

REPUBLIC OF KENYA



Enhancing Accountability



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REPORT

*D/DPS
To Cause Tabung
CPA
20.9.2024*

OF


THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND - SUBUKIA
CONSTITUENCY**

FOR THE YEAR ENDED

30 JUNE, 2023

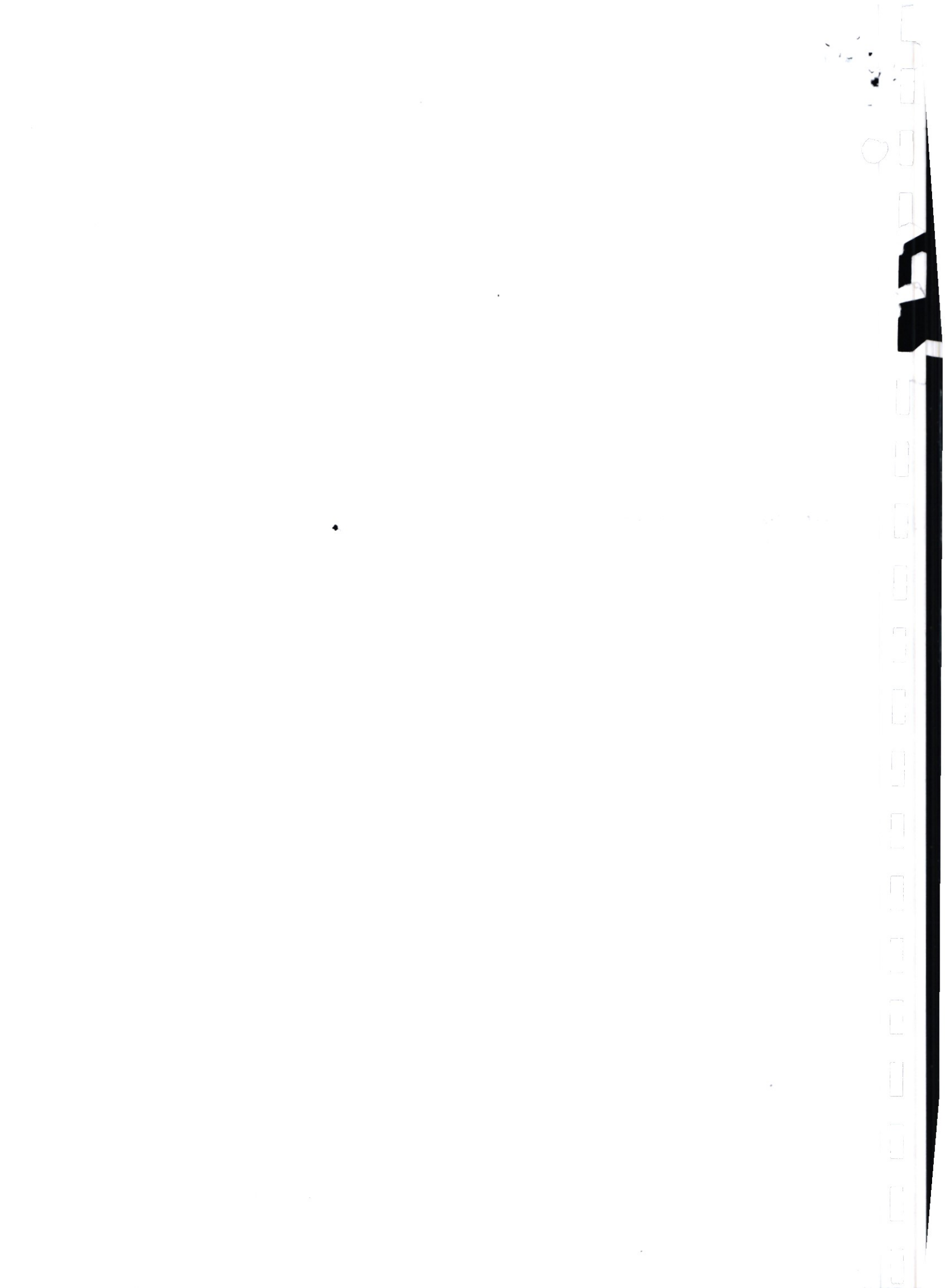
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TABLED BY:	Hon. Owen Baya (Deputy Leader of the Majority Party)		
CLERK-AT THE TABLE:	Anastacia Thumbi		





SUBUKIA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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



SUBUKIA CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

I. Acronyms and Abbreviations

DA	District Accountant
CDF	Constituency Development Fund
IPSAS	International Public Sector Accounting Standards.
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
PFM	Public Finance Management
FY	Financial Year

2.Key Constituency Information and Management

(a) Background information

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

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;

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- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The SUBUKIA 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)

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Gloria Keitany
2.	Sub-County Accountant	Peter Kamau
3.	Chairman NGCDFC	Shadrack Muiruri
4.	Member NGCDFC	Erastus Mwangi

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Subukia 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.

(d) SUBUKIA Constituency NGCDF Headquarters

P.O. Box 86,
Subukia,
Nakuru-Nyahururu Highway,
Subukia, Kenya.

(e) SUBUKIA Constituency NGCDF Contacts

Telephone: : (+254) 728 776 506
E-mail: cdfsubukia@ngcdf.go.ke
Website: www.ngcdfsubukia

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(f) Subukia Constituency NGCDF Bankers

Equity Bank,
P.O. Box 75104,
Nakuru Gate House Branch,
Nakuru, Kenya.
Account Number: 1460262029565

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

3. NG-CDFC Chairman's Report



Shadrack Muiruri - Chairman NGCDF Subukia

Subukia NG-CDF has in the last financial year received a disbursement of Kshs 87,000,000

The constituency had received total allocation from the previous financial year 2021/2022, Kshs 87,000,000 was received as part of this year's allocation of Kshs 131,342,462. This makes current balance of undisbursed funds from the Board to be Kshs 44,280,573.

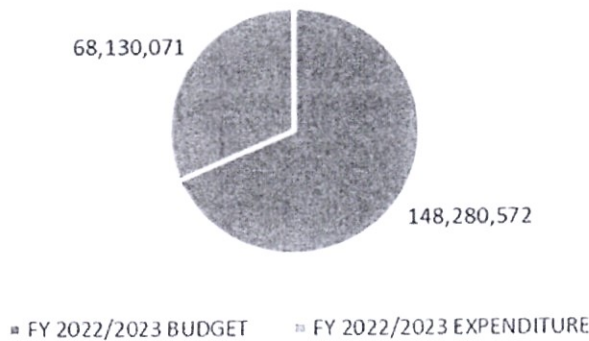
The cumulative available funds for the FY 2022/23 was Kshs 148,280,573 since there was opening balance of Kshs 16,958,111.

Therefore, out of the cumulative approved budget of Kshs 148,280,573 the constituency spent Kshs 68,130,071. This translates to a favourable absorption rate of 45.9%, despite operating with a unique environmental context of electioneering period. Further, the amounts spent was less than the current year allocation by Kshs 63,950,071 as a result of delays in releasing of projects funds by the NG-CDF Board on time

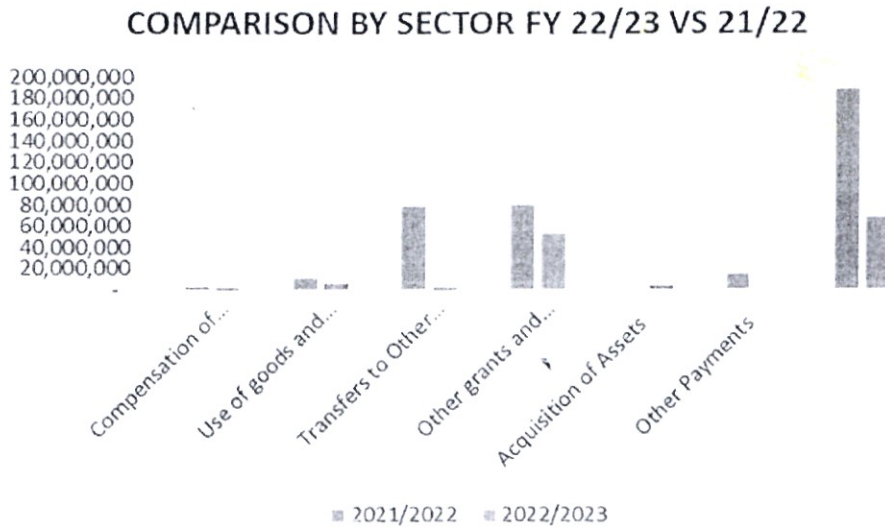
Below we present a graphical presentation of the annual allocation and actual amounts spent in FY 2022/2023

1. BUDGET FOR THE FY 2022/2023 VS EXPENDITURE

BUDGET VS EXPENDITURE



2. COMPARISON BETWEEN FY 2022/2023 VS 2021/2022 BY SECTOR



Key Achievements:

The greatest achievements are in project implementation which included improvement of learning structures in schools by construction of classrooms and administration blocks:

Emerging issues:

Emerging issues include:

1. High demand for bursary due to high poverty index.
2. High cost of building materials due making the cost of building a classroom higher and hence less number are allocated funds in the Financial Year

Challenges:

1. Some schools are inaccessible due to poor road networks

Pictorials

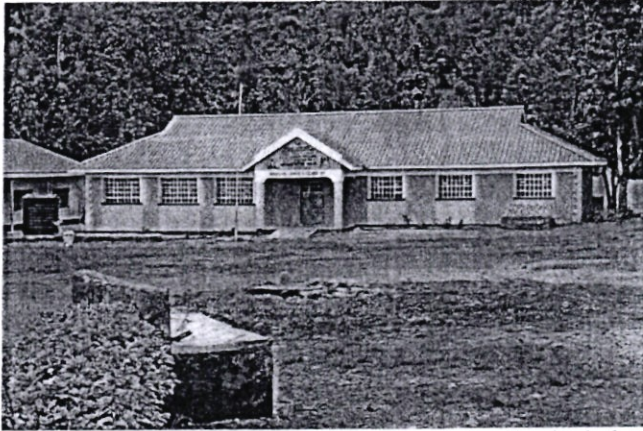
The management also constructed several classes during the financial year to create conducive environment for learning:

Sample of the classrooms constructed:

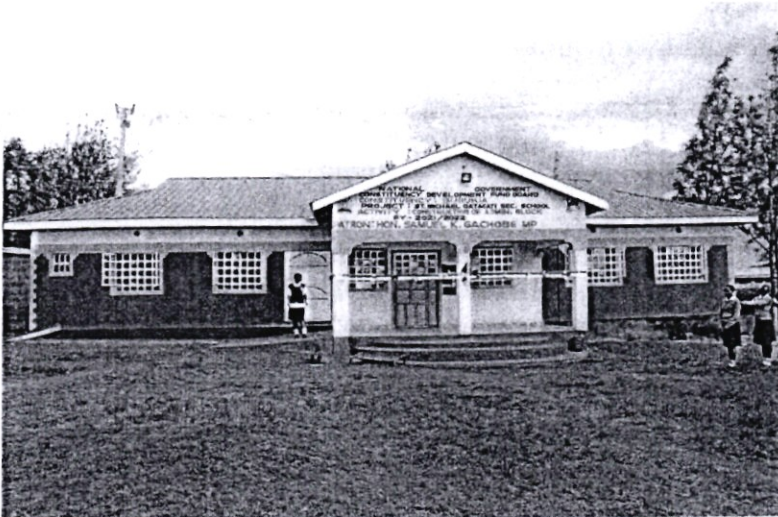
SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

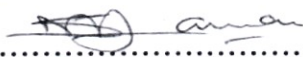
Annual Report and Financial Statements for The Year Ended June 30, 2023



KIANYORO PRIMARY-Construction of administration block



ST MICHAEL GATAGATI SECONDARY- Construction of administration block



.....
Name: Shadrack Muiruri

Chairman NGCDF Committee

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

4. Statement of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of *Subukia Constituency 2022-2025* plan are to:

- To mobilize more resources for community development.
- To improve safe water supply.
- To improve the health standards of the constituency.
- To improve infrastructure, especially schools and roads within the constituency.
- To build capacity of the community to implement development projects.
- Empower and training of youth

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none">- number of usable physical infrastructure build in primary, secondary, and tertiary institutions- number of bursary beneficiaries at all levels	In FY 2022/23 -we have only managed to complete one administration block though we were unable to complete other projects due to delay in disbursement of projects funds We have managed to disburse to bursary beneficiaries across the constituency
Security	To have conducive working environment for security agencies	Increased construction of chief's office	Improved security in the area	In FY 2022/23 we have completed construction of Subukia east chiefs office.
Environment	To improve	Increased	Improved	In the FY 2022/23,

•SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Constituency Program	Objective	Outcome	Indicator	Performance
	environment by carrying out environmental activities	planting of trees both indigenous and fruit trees	environment	we did not implement environmental projects but we are planning to construct more toilets in the financial year 2023/24
Sports	To empower youth through sports activities	Increased sports activities through Subukia tournament	Improved youth empowerment	In the year 2022/23, management did not implement sports projects due to delay of funding though we are liaising with the teams to give us their timetable for sports activities for the financial year 2023/24
Disaster Management	To mitigate disasters through disaster management	Increased capacity building on disaster management	Improved awareness	Management has carried out PMC & CDFC capacity building to improve in the management of NG-CDF funds

5.Statement of Governance

Governance is the process of making and enforcing decisions within an organization or society. It's the process of interactions through the laws, social norms, power or language as structured in communication of an organized society over a social system.

The NG-CDFC Subukia constituency has strived to achieve good governance in the management of the funds allocated to it through the following;

- 1) Process of appointment and removal of a member-the appointment of NG-CDFC member is done competitively through advertisement for the positions to the people of the constituency. A selection panel consisting of competent persons is constituted for vetting of the applicants in terms of education, integrity and leadership qualities
- 2) A member of NG-CDFC can be removed from the office on cross misconduct but a member is given an opportunity to be heard
- 3) The roles of the committee include the following;
 - i. Build the capacity of project management committees
 - ii. Consider all projects proposals from all wards in the constituency and any other projects which a constituency considers beneficial to the constituency
 - iii. Ensure that all proposed projects that are approved for funding meeting the requirements of section 24 of the Act
 - iv. Ensure that project proposals submitted to the board include detailed budget proposals, procurement plans and work plans
 - v. In approving a project and before submitting the project to the board for consideration, satisfy itself and make a declaration to the effect that such project [works and services] fall within the functions of the national Government under the Constitution.
 - vi. Consult with relevant departments to ensure that cost estimates for projects are realistic
 - vii. In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects
 - viii. Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation before respective constituencies approve such a project for joint funding
 - ix. Rank projects proposals in order of priority while ensuring that ongoing projects take precedence
 - x. Ensure that all projects receive adequate funding and are completed within 3 years
 - xi. Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.

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National Government Constituencies Development Fund (NGCDF)

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

- xii. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board.

- 4) Induction and training of members-The NG-CDFC has been fully trained on its mandate in executing their functions.
- 5) Number of meetings held in the financial year 2022-2023-Ng-cdf Act dictates that the committee members can hold a minimum of 6 meetings and a maximum of 24 meetings in a year, sub-committee meetings inclusive. On discharging its mandate NG-CDFC Subukia held a total of 13 meetings signifying a total commitment to attaining its performance target.
- 6) Disclosure policy on conflicts of interests- in every meeting all committee members are expected to declare their interest in all matter related to the agendas of the day.
- 7) The Ng-cdfc members are remunerated according to the rates provided by the board
- 8) Ethics and conduct of members-all members are expected to be ethical and have good conduct in the management of the fund. All members signed public officers code of ethics to deter them from engaging in unethical matters
- 9) The management is committed in risk management by at all times responding to risk analysis

6.Environmental and Sustainability Reporting

SUBUKIA 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 SUBUKIA NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

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

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

4. Market place practices-

SUBUKIA 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 interest

5. Community Engagements-

SUBUKIA 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.

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National Government Constituencies Development Fund (NGCDF)

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

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.

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



.....
Name: Gloria Keitany

Fund Account Manager.

7. 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-Subukia Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Subukia 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, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Subukia 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 Subukia 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

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

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- Subukia Constituency financial statements were approved and signed by the Accounting Officer on 14th Sept 2023.



.....
Name: Shadrack Muiruri
Chairman – NGCDF Committee



.....
Name: Gloria Keitany
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- SUBUKIA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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 the Government achieves value for money and that such funds are applied for intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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 - Subukia Constituency set out on pages 1 to 42,

*Report Of The Auditor-General On National Government Constituencies Development Fund- Subukia Constituency
For The Year Ended 30 June, 2023*

which comprise the statement of financial assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Subukia Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 as amended in 2022 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Project Management Committees Account Balances

Note 19.4 to the financial statements reflects Project Management Committees (PMC) account balances totalling Kshs.876,033 as further disclosed in Annex 5 to the financial statements. However, cash books, certificate of bank balances and bank reconciliations in support of Project Management Committees account balances were not provided for audit.

Further, the PMC bank balances have not been transferred to the Constituency Bank account. This was contrary to Section 12 (8) of the National Government Constituencies Development Fund Act, 2015 which states that all unutilized funds of the Project Management Committee shall be returned to the Constituency bank account.

In the circumstances, the accuracy and completeness of Project Management Committees account balances of Kshs.876,033 as at 30 June 2023 could not be confirmed.

2. Unsupported Summary of Fixed Assets Register

Annex 4 to the financial statements reflects summary of fixed assets register totalling Kshs.15,635,484. However, the fixed assets register does not reflect the date of purchase and the values of the assets.

Further, the summary includes transport equipment amounting to Kshs.10,771,000 which was not supported by invoices, ownership documents and physical existence was not confirmed.

In the circumstances, the accuracy and completeness of summary of fixed assets register totalling Kshs.15,635,484 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund- Subukia Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budget Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounting to Kshs.148,280,573 and Kshs.103,938,111, respectively, resulting to under-funding of Kshs.44,342,462 or 30% of the budget. However, the Fund spent an amount of Kshs.68,130,071 against actual receipts of Kshs.103,938,111, respectively, resulting to under-utilization of Kshs.35,808,040 or 35% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or provided any explanation for failure to implement audit recommendations.

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 matter 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

Stalled Construction of Constituency Office

The construction of constituency office which had been pending for more than four (4) years. This was contrary to Regulation 11 (1)(j) of the National Government Constituencies Development Fund Regulations, 2016 requires the Constituency Committee to ensure ensure that all projects receive adequate funding and are completed within three years.

In the circumstances , Management is in breach of the law and value for money has not been achieved.

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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

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

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of noncompliance. 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 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 June, 2024

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

9. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	87,000,000	182,177,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	400,000
TOTAL RECEIPTS		87,000,000	182,577,758
PAYMENTS			
Compensation of employees	4	2,187,068	3,205,003
Committee expenses	5	3,309,000	5,297,800
Use of goods and services	6	3,330,498	6,357,928
Transfers to Other Government Units	7	1,500,000	78,620,316
Other grants and transfers	8	53,623,504	80,190,539
Acquisition of Assets	9	4,180,000	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	14,541,512
TOTAL PAYMENTS		68,130,071	188,213,098
SURPLUS/DEFICIT		18,869,929	(5,635,340)

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

The Constituency financial statements were approved by the NGCDFC on 14th Sep 2023 and signed by:



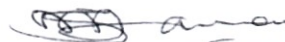
Fund Account Manager

Name: Gloria Keitany



National Sub-County Accountant

Name: Peter Kamau
ICPAK M/No: R/4903
**DISTRICT
ACCOUNTANT
SUBUKIA**



Chairman NG-CDF Committee

Name: Shadrack Muiruri

SUBUKIA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****10. Statement of Assets and Liabilities as At 30th June, 2023**


	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	35,808,040	16,938,111
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		35,808,040	16,938,111
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		35,808,040	16,938,111
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL ASSETS		35,808,040	16,938,111
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	16,938,111	22,573,451
Prior year adjustments	16	-	-
Surplus/Deficit for the year		18,869,929	(5,635,340)
NET FINANCIAL POSITION		35,808,040	16,938,111

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


The Constituency financial statements were approved by NG CDFC on 14th Sept 2023 and signed by:


Fund Account Manager

Name: Gloria Keitany


National Sub-County
Accountant

Name: Peter Kamau
ICPAK M/No: R/4903
**DISTRICT
ACCOUNTANT
SUBUKIA**


Chairman NG-CDF
Committee

Name: Shadrack Muiruri

SUBUKIA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****11. Statement of Cash Flows for the Year Ended 30th June 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	87,000,000	182,177,758
Other Receipts	3	-	400,000
		87,000,000	182,577,758
Payments for operating activities			
Compensation of Employees	4	2,187,068	3,205,003
Committee expenses	5	3,309,000	5,297,800
Use of goods and services	6	3,330,498	6,357,928
Transfers to Other Government Units	7	1,500,000	78,620,316
Other grants and transfers	8	53,623,504	80,190,539
Oversight Committee Expenses	10	-	-
Other Payments	11	-	14,541,512
		63,950,071	188,213,098
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
Net Adjustments		-	-
Net cash flow from operating activities		23,049,929	(5,635,340)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(4,180,000)	-
Net cash flows from Investing Activities		(4,180,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		18,869,929	(5,635,340)
Cash and cash equivalent at BEGINNING of the year	12	16,938,111	22,573,451
Cash and cash equivalent at END of the year		35,808,040	16,938,111

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

The Constituency financial statements were approved by NG CDFC on 14th Sept 2023 and signed by:



Fund Account Manager

Name: Gloria Keitany



National Sub-County
Accountant

Name: Peter Kamau
ICPAK M/No: R/4903

**DISTRICT
ACCOUNTANT
SUBUKIA**



Chairman NG-CDF
Committee

Name: Shadrack Muiruri

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

12. Summary Statement of Appropriation for the Year Ended 30th June 2023

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	2022-2023		
Transfers from NG-CDF Board	131,342,462	16,938,111		148,280,573	103,938,111	44,342,462	60%
Proceeds from Sale of Assets					-	-	0%
Other Receipts					-	-	
TOTAL RECEIPTS	131,342,462	16,938,111	-	148,280,573	103,938,111	44,342,462	60%
PAYMENTS							
Compensation of Employees	3,827,261	1,162,467		4,989,728	2,187,068	2,802,660	44%
Committee expenses	2,924,390	1,125,821	-	4,050,211	3,309,000	741,211	82%
Use of goods and services	5,068,897		-	5,068,897	3,330,498	1,738,398	66%
Transfers to Other Government Units	50,000,000			50,000,000	1,500,000	48,500,000	3%
Other grants and transfers	57,664,108	851,307		58,515,415	53,623,504	4,891,911	92%
Acquisition of Assets		13,298,516		13,298,516	4,180,000	9,118,516	31%
Oversight Committee Expenses	1,126,849			1,126,849	-	1,126,849	
Other Payments	10,730,957	-		10,730,957	-	10,730,957	0%
Funds Pending Approval		500,000		500,000	-	500,000	
TOTAL	131,342,462	16,938,111	-	148,280,573	68,130,071	80,150,503	46%

Explanatory Notes.


U. O. U.
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023


- (a) Transfer to other government units disbursement less than 90% since there was delay in release of funds by the Board due to Electioneering period
- (b) Employee salaries at 44% with the utilization difference being staff gratuity
- (c) Other grants and transfer at 92% utilization since funds received were allocated to bursary to support needy students
- (d) Acquisition of assets at 31% since NG-CDF office construction is yet to start, only land acquisition
- (e) Strategic plan under other payments is at 0% and is yet to be implemented
- (f) Other payments is at 0% since its not yet implemented due to lack of funds


(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	80,150,503
Less undisbursed funds receivable from the Board as at 30 th June 2023	44,342,462
	35,808,041
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	35,808,041

The Constituency financial statements were approved by NG CDFC on 14th Sep 2023 and signed by:


 Fund Account Manager
 Name: Gloria Keitany


 National Sub-County Accountant
 Name: Peter Kamau
 ICPAK M/No: R/4903
 DISTRICT
 ACCOUNTANT
 SUBUKIA


 Chairman NG-CDF Committee
 Name: Shadrack Muiruri

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

13. Budget Execution by Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	2022-2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,827,261	1,162,467		4,989,728	2,187,068	2,802,660	44%
1.2 Committee allowances	1,530,390			1,530,390	1,530,390	(0)	100%
1.3 Use of goods and services	2,522,897	2,205,495		4,728,392	2,000,000	2,728,392	42%
Total	7,880,548	3,367,961	-	11,248,500	5,717,458	5,531,051	51%
2.0 Monitoring and evaluation							
2.1 Capacity building	1,895,400			1,895,400	1,024,400	871,000	54%
2.2 Committee allowances	1,394,000	(1,079,673)		314,327	1,778,610	(1,464,283)	566%
2.3 Use of goods and services	650,600			650,600	306,098	344,502	47%
Total	3,940,000	(1,079,673)	-	2,860,327	3,109,108	(248,781)	109%
3.0 Emergency							
3.1 Primary Schools							
NDUNGIRI PRIMARY	750,000			750,000	750,000	-	100%
KIRIMA PRIMARY	736,190			736,190	736,190	-	100%
KIRIMA PRIMARY	750,000			750,000	750,000	-	100%
Kaptarakwa Primary School	750,000			750,000	750,000	-	100%

SECRETARIES GENERAL
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	2022-2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Looremata Primary School	750,000			750,000	750,000	-	100%
Sidai Primary School	750,000			750,000	750,000	-	100%
Chania Primary School	750,000			750,000	750,000	-	100%
Olbonata Primary School	400,000			400,000	400,000	-	100%
Marigu B Primary School	400,000			400,000	400,000	-	100%
Mwireri Primary School	100,000			100,000	100,000	-	100%
3.2 Secondary schools				-	-	-	
Kieni Secondary School	750,000			750,000	750,000	-	100%
Kieni Secondary School	750,000			750,000	750,000	-	100%
3.3 Tertiary institutions				-	-	-	
3.4 Security projects				-	-	-	
3.5 Unutilised				-	-	-	
Tetu Primary School		742,207		742,207	742,207	-	100%
Total	7,636,190	742,207		8,378,397	8,378,397	-	100%
4.0 Bursary and Social Security				-	-	-	
4.1 Secondary Schools	30,201,069	109,099		30,310,168	30,233,619	76,549	100%
4.2 Tertiary Institutions	12,000,000			12,000,000	11,787,488	212,512	98%
4.3 Social Security	1,200,000			1,200,000	1,200,000	-	100%

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget, c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	2022-2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
4.4 Special Needs	1,500,000			1,500,000	1,024,000	476,000	68%
Total	44,901,069	109,099	-	45,010,163	44,245,107	765,061	98%
5.0 Sports				-		-	
Constituency Sports Tournament	2,326,849			2,326,849	-	2,326,849	0%
Regional Sports Tournament	300,000			300,000	-	300,000	0%
Total	2,626,849			2,626,849	-	2,626,849	0%
6.0 Environment							
Mihango Primary School	750,000			750,000		750,000	0%
Mihango Primary School	750,000			750,000		750,000	0%
Total	1,500,000	-	-	1,500,000	-	1,500,000	0%
7.0 Primary Schools Projects							
Subukia Primary School	5,500,000			5,500,000		5,500,000	0%
Arash Primary School	1,200,000			1,200,000		1,200,000	0%
Mumoi Primary School	7,800,000			7,800,000		7,800,000	0%
Maombi Primary School	4,800,000			4,800,000		4,800,000	0%
Gitura Primary School	7,100,000			7,100,000		7,100,000	0%
Gitundaga Primary School	7,200,000			7,200,000		7,200,000	0%

SUBUKIA CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(c = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	2022-2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Simboiyon Primary School	6,000,000			6,000,000		6,000,000	0%
Our Lady Of Victories Primary School	5,400,000			5,400,000		5,400,000	0%
Ndungiri Primary School	1,500,000			1,500,000	1,500,000	-	100%
Total	46,500,000	-	-	46,500,000	1,500,000	45,000,000	3%
8.0 Secondary Schools Projects							
St. Marks Eldonio Secondary School	3,500,000			3,500,000	-	3,500,000	0%
Total	3,500,000	-	-	3,500,000	-	3,500,000	0%
9.0 Tertiary institutions Projects							
Total	-		-	-	-	-	
10.0 Security Projects							
Subukia East Chiefs Office	1,000,000			1,000,000	1,000,000	-	100%
Total	1,000,000	-	-	1,000,000	1,000,000	-	100%
11.0 Acquisition of assets							
11.1 Motor Vehicles	-	298,516		298,516	-	298,516	0%
11.2 Construction of CDF office	-	10,000,000		10,000,000	-	10,000,000	0%

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	2022-2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
11.3 Purchase of NGCDF office Land	-	3,000,000	-	3,000,000	4,180,000	(1,180,000)	139%
Total	-	13,298,516	-	13,298,516	4,180,000	9,118,516	31%
12.0 Oversight Committee Expenses (itemize)				-			
Constituency Oversight Allowance	600,000			600,000		600,000	0%
Travel Allowance On Training	150,000			150,000		150,000	0%
Catering Services (Receptionist) Accomodation Gifts, Food And Drinks	176,849			176,849		176,849	0%
Telephone Telex, Facsmile And Mobile Phone Services	100,000			100,000		100,000	0%
Production And Printing Of Training Materials	100,000			100,000		100,000	0%
Total	1,126,849		-	1,126,849	-	1,126,849	0%
13.0 Other payments				-		-	
Subukia Constituency Strategic Plan	2,000,000			2,000,000		2,000,000	0%
Maombi Primary School	5,730,957			5,730,957		5,730,957	0%
Maryland Secondary School	3,000,000			3,000,000		3,000,000	0%

National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	2022-2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Total	10,730,957	-	-	10,730,957	-	10,730,957	0%
14.0 unallocated fund							
Unapproved projects				-		-	
AIA				-		-	
PMC savings		500,000		500,000		500,000	0%
Total		500,000	-	500,000	-	500,000	0%
	131,342,462	16,938,111	-	148,280,573	68,130,071	80,150,503	46%

(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)

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

14. 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-SUBUKIA 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.

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

SUBUKIA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
Normal Allocation	Kshs	Kshs
A.I.E. B105292		27,747,367
A.I.E. B105562		44,000,000
A.I.E. B105934		22,000,000
A.I.E. B128706		5,000,000
A.I.E. B163868		12,000,000
A.I.E. B154434		20,000,000
A.I.E. B154213		15,000,000
A.I.E. B154489		19,088,879
A.I.E. B089097		17,341,512
A.I.E. B 185259	7,000,000	
A.I.E. B 183421	6,000,000	
A.I.E. B 185786	15,000,000	
A.I.E. B 206189	5,000,000	
A.I.E. B 205606	12,000,000	
A.I.E. B 205901	12,000,000	
A.I.E. B 207921	15,000,000	
A.I.E. B 207685	15,000,000	
TOTAL	87,000,000	182,177,758

2. Proceeds From Sale of Assets

	2022/23	2021/22
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	2022/2023	2021/2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMC	-	400,000
Other Receipts Not Classified Elsewhere	-	-
Total	-	400,000

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,057,468	2,115,368
Personal allowances paid as part of salary		
House allowance	-	
Transport allowance	-	
Leave allowance	-	
Gratuity-contractual employees	-	1,024,835
Employer Contributions Compulsory national social security schemes	129,600	64,800
TOTAL	2,187,068	3,205,003

5. Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
Sitting allowance	783,400	1,846,800
Other committee expenses	2,452,200	3,451,000
Total	3,235,600	5,297,800

SUBUKIA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	75,353	825,640
Communication, supplies and services	85,000	235,038
Domestic travel and subsistence	431,300	263,300
Printing, advertising and information supplies & services	-	69,870
Rentals of produced assets	-	-
Training expenses	1,024,400	900,000
Hospitality supplies and services	290,596	1,423,830
Other Committee Expenses	-	3,451,000
Committee Allowance	-	1,846,800
Insurance costs	172,563	186,276
Specialised materials and services	-	-
Office and general supplies and services	617,451	1,054,333
Fuel, oil & lubricants	410,000	800,000
Other operating expenses	170,858	22,560
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	119,737	72,181
Routine maintenance- other assets	-	504,600
TOTAL	3,332,898	11,655,728

SUBUKIA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes to the Financial Statements (Continued)****7. Transfer To Other Government Units**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	1,500,000	60,770,316
Transfers To Secondary Schools (See Attached List)	-	17,400,000
Transfers To Tertiary Institutions (See Attached List)	-	450,000
Total	1,500,000	78,620,316

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	30,233,619	36,090,279
Bursary – tertiary institutions (see attached list)	11,787,488	17,902,905
Bursary – special schools (see attached list)	1,024,000	1,361,000
Mock & CAT (see attached list)	-	
Social Security programs (NHIF)	1,200,000	
Security projects (see attached list)	1,000,000	9,400,000
Sports projects (see attached list)	-	5,486,355
Environment projects (see attached list)	-	3,500,000
Emergency projects (see attached list)	8,378,397	6,450,000
Roads projects (see attached list)	-	-
Total	53,623,504	80,190,539

SUBUKIA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes To the Financial Statements (Continued)****9. Acquisition Of Assets**

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	4,180,000	-
Acquisition Intangible Assets	-	-
Total	4,180,000	-

10. Oversight Committee Expenses

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

11. Other Payments

	2022-2023	2021/2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
Access Roads	-	14,541,512
	-	14,541,512

SUBUKIA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****12. Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank: Equity Bank Account No. 460262029565 , (Main account)</i>	35,808,040	16,938,111
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	35,808,040	16,938,111
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

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

SUBUKIA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes to the Financial Statement Continued****14. Retention and Gratuity**

14 A. Retention	2022-2023	2021-2022
	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	-	-

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

15. Fund Balance B/F

	(1 st July 2023-1)	(1 st July 2023-2)
	Kshs	Kshs
Bank accounts	16,938,111	22,573,451
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	16,938,111	22,573,451

SUBUKIA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****16. Prior Year Adjustments**

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

SUBUKIA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes To the Financial Statements (Continued)****19. Other Important Disclosures****19.1: Pending Accounts Payable (See Annex 1)**

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

Aging Analysis for Pending Accounts Payables

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	xxx	%	xxx	%
1-2 years	xxx	%	xxx	%
2-3 years	xxx	%	xxx	%
Over 3 years	xxx	%	xxx	%
Total	xxx		xxx	

19.2: Pending Staff Payables (See Annex 2)

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

Aging Analysis for staff Payables

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	xxx	%	xxx	%
1-2 years	xxx	%	xxx	%
2-3 years	xxx	%	xxx	%
Over 3 years	xxx	%	xxx	%
Total	xxx		xxx	

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

19.3: Unutilized Fund (See Annex 3)

	2022/2023	2021/2022
	Kshs	Kshs
Compensation of employees	2,802,660	1,162,467
Committee expense	741,211	1,125,821
Use of goods and services	1,738,398	
Amounts due to other Government entities (see attached list)	48,500,000	-
Amounts due to other grants and other transfers (see attached list)	4,891,910	851,306
Acquisition of assets	9,118,516	13,298,516
COC Committee Expenses	1,126,849	
Other Payments (specify)	10,730,957	
Funds pending approval	500,000	500,000
Total	80,150,502	16,938,111

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	876,033	23,486,301
Total	876,033	23,486,301

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Annex 2 - Analysis of Pending Staff Payables

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

National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
	Kshs		Kshs	Kshs
1.0 Administration and Recurrent				
1.1 Compensation of employees	Employee salaries	2,802,660	1,162,467	Ongoing
1.2 Committee allowances	committee allowances	(0)		
1.3 Use of goods and services	Goods & services	2,728,991	2,205,494	Ongoing
Total		5,531,051	3,367,961	
2.0 Monitoring and evaluation				
2.1 Capacity building	Training expenses	871,000		Ongoing
2.2 Committee allowances	committee allowances	(1,464,283)	500,000	Ongoing
2.3 Use of goods and services	Goods & services	344,502	(1,579,673)	Ongoing
Total		(248,781)	(1,079,673)	
3.0 Emergency				
3.1 Primary Schools		-		
3.5 Unutilised		-	742,207	Utilized
Total		-	742,207	
4.0 Bursary and Social Security				
4.1 Secondary Schools	Bursary for the needy			Ongoing

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
	Kshs		Kshs	Kshs
		76,549	109,099	
4.2 Tertiary Institutions	Bursary for the needy	212,512		Ongoing
4.3 Social Security	NHIF for the Vulnerable	-		
4.4 Special Needs	Bursary for the needy	476,000		Ongoing
Total		765,061	109,099	
5.0 Sports				
Constituency Sports Tournament	Facilitation of sports tournament	2,326,849	1	
Regional Sports Tournament	Facilitation of sports tournament	300,000		
Total		2,626,849	1	
6.0 Environment				
Mihango Primary School	construction to completion of 8 door Girls pit Latrine with one chamber catering for Persons with Disability	750,000		Ongoing
Mihango Primary School	construction to completion of 8 door Boys pit Latrine with one chamber catering for Persons with Disability	750,000		Ongoing
Total		1,500,000		
7.0 Primary Schools Projects				
Subukia Primary School	Renovation to completion of 10 classrooms (re-roofing, Enlargement of windows, new dooring, plastering, electrical works, Ceiling, Flooring with tiles)	5,500,000		Ongoing

National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
	Kshs		Kshs	Kshs
Arash Primary School	construction to completion of one classroom	1,200,000		Ongoing
Mumoi Primary School	Renovation to completion of 13 Classrooms(Extension of one window per classroom ,Increase height of 13 classrooms, re-roofing, new doors, windowing, plastering, New veranda, ceiling, flooring with tiles)	7,800,000		Ongoing
Maombi Primary School	Renovation to completion of 8 classrooms(Reinforcement of 8 classrooms with D 10, new floor installation with BRC, Re-roofing, Plastering, Electrical works painting and flooring with tiles)	4,800,000		Ongoing
Gitura Primary School	Renovation to completion of 13 classrooms (Increase the height of 7 classrooms, re-roofing of 13 classrooms, Reinforcement of 13 classes with D10. Plastering and painting , Ceiling, Flooring with Tiles	7,100,000		Ongoing
Gitundaga Primary School	Construction to completion of 6 classrooms	7,200,000		Ongoing
Simboiyon Primary School	Renovation to completion of 10 classrooms(Re-roofing, Enlargement of windows of 5 classrooms,	6,000,000		Ongoing
Our Lady Of Victories Primary School	Renovation to completion of 9 classrooms(Increase the height of 9 classrooms, Introduction of one extra window per class, Introduction of veranda, Re-roofing, plastering, flooring with tiles, and Painting)	5,400,000		Ongoing

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
	Kshs		Kshs	Kshs
Total		45,000,000	-	
8.0 Secondary Schools Projects		-		
St. Marks Eldonio Secondary School	Completion of 700 multi-purpose hall and kitchen	3,500,000		Ongoing
Total		3,500,000	-	
9.0 Tertiary institutions Projects		-		
Total		-	-	
10.0 Security Projects		-		
Subukia East Chiefs Office		-		
Total		-	-	
11.0 Acquisition of assets		-		
11.1 Motor Vehicles	Purchase of NGCDF NG-office Motor vehicle	298,516	298,516	Ongoing
11.2 Construction of CDF office	Construction of NG-CDF office	10,000,000	10,000,000	Ongoing
11.3 Purchase of NGCDF office Land	Purchase of NGCDF NG-office Land	(1,180,000)	3,000,000	Ongoing
Total		9,118,516	13,298,516	
12.0 Oversight Committee Expenses				
Constituency Oversight Allowance	Oversight committee allowances	600,000		
Travel Allowance On Training	Travel allowances	150,000		

National Government Constituencies Development Fund (NGCDF)

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Kshs			Kshs	Kshs
Catering Services (Receptionist) Accommodation Gifts, Food And Drinks	catering expenses	176,849		
Telephone Telex, Facsimile And Mobile Phone Services	telephone expenses	100,000		
Production And Printing Of Training Materials	printing expenses	100,000		
Total		1,126,849		
13.0 Other payments				
Subukia Constituency Strategic Plan	Development of constituency strategic plan	2,000,000		Ongoing
Maombi Primary School	Access roads	5,730,957		Ongoing
Maryland Secondary School	Access roads	3,000,000		Ongoing
Total		10,730,957		
14.0 unallocated fund				
Unapproved projects		-		
AIA		-		
PMC savings	PMC savings	500,000	500,000	Ongoing
Total		500,000	500,000	
		80,150,502	16,938,111	

SUBUKIA CONSTITUENCY*National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2023*

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022/2023
Land		4,180,000		4,180,000
Buildings and structures				
Transport equipment				10,771,000
Office equipment, furniture and fittings	684,484			684,484
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	11,455,484	4,180,000	0	15,635,484

National Government Constituencies Development Fund (NGCDF)
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 Annex 5 –PMC Bank Balances As At 30th June 2023

S/NO	INSTITUTION	PMC ACCOUNT NUMBER	BANK	BANK BRANCH	DATE OPENED	BALANCE AS AT 30TH JUNE 2023
1	Patel Day Secondary	0130263993619	Equity Bank	Gate House Nakuru	09/04/2015	5,232
2	Gakingi Primary	0130262611371	Equity Bank	Gate House Nakuru	10/07/2014	49,122
3	Mwireri Secondary	0130 261 913 305	Equity Bank	Gate House Nakuru	30/12/2013	4,540
4	Edgewood Primary School	0130 278 047 700	Equity Bank	Gate House Nakuru	03/12/2018	270
5	Eldonio Primary	0130 264 093 091	Equity Bank	Gate House Nakuru	30/04/2015	2,053
6	forest hill secondary school	0130 277 458,530	Equity Bank	Gate House Nakuru	19/07/2018	4,615
7	Kabazi Chief's Office	0130 264 793 011	Equity Bank	Gate House Nakuru	26/08/2015	105
8	Kamemo Primary School	0130 278 047 712	Equity Bank	Gate House Nakuru	03/12/2018	2,805
9	Kianyoro Chief's Office	0130 278 972 540	Equity Bank	Gate House Nakuru	20/06/2019	-
10	Kirengero Police	0130 279 889 274	Equity Bank	Gate House Nakuru	23/06/2020	520
11	Lari Primary School	0130 262 548 445	Equity Bank	Gate House Nakuru	21/06/2014	2,870
12	Lari Sub-Chief's Office	0130 272 225 653	Equity Bank	Gate House Nakuru	23/03/2017	1,972
13	Marana Primary School	0130 264 224 722	Equity Bank	Gate House Nakuru	26/05/2015	802
14	Marigu B Primary	0130 190 137 870	Equity Bank	Gate House Nakuru	14/03/2006	343
15	Mibarak Primary	0130 262 567 780	Equity Bank	Gate House Nakuru	27/06/2014	96,555
16	Mihango Primary School	0130 262 564 981	Equity Bank	Gate House Nakuru	26/06/2014	75
17	Mikima Primary School	0130 262 600 907	Equity Bank	Gate House Nakuru	08/07/2014	823
18	Olbonata Primary School	0130 266 636 887	Equity Bank	Gate House Nakuru	02/06/2016	7
19	Our Lady Of Victories primary Sch	0130 263 987 976	Equity Bank	Gate House Nakuru	08/04/2015	120
20	Our Lady Of Victories Secondary Sch	0130 262 583 460	Equity Bank	Gate House Nakuru	05/08/2014	1,400
21	Ruiru Chief's Office	0130 264 086 540	Equity Bank	Gate House Nakuru	29/04/2015	2,390
22	Ruiru Primary School	0130 262 619 048	Equity Bank	Gate House Nakuru	12/07/2014	960
23	Sidai Primary School	0130 278 047 703	Equity Bank	Gate House Nakuru	03/12/2018	300
24	Simboiyon Primary	0130 262 569 553	Equity Bank	Gate House Nakuru	27/06/2014	10,745

SUBUKIA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

S/NO	INSTITUTION	PMC ACCOUNT NUMBER	BANK	BANK BRANCH	DATE OPENED	BALANCE AS AT 30TH JUNE 2023
25	Simboyon Chief's Office	0130 278 954 780	Equity Bank	Gate House Nakuru	14/06/2019	213
26	Simboyon Police Post	0130 270 255 504	Equity Bank	Gate House Nakuru	18/10/2016	1,045
27	St Mark Eldonio Secondary School	0130 262 581 962	Equity Bank	Gate House Nakuru	02/07/2014	1,430
28	St. Ulrich Lama Secondary	0130 262 548 582	Equity Bank	Gate House Nakuru	21/06/2014	11,296
29	Subukia East Chiefs	0130 277,446,444	Equity Bank	Gate House Nakuru	16/07/2018	205,800
30	Subukia Primary School	0130 270 299 238	Equity Bank	Gate House Nakuru	22/10/2016	1,270
31	Tachasis Primary	0130 264 785 146	Equity Bank	Gate House Nakuru	25/08/2015	825
32	Tachasis Secondary School	0130 262 571 073	Equity Bank	Gate House Nakuru	28/06/2014	11,752
33	Tetu Chief's Office	0130 264 850,878	Equity Bank	Gate House Nakuru	01/09/2015	6,620
34	Wiyumiririe Primary	0130 262 574 314	Equity Bank	Gate House Nakuru	20/12/2013	345
35	Wiyumiririe Sub-Chief's Office	0130278768330	Equity Bank	Gate House Nakuru	17/04/2019	1,880
36	Ruiru Secondary	0310298836447	Equity Bank	Kenyatta Avenue Nakuru	13/02/2012	1,237
37	Arash Secondary School	0310299481192	Equity Bank	Kenyatta Avenue Nakuru	19/07/2012	12,855
38	Edge Wood Chiefs Office	0310164191780	Equity Bank	Kenyatta Avenue Nakuru	19/05/2015	66
39	Kabazi Secondary School	0310262150838	Equity Bank	Kenyatta Avenue Nakuru	03/03/2014	5,974
40	Mumoi Primary School	0310272220509	Equity Bank	Kenyatta Avenue Nakuru	23/03/2017	5,931
41	Ndungiri Primary	0310294476122	Equity Bank	Kenyatta Avenue Nakuru	30/09/2009	79,870
42	Ndungiri Secondary School	0310299830038	Equity Bank	Kenyatta Avenue Nakuru	22/10/2012	1,495
43	Olbonata Secondary School	0310261966642	Equity Bank	Kenyatta Avenue Nakuru	14/01/2014	1,189

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S/NO	INSTITUTION	PMC ACCOUNT NUMBER	BANK	BANK BRANCH	DATE OPENED	BALANCE AS AT 30TH JUNE 2023
44	Ruiru Secondary School	0310298836447	Equity Bank	Kenya Avenue Nakuru	13/02/2012	1,237
45	Kaptarakwa Primary	0160290844844	Equity Bank	Nyahururu	23/03/2007	830
46	Olmanyatta Secondary School	0160279887331	Equity Bank	Nyahururu	22/06/2020	-
47	Wei A.P Post	0160279819408	Equity Bank	Nyahururu	15/05/2020	782
48	Rigogo Secondary	1460162294376	Equity Bank	West Side Mall Nakuru	09/04/2014	461
49	Wiyumiririe Secondary	1460262239083	Equity Bank	West Side Mall Nakuru	25/03/2014	1,174
50	Akuisi Primary	1460262144314	Equity Bank	West Side Mall Nakuru	28/02/2014	967
51	Arash Primary School	1460262170734	Equity Bank	West Side Mall Nakuru	07/03/2014	790
52	Endao Primary	1460264169561	Equity Bank	West Side Mall Nakuru	14/05/2015	77
53	Gitura Secondary School	1460263634765	Equity Bank	West Side Mall Nakuru	19/01/2015	376
54	Jamhuri Primary School	1460162220233	Equity Bank	West Side Mall Nakuru	20/03/2014	9,989
55	Magomano Secondary	1460262224521	Equity Bank	West Side Mall Nakuru	21/03/2014	3,322
56	Mansuk Primary School	1460264414036	Equity Bank	West Side Mall Nakuru	30/06/2015	875
57	Maombi Primary School	1460264034019	Equity Bank	West Side Mall Nakuru	30/06/2015	281
58	Maryland Secondary	1460262093626	Equity Bank	West Side Mall Nakuru	14/02/2014	288
59	Mwireri Primary School	1460279247778	Equity Bank	West Side Mall Nakuru	18/09/2019	64,599
60	Rigogo Chonjo Primary School	1460162294376	Equity Bank	West Side Mall Nakuru	09/04/2014	461
61	St. Michael Gatagati Secondary	1460262247499	Equity Bank	West Side Mall Nakuru	27/03/2014	3,979

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S/NO	INSTITUTION	PMC ACCOUNT NUMBER	BANK	BANK BRANCH	DATE OPENED	BALANCE AS AT 30TH JUNE 2023
62	Subukia Day Secondary School	1460262259028	Equity Bank	West Side Mall Nakuru	31/03/2014	3,273
63	Akuisi Secondary	0130100253780	Equity Bank	Gate House Nakuru	17/02/2004	2,834
64	Chania Primary School	0130278047716	Equity Bank	Gate House Nakuru	03/12/2018	60,746
65	Edgewood Chiefs Office	0310164191760	Equity Bank	Kenyatta Avenue Nakuru	19/05/2015	66
66	Gitura Primary School	0130277431540	Equity Bank	Gate House Nakuru	10/07/2018	2,232
68	kianyoro primary school	1460264241394	Equity Bank	Westside Mall	29/05/2015	129,306
69	Kieni Secondary School	1460280289434	Equity Bank	West Side Mall Nakuru	14/11/2020	5,190
70	Munanda Sub-Chief Office	0130279003924	Equity Bank	Gate House Nakuru	02/07/2019	738
71	Simboyon Chiefs Office	0130278954780	Equity Bank	Gate House Nakuru	14/06/2019	213
72	Solai Boys Secondary School	0310280281529	Equity Bank	Kenyatta Avenue Nakuru	12/11/2020	140
73	Solai Nyakinyua Pry Sch	1460162166761	Equity Bank	West Side Mall Nakuru	06/03/2014	1,285
74	Subukia-Sports tournament	0130280139051	Equity Bank	Gate House Nakuru	24/09/2020	1,281
75	Kieni Primary School	1460262243354	Equity Bank	West Side Mall Nakuru	26/03/2014	42
76	Kabazi primary School	0130278047723	Equity Bank	Gate House Nakuru	03/12/2018	20
77	Tetu Primary School	0130264242885	Equity Bank	Gate House Nakuru	29/05/2015	13,572
78	Munyaka Primary School	0130262645655	Equity Bank	Gate House Nakuru	21/07/2014	492
79	Mbogoini Primary School	0130262571985	Equity Bank	Gate House Nakuru	28/06/2014	285
80	Oldonyo Mara Primary	1460262194130	Equity Bank	West Side Mall Nakuru	13/03/2014	775
81	Kabazi Police Post	0130280199008	Equity Bank	Gate House Nakuru	16/10/2020	8,958
82	Magomano Primary School	0310190181327	Equity Bank	Kenyatta Avenue Nakuru	13/04/2006	869
83	Kamumo Primary School	0130262888462	Equity Bank	Gate House Nakuru	25/09/2014	1,118

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S/NO	INSTITUTION	PMC ACCOUNT NUMBER	BANK	BANK BRANCH	DATE OPENED	BALANCE AS AT 30TH JUNE 2023
84	Wei Primary School	0130280996988	Equity Bank	Gate House Nakuru	21/06/2021	1,430
85	Looremeta Primary Sch	1460262158733	Equity Bank	Westside Mall	04/03/2014	30
86	Olmanyatta Primary	0130267383881	Equity Bank	Gatehouse Nakuru	31/03/2016	885
87	Sidai Secondary	1460262178174	Equity Bank	Westside Mall	10/03/2014	42
88	Gitura Police Post	0130270579106	Equity Bank	Gatehouse Nakuru	11/11/2016	113
89	Mumoi Police Post	0130272332350	Equity Bank	Gatehouse Nakuru	01/04/2017	1,614
90	Gatagati Primary School	0130264453573	Equity Bank	Gatehouse Nakuru	07/07/2015	570
91	Simboiyon Secondary	0130262596713	Equity Bank	Gatehouse Nakuru	05/07/2014	1,892
92	Gituamba Primary	0130270385371	Equity Bank	Gatehouse Nakuru	29/10/2016	1,475
93	Safina Haji Primary School	0130282846978	Equity Bank	Gatehouse Nakuru	04/07/2022	884
94	Gitundaga Primary School	0130262611596	Equity Bank	Gatehouse Nakuru	10/07/2014	2,960
95	Subukia Education Office	0130282959492	Equity Bank	Gatehouse Nakuru	26/07/2022	500
						876,033

SUBUKIA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
SUBUKIA/CDF/AUDIT2021-22/2	1.0 Unsupported Transfers to other Government Unit	Expenditure schedule provided for audit verifications	Resolved	April 2023
SUBUKIA/CDF/AUDIT2021-22/2	2.0 Unsupported PMC Bank Account Balances	Certified PMC Account balances availed for audit verification	Resolved	April 2023
SUBUKIA/CDF/AUDIT2021-22/2	3.0 Project Implementation	Projects implemented have been labelled	Resolved	April 2023



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Name: GLORIA KEITANY
Fund Account Manager.