500,000	500,000	500,000	-
WANYAMA SECONDARY SCHOOL			400,000	400,000	400,000	-
USAO SECONDARY SCHOOL			200,000	200,000	200,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
MGR. EQUITY BANK WAWARE S. S			1,000,000	1,000,000	1,000,000	-
Total	19,200,000	-	7,000,000	26,200,000	26,200,000	-
9.0 Tertiary institutions Projects				-		
MBITA TECHNICAL TRAINING INSTITUTE			2,500,000	2,500,000	2,500,000	-
Total	-		2,500,000	2,500,000	2,500,000	-
10.0 Security Projects				-		
MBITA T/SHIP ASS CHIEFS OFFICE	400,000			400,000	400,000	-
GEMBE WEST CHIEFS OFF	200,000			200,000	200,000	-
NGODHE S.LOC ASS CHIEFS OFF	600,000			600,000	600,000	-
MFANGANO WEST CHIEFS OFF	400,000			400,000	400,000	-
MGR EQUITY BANK SOKLO N. ASS CHIEFS OFFICE	1,000,000			1,000,000	1,000,000	-
MGR EQUITY BANK WAKINGA ASS CHIEFS OFF	1,000,000			1,000,000	1,000,000	-
MGR EQUITY BANK MBITA POLICE HQ	4,000,000			4,000,000	4,000,000	-
MGR EQUITY BANK MBITA S. COUNTY HQ	6,200,000			6,200,000	6,200,000	-
MFANGANO SOUTH LOC CHIEFS OFF	550,000			550,000	550,000	-
MGR EQUITY BANK OGONGO SL CHIEFS OFF	1,000,000			1,000,000	1,000,000	-
MGR EQUITY BANK MBITA DIV POLICE H/Q	5,511,122			5,511,122	5,511,122	-
DHOGUNDA BMU	700,000			700,000	700,000	-
KIGODA BMU	700,000			700,000	700,000	-
KISAKA BMU	700,000			700,000	700,000	-
KISUI BMU	700,000			700,000	700,000	-
KOGUNA BMU	700,000			700,000	700,000	-
MBITA FISH BANDA BMU	700,000			700,000	700,000	-
MIRUNDA BMU	700,000			700,000	700,000	-
MRONGO BMU	700,000			700,000	700,000	-
OLAMBWE BMU	700,000			700,000	700,000	-
NYAGINA BMU	700,000			700,000	700,000	-
TABLA BMU	700,000			700,000	700,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
ULUGI BMU	700,000			700,000	700,000	-
WAKULA BMU	700,000			700,000	700,000	-
WAYANDO BMU	700,000			700,000	700,000	-
KAMASENGRE ASS. CHIEF'S OFFICE	100,000			100,000	100,000	-
MGR EQUITY BANK MBITA DIV POLICE H/Q	1,488,878			1,488,878	1,488,878	-
MGR EQUITY BANK MFANGANO CHIEFS OFF	1,800,000			1,800,000	1,800,000	-
MGR EQUITY BANK MBITA DIV POLICE H/Q	9,000,000			9,000,000	9,000,000	-
MBITA SUB COUNTY HEADQUATER			10,000,000	10,000,000	10,000,000	-
MFANGANO WEST LOCATION CHIEFS OFFICE			400,000	400,000	400,000	-
RINGITI ISLAND BMU			700,000	700,000	700,000	-
MFANGANO SOUTH LOCATION CHIEFS OFFICE			1,200,000	1,200,000	1,200,000	-
KAMASENGRE EAST LOCATION CHIEFS OFFICE			800,000	800,000	800,000	-
MFANGANO EAST LOCATION CHIEFS OFFICE			100,000	100,000	100,000	-
NGODHE ISLAND RURAL ELECTRIFICATION PROJECT			1,200,000	1,200,000	1,200,000	-
MBITA POLICE DIVISIONAL HEADQUATER			600,000	600,000	600,000	-
Total	43,050,000	-	15,000,000	58,050,000	58,050,000	-
11.0 Acquisition of assets				-		-
11.2 Construction Of CDF Office				-		-
				-		-
11.5 Ng-Cdf Motor Boat				-		-
				-		-
Total	-			-		-
12.0 Other payments				-		-
Strategic Plan				-		-
Purchase of computers				-		-
RHODALI VENTURES ENTERPRISES			392,851	392,851	392,851	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
COMMISSIONER OF INCOME TAX			6,893	6,893	6,893	-
Total	-		399,744	399,744	399,744	-
13.0 unallocated fund				-		-
Unapproved projects				-		-
AIA		159,000	178,000	178,000		178,000
PMC savings				-		-
Total	-	159,000	178,000	496,000		496,000
	137,088,879	32,422,082	45,088,879	214,758,839	211,826,225	2,373,870

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Suba 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.

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
B124756		5,000,000
124829		69,367,724
B124812		2,500,000
B128282		6,900,000
B132336		6,000,000
B132042		7,000,000
B119650		10,000,000
B126005		12,000,000
B105092		12,100,000
B126297		8,000,000
B128039		13,000,000
B129043		12,000,000
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	
	182,177,758.30	163,867,724

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

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	159,000	178,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	159,000	178,000

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

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,538,896	2,025,567
Personal allowances paid as part of salary		
House Allowance	-	360,000
Transport Allowance	-	-
Leave allowance		30,000
Gratuity to contractual employees	684,640	652,031
Employer Contributions Compulsory national social security schemes	157,680	155,520
Total	3,381,216	3,223,119

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	0
Utilities, supplies and services	-	343,498
Communication, supplies and services	999,400	
Domestic travel and subsistence	998,600	
Printing, advertising and information supplies & services	-	0
Rentals of produced assets	-	
Training expenses	2,100,434	2,179,000
Hospitality supplies and services	-	0
Other committee expenses	1,500,000	1,489,200
Committee allowance	3,217,405	2,639,500
Insurance costs	-	
Specialized materials and services	-	
Office and general supplies and services	88,000	1,099,382
Other operating expenses	-	0
Routine maintenance – vehicles and other transport equipment	-	0
Routine maintenance – other assets	0	0
Total	8,903,839	7,750,580

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

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to Primary Schools (See Attached List)	41,769,082	45,100,000
Transfers to Secondary Schools (See Attached List)	26,200,000	27,500,000
Transfers to Tertiary Institutions (See Attached List)	2,500,000	40,000,000
Total	70,469,082	112,600,000

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	35,480,000	20,382,500
Bursary – tertiary institutions (see attached list)	14,177,000	19,191,000
Bursary – special schools (see attached list)	1,978,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	58,050,000	26,486,208
Sports projects (see attached list)	5,483,554	2,747,354
Environment projects (see attached list)	1,153,790	3,530,918
Emergency projects (see attached list)	12,350,000	6,650,000
Total	128,672,344	78,987,980

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	2,993,563
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	399,744	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Acquisition of Land	0	0
Total	399,744	2,993,563

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

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
	0	0

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	4,485,918	33,430,245
<i>Equity Bank Mbita Branch Account Number: 0760297600325</i>		
Total	4,485,918	33,430,245
10 B: Cash on Hand		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>Specify</i>)	0	0
Total	0	0

11: Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
David Agong	02/10/2021	233,000	233,000	-
David Agong	14/12/2021	684,000	684,000	-
David Agong	06/01/2022	904,000	904,000	-
David Agong	08/02/2022	600,000	600,000	-

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

David Agong		22/03/2022	310,000	310,000	-
David Agong		14/04/2022	200,000	200,000	-
David Agong		03/05/2022	464,000	464,000	-
David Agong		13/06/2022	163,000	163,000	-
Total			3,558,000	3,558,000	

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	1,167,163	623,732
Gratuity held during the year (B)	684,640	652,031
Gratuity paid during the Year (C)	139,500	108,600
Closing Gratuity as at 30 th June D= A+B-C	1,712,303	1,167,163

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

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	33,430,245	74,096,333
Cash in hand		
Imprest		
Gratuity	(1,167,163)	(623,733)
Total	32,263,082	73,472,600

Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes to the Financial Statements (Continued)

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	74,096,333	300,000	74,396,333
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	74,096,333	300,000	74,396,333

15. Changes in Accounts Receivable – Outstanding Imprests

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

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	1,167,163	623,733
Deposit and Retentions held during the year (B)	684,640	652,032
Deposit and Retentions paid during the Year (C)	139,500	108,602
closing account payables D= A+B-C	1,712,303	1,167,163
Changes in Accounts Payable E= D-E	545,140	543,430

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

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	753,900	2,618,848
Use of goods and services	28,077	893,916
Amounts due to other Government entities (see attached list)	200,000	22,350,522
Amounts due to other grants and other transfers (see attached list)	1,454,638	40,596,633
Acquisition of assets	-	9,006,437
Other Payments	-	2,031,337
Funds pending approval	337,000	178,000
Total	2,773,615	77,675,693

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

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	-	-
Total	63,329,244	92,015,338

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

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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

Annex 3 – Unutilized Fund

Name	Brief Transaction Description				
Compensation of Employees	Payment of employee salaries	753,900	2,618,848		
Use of goods & services	Transport, repair and maintenance, printing, stationery, telephone, travel and subsistence.	28,077	893,916		
Amounts due to other Government entities					
Primary Schools Projects					
Wanyama Primary School	Construction of a 4 door latrine	200,000			
Ponge Primary school	Completion of 2 classrooms; fitting, plastering, painting, branding and publicity sign post.		500,000		
God Awendo Primary School	Completion of administration block		200,000		
Obambo Primary School	Completion of administration block		-		
Lwanda Oloo Primary School	Completion of 2 classroom; fitting, plastering, painting, branding and publicity sign post		600,000		
Obalwanda Primary School	Renovation of 2 classrooms; fitting, plastering, painting, branding and publicity sign post		600,000		
Powo Primary School	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post.		300,000		

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

Wanyama Primary School	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post		100,000		
Nyamuga Special Primary School	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post.		200,000		
Temo Primary School	Rehabilitation of access road		3,500,000		
Utajo primary school	Construction of 1 classroom to completion.		500,000		
Waringa Pri sch	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post		300,000		
Obalwanda Special Pri Sch	Completion of latrine		30,918		
Wakondo primary school	Completion of fencing		119,082		
Eddie memorial primary school	Construction of 1 classroom		1,000,000		
Kitare primary school	Construction of 1 classroom		1,000,000		
Wamwanga primary school	Construction of 1 classroom to completion		500,000		
Secondary Schools Projects					
Nyandenga Secondary School	Completion of administration block		1,000,000		
Nyamaji Secondary School	Completion of laboratory		1,800,000		
Kamato Secondary School	Completion of laboratory		1,700,000		
Kiumba Educational Centre to Wanyama Secondary School Access Road	Rehabilitation of access road		2,500,000		
Wanyama Mixed Secondary School	Construction of 3 door latrine		400,000		

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

Kaswanga Girls Secondary School Access Road	Rehabilitation of access road		3,000,000	
St. Michael Nyasumbi Sec Sch			522	
Tertiary institutions Projects				
Mbita Technical Training Institute	Construction of administration and tuition block		2,500,000	
Sub-Total			22,350,522	
Amounts due to other grants and other transfers				
Security Projects				
Gembe West Location Chief's Office	Completion of chiefs office		400,000	
Ringiti Island Beach Management Unit	Purchase of 30 feet security patrol boat; with an engine of 40 horsepower and capacity of 20 officers.		700,000	
Mfangano South Location Chief's Office	Completion of chiefs office		1,200,000	
Mfangano East Location Chief's Office	Completion of chiefs office		100,000	
Ngodhe Island Beach Management Unit	Purchase of land		1,200,000	
Kamasengre East Assistant Chief's Office	Construction of chiefs office		800,000	
Mbita divisional police headquarters	Construction of police headquarters		-	
Emergency		492,207	9,697,808	
Bursary and Social Security				
Secondary Schools	Payment of bursary to needy students in secondary schools	117,431	8,113,358	
Tertiary Institutions	Payment of bursary to needy students in tertiary institutions	823,000	10,591,556	
Special Needs	Payment of bursary to needy students in special schools	22,000	2,394,422	

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

Sports	Organize sports tournament where by the winning teams will be awarded trophies, balls and uniforms		4,922,595	
Environment	Purchase and installation of 2 10,000 liters water tanks		476,896	
Sub-Total			40,596,633	
Acquisition of assets				
11.0 Acquisition of assets			-	
11.1 Motor Vehicles			-	
11.2 Construction of CDF office	Construction of NG-CDF office		6,437	
11.3 Purchase of furniture and equipment			-	
11.4 Purchase of computers			-	
11.5 NG-CDF MOTOR BOAT	Purchase of NG-CDF motor boat		9,000,000	
Others (specify)				
Usao HC	Completion of health center		200,000	
Strategic Plan	Constituency strategic plan		5,000	
ICT Hub	Constituency Innovation hubs		1,826,337	
Sub-Total			11,037,774	
Funds pending approval			178,000	
		337,000		
Grand Total		2,773,615	77,675,693	

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

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
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	1,126,634			1,526,378
Other Machinery and Equipment	20,880,000			20,880,000
Heritage and cultural assets	0			0
Intangible assets	-			0
Total	39,188,861	399,744		39,588,605

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

Annex 5 –PMC Bank Balances As At 30th June 2022

Project Management Committee	Bank	Date Account Opened	Account No.	Balances as at 30 th June 2022	Balances as at 30 th June 2021
PRIMARY SCHOOLS					
AGIRO PRIMARY SCHOOL	KCB	28/07/2013	1167802306	1,615.00	1,615.00
ALERO PRIMARY SCHOOL	KCB	28/07/2013	1163145114	13,634.30	4,319.20
ALI BMU	KCB	28/07/2013	1169516254	0	0
AMB. PAMELA MBOYA GIRLS H SCH	KCB	28/07/2013	1168133424	3,171.05	3,171.05
ANGIYA DISPENSARY	KCB	28/07/2013	1169891055	4,953.65	4,953.65
ARINGO PRIMARY SCHOOL	KCB	28/07/2013	1163146641	3,820.00	3,820.00
BEDIE PRIMARY SCHOOL	KCB	28/07/2013	1200074734	8,444.40	8,444.40
BONDO TOWNSHIP PRIMARY SCHOOL	KCB	28/07/2013	1167802675	9,299.45	9,299.45
CHAMAKOA PRIMARY SCHOOL	KCB	28/07/2013	1175824488	1,830.00	1,830.00
CHAMAKOWA DISPENSARY	KCB	28/07/2013	1209917920	3,435.00	3,435.00
DR. WILLIAMS PRIMARY SCHOOL	KCB	28/07/2013	1167801938	3,992.85	3,992.85
EDDIE MEMORIAL PRIMARY SCHOOL	KCB	17/01/2014	1167802713	82,458.10	82,458.10
FR. TILLEN MIXED SECONDARY SCHOOL	KCB	18/01/2014	1148388087	14,367.60	14,367.60
GEMBE WEST CHIEF'S OFFICE	KCB	19/01/2014	1278183647	231,159.70	231,159.70
GENGE PRIMARY SCHOOL	KCB	17/06/2012	1286332745	790	790
GOD AWENDO PRIMARY SCHOOL	KCB	17/06/2012	1179002350	26,911.40	26,911.40
GOD JOPE PRIMARY SCHOOL	KCB	17/06/2012	1169659489	6,950.20	6,950.20
GODE ARIYO PRIMARY SCHOOL	KCB	17/06/2012	1163146803	6,269.75	6,269.75
GORO GORO WATER PROJECT	KCB	24/01/2014	1178116018	1,129.25	1,129.25
GOT KOPOLO PRIMARY SCHOOL	KCB	25/01/2014	1199511374	15,535.00	15,535.00
GOT NYASUMBI PRIMARY SCHOOL	KCB	26/01/2014	1169487807	4,232.50	4,232.50
GOT RATENG PRIMARY SCHOOL	KCB	27/01/2014	1198817585	38,965.00	38,965.00
GULWE PRIMARY SCHOOL	KCB	28/01/2014	1207871583	260	260
HARRISON ODHIAMBO UTAJO DAY MI	KCB	29/01/2014	1167803361	14,071.35	14,071.35
HEALTH					
HON. MILLIE ARINGO GIRLSM SECONDARY SCHOOL	KCB	09/06/2017	1199716340	790,805.80	790,805.80
KAGUNGU PRIMARY SCHOOL	KCB	13/04/2012	1200968972	4,905.00	4,905.00
KAKIIMBA SECONDARY SCHOOL	KCB	14/04/2012	1167371887	3,002,459.20	3,002,459.20
KAKRIGU MFANGANO PRIMARY SCHOOL	KCB	15/04/2012	1205435573	5,055.00	5,055.00
KAKRIGU PRIMARY SCHOOL	KCB	16/04/2012	1167802950	13,131.20	13,131.20
KAMASENGRE PRIMARY SCHOOL	KCB	17/04/2012	1206927607	-5,673.00	-5,673.00
KAMASENGRE SECONDARY SCHOOL	KCB	18/04/2012	1199394513	4,492.85	4,492.85
KAMATO PRIMARY SCHOOL	KCB	19/04/2012	1209920549	65	65
KAMATO SECONDARY SCHOOL	KCB	20/04/2012	1169515916	341,197.43	341,197.43
KAMAYOGE PRIMARY SCHOOL	KCB	21/04/2012	1167801792	410	410
KAMGERE PRIMARY SCHOOL	KCB	22/04/2012	1167803299	65,398.65	65,398.65
KASWANGA GIRLS SECONDARY SCHOOL	KCB	23/04/2012	1167803280	23,590.40	23,590.40
KASWANGA PRIMARY SCHOOL	KCB	24/04/2012	1169062164	3,343.00	3,343.00
KAYANJA MIXED SECONDARY SCHOOL	KCB	25/04/2012	1150085320	287,402.50	287,402.50

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

KIPASI ADMINISTRATION POLICE	KCB	26/04/2012	1200196228	0	0
KIRAMBO PRIMARY SCHOOL	KCB	27/04/2012	1175819336	181,360.00	181,360.00
KIRINDO PRIMARY SCHOOL	KCB	28/04/2012	1175711691	8,022.10	8,022.10
KISAKA PRIMARY SCHOOL	KCB	29/04/2012	1169515762	23,043.70	23,043.70
KISAMBA PRIMARY SCHOOL	KCB	30/04/2012	1163145505	6,290.70	6,290.70
KISUI PRIMARY SCHOOL	KCB	28/07/2013	1198870788	8,258.65	8,258.65
KITARE PRIMARY SCHOOL	KCB	28/07/2013	1178872513	220,822.00	220,822.00
KITENYI PRIMARY SCHOOL	KCB	28/07/2013	1172262136	1,070.00	1,070.00
KIUMBA BEACH MANAGEMENT UNIT	KCB	28/07/2013	1163142689	7,219.55	7,219.55
KIWARI PRIMARY SCHOOL	KCB	28/07/2013	1200868935	650.5	650.5
KOMBE PRIMARY SCHOOL	KCB	28/07/2013	1175818844	11,410.00	11,410.00
KONGECHE	KCB	28/07/2013	1256468886	21,075.00	21,075.00
KOYANI DISPENSARY	KCB	28/07/2013	1169855164	2,552.95	2,552.95
KUGE DISPENSARY	KCB	28/07/2013	1163138509	17,160.00	17,160.00
KUGE PRIMARY SCHOOL	KCB	28/07/2013	1179041739	2,800.00	2,800.00
LAMBWE CHRISTIAN SCHOOL FOR THE DEAF	KCB	28/07/2013	1102267112	42,547.00	42,547.00
LAMBWE DISPENSARY	KCB	28/07/2013	1163145653	0	0
LAMBWE PRIMARY SCHOOL	KCB	28/07/2013	1169516173	4,151.15	4,151.15
LAMBWE WEST CHIEFS OFFICE	KCB	28/07/2013	1166564312	1,730.00	1,730.00
LIANDA PRIMARY SCHOOL	KCB	28/07/2013	1208667408	300,972.00	300,972.00
LWANDA OLOO PRIMARY SCHOOL	KCB	28/07/2013	1163143243	1,689.62	1,689.62
MASISI PRIMARY SCHOOL	KCB	28/07/2013	1206290552	8,618.00	8,618.00
MAUTA PRIMARY SCHOOL	KCB	28/07/2013	1199272752	2,645.20	2,645.20
MAUTA SECONDARY SCHOOL	KCB	28/07/2013	1204960909	15,935.80	15,935.80
MAWANGA PRIMARY SCHOOL	KCB	28/07/2013	1208128590	239,200.45	239,200.45
MBITA MEDICAL TRAINING COLLEGE	KCB	28/07/2013	1205821139	21,515,581.60	21,515,581.60
MBITA POINT INTERNATIONAL SCHOOL	KCB	28/07/2013	1277955557	95	95
MBITA PRIMARY SCHOOL	KCB	28/07/2013	1175395943	1,153.60	1,153.60
MBITA SUB COUNTY ADMINISTRATION POLICE	KCB	28/07/2013	1200197089	1,370.00	1,370.00
MBITA TECHNICAL TRAINING INSTITUTE	KCB	28/07/2013	1274380863	500	500
MBITA TOWNSHIP ASSISTANT CHIEFS OFFICE	KCB	28/07/2013	1287056261	2,402.00	2,402.00
MFANGANO SOUTH CHIEF'S OFFICE PMC	KCB	28/07/2013	1172632456	1,750,100.00	1,750,100.00
MIORRE DISPENSARY	KCB	28/07/2013	1179033418	2,105.00	2,105.00
MISORI PRIMARY SCHOOL	KCB	28/07/2013	1200876148	432	432
NDHURU DISPENSARY	KCB	28/07/2013	1169516068	2,101.55	2,101.55
NDURU PRIMARY SCHOOL	KCB	28/07/2013	1276938942	20,375.00	20,375.00
NGODHE MIXED SECONDARY SCHOOL	KCB	28/07/2013	1130243870	0	0
NGODHE PRIMARY SCHOOL	KCB	28/07/2013	1204461333	17,722.40	17,722.40
NGODHE SDA PRIMARY SCHOOL	KCB	28/07/2013	1167801342	41,743.75	41,743.75
NYAKAYEMBA PRIMARY SCHOOL	KCB	28/07/2013	1202330665	1,085.00	1,085.00
NYAKWERI PRIMARY SCHOOL	KCB	28/07/2013	1204527075	585	585
NYAMAJI PRIMARY SCHOOL	KCB	28/07/2013	1200476999	1,674.00	1,674.00
NYAMAJI SECONDARY SCHOOL	KCB	28/07/2013	1163487880	3,969.65	3,969.65
NYAMANGA PRIMARY SCHOOL	KCB	28/07/2013	1175315788	113	113
NYAMASARE GIRLS SECONDARY	KCB	28/07/2013	1178923339	16,280.55	16,280.55

Suba North Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

NYAMASARE PRIMARY SCHOOL	KCB	28/07/2013	1175790532	1,070.00	1,070.00
NYAMUGA PRIMARY SCHOOL	KCB	28/07/2013	1167802799	1,650,646.60	1,650,646.60
NYAMUGA SPECIAL PRIMARY SCHOOL	KCB	28/07/2013	1200344235	685	685
NYANDENGA MIXED SECONDARY SCHOOL	KCB	28/07/2013	1163144940	542,547.25	542,547.25
NYANDENGA PRIMARY SCHOOL	KCB	28/07/2013	1275291643	8,974.40	8,974.40
NYASANJA PRIMARY SCHOOL	KCB	28/07/2013	1204212996	16,235.00	16,235.00
NYASUMBI PRIMARY SCHOOL	KCB	28/07/2013	1175818062	1,175.00	1,175.00
NYAWIYA PRIMARY SCHOOL	KCB	28/07/2013	1178833429	930	930
OBALWANDA PRIMARY SCHOOL	KCB	28/07/2013	1202396127	105,810.09	105,810.09
OBALWANDA SPECIAL PRIMARY SCHOOL	KCB	28/07/2013	1201199492	2,917.50	2,917.50
OBAMBO PRIMARY SCHOOL	KCB	28/07/2013	1178707148	24,263.15	24,263.15
OCHIENG ODIERE PRIMARY SHOOOL	KCB	28/07/2013	1199638757	13,964.60	13,964.60
OGANDO DISPENSARY	KCB	28/07/2013	1163145327	56,181.40	56,181.40
OGANDO PRIMARY SCHOOL	KCB	28/07/2013	1163142417	5,870.00	5,870.00
OGOLA JASEME MIXED SECONDARY SCHOOL	KCB	28/07/2013	1286101832	5,774.41	5,774.41
OGONGO HEALTH CENTER	KCB	28/07/2013	1169848796	1,555.80	1,555.80
OGONGO SECONDARY SCHOOL	KCB	28/07/2013	1169516122	2,486.15	2,486.15
OGUTU MBARE PRIMARY SCHOOL	KCB	28/07/2013	1206498285	10,376.83	10,376.83
OLWEYA PRIMARY SCHOOL	KCB	28/07/2013	1163142824	10,107.20	10,107.20
OSENO PRIMARY SCHOOL	KCB	28/07/2013	1163142107	3,996.95	3,996.95
OSODO PRIMARY SCHOOL	KCB	28/07/2013	1265173532	13,482.00	13,482.00
OWICH PRIMARY SCHOOL	KCB	28/07/2013	1199013161	500,009.00	500,009.00
PAGA PRIMARY SCHOOL	KCB	28/07/2013	1169855997	12,497.00	12,497.00
PONGE DISPENSARY	KCB	28/07/2013	1163144282	6,501.85	6,501.85
PONGE PRIMARY SCHOOL	KCB	28/07/2013	1202682510	46,570.05	46,570.05
POWO PRIMARY SCHOOL	KCB	28/07/2013	1149900989	121,156.30	121,156.30
PROF. KAREGA MUTAHI SECONDARY SCHOOL	KCB	28/07/2013	1270490451	2,496,703.00	2,496,703.00
RAMBA PRIMARY SCHOOL	KCB	28/07/2013	1200539117	690	690
RAMBIM PRIMARY SCHOOL	KCB	28/07/2013	1178832066	1,191.10	1,191.10
RAPORA DISPENSARY	KCB	28/07/2013	1169515533	0	0
RAPORA PRIMARY SCHOOL	KCB	28/07/2013	1198982535	1,015.00	1,015.00
RAPORA SECONDARY SCHOOL	KCB	28/07/2013	1179115759	20,045.00	20,045.00
REMBIA PRIMARY SCHOOL	KCB	28/07/2013	1287122434	880	880
RINGITI ADMINISTRATION POLICE CAMP	KCB	28/07/2013	1206064161	1,655.00	1,655.00
RINYA PRIMARY SCHOOL	KCB	28/07/2013	1171953062	3,665.00	3,665.00
RUSINGA EAST CHIEFS OFFICE	KCB	28/07/2013	1275281788	4,480.00	4,480.00
RUSINGA GIRLS SECONDARY SCHOOL	KCB	28/07/2013	1204254982	4,492.85	4,492.85
SECONDARY SCHOOLS		28/07/2013			
SECURITY		28/07/2013			
SENA DIVISIONAL HEADQUATERS	KCB	28/07/2013	1256468703	162	162
SENA HEALTH CENTER	KCB	28/07/2013	1175230383	2,605.25	2,605.25
SENA PRIMARY SCHOOL	KCB	28/07/2013	1200675606	767,251.40	767,251.40
SENA SECONDARY SCHOOL	KCB	28/07/2013	1265144834	679,395.00	679,395.00
SENATOR OTIENO KAJWANG HIGH SCHOOL GERA	KCB	28/07/2013	1179096886	401,607.10	401,607.10

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

SIKRI JERUSALEM PRIMARY SCHOOL	KCB	28/07/2013	1169515606	1,270.00	1,270.00
SOKLO PRIMARY SCHOOL	KCB	28/07/2013	1178866459	801,409.00	801,409.00
SOKO ABALA PRIMARY SCHOOL	KCB	28/07/2013	1163142956	2,302.75	2,302.75
ST PHILIPS NDHURU MIXED SEC SCHOOL	KCB	28/07/2013	1206580119	550,032.00	550,032.00
ST WILLIAM OSODO SEC SCHOOL	KCB	28/07/2013	1178799042	246,367.05	246,367.05
ST. MICHAEL NYASUMBI SEC SCHOOL	KCB	28/07/2013	1163144738	11,989.49	11,989.49
ST. STEPHEN KIRINDO SEC SCHOOL	KCB	28/07/2013	1175970050	55,550.65	55,550.65
SUKRU ISLAND PRI SCHOOL	KCB	28/07/2013	1198584920	1,885.00	1,885.00
SULWE PRIMARY SCHOOL	KCB	28/07/2013	1169864651	486.23	486.23
TAKAWIRI PRIMARY SCHOOL	KCB	28/07/2013	1209521636	762,810.65	762,810.65
TEMO PRIMARY SCHOOL	KCB	28/07/2013	1167802594	5,686.00	5,686.00
TERTIARY INSTITUTIONS		28/07/2013			
TOM MBOYA SECONDARY SCHOOL	KCB	28/07/2013	1168115388	7,460.45	7,460.45
UGINA HEALTH CENTER	KCB	28/07/2013	1172898537	2,451.80	2,451.80
UGINA PRIMARY SCHOOL	KCB	28/07/2013	1179045807	200,770.00	200,770.00
UOZI PRIMARY SCHOOL-PMC	KCB	28/07/2013	1172215669	151,110.00	151,110.00
UOZI SECONDARY SCHOOL	KCB	28/07/2013	1172628998	15,619.40	15,619.40
URIANDA PRIMARY SCHOOL	KCB	28/07/2013	1199575569	1,409.50	1,409.50
USAO SECONDARY SCHOOL	KCB	28/07/2013	1178838935	3,984.80	3,984.80
USARE PRIMARY SCHOOL	KCB	28/07/2013	1199219304	67,767.65	67,767.65
USUNGU PRIMARY SCHOOL	KCB	28/07/2013	1178871665	1,216.60	1,216.60
UTAJO PRIMARY SCHOOL	KCB	28/07/2013	1258134535	2,816.25	2,816.25
UWI PRIMARY SCHOOL	KCB	28/07/2013	1163145793	639,017.60	639,017.60
UYA PRIMARY SCHOOL	KCB	28/07/2013	1169027776	43,069.00	43,069.00
UYORE PRIMARY SCHOOL	KCB	28/07/2013	1199289736	5,260.00	5,260.00
WAIGA PRIMARY SCHOOL	KCB	28/07/2013	1163146250	2,470.00	2,470.00
WAIGA YOUTH POLYTECHNIC	KCB	28/07/2013	1169515649	4,250.00	4,250.00
WAKIANGATA PRIMARY SCHOOL	KCB	28/07/2013	1202827039	19,825.00	19,825.00
WAKONDO PRIMARY SCHOOL	KCB	28/07/2013	1206311916	24,697.59	24,697.59
WAKULA MIXED SECONDARY SCH-PMC	KCB	28/07/2013	1163146544	242,197.00	242,197.00
WAKULA PRIMARY SCHOOL	KCB	28/07/2013	1171952961	1,270.00	1,270.00
WAMAI PRIMARY SCHOOL	KCB	28/07/2013	1172470987	3,643.00	3,643.00
WAMWANGA PRIMARY SCHOOL	KCB	28/07/2013	1167801709	24,528.00	24,528.00
WANDIJI SECONDARY SCHOOL	KCB	28/07/2013	1205999469	514,073.00	514,073.00
WANDIJI PRIMARY SCHOOL	KCB	28/07/2013	1202513328	885	885
WANGA PRIMARY SCHOOL	KCB	28/07/2013	1208672495	13,994.80	13,994.80
WANYAMA PRIMARY SCHOOL	KCB	28/07/2013	1167802918	6,184.15	6,184.15
WAONDO COMMUNITY HEALTH CENTRE	KCB	28/07/2013	1163143480	2,175.00	2,175.00
WAONDO PRIMARY SCHOOL	KCB	28/07/2013	1149610549	1,545.00	1,545.00
WAONDO SECONDARY SCHOOL	KCB	28/07/2013	1254962468	4,790.00	4,790.00
WAREGI PRIMARY SCHOOL	KCB	28/07/2013	1200161513	19,943.00	19,943.00
WARINGA PRIMARY SCHOOL	KCB	28/07/2013	1201471729	4,910.00	4,910.00
WASAMO GIRLS SEC SCH	KCB	28/07/2013	1163144517	2,435,953.65	2,435,953.65
WASAMO PRIMARY SCHOOL	KCB	28/07/2013	1204206708	622,451.20	622,451.20
WASARIA PRIMARY SCHOOL	KCB	28/07/2013	1167803116	45,841.85	45,841.85
WATER	KCB	28/07/2013			

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

WAWARE HEALTH CENTER	KCB	28/07/2013	1163141712	0	0
WAWARE MIXED SEC SCHOOL	KCB	28/07/2013	1167803205	613,950.02	613,950.02
WAWARE SOUTH DISPENSARY	KCB	28/07/2013	1167802993	7,680.35	7,680.35
MBITA POLICE STATION	EQUITY	24/07/2018	760280443020.00	3,400.00	3,400.00
LITARE BMU	EQUITY	25/07/2018	760280825460.00	380	600,000.00
KOLUNGA BMU		26/07/2018	760280825543.00	260	600,000.00
MBITA SUB COUNTY HQ	EQUITY	27/07/2018	760280052499.00	110,296.72	7,272, 210.00
GEMBE CENTRAL CHIEF'S OFFICE		28/07/2018	760280471007.00	0	0.00 CR.
KAMSAMA PRIMARY SCHOOL-PMC	EQUITY	29/07/2018	760278466634.00	247.5	247.50 CR.
MFANGANO WEST CHIEF'S OFFICE PMC		30/07/2018	760280475391.00	728,169.00	500,000.00CR.
NGODHE SUB LOCATION ASSISTANT CHIEF'S OFFICE PMC	EQUITY	31/07/2018	760280617537.00	400	300,000.00 CR
RUSINGA RING ROAD TO KAKRIGU PRY SCHOOL ACCESS ROAD		01/08/2018	760280738509.00	6,800.00	6,800.00CR.
LITARE BEACH TO KAMASENGRE PRY SCHOOL ACCESS ROAD	EQUITY	02/08/2018	760280738573.00	14,400.00	14,400.00CR.
KASWANGA GIRLS SECONDARY SCHOOL TO WAKONDO PRIMARY SCHOOL ACCESS ROAD		03/08/2018	760280738862.00	1,200.00	1,200.00 CR.
KAMGERE TO UTAJO PRY ACCESS ROAD	EQUITY	04/08/2018	760280741032.00	1,400.00	1,400.00CR.
LWANDA BEACH MANAGEMENT UNIT-PMC		05/08/2018	760280751235.00	260	260.00 CR.
NYACHEBE BMU- PMC	EQUITY	06/08/2018	760280789700.00	260	260.00 CR.
MBITA DIVISIONAL POLICE HEADQUATER - PMC		07/08/2018	760280795062.00	17,147,302.03	8,880,737.51CR
MBITA-HB MAIN ROAD TO GOT KOPOLO PRY SCHOOL PMC	EQUITY	08/08/2018	760280835396.00	4,520.00	3 000 000 CR.
MBITA DCIO OFFICE BLOCK - PMC		09/08/2018	760280878061.00	912	912.00 CR.
NDHURU BMU - PMC	EQUITY	10/08/2018	760280925544.00	500	600,000.00 CR
CONSTITUENCY INNOVATION HUBS-PMC		11/08/2018	760280978122.00	0	0.00 CR.
NG CDF MOTOR BOAT - PMC	EQUITY	12/08/2018	760281067564.00	9,520.00	0.00CR
ARINGO PRIMARY SCHOOL ACCESS ROAD-PMC		13/08/2018	760278523198.00	2,414.00	2,414.00 CR.
WANDIJI PRIMARY SCHOOL ACCESS ROAD PMC	EQUITY	19/06/2017	760171598810.00	1,450.00	1,450.00 CR.
EDDIEMEMORIAL PRIMARY SCHOOL ACCESS ROAD PMC		19/06/2017	760172082232.00	780	780.00CR.
NYAWIYA PRIMARY ACCESS ROAD PMC	EQUITY	19/06/2017	760172068078.00	290	290.00 CR.
NYAKWERI PRIMARY SCHOOL ACCESS ROAD PMC		19/06/2017	760172167678.00	340	340.00CR.
GOT NYASUMBI PRIMARY SCHOOL ACCESS ROAD PMC	EQUITY	19/06/2017	760172167133.00	50	50.00CR.
MAWANGA PRIMARY SHOOOL ACCESS ROAD	EQUITY	19/06/2017	760172386494.00	580	580.00CR.
TOTAL AMOUNT				63,329,244.01	92,015,338.86

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>REPORT ON FINANCIAL STATEMENTS: Basis for Qualified Opinion</p> <p>Unsupported Expenditure on Other Grants and Transfers</p> <p>The statement of receipts and payments reflects other grants and transfers balance of Kshs.78,987,980 as disclosed in Note 7 to the financial statements. The amount includes Kshs.3,530,918 incurred on environmental projects which further includes Kshs.1,130,917 disbursed to five (5) schools. However, completion certificates, inspection and acceptance committee reports were not provided for audit.</p> <p>In the circumstances, the accuracy and regularity of the</p>	<p>Management Response:</p> <p>The completion certificates and inspection and acceptance committee reports have been attached for your review. Also find attached pictures of branded tanks for Rusinga Girls Secondary School and Kaswanga Girls Secondary School.</p>	<p>Not Resolved</p>	<p>31st December 2023</p>

Suba North Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	environmental expenditure of Kshs.1,130,917 could not be confirmed.			
	<p>Budgetary Control and Performance</p> <p>The summary statement of appropriation reflects a final budget and actual receipts on comparable basis of Kshs.283,230,935 and Kshs.238,142,057 respectively, resulting to an underfunding of Kshs.45,088,878 or 16% of the budget. Similarly, the Fund spent Kshs.205,555,242 against an approved budget of Kshs.283,230,935 resulting to an under-expenditure of Kshs Kshs.77,675,693 or 27% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>Management Response: The underfunding and underperformance were occasioned by a delay in receipt of budgeted funds from the NG-CDF Board and the COVID-19 pandemic which significantly slowed down implementation of planned activities. The management received 100% of funds in the year under review and was able to expense 98%.</p>	Resolved	31 st December 2023
	<p>1.0 Implementation of Projects</p> <p>Review of the</p>	<p>Management Response: There were unforeseen delays in receiving</p>	Not resolved	31 st December 2023

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>approved budget and Project Implementation Status (PIS) report revealed that projects costing Kshs.18,200,000 under transfers to other Government units which included construction of classrooms, had not started as at 30 June, 2021. Further, four (4) primary and two (2) secondary schools received Kshs.7,200,000 for construction and renovation of classrooms. However, verification of the projects in the month of April, 2022 revealed poor workmanship as defects were observed in the classrooms that had chipping floors. In addition, the Fund spent Kshs.16,500,000 on grading and murraming of access roads. However, audit inspection of the road works conducted in the month of April, 2022 revealed that there was no branding and publicity signages indicating that the roads were done by the Fund. Although, the Management</p>	<p>budgeted funds from the national Board and also there were other procurement processes that needed to be completed before the projects could be implemented.</p> <p>Seismic rumbling and the soil profile of the areas where these schools are situated is black cotton soil which has majorly contributed to the construction defects after the lapse of liability period.</p>		

Suba North Constituency

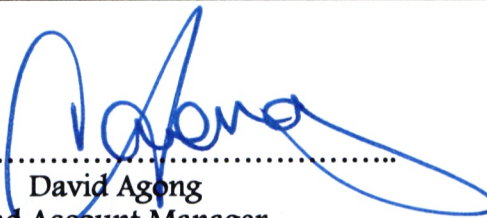
National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>indicates that the publicity signages were removed by unknown persons, no effort had been made to publicize the work of the Fund on the access roads.</p> <p>In the circumstances, the service delivery and value for money on projects implemented by the Fund could not be confirmed.</p>			
	<p>2.0 Grounded Motor Vehicle</p> <p>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 has been grounded since the year 2016. Management has not taken any action to repair or dispose the vehicle to avoid further deterioration in value. Further, a report on the vehicle's current mechanical status was not provided for audit.</p> <p>In the circumstances, the value for money</p>	<p>The Disposal Committee has since been constituted and will give recommendations to the NG-CDF Committee for the necessary appropriate action.</p>	<p>Not Resolved</p>	<p>31st December 2023</p>

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

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)
	on the motor vehicle valued at Kshs.4,057,402 could not be confirmed.			



David Agong
Fund Account Manager.

