

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY	
REPORT	
DATE: 24 NOV 2022	Day: Three
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CLERK-AT-THE-TABLE:	F Nginyo

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THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



SUBA NORTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITTUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30 JUNE 2021

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

*Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended 30 June 2021*

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

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Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Enock Nyasende
2.	Sub-County Accountant	Elias Mungai
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

Suba North Constituency

*National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

(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

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

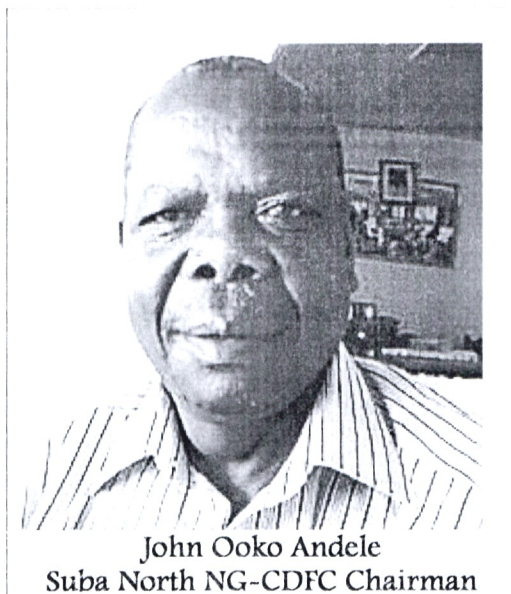
P.O. Box 40112

City Square 00200

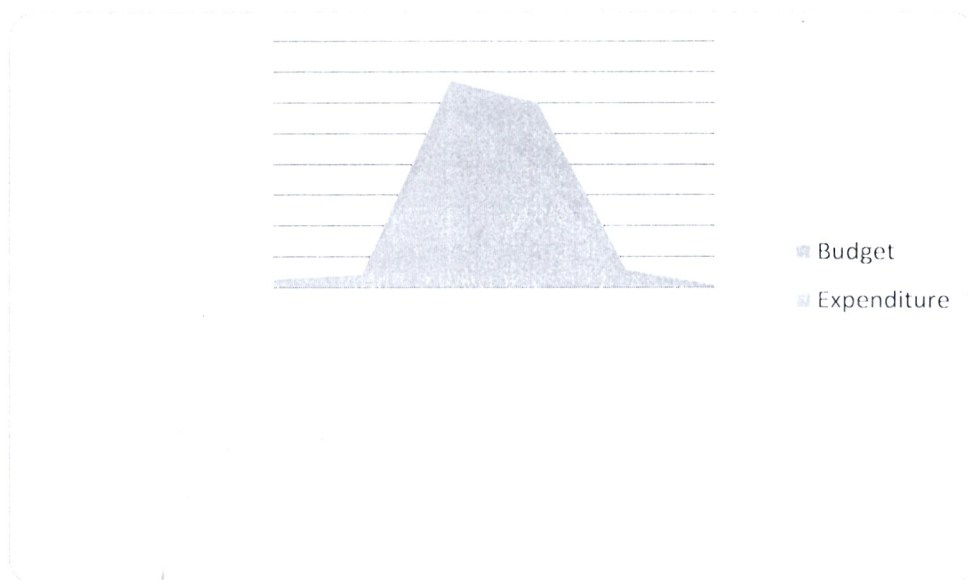
Nairobi, Kenya

II. NG-CDF CHAIRMAN'S REPORT

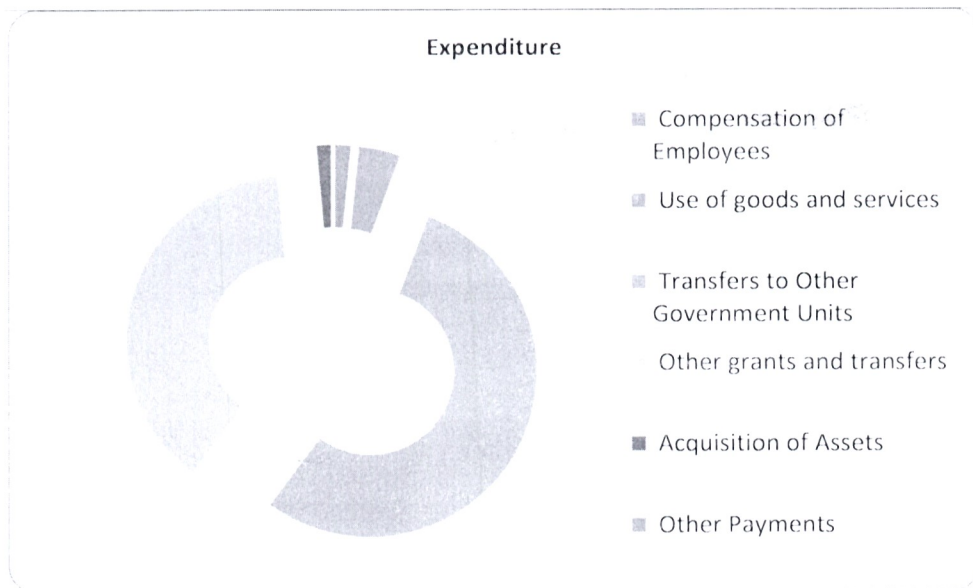
Include among others the following:



In the financial year 2020/2021 Suba North had a final budget of Ksh. 283,919,436. The constituency expected Ksh. 208,919,436 from the NG-CDF Board but it received Ksh. 163,867,724.10 million from the NG-CDF board for infrastructural development, administration, monitoring and evaluation expenses. Below is an analysis of the expenditure against Budget.



There was an overall annual absorption rate of 72.7% of the allocated amount. Much of the expenditure was on infrastructural development.

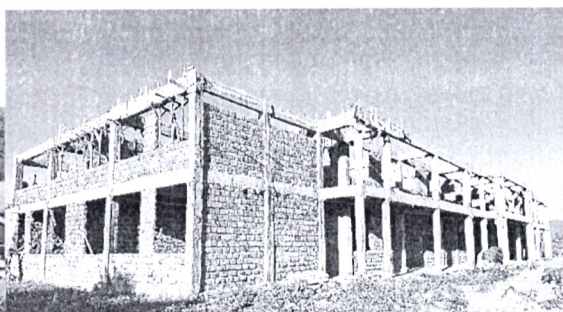


Transfer to other government units are expenditure related to primary school, secondary school and tertiary institution infrastructure. Other grants and transfers include security projects, emergency projects, sports projects, Environment projects, and Bursary.

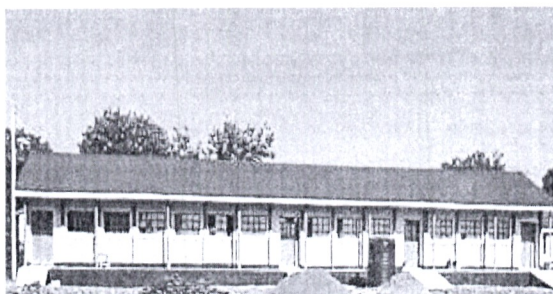
There are a number of complete projects that are in good use and a few others financed in phases are still ongoing. Below are some of the sampled projects:



Kakrigu Mfangano Primary School
(Construction of 3 classrooms)



Mbita Technical Training Institute
(Construction of administration block
And lecture halls)



Nyamuga Primary School
(Construction of classrooms)



Mbita Medical Training College
(Construction of administration block
And lecture halls)

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KEY ACHIEVEMENT

The just concluded financial year 2020/2021 has seen Suba North NG-CDF improve in project implementation which has enhanced the livelihood of the constituents and value for money.

CHALLENGES:

The advent of COVID 19 affected the movement of labour and capital, thus occasioning unforeseen delays in project implementation.

Signature



CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

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 NGCDF-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 Bursaries to needy and deserving students to undertake schooling as well as various skills based trainings.	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 20/21 we managed to do over 70 classrooms, administration blocks, laboratories and latrines. This is an increase from the previous financial year. - Bursary beneficiaries at all levels were as per the attached schedules. More than 2000 beneficiaries were awarded.
Security	To enhance security for Suba North constituents	Enhancement of security by provision of security patrol boats to the National	Set up of infrastructure.	Constructing Mbita Divisional Police Headquarters.

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		Government department of interior and coordination		Purchase of security patrol boats.
Environment	To address environmental challenges and	Provision of water tanks to schools.	Number of water tanks.	11 water tanks distributed to 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.	COVID-19 interventions were made. Other emergencies in the constituency were attended to.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/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; Suba North 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 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The Constituency has an elaborate policy on environmental conservation and prevention of degradation. To this end the Constituency undertakes afforestation in schools and other administrative units falling under its mandate. Water harvesting has also been undertaken by providing water tanks to schools. Two per centum of the Constituency allocation is dedicated annually towards this end. Suba North NG-CDF also sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

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 is based on performance appraisal.

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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.

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National Government Constituencies Development Fund (NGCDF)
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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 NGCDF- Suba North Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Suba 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, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Suba North Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Suba North Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted 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 30.09. 2021.



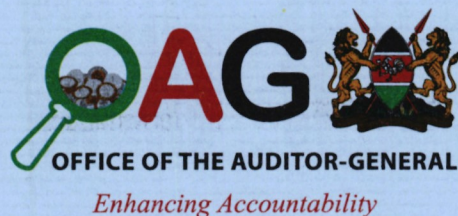
Chairman NGCDF Committee
Name: John Ooko Andele



Fund Account Manager
Name: Enock Nyasende

REPUBLIC OF KENYA

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HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SUBA NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Suba North Constituency set out on pages 15 to 57,

*Report of the Auditor-General on National Government Constituencies Development Fund – Suba North Constituency
for the year ended 30 June, 2021*

which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund-Suba North Constituency as at 30 June, 2021, 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

Unsupported Expenditure on Other Grants and Transfers

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.

In the circumstances, the accuracy and regularity of the environmental expenditure of Kshs.1,130,917 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.

Other Matter

Budgetary Control and Performance

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.

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 Implementation of Projects

Review of the 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 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.

In the circumstances, the service delivery and value for money on projects implemented by the Fund could not be confirmed.

2.0 Grounded Motor Vehicle

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.

In the circumstances, the value for money on the motor vehicle valued 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 continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue 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

21 September, 2022

*Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

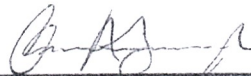
VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	163,867,724	131,540,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	178,000	-
TOTAL RECEIPTS		164,045,724	131,540,876
PAYMENTS			
Compensation of employees	4	3,223,119	4,689,619
Use of goods and services	5	7,750,580	8,388,913
Transfers to Other Government Units	6	112,600,000	53,530,918
Other grants and transfers	7	78,987,980	26,842,062
Acquisition of Assets	8	2,993,563	3,159,853
Other Payments	9	-	-
TOTAL PAYMENTS		205,555,242	96,611,365
SURPLUS/(DEFICIT)		(41,509,518)	34,929,511

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Suba North Constituency financial statements were approved on 30.09.2021 and signed by:



Fund Account Manager
Name: Enock Nyasende



National Sub-County Accountant
Name: Elias Mungai
ICPAK M/No: 15267



Chairman NG-CDF Committee
Name: John Ooko Andele

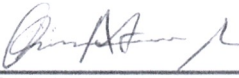
*Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	33,430,245	74,096,333
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		33,430,245	74,096,333
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		33,430,245	74,096,333
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	1,167,163	623,733
TOTAL FINANCIAL LIABILITES		1,167,163	623,733
NET FINANCIAL ASSETS		32,263,082	73,472,600
REPRESENTED BY			
Fund balance b/fwd	13	73,472,600	38,543,089
Prior year adjustments	14	300,000	-
Surplus/Deficit for the year		(41,509,518)	34,929,511
NET FINANCIAL POSITION		32,263,082	73,472,600

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Suba North Constituency financial statements were approved on 30.09.2021 and signed by:


Fund Account Manager
Name: Enoch Nyasende


National Sub-County Accountant
Name: Elias Mungai
ICPAK M/No: 15267


Chairman NG-CDF Committee
Name: John Ooko Andele

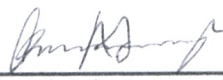
**Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2021

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	163,867,724	131,540,876
Other Receipts	3	178,000	-
Total receipts		164,045,724	131,540,876
Payments for operating activities			
Compensation of Employees	4	3,223,119	4,689,619
Use of goods and services	5	7,750,580	8,388,913
Transfers to Other Government Units	6	112,600,000	53,530,918
Other grants and transfers	7	78,987,980	26,842,062
Other Payments	9	-	-
Total payments		202,561,679	93,451,512
Total Receipts Less Total Payments			
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	688,500
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	543,430	623,733
Prior year adjustments	14	300,000	-
Net cash flow from operating activities		(37,672,525)	39,401,597
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-2,993,563	-3,159,853
Net cash flows from Investing Activities		(2,993,563)	(3,159,853)
NET INCREASE IN CASH AND CASH EQUIVALENT		(40,666,088)	36,241,744
Cash and cash equivalent at BEGINNING of the year	10	74,096,333	37,854,589
Cash and cash equivalent at END of the year		33,430,245	74,096,333

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Suba North Constituency financial statements were approved on 30.09.2021 and signed by:


Fund Account Manager
Name: Enock Nyasende


National Sub-County Accountant
Name: Elias Mungai
ICPAK M/No: 15267


Chairman NG-CDF Committee
Name: John Ooko Andele

**Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
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X. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30 JUNE 2021

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	Kshs	b	Kshs				
RECEIPTS	2020/2021	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	Kshs	
Transfers from NGCDF Board	137,088,879		74,096,333	71,867,723	283,052,935	237,964,057	45,088,878	84.1%
Proceeds from Sale of Assets	-		-	-	-	-	-	0.0%
Other Receipts	-		178,000	-	178,000	178,000	-	100.0%
TOTALS	137,088,879		74,274,333	71,867,723	283,230,935	238,142,057	45,088,878	84.1%
PAYMENTS								
Compensation of Employees	3,440,000		2,215,061	186,906	5,841,967	3,223,119	2,618,848	55.2%
Use of goods and services	8,437,999		206,497	-	8,644,496	7,750,580	893,916	89.7%
Transfers to Other Government Units	59,400,000		23,781,440	51,769,082	134,950,522	112,600,000	22,350,522	83.4%
Other grants and transfers	56,810,880		42,861,998	19,911,735	119,584,613	78,987,980	40,596,633	66.1%
Acquisition of Assets	9,000,000		3,000,000	-	12,000,000	2,993,563	9,006,437	24.9%
Other Payments	-		2,031,337	-	2,031,337	-	2,031,337	0.0%
Funds pending approval**	-		178,000	-	178,000	-	178,000	0.0%
TOTALS	137,088,879		74,274,333	71,867,723	283,230,935	205,555,242	77,675,693	72.6%


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

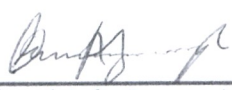
Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
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- Compensation of Employees, transfer to other government entities, other grants and transfers, and acquisition of Assets were underutilized since the constituency have not received Ksh. 45,088,878 of the overall budget. The constituency received only 84.1 % of what it expected
- Since some of the funding was received towards the end of the financial year, the procurement processes delayed the prompt implementation of some of the projects within the year leading to an overall under absorption of 18%
- The final budget included the 2020/2021 allocation of Kshs. 137,088,879, bank balance and AIA of Kshs. 74,096,333 and amount due from the board for other years but 2020/2021 Kshs. 71,867,723

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	77,675,693
Less undisbursed funds receivable from the Board as at 30 th June 2021	45,088,878
	32,586,815
Add Accounts payable	543,430
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	300,000
Cash and Cash Equivalents at the end of the FY 2020/2021	33,430,245

The NGCDF- Suba North Constituency financial statements were approved on 30.09.2021 and signed by:


 Fund Account Manager
 Name: Enock Nyasende


 National Sub-County Accountant
 Name: Elias Mungai
 ICPAK M/No: 15267


 Chairman NG-CDF Committee
 Name: John Ooko Andele

*Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
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X. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED 30 JUNE 2021

Programme/Sub-Programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration And Recurrent						
1.1 Compensation Of Employees	3,440,000	2,215,061	186,906	5,841,967	3,223,119	2,618,849
1.2 Committee Allowances	1,500,000	1,828		1,501,828	1,489,200	12,628
1.3 Use Of Goods And Services	2,825,333	3,825		2,829,158	2,639,500	189,658
Total	7,765,333	2,220,714	186,906	10,172,953	7,351,819	2,821,134
2.0 Monitoring And Evaluation						
2.1 Capacity Building	2,112,666	67,883		2,180,549	2,179,000	1,549
2.2 Committee Allowances	1,000,000	32,674		1,032,674	1,032,000	674
2.3 Use Of Goods And Services	1,000,000	100,287		1,100,287	1,099,382	905
Total	4,112,666	200,844	-	4,313,510	4,310,382	3,128
3.0 Emergency						
3.1 Primary Schools						
Nyamita -Kamayoge Primary School Access Road		2,100,000		2,100,000	2,100,000	-
Nyakweri Primary School		400,000		400,000	400,000	-
Ngodhe Sda Primary School		500,000		500,000	500,000	-
3.2 Secondary Schools						
Rusinga Girls Secondary School Access Road		2,000,000		2,000,000	2,000,000	-
3.3 Tertiary Institutions						
3.4 Security Projects						
Gembe Central Chiefs Office		600,000		600,000	600,000	-

**Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-Programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mbita Police Station		350,000		350,000	350,000	-
Mbita Divisional Cid Headquarter		700,000		700,000	700,000	-
3.5 Unutilised	7,192,207	2,505,601		9,697,808	-	9,697,808
Total	7,192,207	9,155,601	-	16,347,808	6,650,000	9,697,808
4.0 Bursary And Social Security						
4.1 Secondary Schools	17,000,000	11,495,858		28,495,858	20,382,500	8,113,358
4.2 Tertiary Institutions	12,000,000	10,782,556	7,000,000	29,782,556	19,191,000	10,591,556
4.3 Social Security	-	-	-	-	-	-
4.4 Special Needs	1,000,000	394,422	1,000,000	2,394,422	-	2,394,422
Total	30,000,000	22,672,836	8,000,000	60,672,836	39,573,500	21,099,336
5.0 Sports						
5.1	2,741,778	2,747,354	2,180,818	7,669,949	2,747,354	4,922,595
Total	2,741,778	2,747,354	2,180,818	7,669,949	2,747,354	4,922,595
6.0 Environment						
Nyamuga Primary School	476,896			476,896		476,896
Owich Primary School			150,000	150,000	150,000	-
Ponge Primary School			150,000	150,000	150,000	-
God Awendo Primary School			150,000	150,000	150,000	-
Kirambo Primary School			150,000	150,000	150,000	-
Kamsama Primary School			150,000	150,000	150,000	-
Ringiti Primary School			150,000	150,000	150,000	-
Kaswanga Girls Secondary School			150,000	150,000	150,000	-
St.Stephens Kirindo Secondary School			150,000	150,000	150,000	-

*Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-Programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Ogola Jaseme Secondary School			300,000	300,000	300,000	-
Obalwanda Special School			280,918	280,918	280,918	-
Hon. Millie Aringogirls Secondary School		150,000		150,000	150,000	-
Kamato Secondary School		150,000		150,000	150,000	-
Nyandenga Secondary School		150,000		150,000	150,000	-
Sena Primary School		200,000		200,000	200,000	-
Ugina Primary School		200,000		200,000	200,000	-
Chamakowa Primary School		150,000		150,000	150,000	-
Kirindo Primary School		150,000		150,000	150,000	-
Uozi Primary School		150,000		150,000	150,000	-
Takawiri Primary School			150,000	150,000	150,000	-
Rusinga Girls Secondary School			150,000	150,000	150,000	-
Total	476,896	1,300,000	2,230,918	4,007,813	3,530,918	476,896
7.0 Primary Schools Projects						
Ponge Primary School	500,000			500,000		500,000
God Awendo Primary School	200,000			200,000		200,000
Obambo Primary School	400,000			400,000	400,000	-
Lwanda Oloo Primary School	600,000			600,000		600,000
Obalwanda Primary School	600,000			600,000		600,000
Powo Primary School	300,000			300,000		300,000
Alero Primary School	400,000			400,000	400,000	-
Kirindo Primary School	500,000			500,000	500,000	-
Chamakowa Primary School	500,000			500,000	500,000	-
Kirambo Primary School	5,000,000			5,000,000	5,000,000	-

*Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-Programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kisaka Primary School	600,000			600,000	600,000	-
Waiga Primary School	500,000			500,000	500,000	-
Ogando Primary School	500,000			500,000	500,000	-
Lambwe Primary School	400,000			400,000	400,000	-
Kitenyi Primary School	500,000			500,000	500,000	-
Misori Primary School	300,000			300,000	300,000	-
Mawanga Primary School	300,000			300,000	300,000	-
Kakimba Primary School	400,000			400,000	400,000	-
Kakrigu Mfangano Primary School	200,000			200,000	200,000	-
Nyamuga Primary School	1,300,000			1,300,000	1,300,000	-
Rusinga Ring Road To Agiro Primary School Access Road	2,000,000			2,000,000	2,000,000	-
Wanyama Primary School	100,000			100,000	100,000	-
Nyamuga Special Primary School	200,000			200,000	200,000	-
Temo Primary School	3,500,000			3,500,000	3,500,000	-
Mawanga Primary School			1,200,000	1,200,000	1,200,000	-
Temo Primary School			400,000	400,000	400,000	-
Waregi Primary School			800,000	800,000	800,000	-
Kombe Primary School			600,000	600,000	600,000	-
Waondo Primary School			200,000	200,000	200,000	-
Nyamanga Primary School			200,000	200,000	200,000	-
Usare Primary School			200,000	200,000	200,000	-
Kaswanga Primary School			1,000,000	1,000,000	1,000,000	-
Mbita Point International School			500,000	500,000	500,000	-
Usungu Primary School			400,000	400,000	400,000	-
Bedie Primary School			300,000	300,000	300,000	-

**Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-Programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kakrigu Primary School			200,000	200,000	200,000	-
Wakondo Primary School			400,000	400,000	400,000	-
Nyamuga Primary School			2,000,000	2,000,000	2,000,000	-
Utajo Primary School			1,000,000	1,000,000	500,000	500,000
Mbita Hb Main Road To Got Kopolo Primary Access Road			3,000,000	3,000,000	3,000,000	-
Litare To Kamasengre Primary School Access Road			3,000,000	3,000,000	3,000,000	-
Kangere To Utajo Primary School Access Road			3,000,000	3,000,000	3,000,000	-
Waringa Pri Sch		150,000	150,000	300,000	300,000	300,000
Temo Pri Sch		400,000		400,000	400,000	-
Waregi Pri Sch		800,000		800,000	800,000	-
Kuge Pri Sch		800,000		800,000	800,000	-
Mawanga Pri Sch		1,200,000		1,200,000	1,200,000	-
Kombe Pri Sch		600,000		600,000	600,000	-
Waondo Pri Sch		200,000		200,000	200,000	-
Nyamanga Pri Sch		200,000		200,000	200,000	-
Usare Pri Sch		200,000		200,000	200,000	-
Obalwanda Special Pri Sch		30,918		30,918	30,918	30,918
Wakondo Primary School			119,082	119,082	-	119,082
Rusinga Ring Road To Kakrigu Primary School Access Road			1,500,000	1,500,000	1,500,000	-
Kaswanga Girls Secondary School To Wakondo Primary School Access Road			6,000,000	6,000,000	6,000,000	-
Eddie Memorial Primary School			100,000	100,000	100,000	-
Eddie Memorial Primary School			1,000,000	1,000,000	1,000,000	1,000,000
Kitare Primary School			1,000,000	1,000,000	1,000,000	1,000,000

*Suba North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-Programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Wamai Primary School			500,000	500,000	500,000	-
Kisamba Primary School			200,000	200,000	200,000	-
Kaswanga Primary School			200,000	200,000	200,000	-
Wamwanga Primary School			1,000,000	1,000,000	500,000	500,000
Total	19,800,000	4,580,918	30,169,082	54,550,000	45,100,000	9,450,000
8.0 Secondary Schools Projects						
Nyandenga Secondary School	1,000,000			1,000,000		1,000,000
Usao Secondary School	1,600,000			1,600,000	1,600,000	-
Sen. Otiemo Kajwang High School- Gera	400,000			400,000	400,000	-
Nyamaji Secondary School	1,800,000			1,800,000		1,800,000
Kamato Secondary School	1,700,000			1,700,000		1,700,000
Prof. Karaga Mutahi Secondary School	500,000			500,000	500,000	-
Sena Secondary School	150,000			150,000	150,000	-
Sena Secondary School	150,000			150,000	150,000	-
Wakula Secondary School	500,000			500,000	500,000	-
Uozi Secondary School	500,000			500,000	500,000	-
Ogola Jaseme Secondary School	400,000			400,000	400,000	-
Kiumba Educational Centre To Wanyama Secondary School Access Road	2,500,000			2,500,000		2,500,000
Wanyama Mixed Secondary School	400,000			400,000		400,000
Kaswanga Girls Secondary School Access Road	3,000,000			3,000,000		3,000,000
St. Michael Nyasumbi Sec Sch		522		522		522
Fr.Tielen Mixed Sec Sch		1,000,000		1,000,000	1,000,000	-

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Programme/Sub-Programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Hon. Millie Aringo Girls Sec Sch		3,200,000		3,200,000	3,200,000	-
Mauta Sec Sch		3,000,000		3,000,000	3,000,000	-
Ngodhe Sec Sch		1,000,000		1,000,000	1,000,000	-
Prof. Karega Mutahi Sec Sch		500,000		500,000	500,000	-
St. Michael Nyasumbi Sec Sch		300,000		300,000	300,000	-
St. Michael Nyasumbi Sec Sch		1,000,000		1,000,000	1,000,000	-
Tom Mboya Sec		1,000,000		1,000,000	1,000,000	-
Ndhuru Sec School		1,000,000		1,000,000	1,000,000	-
Waware Secondary School			1,000,000	1,000,000	1,000,000	-
Kayanja Secondary School			600,000	600,000	600,000	-
Harrison Odhiambo Utajo Secondary School		1,100,000		1,100,000	1,100,000	-
Kamasengre Secondary School		1,100,000		1,100,000	1,100,000	-
St. Stephen Kirindo Secondary School			200,000	200,000	200,000	-
St. Williams Osodo Secondary School			7,200,000	7,200,000	7,200,000	-
Hon. Millie Aringo Girls Secondary School			100,000	100,000	100,000	-
Total	14,600,000	14,200,522	9,100,000	37,900,522	27,500,000	10,400,522
9.0 Tertiary Institutions Projects						
Mbita Medical Training College	25,000,000			25,000,000	25,000,000	-
Mbita Medical Training College		5,000,000		5,000,000	5,000,000	-
Mbita Medical Training College			10,000,000	10,000,000	10,000,000	-
Mbita Technical Training Institute			2,500,000	2,500,000		2,500,000
Total	25,000,000	5,000,000	12,500,000	42,500,000	40,000,000	2,500,000
10.0 Security Projects						

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Programme/Sub-Programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mbita Sub County Headquarter	10,000,000			10,000,000	10,000,000	-
Gembe West Location Chief's Office	400,000			400,000		400,000
Mbita Township Assistant Chiefs Office	500,000			500,000	500,000	-
Mfangano West Location Chief's Office	400,000			400,000	400,000	-
Ringiti Island Beach Management Unit	700,000			700,000		700,000
Mfangano South Location Chief's Office	1,200,000			1,200,000		1,200,000
Mfangano East Location Chief's Office	100,000			100,000		100,000
Ngodhe Island Beach Management Unit	1,200,000			1,200,000		1,200,000
Rusinga East Location Chief's Office	500,000			500,000	500,000	-
Rusinga East Location Chief's Office	300,000			300,000	300,000	-
Mfangano Division Acc Office	300,000			300,000	300,000	-
Kamasengre East Assistant Chiefs Office	800,000			800,000		800,000
Mbita Police Div Hqs		6,686,208		6,686,208	6,686,208	-
Mfangano West Chief's Office			500,000	500,000	500,000	-
Gembe West Chiefs Office			1,000,000	1,000,000	1,000,000	-
Ngodhe Sub Location Chiefs Office		300,000		300,000	300,000	-
Nyachebe Bmu			600,000	600,000	600,000	-
Litare Bmu			600,000	600,000	600,000	-
Lwanda Bmu			600,000	600,000	600,000	-
Kolunga Bmu			600,000	600,000	600,000	-
Ndhuru Bmu			600,000	600,000	600,000	-
Mbita Divisional Police Headquarters			3,000,000	3,000,000	3,000,000	-
Total	16,400,000	6,986,208	7,500,000	30,886,208	26,486,208	4,400,000

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Programme/Sub-Programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.0 Acquisition Of Assets						
11.1 Motor Vehicles	-	-	-	-	-	-
11.2 Construction Of CDF Office	-	3,000,000	-	3,000,000	2,993,563	6,437
11.3 Purchase Of Furniture And Equipment	-	-	-	-	-	-
11.4 Purchase Of Computers	-	-	-	-	-	-
11.5 Ng-Cdf Motor Boat	9,000,000	-	-	9,000,000	-	9,000,000
Total	9,000,000	3,000,000	-	12,000,000	2,993,563	9,006,437
12.0 Other Payments						
Usao HC		200,000		200,000		200,000
Strategic Plan		5,000		5,000		5,000
Jet Hub		1,826,337		1,826,337		1,826,337
Total	-	2,031,337	-	2,031,337	-	2,031,337
13.0 Unallocated Fund						
Aia		178,000		178,000		178,000
Pmc						
Total	-	178,000	-	178,000	-	178,000
	137,088,879	74,274,333	71,867,723	283,230,935	205,555,242	77,675,693

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash 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.

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 A/E 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

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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.

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 10th June 2020 for the period 1st July 2020 to 30th June 2021 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 2021.

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.

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO	B124756	5,000,000	
AIE NO	124829	69,367,724	
AIE NO	B124812	2,500,000	
AIE NO	B128282	6,900,000	
AIE NO	B132336	6,000,000	
AIE NO	B132042	7,000,000	
AIE NO	B119650	10,000,000	
AIE NO	B126005	12,000,000	
AIE NO	B105092	12,100,000	
AIE NO	B126297	8,000,000	
AIE NO	B128039	13,000,000	
AIE NO		12,000,000	
AIE NO	B047137		1,000,000
AIE NO	B041140		4,000,000
AIE NO	B049217		10,000,000
AIE NO	B104117		10,000,000
AIE NO	B047847		20,000,000
AIE NO	B096643		17,000,000
AIE NO			52,540,876
AIE NO			17,000,000
TOTAL		163,867,724	131,540,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	178,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	178,000	-

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDfC Basic staff salaries	2,025,567	1,934,281
Personal allowances paid as part of salary		
House Allowance	360,000	360,000
Transport Allowance	-	-
Leave allowance	30,000	30,000
Gratuity to contractual employees	652,032	2,203,988
Employer Contributions Compulsory national social security schemes	155,520	161,350
Total	3,223,119	4,689,619

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	343,498	2,068,640
Electricity	-	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	-	18,900
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	2,179,000	952,460
Hospitality supplies and services	-	-
Other committee expenses	1,489,200	2,339,400
Committee allowance	2,639,500	2,253,400
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,099,382	-
Fuel, oil & lubricants	-	-
Other operating expenses	-	-
Bank service commission and charges	-	67,613
Other Operating Expenses	-	688,500
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	-	-
TOTAL	7,750,580	8,388,913

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	45,100,000	38,930,918
Transfers to secondary schools (see attached list)	27,500,000	4,600,000
Transfers to tertiary institutions (see attached list)	40,000,000	10,000,000
TOTAL	112,600,000	53,530,918

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	20,382,500	11,066,500
Bursary – tertiary institutions (see attached list)	19,191,000	2,108,188
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	26,486,208	6,387,357
Sports projects (see attached list)	2,747,354	2,180,817
Environment projects (see attached list)	3,530,918	-
Emergency projects (see attached list)	6,650,000	5,099,200
Total	78,987,980	26,842,062

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	2,993,563	2,999,853
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	160,000
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	2,993,563	3,159,853

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>EQUITY BANK MBITA BRANCH, 0760297600325</i>	33,430,245	74,096,333
Total	33,430,245	74,096,333
10B: CASH IN HAND		
Location 1	-	-
Total	-	-

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11: OUTSTANDING IMPRESTS

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

12A. RETENTION

	2020-2021	2019-2020
	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

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	623,733	-
Gratuity held during the year (B)	652,032	623,733
Gratuity paid during the Year (C)	108,602	-
Closing Gratuity as at 30 th June D= A+B-C	1,167,163	623,733

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	74,096,333	37,854,589
Cash in hand		
Imprest		688,500
Gratuity	(623,733)	
Total	73,472,600	38,543,089

14. PRIOR YEAR ADJUSTMENTS

	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

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST*

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	688,500
Imprest issued during the year (B)	-	4,389,000
Imprest surrendered during the Year (C)	-	5,077,500
closing accounts in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020-2021	2019-2020
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	623,733	-
Deposit and Retentions held during the year (B)	652,032	623,733
Deposit and Retentions paid during the Year (C)	108,602	-
closing account payables D= A+B-C	1,167,163	623,733
Change E=D-A	543,430	623,733

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	2,618,848	2,519,446
Use of goods and services	893,916	(688,864)
Amounts due to other Government entities (see attached list)	22,350,522	63,719,082
Amounts due to other grants and other transfers (see attached list)	40,596,633	77,635,990
Acquisition of assets	9,006,437	2,154,660
Others payments	2,031,337	-
Funds pending approval	178,000	-
Total	77,675,693	145,340,314

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	92,015,338	53,264,772
	92,015,338	53,264,772

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	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.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees	Payment of staff salaries and gratuity	2,618,848	2,519,446	
Use of goods & services	Transport, repair and maintenance, printing, stationery, telephone, travel and subsistence.	893,916	(688,864)	
Amounts due to other Government entities				
Primary Schools Projects				
Fonge 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	-	
Fowo Primary School	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post.	300,000	-	
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	-	

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MAWANGA PRIMARY SCHOOL	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post.	-	1,200,000
TEMO PRIMARY SCHOOL	Construction of 4 door latrine	-	400,000
WAREGI PRIMARY SCHOOL	Renovation of 4 classrooms	-	800,000
KOMBE PRIMARY SCHOOL	Construction of 6 door latrines	-	600,000
WAONDO PRIMARY SCHOOL	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post.	-	200,000
NYAMANGA PRIMARY SCHOOL	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post.	-	200,000
U'SARE PRIMARY SCHOOL	Completion of fencing of school compound	-	200,000
KASWANGA PRIMARY SCHOOL	Construction of classroom to completion.	-	1,000,000
MBITA POINT INTERNATIONAL SCHOOL	Renovation of toilets	-	500,000
U'SUNGU' PRIMARY SCHOOL	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post.	-	400,000
BEDIE PRIMARY SCHOOL	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post.	-	300,000
KAKRIGU' PRIMARY SCHOOL	Completion of 2 classrooms; fitting, plastering, painting, branding and publicity sign post.	-	200,000
WAKONDO PRIMARY SCHOOL	Completion of fencing of school compound	-	400,000
NYAMU'GA PRIMARY SCHOOL	Construction of 2 classrooms.	-	2,000,000
UTAJO PRIMARY SCHOOL	Construction of 1 classroom to completion.	500,000	1,000,000
MBITA HB MAIN ROAD TO GOTOLO PRIMARY ACCESS ROAD	Rehabilitation of access road	-	3,000,000
LITARE TO KAMASENGRE PRIMARY SCHOOL ACCESS ROAD	Rehabilitation of access road	-	3,000,000

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KAMGERE TO UTAJO PRIMARY SCHOOL ACCESS ROAD	Road opening and formation	-	3,000,000
Waringa Pri sch	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post	300,000	300,000
Temo Pri Sch	Construction of 4 door latrine	-	400,000
Waregi Pri Sch	Renovation of 4 classrooms	-	800,000
Kuge Pri Sch	Completion of 3 classroom; fitting, plastering, painting, branding and publicity sign post	-	800,000
Mawanga Pri Sch	Constructio of 1 classroom to completion	-	1,200,000
Kombe Pri Sch	Construction of 6 door latrine	-	600,000
Waondo Pri Sch	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post	-	200,000
Nyamanga Pri Sch	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post	-	200,000
Usare Pri Sch	Completion of fencing	-	200,000
Obalwanda Special Pri Sch	Completion of latrine	30,918	30,918
WAKONDO PRIMARY SCHOOL	Completion of fencing	119,082	119,082
RUSINGA RING ROAD TO KAKRIGU PRIMARY SCHOOL ACCESS ROAD	Rehabilitation of access road	-	1,500,000
KASWANGA GIRLS SECONDARY SCHOOL TO WAKONDO PRIMARY SCHOOL ACCESS ROAD	Rehabilitation of access road and road opening	-	6,000,000
EDDIE MEMORIAL PRIMARY SCHOOL	Completion of fencing	-	100,000
EDDIE MEMORIAL PRIMARY SCHOOL	Construction of 1 classroom	1,000,000	1,000,000
kitare primary school	Construction of 1 classroom	1,000,000	1,000,000
WAMAI PRIMARY SCHOOL	Fencing of school compound	-	500,000

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KISAMBA PRIMARY SCHOOL	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post	-	200,000	
KASWANGA PRIMARY SCHOOL	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post	-	200,000	
WAMWANGA PRIMARY SCHOOL	Construction of 1 classroom to completion	500,000	1,000,000	
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	-	
Kaswanga Girls Secondary School Access Road	Rehabilitation of access road	3,000,000	-	
St. Michael Nyasumbi Sec Sch		522	522	
Fr. Tielen Mixed Sec Sch	Construction of 1 classroom to completion	-	1,000,000	
Hon. Millie Aringo Girls Sec Sch	Construction of administration block	-	3,200,000	
Mauta Sec Sch	Completion of dormitory	-	3,000,000	
Ngodhe Sec Sch	Completion of dormitory	-	1,000,000	
Prof. Karega Mutahi Sec sch	Construction of laboratory	-	500,000	
St. Michael Nyasumbi Sec Sch	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post	-	300,000	
St. Michael Nyasumbi Sec Sch	Construction of 1 classroom to completion	-	1,000,000	
Tom Mboya Sec	Completion of dormitory	-	1,000,000	
Ndhuru Sec School	Completion of laboratory	-	1,000,000	

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WAWARE SECONDARY SCHOOL	Construction of 1 classroom to completion	-	1,000,000	
KAVANJA SECONDARY SCHOOL	Completion of 1 classroom; fitting, plastering, painting, branding and publicity sign post	-	600,000	
HARRISON ODHIAMBO UTAJO SECONDARY SCHOOL	Construction of 1 classroom to completion	-	1,100,000	
KAMASENGRE SECONDARY SCHOOL	Construction of 1 classroom to completion	-	1,100,000	
ST.STEPHEN KIRINDO SECONDARY SCHOOL	Construction of 1 classroom to completion	-	200,000	
ST.WILLIAMS OSODO SECONDARY SCHOOL	Purchase of 52 seater school bus	-	7,200,000	
HON.MILLIE ARINGO GIRLS SECONDARY SCHOOL	Construction of 1 classroom to completion	-	100,000	
Tertiary institutions Projects				
Mbita Medical Training College	Construction of administration and tuition block	-	15,000,000	
Mbita Technical Training Institute	Construction of administration and tuition block	2,500,000	2,500,000	
Sub-Total		22,350,522	63,719,082	
Amounts due to other grants and other transfers				
Security Projects				
Gembe West Location Chiefs 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 Chiefs Office	Completion of chiefs office	1,200,000	-	
Mfangano East Location Chiefs Office	Completion of chiefs office	100,000	-	
Ngodhe Island Beach Management Unit	Purchase of land	1,200,000	-	

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Kamasengre East Assistant Chief's Office	Construction of chiefs office	800,000	-
Mbita Police Div HQs	Construction of Police Headquarters	-	6,686,208
MEANGANO WEST CHIEF'S OFFICE	Completion of chiefs office	-	500,000
GEMBE WEST CHIEF'S OFFICE	Construction of chiefs office	-	1,000,000
NGODHE SUB LOCATION CHIEF'S OFFICE	Construction of chiefs office	-	300,000
NYACHEBE BMU	Purchase of 30 feet security patrol boat; with an engine of 40 horsepower and capacity of 20 officers.	-	600,000
LITARE BMU	Purchase of 30 feet security patrol boat; with an engine of 40 horsepower and capacity of 20 officers.	-	600,000
LWANDA BMU	Purchase of 30 feet security patrol boat; with an engine of 40 horsepower and capacity of 20 officers.	-	600,000
KOLUNGA BMU	Purchase of 30 feet security patrol boat; with an engine of 40 horsepower and capacity of 20 officers.	-	600,000
NDHURU BMU	Purchase of 30 feet security patrol boat; with an engine of 40 horsepower and capacity of 20 officers.	-	600,000
MBITA DIVISIONAL POLICE HEADQUARTERS	Construction of police headquarters	-	3,000,000
Emergency		9,697,808	9,155,601
Bursary and Social Security			
Secondary Schools	Payment of bursary to needy students in secondary schools	8,113,358	12,184,358
Tertiary Institutions	Payment of bursary to needy students in tertiary institutions	10,591,556	17,782,556
Special Needs	Payment of bursary to needy students in special schools	2,394,422	1,394,422

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Sports	Organize sports tournament where by the winning teams will be awarded trophies, balls and uniforms	4,922,595	4,928,172	
Environment	Purchase and installation of 2 10,000 liters water tanks	476,896	3,530,918	
	Sub-Total	40,596,633	77,635,990	
Acquisition of assets				
11.0 Acquisition of assets		-	-	
11.1 Motor Vehicles		-	-	
11.2 Construction of CDF office	Construction of CDF office	6,437	2,154,660	
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	2,154,660	
Funds pending approval		178,000	-	
	Grand Total	77,675,693	145,340,314	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	0	-	-	0
Buildings and structures	8,762,092	2,993,562	-	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	-	-	1,126,634
Other Machinery and Equipment	20,880,000	-	-	20,880,000
Heritage and cultural assets	0	-	-	0
Intangible assets	0	-	-	0
Total	36,195,299	2,993,562	-	39,188,861

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

Project Management Committee	Bank	Account No.	Bank Balance 2020-2021 Kshs	Bank Balance 2019-2020 Kshs
AGIRO PRIMARY SCHOOL	KCB	1167802306	1,615.00	1,615.00
ALERO PRIMARY SCHOOL	KCB	1163145114	4,319.20	4,319.20
AMB. PAMELA MBOYA GIRLS H SCH	KCB	1168133424	3,171.05	3,171.05
ANGIYA DISPENSARY	KCB	1169891055	4,953.65	4,953.65
ASS COUNTY COMM - LAMBWE WEST CHIEF'S OFFICE PMC	KCB	1166564312	1,730.00	1,730.00
BEDIE PRIMARY SCHOOL	KCB	1200074734	8,444.40	1,405,435.00
BONDO TOWNSHIP PRIMARY SCHOOL	KCB	1167802675	506,168.05	6,668.05
CHAMAKOA PRIMARY SCHOOL	KCB	1175824488	151,850.00	2,050.00
CHAMAKOA DISPENSARY	KCB	1209917920	3,435.00	3,435.00
DR.WILLIAMS PRIMARY SCHOOL	KCB	1167801938	501,892.85	2,092.85
FR.TILLEN MIXED SECONDARY SCHOOL	KCB	1148388087	1,178,199.70	1,014,774.00
GOD AWENDO PRIMARY SCHOOL	KCB	1179002350	1,317,444.20	1,651,170.00
GODE ARIYO PRIMARY SCHOOL	KCB	1163146803	1,005,869.75	6,069.75
GOT KOPOLO PRIMARY SCHOOL	KCB	1199511374	15,535.00	15,535.00
GOT NYASUMBI PRIMARY SCHOOL	KCB	1169487807	4,232.50	4,232.50
GOT RATENG PRIMARY SCHOOL	KCB	1198817585	38,965.00	1,000,940.00
GULWE PRIMARY SCHOOL	KCB	1207871583	460	460.00
HARRISON ODHIAMBO UTAJO DAY MI	KCB	1167803361	0.00	
HON MILLIE ODHIAMBO ARINGO GIRLS	KCB	1199716340	4,449,177.50	4,300,984.50
KAGUNGU PRIMARY SCHOOL	KCB	1200968972	4,905.00	4,905.00
KAKIIMBA PRIMARY SCHOOL	KCB	1205694617	2,659.20	
KAKIIMBA SECONDARY SCHOOL	KCB	1167371887	2,041,463.00	2,659.20
KAKRIGU MFANGANO PRIMARY SCHOOL	KCB	1205435573	830,853.85	2,803,535.00
KAMASENGRE MIXED SECONDARY SCH	KCB	1199394513	1,262,158.00	1,215.00
KAMASENGRE PRIMARY SCHOOL	KCB	1206927607	65.00	274,960.00
KAMATO PRIMARY SCHOOL	KCB	1209920549	884,081.75	65.00
KAMATO SECONDARY SCHOOL	KCB	1169515916	501,010.00	734,081.75
KAMAYOGE PRIMARY SCHOOL	KCB	1167801792	154,610.40	1,210.00
KASWANGA GIRLS SEC SCHOOL	KCB	1167803280	257,342.00	154,610.40
KASWANGA PRIMARY SCHOOL	KCB	1169062164	603,950.00	2,050.00
KASWANGA PRIMARY SCHOOL	KCB	1169062164	855.00	2,050.00
KAYANJA MIXED SEC SCHOOL	KCB	1150085320	5,151,960.00	603,950.00
KIPASI AP POST	KCB	1200196228	65,528.10	1,055.00
KIPASI CHIEFS CAMP ACCESS RD	KCB	1202718337	1,850.00	0
KIPASI HEALTH CENTER-PMC	KCB	1169515843	1,000.00	
KIRAMBO PRIMARY SCHOOL	KCB	1175819336	204,586.50	151,960.00
KIRINDO PRIMARY SCHOOL	KCB	1175711691	401,270.00	502,260.50
KISAKA PRIMARY SCHOOL	KCB	1169515762	650.50	1,850.00
KISAMBA PRIMARY SCHOOL	KCB	1163145505	26,075.00	1,670.00
KISUI PRIMARY SCHOOL	KCB	1198870788	2,552.95	1,000.00
KITARE PRIMARY SCHOOL	KCB	1178872513	9,351.15	204,586.50
KITENYI PRIMARY SCHOOL	KCB	1172262136	501,488.00	401,270.00
KIWARI PRIMARY SCHOOL	KCB	1200868935	2,305.00	650.50
KOYANI DISPENSARY	KCB	1169855164	3,378.00	2,552.95
LAMBWE PRIMARY SCHOOL	KCB	1169516173	2,645.20	9,351.15
LAMBWE PRIMARY SCHOOL	KCB	1169516173	3,004,605.00	9,351.15
LIANDA PRIMARY SCHOOL	KCB	1208667408	827,827.45	1,688.00

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LWANDA GERA MAIN RD TO NYASUMBI PRIMARY ACCESS RD	KCB	1261868668	26,081.90	2,305.00
MASISI PRIMARY SCHOOL	KCB	1206290552	31,314,277.60	600,000.00
MAUTA PRIMARY SCHOOL	KCB	1199272752	1,370.00	2,645.20
MAUTA PRIMARY SCHOOL	KCB	1199272752	95.00	2,645.20
MAUTA SECONDARY SCHOOL	KCB	1204960909	500.00	1,885.00
MAWANGA PRIMARY SCHOOL	KCB	1208128590	2,105.00	1,400,885.00
MBITA CONST. SPORTS & CULTURAL	KCB	1177388383	300,432.00	1,277.40
MBITA MEDICAL TRAINING COLLEGE -PMC	KCB	1205821139	2,101.55	8,158,559.00
MBITA SPORTS AND CULTURAL MANGEMENT	KCB	1177388383	1,305.00	1,277.40
MBITA SUB COUNTY AP HQTS	KCB	1200197089	1,501,686.90	1,370.00
MIORRE DISPENSARY	KCB	1179033418	1,085.00	2,105.00
MISEN TO RUSINGA WEST CHIEFS OFFICE BOX CULVERT	KCB	1274380510	1,674.00	680.00
MISORI PRIMARY SCHOOL	KCB	1200876148	113.00	3,432.00
NDHURU DISPENSARY	KCB	1169516068	884,943.55	2,101.55
NGODHE ISLAND PRIMARY SCHOOL	KCB	1204461333	929,521.95	1,305.00
NGODHE PRIMARY SCHOOL	KCB	1204461333	7,485.00	1,305.00
NGODHE SECONDARY SCHOOL	KCB	1180243870	156,473.25	1,501,812.90
NGODHE SECONDARY SCHOOL	KCB	1180243870	1,075.00	1,501,812.90
NYAHERA PRIMARY SCHOOL	KCB	1204659761	747,264.00	
NYAKAYIEMBA PRIMARY SCHOOL	KCB	1202330665	293,511.50	1,085.00
NYAMAJI PRIMARY SCHOOL	KCB	1200476999	2,175.00	54,384.00
NYAMAJI PRIMARY SCHOOL	KCB	1200476999	56,181.40	54,384.00
NYAMANGA PRIMARY SCHOOL	KCB	1175315788	1,670.00	208,085.00
NYAMASARE GIRLS SECONDARY	KCB	1178923339	259,974.65	1,108,645.70
NYAMUGA PRIMARY SCHOOL	KCB	1167802799	654,264.38	5,318,387.95
NYAMUGA SPECIAL PRIMARY SCHOOL	KCB	1200344235	10,107.20	7,485.00
NYAMUGA SPECIAL PRIMARY SCHOOL	KCB	1200344235	9.00	7,485.00
NYANDENGA MIXED SECONDARY SCHOOL	KCB	1163144940	8,897.00	6,473.25
NYASANJA PRIMARY SCHOOL	KCB	1204212996	1,570.05	1,075.00
OBALWANDA DISPENSARY	KCB	1178744620	690.00	
OBALWANDA PRIMARY SCHOOL - PMC	KCB	1202396127	4.00	526,404.00
OBALWANDA SPECIAL PRIMARY CSHOOL	KCB	1201199492	65,015.00	12,794.00
OBALWANDA SPECIAL PRI SCHOOL	KCB	1201199492	20,045.00	12,794.00
OCHIENG ODIERE PRIMARY SHOOL	KCB	1199638757	89,275.00	2,175.00
OCHIENG ODIERE PRIMARY SHOOL	KCB	1199638757	1,655.00	2,175.00
OGANDO DISPENSARY	KCB	1163145327	0.00	56,181.40
OGANDO PRIMARY SCHOOL	KCB	1163142417	3,665.00	1,670.00
OGONGO SECONDARY SCHOOL	KCB	1149786094	79,115.00	111,562.65
OGUTU MBARE PRIMARY SCHOOL	KCB	1206498285	1,070.00	300,252.00
OLWEYA PRIMARY SCHOOL	KCB	1163142824	805,320.00	602,030.00
OSODO PRIMARY SCHOOL	KCB	1202892108	162.00	0
OWICH PRIMARY SCHOOL	KCB	1199013161	2,605.25	151,309.00
OWICH PRIMARY SCHOOL	KCB	1199013161	200,560.40	151,309.00
PAGA PRIMARY SCHOOL	KCB	1169855997	679,395.00	8,897.00
PONGE PRIMARY SCHOOL	KCB	1202682510	1,807.10	151,570.05
RAMBA PRIMARY SCHOOL	KCB	1200539117	301,609.00	690.00
RAPORA DISPENSARY	KCB	1169515533	2,302.75	4.00
RAPORA PRIMARY SCHOOL	KCB	1198982535	1,000,785.00	65,015.00
RAPORA SECONDARY SCHOOL	KCB	1179115759	7,444,967.05	20,045.00
REMBA BMU	KCB	1206902752	1,019,574.24	56,579.50

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REMBA POLICE POST	KCB	1256468789	25,006.65	89,275.00
RINGITI AP POST	KCB	1206064161	1,885.00	1,655.00
RINGITI ISLAND POLICE POST	KCB	1257791974	486.23	300,000.00
RINYA PRIMARY SCHOOL	KCB	1171953062	2,275.00	3,665.00
RUSINGA EAST CHIEFS OFFICE	KCB		5,686.00	0
RUSINGA GIRLS SECONDARY SCHOOL	KCB	1204254982	7,460.45	682,015.00
RUSINGA GIRLS SECONDARY SCHOOL	KCB	1204254982	151,110.00	682,015.00
RUSINGA RING ROAD TO KASWANGA GIRLS ACCESS ROAD	KCB	1256468835	258,459.40	1,070.00
SENA DIVISIONAL HEADQUARTER -PMC	KCB	1256468703	1,609.50	162.00
SENA HEATH CENTRE	KCB	1175230383	1,609.50	2,605.25
SENA PRIMARY SCHOOL	KCB	1200675606	1,585.00	760.40
SENA SECONDARY SCHOOL	KCB	1205283528	5,260.00	
SENATOR OTIENO KAJWANG HIGH SCHOOL-GERA	KCB	1179096886	2,670.00	1,807.10
SOKLO PRIMARY SCHOOL	KCB	1178866459	400,025.00	301,609.00
SOKO ABALA PRIMARY SCHOOL	KCB	1163142956	504,485.00	2,302.75
ST PHILIPS NDHURU MIXED SEC SC	KCB	1206580119	989,018.00	985.00
ST WILLIAM OSODO SEC SCHOOL	KCB	1178799042	3,243.00	452,117.05
ST. MICHAEL NYASUMBI SEC SCHOOL	KCB	1163144738	8,668.00	1,316,130.00
ST. STEPHEN KIRINDO SEC SCHOOL	KCB	1175970050	14,073.00	651,604.65
ST.MICHAELS NYASUMBI SECONDARY SCHOOL	KCB	1163144738	885.00	1,316,130.00
SUKRU ISLAND PRI SCHOOL	KCB	1198584920	105,464.15	1,885.00
SUKRU ISLAND PRI SCHOOL	KCB	1198584920	2,175.00	1,885.00
SULWE PRIMARY SCHOOL	KCB	1169864651	1,101,805.00	486.23
TAKAWIRI PRIMARY SCHOOL	KCB	1209521636	4,910.00	2,275.00
TEMO PRIMARY SCHOOL	KCB	1167802594	2,332,263.30	405,812.00
TOM MBOYA SECONDARY SCHOOL	KCB	1168115388	285.00	5,474.45
TOM MBOYA SECONDARY SCHOOL	KCB	1168115388	706,496.30	5,474.45
UOZI PRIMARY SCHOOL	KCB	1172215669	534,769.55	1,310.00
UOZI PRIMARY SCHOOL PMC	KCB	1172215669	522.75	1,310.00
UOZI SECONDARY SCHOOL	KCB	1172628998	506,175.40	506,175.40
URIANDA PRIMARY SCHOOL	KCB	1199575569	1,609.50	1,609.50
URIANDA PRIMARY SCHOOL	KCB	1199575569	1,609.50	1,609.50
USARE PRIMARY SCHOOL	KCB	1199219304	200,785.00	785.00
UYORE PRIMARY SCHOOL	KCB	1199289736	5,260.00	5,260.00
WAIGA PRIMARY SCHOOL	KCB	1163146250	2,670.00	2,670.00
WAKIANGATA PRIMARY SCHOOL	KCB	1202827039	400,025.00	25.00
WAKONDO PRIMARY SCHOOL	KCB	1206311916	399,985.00	399,985.00
WAKULA MIXED SECONDARY SCH PMC	KCB	1163146544	801,470.00	1,470.00
WAMAI PRIMARY SCHOOL	KCB	1172470987	3,443.00	3,443.00
WAMWANGA PRIMARY SCHOOL	KCB	1167801709	1,071,788.00	1,071,788.00
WANDIJI SECONDARY SCHOOL	KCB	1205999469	14,073.00	14,073.00
WANDIJI PRIMARY SCHOOL	KCB	1202513328	885.00	885.00
WANYAMA PRIMARY SCHOOL	KCB	1167802918	1,197,863.95	863.95
WAONDO HEALTH CENTRE	KCB	1163143480	2,175.00	2,175.00
WAREGI PRIMARY SCHOOL	KCB	1200161513	1,101,805.00	1,805.00
WARINGA PRIMARY SCHOOL	KCB	1201471729		53,910.00
WASAMO GIRLS SEC SCH	KCB	1163144517	2,932,358.30	2,932,358.30
WASAMO PRIMARY SCHOOL	KCB	1204206708	485.00	485.00
WASAMO PRIMARY SCHOOL	KCB	1204206708	485.00	485.00
WASARIA PRIMARY SCHOOL	KCB	1167803116	301,826.01	301,826.00

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WAWARE MIXED SEC SCHOOL	KCB	1167803205	534,769.54	534,769.55
WAWARE NORTH HEALTH CETRE	KCB	1163141712	522.74	522.75
WAWARE SECONDARY SCHOOL	KCB	1200644573	4,450.01	4,450.00
YOKIA DISPENSARY	KCB	1208421174	0.00	0.00
MBITA POLICE STATION	EQUITY	0760280443020	3,400.00	3,400.00
LITARE BMU	EQUITY	0760280825460	600,000.00	600,000.00
KOLUNGA BMU	EQUITY	0760280825543	600,000.00	600,000.00
MBITA SUB COUNTY HQ	EQUITY	0760280052499	7,272, 210.00	0
GEMBE CENTRAL CHIEF'S OFFICE	EQUITY	0760280471007	0.00 CR.	0
KAMSAMA PRIMARY SCHOOL PMC	EQUITY	0760278466634	247.50 CR.	247.50 CR.
MFANGANO WEST CHIEF'S OFFICE PMC	EQUITY	0760280475391	500,000.00CR.	500,000.00CR.
NGODHE SUB LOCATION ASSISTANT CHIEF'S OFFICE PMC	EQUITY	0760280617537	300,000.00 CR	0
RUSINGA RING ROAD TO KAKRIGU PRY SCHOOL ACCESS ROAD	EQUITY	0760280738509	6,800.00CR.	0
LITARE BEACH TO KAMASENGRE PRY SCHOOL ACCESS ROAD	EQUITY	0760280738573	14,400.00CR.	0
KASWANGA GIRLS SECONDARY SCHOOL TO WAKONDO PRIMARY SCHOOL ACCESS ROAD	EQUITY	0760280738862	1,200.00 CR.	1,200.00 CR.
KAMGERE TO UTAJO PRY ACCESS ROAD	EQUITY	0760280741032	1,400.00CR.	1,400.00CR.
LWANDA BEACH MANAGEMENT UNIT PMC	EQUITY	0760280751235	260.00 CR.	260.00 CR.
NYACHEBE BMU PMC	EQUITY	0760280789700	260.00 CR.	260.00 CR.
MBITA DIVISIONAL POLICE HEADQUATER PMC	EQUITY	0760280795062	8,880,737.51CR	8,880,737.51CR
MBITA HB MAIN ROAD TO GOT KOPOLO PRY SCHOOL PMC	EQUITY	0760280835396	3 000 000 CR.	3 000 000 CR.
MBITA DCIO OFFICE BLOCK PMC	EQUITY	0760280878061	912.00 CR.	912.00 CR.
NDHURU BMU PMC	EQUITY	0760280925544	600,000.00 CR	600,000.00 CR
CONSTITUENCY INNOVATION HUBS PMC	EQUITY	0760280978122	0.00 CR.	0.00 CR.
NG CDF MOTOR BOAT PMC	EQUITY	0760281067564	0.00CR	0.00CR
ARINGO PRIMARY SCHOOL ACCESS ROAD PMC	EQUITY	0760278523198	2,414.00 CR.	2,414.00 CR.
WANDIJI PRIMARY SCHOOL ACCESS ROAD PMC	EQUITY	0760171598810	1,450.00 CR.	1,450.00 CR.
EDDIEMEMORIAL PRIMARY SCHOOL ACCESS ROAD PMC	EQUITY	0760172082232	780.00CR.	780.00CR.
NYAWIYA PRIMARY ACCESS ROAD PMC	EQUITY	0760172068078	290.00 CR.	290.00 CR.
NYAKWERI PRIMARY SCHOOL ACCESS ROAD PMC	EQUITY	0760172167678	340.00CR.	340.00CR.
GOT NYASUMBI PRIMARY SCHOOL ACCESS ROAD PMC	EQUITY	0760172167133	50.00CR.	50.00CR.
MAWANGA PRIMARY SHOOL ACCESS ROAD	EQUITY	0750172386494	580.00CR.	580.00CR.
TOTAL			92,015,338.86	53,264,771.98

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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)
2	Note 8 to the financial statements reflect Ksh. 3,159,853 in respect to acquisition of assets out of which ksh. 2,999,582 was pent on improvement and completion of Suba North National Government Constituency Development Fund, Office Block. However, certificate of work completed in support of the payment was not provided for audit review and verification. Consequently, the accuracy, propriety and validity of acquisition of assets of ksh. 3,159,853 as at 30 th June 2020 could not be confirmed.	The certificate of work completed from the Sub County Works Officer is available for confirmation.	Resolved	
1	Unsupported Bursaries As disclosed in note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Ksh26,842,062. The balance includes bursaries disbursement to	Payment vouchers and acknowledgement notes from beneficiary institutions availed for audit review.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>secondary and tertiary institutions amounting to Ksh.13,174,688.However, bursaries totalling to Ksh.1,523,000 were not supported by payment vouchers and acknowledgement from the recipient institutions. Consequently, the accuracy, validity and completeness of bursaries totalling to Ksh.1,523,000 for the year ended 30th June 2020 could not be confirmed</p>			