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REPORT

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – KASARANI
CONSTITUENCY**

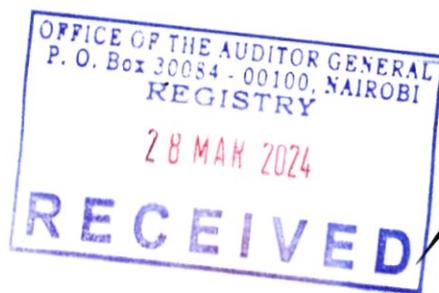
**FOR THE YEAR ENDED
30 JUNE, 2023**

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KASARANI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITTUENCIES DEVELOPMENT FUND
ANNUAL REPORT 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)

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1. Acronyms and Glossary of terms

NGCDFB	- National Government Constituencies Development Fund Board
NGCDFC	- National Government Constituency Development Fund Committee
PFMA	- Public Financial Management Act
FAM	- Fund Account Manager
PMC	- Project Management Committee
MP	- Member of Parliament
SCA	- Sub County Accountant
OAG	- Office of the Auditor General
DCC	- Deputy County Commissioner
PIS	- Project Implementation Status
NHIF	- National Hospital Insurance Fund
NSSF	- National Social Security Fund
PAYE	- Pay As You Earn
AIE	- Authority to Incur Expenditure
BoQ	- Bill of Quantities
M & E	- Monitoring & Evaluation

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;

- 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 Kasarani 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	Joan J Koech
2.	Sub-County Accountant	Anthony Ngunjiri
3.	Chairman NGCDFC	Samuel Kamau
4.	Member NGCDFC	Rhodah King'ori

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kasarani 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) Kasarani Constituency NGCDF Headquarters

P.O. Box 50990
Njiru NG-CDF Office
Off Kangundo Road
Nairobi, KENYA

(e) Kasarani Constituency NGCDF Contacts

Telephone: (254) 791229687
E-mail: cdfkasarani@ngcdf.go.ke
Website: www.kasarani.ngcdf.go.ke

(f) Kasarani Constituency NGCDF Bankers

Family Bank
Kasarani Branch
P.O.Box 50990-0100
Nairobi

(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

3. NG-CDFC Chairman's Report

Dear Stakeholders,

It is my pleasure to present Kasarani Constituency 2022/2023 financial report on behalf of the committee and all the stakeholders.

Samuel Kamau
(NG-CDFC Chairperson)

About Kasarani

Kasarani Constituency is an electoral constituency in Kenya. It is one of the seventeen constituencies in Nairobi County. It is also one of the largest constituencies covering an area of 152.60km². The constituency has evolved over the years in name and size having been known as Nairobi North East Constituency from independence then renamed to Mathare Constituency from 1974 to 1994 by elections. It was recently split into Ruaraka, Roysambu and Kasarani in 2013.

Number of wards, population, area size, administration structure

Kasarani constituency has a total population 269,606 according to the National Housing Survey 2009. According to IEBC (2022), the constituency has 155,250 registered voters.

It is divided into five wards detailed below;

1. Clay City Ward with 34,387 registered voters (IEBC, 2022)
2. Mwiki Ward with 27,837 registered voters (IEBC, 2022)
3. Kasarani Ward with 27,525 registered voters (IEBC, 2022).
4. Njiru Ward with 28,140 registered voters (IEBC, 2022) and
5. Ruai Ward with 37,361 registered voters (IEBC, 2022).

The constituency also has two sub counties, namely Kasarani Sub-County and Njiru Sub County

During the financial year, Kasarani NG-CDF received a total of Kshs. 87,000,000. The funds were then disbursed to various institutions eligible for funding whose projects were voted by the public as needy during the public ward forums organized before the proposals preparations and as shown below;

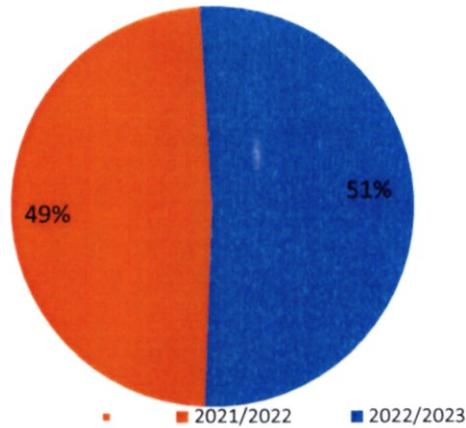
S/NO	PROJECT SECTOR	AMOUNT
1	Bursary support to needy students	50,920,600
2	Administration	2,000,000
3	Monitoring and Evaluation	1,902,600
4	Emergency Reserve	1,150,000
5	Secondary School	16,126,460
6	Primary Schools Projects	15,000,000
	TOTAL	87,000,000



Comparative Graphs and charts financial year 2021/2022 and 2022/2023

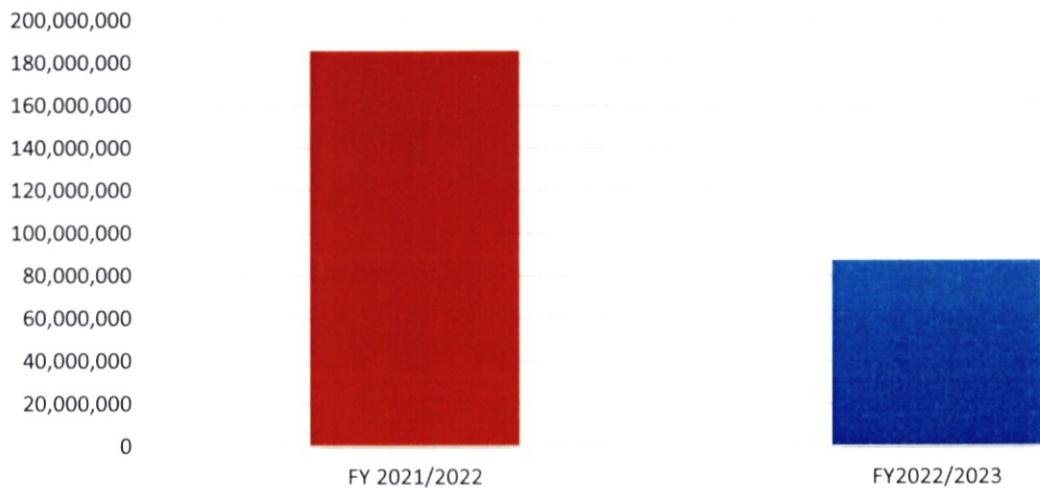
1. Fund allocation in the two financial years.

Fund allocation for FY 2021/2022 compared to FY 2022/2023

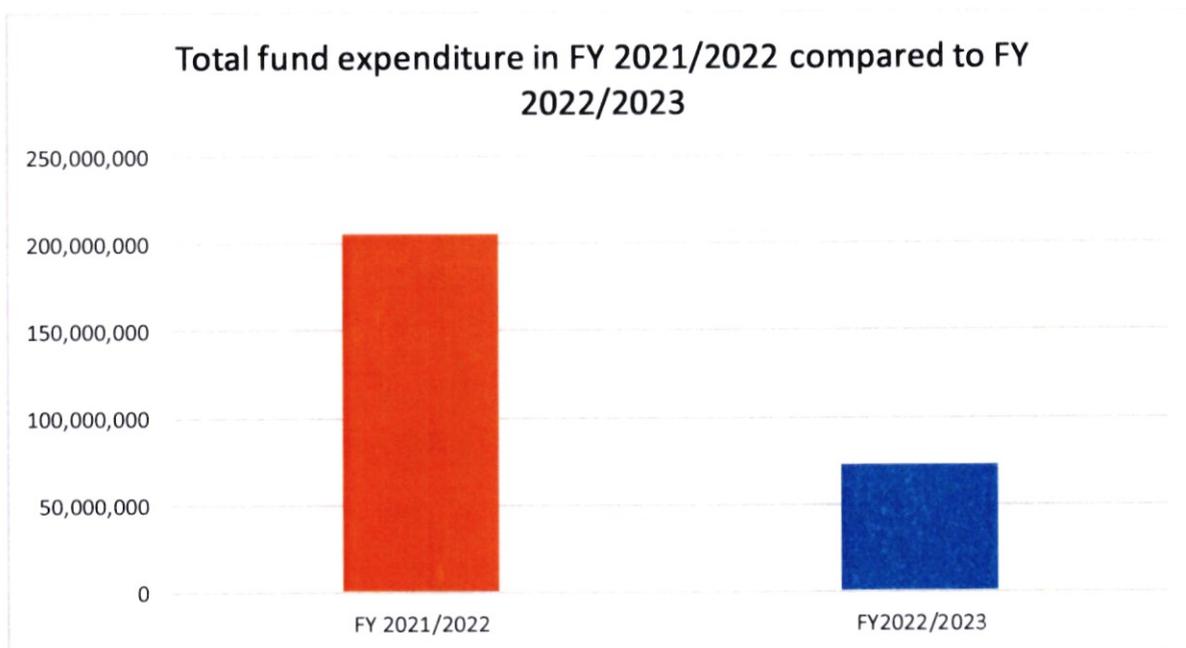


2. Total amount of fund received during the two years.

Total amount received in FY 2021/2022 compared to FY 2022/2023



3. Total expenditure in the two financial years.



Achievements.

Kasarani constituency strives to improve the lively hoods of the constituents by ensuring optimum achievement of the NG-CDF mandate i.e. implementation of projects that fall under the National Government Functions which is mainly improvement of the Education sector by implementing projects aimed at improving the schools infrastructure and offering bursaries to the needy students in the constituency.

- **NG-CDF Committee, NG-CDFC Staff and Technical Officers Capacity Building.**
Adequate Capacity Building of the NG-CDF committee, staff and the technical officers is the first step in ensuring optimum service delivery in the constituency. The Committee members were trained twice during the Financial Year i.e. in February 2023 and in April 2023. The staff and Technical Officers in a 5 day seminar in Mombasa organized by the Nairobi Region Regional Coordinator were trained on various issues to ensure prudent expenditure of the NG-CDF fund in manner that assures the public of the value for money.
- **Award of Bursaries**
Within the Financial Year, The constituency was able to award bursaries to needy students amounting to Kshs. 49,357,426 to category of institutions as shown below,

S/NO	CATEGORY	AMOUNT
1	Secondary schools	36,854,426
2	Tertiary Institutions(Colleges and Universities)	10,738,000
3	Special Schools	1,765,000

Kasarani NG-CDF resolved that the Bursary balance shall be used to fully sponsor the very needy students in Secondary Schools who shall be vetted by the Bursary Sub Committee prior to the availing of the 4 year Scholarship.

- **Development Projects**

During the financial year, the NG-CDF committee was able to implement the ongoing projects to completion which are considered a priority during allocation of funds to legible projects by the NG-CDF Board. The projects being,

- ✓ Construction of 3 classrooms at Drumvale Secondary School
- ✓ Construction of 3 classrooms at Highway Manyatta Secondary School
- ✓ Construction of 3 classrooms at Njiru Secondary School

Kasarani NG-CDF successfully completed the 2021/2022 ongoing projects during the Financial Year. Which among others include;

1. **Drumvale Secondary School – Construction of 3 classrooms-** The classrooms decongested the school's existing iron sheet classrooms which is fairly new in a populous area.



2. Highway Manyatta Secondary School- Construction of 3 classrooms-The school is also fairly new thus the classrooms provided the much needed space for the learners.



3. Njiru Secondary School- Construction of 3 classrooms – The classrooms decongested the existing facilities thereby enabling the learners have a good learning environment.





Emerging issues in Kasarani Constituency

Kenya being a developing country has several emerging issues that are yet to be settled. Similarly, Kasarani NG-CDF has several Emerging Trends which include;

➤ **Pressure for increased infrastructure due to introduction of new Education curriculum.**

The competency based Curriculum (CBC) under the 2-6-3-3 system of Education was unveiled in 2017 to replace the 8-4-4 system of Education which has served Kenya for 32years. Being a new system, It requires that all primary schools where the Junior Secondary is domiciled to have a Science Laboratory and of course extra classrooms for the learners. This scenario has caused increased demand for the infrastructure from the NG-CDF which is unable to cope with the pressure due to the limited resources.

➤ **Increase in Bursary Applications due to the increased University Fees.**

The Ministry of Education recently unveiled the Fees structure for the 1st Year Students joining various universities in September 2023. The parents raised complaints on the huge fees being demanded by the Universities but were informed that the issue was being looked at but the students had to join the Universities. This scenario therefore brought about numerous bursary fund inquiries and request for bursaries for the students.

Challenges

Kasarani NG-CDF strives to achieve its targets, however there are inherent challenges that are faced during project implementation. These are; unrealistic demand by the public who think that the NG-CDF fund can fund for their health and other individual financial needs and businesses. Delay of fund disbursement by the NG-CDF Board which makes it impossible to achieve performance contract targets which stipulates that projects are to be implemented within the financial year in which they are proposed.

Solutions

Civic education should be improved to educate the public on the mandate of the NG-CDF fund which should be done continuously and promptly to the individuals- This will be possible if the Monitoring and Evaluation vote is increased to also cater for the aforementioned trainings.

NG-CDF Board to ensure timely disbursement of funds to the constituency as mandated.

.....
Samuel Kamau
CHAIRMAN,
NGCDF COMMITTEE

4. Statement of Performance Against Predetermined Objectives for FY2022/2023

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 *Kasarani Constituency 2022-2023* plan are to:

- To enhance accessibility to quality Education for all by improving the learning environment through quality school infrastructure and bursaries for better performance
- To support the creation of conducive environment that enhances peace, security, efficiency and effectiveness in Public Administration.
- To empower and develop youth and special groups to reduce dependency by nurturing talents and sports
- To support building of capacity and capability for timely response and management of disaster risks.

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 Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	-Increased number of usable physical infrastructure build in primary, secondary, and tertiary institutions -Increased number of bursary's beneficiaries at all levels	In FY 22/223 -Number of newly constructed classrooms increased from 8 in the previous financial year to 11 in the current year being classrooms in the following schools; <ul style="list-style-type: none"> • Construction of 4 classrooms at Gituamba Primary School • Construction of 4 classrooms at St Domin Primary School • Construction of 2 classrooms at Mwiki Primary School and Highway Manyatta Primary School The improvement of schools

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				infrastructure will have a positive on the quality of Education.
Security	To improve the security in Kasarani Constituency	Improved security in the constituency	To allocate funds to 2 administrative offices within the constituency, either by construction of new offices or improving the facilities in place.	In FY 22/2023 Kasarani CDF allocated ksh 6,500,000 for construction of 2 new police stations at Kamunyonge and Ngundu, as the current facilities were far apart which was affecting the area's security.
Environment	To improve environmental conservation in the constituency	Improved health	Construction of Eco-Friendly Ablution Block	In FY 2022/2023 Kasarani NC CDF allocated ksh 2,500,000 to St Dominic Secondary School for construction of Environmental Friendly Toilet in quest to conserve our environment.
Sports	To enhance youth involvement	Inclusivity in the developments of the constituency	Conduct sports tournaments	In FY2022/2023, The constituency allocated funds for conducting ward tournaments in the constituency where teams shall benefit with balls, sport kits and awards.
Disaster Management	To increase level of preparedness in case of emergency	To reduce level of severity in case of occurrence of disaster	Set aside funding amounting to ksh 7,206,190 from the constituency's allocation for emergency occurrence in the constituency.	In the year 2022/2023, Kasarani NG-CDF set aside funds in case of Emergency Occurrence.

5. Governance Statement

Process of Appointment of NG-CDF Committee Members as stipulated in the NG-CDF Act 2015.

Background

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

The requirements for legible applicants

- A Citizen of Kenya
- Ordinary resident and a voter in the constituency
- Able to read and write and communicate in English and Kiswahili
- Meet the requirements of Chapter six of the Constitution of Kenya
- Is available to participate in activities of the constituency committee
- In case of a youth representative, the person must be above 18 years but below 35 years at the time of appointment

In this regard section 5 and 6 of NG CDF regulations provides for procedure for nomination of the five members of the NG CDFC as outlined in section 43 (2) paragraph (b), (c), and (d) of the principal Act through a selection panel composed of:

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel
- iii. Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

Further the NG CDF regulations requires that one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

Process

To facilitate this, the selection panel is invited interested and qualified members of the public appointment to the NGCDF committee. The panel invited through advertisement publicise churches, public offices notice boards and other public areas in the constituency.

Out of the total 23 applicants, the selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed by Kasarani Constituency Office as per section 43 of the NG-CDF Act, 2015.

Kasarani NG-CDF Committee members' gazette notice

After undergoing through a rigorous selection process and the Selection panel recommending their gazette to the Kasarani NG-CDF Committee membership ,The NG-CDF Committee members were gazetted published on 9th December 2022 Via Gazette notice Vol. CXXIV-No 266

Kasarani NG-CDF Committee membership

S/N	Name	Category representation	Ward
1.	Samuel Kamau	Male (Adult)	Ruai
2.	Peter Mucheke	Male (Youth)	Njiru
3.	Rhoda King'ori	Female (Adult)	Kasarani
4.	Rachel Njoki	Female (Youth)	Mwiki

Nominee of the body representing persons with disability

S/N	Name	Nominating Organisation	Nature of physical Impairment	Ward
1.	Michael Mwangi	Kasarani PWD SHG	Physical – Hand and feet impairment	Mwiki

Nominee of the constituency Office

S/N	Name	Category	occupation	Ward
1	Josiah Khatili	Male representative	Business man	Clay city
2	Mary Ireri	Female Representative	Business lady	Ruai

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as follows;

S/N	Name	Gender	Ward
1.	Emelda Miriuki	Female	Kasarani

Nomination of Executive

The members went through the process electing the chairperson and the secretary of the committee. The following members were elected.

1. NG-CDFC Chairperson –**Samuel Kamau**
2. NG-CDFC Secretary –**Josiah Khatili**

During its first meeting, the NG-CDF Committee established two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the NG-CDF Board. The two subcommittee are;

- i. Bursary sub committee
- ii. Complaints resolution sub-committee.

The following were appointed to the two committees

i. Bursary Sub Committee

1. Mary Ileri - Member
2. Rhoda King'ori - Member
3. Emily Miriuki - Member
4. Michael Mwangi -Member

ii. Complaints resolution committee

1. Josiah Khatili - Member
2. Peter Mucheke - Member
3. Rachael Njoki - Member

The chairman and the secretary are members of both committees. The DCC is a member of the complaints committee, while representative from the ministry of education office is also coopted to the Bursary sub-committee.

The term of office for the members of the NG-CDF Committee is two years on renewable terms but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

Roles and Functions of the NG-CDF Committee as stipulated in the Act 2015

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are;

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.

- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

Process of Removal of NG-CDF Committee member as stipulated in the NG-CDF Act 2015.

A member of the constituency committee may be removed from office on any or more of the following grounds

- Lack of integrity
- Gross misconduct
- Embezzlement of public funds
- Bringing the committee into disrepute through unbecoming personal public conduct
- Promoting unethical practices
- Causing disharmony within the committee
- Physical or mental infirmity

A decision to remove a member shall be made through a resolution of at least 5 members of a committee and the members sought to be removed shall be given a fair hearing before the resolution is made and a vacancy arising shall be filled in a manner set out in the NG-CDF Act Sub section (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

In Kasarani NG-CDF, the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

Training and Capacity Building

Adequate Capacity Building of the NG-CDF committee, staff and the technical officers is the first step in ensuring optimum service delivery in the constituency. The Committee members were trained twice during the Financial Year i.e. in February 2023 and in April 2023. The staff and Technical Officers in a 5 day seminar in Mombasa organized by the Nairobi Region's Regional Coordinator were trained on various issues to ensure prudent expenditure of the NG-CDF fund in manner that assures the public of the value for money.

Number of meetings held

The NG-CDF Act 2015 stipulates that; The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

During the financial year 2022/2023 Kasarani NG-CDF Committee held 12 NG-CDF Committee meetings and two sub-committee meetings;4 were held by the former NG-CDFC and 8 by the current NG-CDFC members.

The attendance was as follows.

S/NO.	NG-CDFC COMMIKTTEE MEMBERS	14 th Dec 2022	10 th Jan 2023	25 th Jan 2023	29 th March 2023	20 th April 2023	22 nd April 2023	4 th May 2023	14 th June 2023
1	Samuel Kamau chairman	✓	✓	✓	✓	✓	✓	✓	✓
2	Josiah Khatili Secretary	✓	✓	✓	✓	✓	✓	✓	✓
3	Peter Mucheke member	✓	✓	✓	✓	✓	✓	✓	✓
4	Rachel Njoki- Member	✓	✓	✓	✓	✓	✓	✓	✓
5	Rhodah King'ori member	✓	✓	✓	✓	✓	✓	✓	✓
6	Emelda Miriuki member	✓	✓	✓	✓	✓	✓	✓	✓
7	Michael Mwangi PWD	✓	✓	✓	✓	✓	✓	✓	✓

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8	Mary Ileri Member	✓	✓	✓	✓	✓	✓	✓	✓
9	Joan Koech FAM	✓	✓	✓	✓	✓	✓	✓	✓
10	James Chacha DCC	✓	✓	✓	✓	✓	✓	✓	✓

Main Agenda of the meetings held

- 14th Dec 2022-Appointment of NG-CDF Account signatories and formation of Sub Committees
- 10th Jan 2023-2022/2023 Proposals
- 25th Jan 2023-Issuance of Bursary Forms
- 29th March 2023-Prequalification of suppliers- 2023-2025
- 20th April-NG-CDFC Staff Recruitment
- 22nd April-NG-CDFC Training
- 4th May 2023-Bursary cheques issuance
- 14th June 2023-2023 Scholarship Programme beneficiaries

NG-CDFC Members' remuneration

According to the NG-CDF Act 2015, NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDF Committee is entitled to an allowance of Kenya shillings seven thousand per meeting and all other members are entitled to an allowance of Kenya Shillings five thousand per sitting.

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

Ethics & conduct

Members of NGCDFC are required to observe the following ethical practices

- i. Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

During the financial year 2022/2023 members of Kasarani NG-CDF Committee members adhered to the above ethical issues.

Conflict of interest Policy

A member who has an interest in any contract or matter present at the meeting shall in the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest shall be recorded in the minutes of the meeting at which it is made. In the financial year 2022/2023 no member of Kasarani NG-CDF Committee contravened the conflict of interest policy.

Risk Management policy

The NG-CDF board established **Enterprise Risk Management (ERM)** which is an integrated and joined up approach to managing risk across an organization and its extended networks which guides Kasarani NG-CDF in the day to day processes and activities in the constituency.

The system seeks to identify, monitor and mitigate the risks in the constituency and report to the board through response of daily, monthly and annual key risk indicators.

The risks identified are rated using colors with tagged meaning i.e.

- ❖ Red- High risk indicator
- ❖ Amber- Medium risk indicator
- ❖ Green-Low risk indicator

Kasarani NG-CDF manages the risk issues as follows

Risk assessment is the process of identifying, **analyzing and evaluating** risks that may adversely affect the achievement of an objective and risks that may positively affect the objective in an organization

- i. **Risk Identification** -process of documenting any risks that could keep an organization or program from reaching its objective
- ii. **Risk Analysis** -Understanding the causes and factors of an event and how likely it is ; Understanding how severe the damage could be if it happened help the NG-CDF Committee decide needs to be done to build resilience if the event occurred.
- iii. **Risk Evaluation**-Process of comparing the results of risk analysis with risk criteria to determine whether the risk and/or its magnitude is acceptable or tolerable.

Kasarani NG-CDF has mitigated risks and all risks identified were monitored and reduced and others avoided by the following actions;

- Implementation of Audit findings and recommendations
- Adherence and compliance of NG-CDF Act 2015

- Putting in place effective and efficient control systems
- Ensuring that NG-CDF Committee actively engage in the fund utilization and overseeing projects implementation
- Conducting the Public ward forums within the stipulated timelines to ensure the constituents take part in projects identification and ownership.

6. Environmental and Sustainability Reporting

Include an Introductory paragraph on the main mandate of the organization and its strategy on sustainability. Sustainability being the ability to maintain or continue offering services to the citizens of the country over the long- term.

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Kasarani 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.

2. Environmental performance

In the Financial Year 2022/2023, Kasarani NG-CDF set aside Kshs. 2,500,000 for construction of an Eco Friendly Toilet at St Dominic Secondary school which is aimed at conserving the environment.

3. Employee welfare

We invest in providing the best working environment for our employees. Kasarani 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. Kasarani 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-

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

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

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

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-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



.....
Name: Joan Koech
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-Kasarani 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-Kasarani 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 Kasarani Constituency financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 20XX, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kasarani Constituency further confirms the completeness of the accounting records maintained for the Kasarani 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 Kasarani Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under

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

Approval of the financial statements

The NGCDF- Kasarani Constituency financial statements were approved and signed by the Accounting Officer on 27/03/2024.



.....
Name: Samuel Kamau
Chairman – NGCDF Committee



.....
Name: Joan Koech
Fund Account Manager

REPUBLIC OF KENYA



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NAIROBI

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kasarani Constituency set out on pages 1 to 36, which comprise of the statement of assets and liabilities as at 30 June, 2023, statement

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Kasarani 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 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of receipts and payments reflects total payments amounts of Kshs.72,811,555 while re-computation of the same amounted to Kshs.82,923,009 resulting to an unexplained variance of Kshs.10,111,454 which has reduced the reported surplus by the same amount. Further, acquisition of assets and other payments expenditure amounts of Kshs.4,402,460 and Kshs.5,708,994 respectively, were not supported with corresponding notes to the financial statements.

In the circumstances, accuracy and completeness of the financial statements could not be confirmed.

2. Lack of Land Ownership Documents

Annex 4 to the financial statements reflects the summary of fixed asset register amounting to Kshs.8,712,172. Included in the asset register are buildings and structures valued at Kshs.5,785,540. However, the ownership documents of the parcels of land where the buildings and structures had been constructed were not provided for audit.

In the circumstances, the ownership of the parcels of land where buildings and structures are constructed by the Fund could not be confirmed.

Emphasis of Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.161,774,883 and Kshs.103,287,280 respectively resulting to an under-funding of Kshs.58,487,603 or 36% of the budget. However, the Fund spent Kshs.72,811,555 against actual receipts of Kshs.103,287,280 resulting to an under-utilization of Kshs.30,475,725 or 30% of the actual receipts.

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

2. Failure to Return Unutilized Bank Balances on Completed Projects

Annex 5 to the financial statements reflects Project Management Committee account balances totalling Kshs.20,325,793 as at 30 June, 2023. Physical inspection of sampled five (5) projects at Drumvale Secondary School, Njiru Secondary School, Ngundu Primary School, Hon John Njoroge Secondary School and Jehova Jireh Secondary School confirmed that these projects were complete and practical completion certificates issued but still had PMC bank account balances of Kshs.232,469, Kshs.295,964, Kshs.1,338,057, Kshs.2,200,000 and Kshs.350,258 respectively as at 30 June, 2023 which had not been returned to the Constituency Fund account. This was contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which requires, all unutilized funds of the Project Management Committee to be returned to the constituency account

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the report of the previous year, several issues were raised under Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk management and Governance. However, the Management had not resolved the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unutilized Completed Project - Administration Block at Ruai Boys Secondary School

The construction of Administration Block at Ruai Boys Secondary School at a contract sum of Kshs.6,815,875 was complete and handing over certificate issued on

13 April, 2023. However, physical inspection on the project conducted in the month of March, 2024 revealed that the building had not been put into use.

In the circumstances, the effectiveness in the use of public resources and value for money for the expenditure of Kshs.6,815,875 could not be confirmed.

2. Irregularities in the Implementation of Emergency Projects

During the year under review, the NGCDF made an expenditure out of emergency funds amounting to Kshs.696,000 being payment for purchase of one hundred and twenty (120) desks for Gituamba Primary School. However, the expenditure did not fit the definition of “urgent, unforeseen need for expenditure that cannot be delayed until the next financial year” as per Section 8(3) of the NGCDF Act, 2015 (Amended 2022). There was no evidence of appointment of the Project Management Committees for the project as required by Regulation 15 of the National Government Constituency Development Funds Regulation, 2016. In addition, there was no evidence that the utilization of emergency reserve was reported to the NGCDF Board within thirty (30) days as required by Regulation 20(2) of the NG-CDF Regulations, 2016.

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

3. Lack of Final Inspection Certificates and Minutes for Completed Projects

Review of procurement records revealed that a snag list was issued and the final part of moiety retention paid for the following projects; Construction of classrooms, administration block and ablution block at Ruai Primary School, Renovation of classes at Athi Primary School, Construction of a perimeter wall and gate installation at Kasarani Primary School, Construction of three (3) classrooms at Ngudu Primary School, Construction of classrooms at Drumvale Secondary School, Construction of a ramp at Clay Mixed Secondary School and construction of four (4) classrooms at Highway Manyatta Secondary School. However, final inspection minutes of works and handing over minutes were not submitted for audit despite certificates of completion and handing over certificates being issued.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the 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 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 control, 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 control 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 control, 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 Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit

report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

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

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control 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

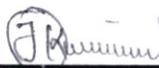
20 May, 2024

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	185,777,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	3,397,652	2,854,626
Total Receipts		90,397,652	188,632,384
Payments			
Compensation of Employees	4	1,796,244	3,805,890
Committee expenses	5	4,402,460	8,515,110
Use of Goods and Services	6	5,708,994	5,335,765
Transfers To Other Government Units	7	10,850,431	94,068,278
Other Grants and Transfers	8	50,053,426	94,304,704
Acquisition Of Assets	9	4,402,460	8,515,110
Other Payments	10	5,708,994	5,335,765
Total Payments		72,811,555.	206,029,747
Surplus/(Deficit)		17,586,097	(17,397,363)

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 27/03/2024 and signed by:


Fund Account Manager

Name: Joan Koech


National Sub-County
Accountant
Name: Antony Ngunjiri
ICPAK M/No: 15171


Chairman NG-CDF Committee

Name: Samuel Kamau

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	30,475,725	12,889,628
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		30,475,725	12,889,628
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		30,475,725	12,889,628
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL SSETS		30,475,725	12,889,628
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	12,889,628	30,286,991
Prior year adjustments	16	-	
Surplus/Defict for the year		17,586,097	(17,397,363)
NET FINANCIAL POSITION		30,475,725	12,889,628

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 27/03/2024 and signed by:


Fund Account Manager

Name: Joan Koech


National Sub-County
Accountant

Name: Antony Ngunjiri
ICPAK M/No: 15171


Chairman NG-CDF Committee

Name: Samuel Kamau

11. Statement Of Cash Flows for The Year Ended 30th June 2023

		2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	87,000,000	185,777,758
Other Receipts	3	3,397,652	2,854,626
		90,397,652	188,632,384
Payments for operating activities			
Compensation of Employees	4	1,796,244	3,805,890
Committee expenses	5	4,402,460	8,515,110
Use of goods and services	6	5,708,994	5,335,765
Transfers to Other Government Units	7	10,850,431	94,068,278
Other grants and transfers	8	50,053,426	94,304,704
Other Payments	10	-	-
		72,811,555	206,029,747
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		17,586,097	(17,397,363)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		17,586,097	(17,397,363)
Cash and cash equivalent at BEGINNING of the year	12	12,889,628	30,286,991
Cash and cash equivalent at END of the year		30,475,725	12,889,628

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 27/03/2024 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Joan Koech	Name: Antony Ngunjiri ICPAK M/No: 15171	Name: Samuel Kamau

KASARANI 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		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	145,487,603	12,889,628	-	158,377,231	99,889,628	58,487,603	
Proceeds from Sale of Assets	-	-	-	0	-	-	0.0%
Other Receipts	-	3,397,652		3,397,652	3,397,652	-	100.0%
TOTAL RECEIPTS	145,487,603	16,287,280	-	161,774,883	103,287,280	58,487,603	63.8%
PAYMENTS							
Compensation of Employees	3,280,750	1,254,653	-	4,535,403.	1,796,244	2,739,159	39.6%
Committee expenses	3,772,450	1,306,836	-	5,079,286.	4,402,460	676,826	86.7%
Use of goods and services	6,040,600	622,887	-	6,663,487.	5,708,994	954,493	85.7%
Transfers to Other Government Units	58,472,460	387,618	-	58,860,078.	10,850,431	48,009,647	18.4%
Other grants and transfers	63,966,490	9,234,129	-	73,200,619.	50,053,426	23,147,193	68.4%
Acquisition of Assets	0	83,505	-	83,505.	-	83,505	0.0%
Oversight committee expenses	1,454,853	-	-	1,454,853.		1,454,853	0.0%
Other Payments	2,000,000	-	-	2,000,000.	-	2,000,000	0.0%
Pending approval	6,500,000	3,397,652.	-	9,897,652.		9,897,652	0.0%
TOTAL	145,487,603	16,287,280	-	161,774,883	72,811,555	88,963,328	45.0%

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

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Explanatory Notes.

(a) The sum of ksh 3,397,652 is the amount received from the PMC balances i.e unspent PMC amounts sent to the Constituency Account

(b) The underutilization which stands at 45% was occasioned by delayed disbursement from NG-CDF Board. An amount of Kshs. 81,497,603 was received late hence could not be utilized on time as at 30th June 2023.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	88,963,328
Less undisbursed funds receivable from the Board as at 30th June 2023	58,487,603
	30,475,725
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2022/2023	30,475,725

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 27/03/2024 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Joan Koech	Name: Antony Ngunjiri ICPAK M/No: 15171	Name: Samuel Kamau

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,280,750	1,254,653		4,535,403	1,796,244	2,739,159
1.2 Committee allowances	2,644,450	308,251		2,952,701	2,551,845	400,856
1.3 Use of goods and services	2,804,000	122,571		2,926,571	2,723,161	203,410
Sub Total	8,729,200	1,685,475	-	10,414,675	7,071,250	3,343,425
2.0 Monitoring and evaluation						
2.1 Capacity building	3,396,600	12,482		3,409,082	2,146,242	1,262,840
2.2 Committee allowances	1,728,000	998,585		2,726,585	1,850,615	875,970
2.3 Use of goods and services	694,853	487,834		1,182,687	839,591	343,096
Sub Total	5,819,453	1,498,901	-	7,318,354	4,836,448	2,481,906
3.0 Emergency	7,636,190	6,542,273.		14,178,463		14,178,463
3.1 Primary Schools(Gituamba)				-	696,000	(696,000)
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-
3.4 Security projects				-		-
Sub Total	7,636,190	6,542,273		14,178,463	696,000	13,482,463
4.0 Bursary and Social Security						
4.1 Primary Schools(Special)	2,000,000			2,000,000	1,765,000	235,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
4.2 Secondary Schools	33,920,600	53.		33,920,653	36,854,426	(2,933,773)
4.3 Tertiary Institutions	15,000,000	6,289.		15,006,289	10,738,000	4,268,289
4.4 Universities						
4.5 Social Security						
Sub Total	50,920,600	6,342	-	50,926,942	49,357,426	1,569,516
5.0 Sports						
5.1	2,909,700	111,114.		3,020,814		3,020,814
Sub Total	2,909,700	111,114		3,020,814	-	3,020,814
6.0 Environment						
6.1	2,500,000			2,500,000		2,500,000
Sub Total	2,500,000	-	-	2,500,000	-	2,500,000
7.0 Primary Schools Projects						
Ngundu Primary School					653,820	-
St Dominic Primary School	8,000,000			8,000,000		8,000,000
Athi Primary School	3,500,000			3,500,000		3,500,000
Athi Primary School	5,000,000			5,000,000		5,000,000
Athi Primary School	650,000			650,000		650,000
Drumvale Primary School	5,000,000			5,000,000		5,000,000
Gituamba Primary School	10,000,000			10,000,000		10,000,000
Highway Manyatta Fry School	8,000,000			8,000,000		8,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Highway Manyatta Pry School	5,546,000			5,546,000		5,546,000
Jehova Jirre Pry School	650,000			650,000		650,000
Mwiki Primary School	5,000,000			5,000,000		5,000,000
Mwiki Primary School	1,000,000	4,395.		1,004,395		1,004,395
Chieko Primary School	5,000,000	6,895.		5,006,895		5,006,895
Sub Total	57,346,000	11,290	-	57,357,290	653,820	56,703,470
8.0 Secondary Schools Projects						
Ruai Boys Sec Sch					1,995,875.	
Jehova Jire Sec Sch					1,995,875.	
Highway Manyatta Sec Sch					1,824,450.	
Njiru Sec Sch					3,126,046.	
Nile Road Sec Sch					127,905.	
Drumvalle Sec Sch					1,126,460.	
Ruai Girls Perimeter wall		376,328.		376,328		
Drumvalle Secondary school	1,126,460.			1,126,460		1,126,460
Total	1,126,460	376,328	-	1,502,788	10,196,611	(8,693,823)
9.0 Tertiary institutions Projects						
Total	-		-	-	-	-
10.0 Security Projects						
Kasarani Police Tank- Unutilized		44,400		44,400		44,400

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kamunyonge Police Post		2,000,000		2,000,000		2,000,000
Kasarani DCC ICT Hub works stations		250,000		250,000		250,000
Njiru DCC ICT Hub works stations		280,000		280,000		280,000
Total	-	2,574,400	-	2,574,400	-	2,574,400
11.0 Acquisition of assets						
NG-CDFC Office Completion	-	83,505.		83,505		83,505
Total	-	83,505	-	83,505		83,505
12.0 Others						
Strategic Plan	2,000,000			2,000,000.		2,000,000.
Total	2,000,000	-	-	2,000,000	-	2,000,000
Funds pending approval**	6,500,000	3,397,653		9,897,652		9,897,652
Total	145,487,603	16,287,280	-	161,774,883	72,811,555	88,963,328

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12

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-Kasarani Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 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.

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. Prior Period 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.

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

	Description	2022-2023	2021-2022
1330407	Normal Allocation	Kshs	Kshs
	AIE NO. B140921		33,000,000
	AIE NO. B105456		44,000,000
	AIE NO. B105795		22,000,000
	AIE NO. B128533		5,000,000
	AIE NO. B128844		12,000,000
	AIE NO. B154042		12,000,000
	AIE NO. B164484		19,000,000
	AIE NO. B155840		23,088,879
	AIE NO. A888999		2,000,000
	AIE NO. B155957		13,688,879
	AIE NO. B185091	7,000,000	
	AIE NO. B185625	15,000,000	
	AIE NO. B185509	6,000,000	
	AIE NO. B206379	12,000,000	
	AIE NO. B206379	5,000,000	
	AIE NO. B205763	12,000,000	
	AIE NO. B207525	15,000,000	
	AIE NO. B207887	15,000,000	
	TOTAL	87,000,000	185,777,758

2. Proceeds From Sale of Assets

	Description	2022-2023	2021-2022
		Kshs	Kshs
3510202	Receipts from the Sale of Buildings	-	-
3510601	Receipts from the Sale of Vehicles and Transport Equipment	-	-
3510801	Receipts from the Sale Plant Machinery and Equipment	-	-
3510803	Receipts from the Sale of Office and General Equipment	-	-
	TOTAL	-	-

3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere- PMC Unutilized funds	3,397,652	2,854,626
Total	3,397,652	2,854,626

4. Compensation Of Employees

	Description	2022-2023	2021-2022
		Kshs	Kshs
2110201	NG-CDFC Basic staff salaries	1,117,260.	1,968,854
	Personal allowances paid as part of salary		
2110301	House allowance	256,000.	410,250
2110314	Transport allowance	136,750.	220,000
2110320	NHIF	43,600.	-
2710120	Gratuity-contractual employees	197,394.	1,190,786
2120101	Employer Contributions Compulsory national social security schemes	45,240.	16,000
	TOTAL	1,796,244.	3,805,890

5. Committee Expenses

2210800	5. Committee Expenses	2022-2023	2021-2022
2210811	Sitting allowance	3,402,460	3,540,960
2210802	Other committee expenses	1,000,000	4,974,150
	TOTAL	4,402,460	8,515,110.

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Notes To the Financial Statements (Continued)

6. Use of Goods and services

	Description	2022-2023	2021-2022
		Kshs	Kshs
2210100	Utilities, supplies and services	1,169,665	35,680
2210200	Communication, supplies and services	149,950	189,530
2210300	Domestic travel and subsistence	747,200	129,180
2210500	Printing, advertising and information supplies & services	-	180,680
2210600	Rentals of produced assets		309,610
2210700	Training expenses	2,146,242	2,618,400
2210800	Hospitality supplies and services	149,554	391,723
2210900	Insurance costs	-	-
2211000	Specialized materials and services	469,545	-
2211100	Office and general supplies and services	470,710	700,658
2211200	Fuel , oil & lubricants	-	0
2211300	Other operating expenses		463,950
2211311	Bank Charges	285,528	270,404
2211313	Security operations	105,000	-
2220100	Routine maintenance - vehicles and other transport equipment	-	0
2220200	Routine maintenance- other assets	15,600	45,950
	TOTAL	5,708,994	5,335,765

7. Transfer To Other Government Units

	Description	2022-2023	2021-2022
		Kshs	Kshs
2630204	Transfers to Primary Schools	653,820	45,009,446
2630205	Transfers to Secondary Schools	10,196,611	49,058,832
2630206	Transfers to Tertiary Institutions	-	-
	TOTAL	10,850,431	94,068,278

Notes To The Financial Statements (Continued)

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	36,854,426	57,342,653
Bursary – tertiary institutions (see attached list)	10,738,000	16,933,711
Bursary –Primary/ special schools (see attached list)	1,765,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	14,000,000
Sports projects (see attached list)	-	5,378,340
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	696,000	650,000
Roads projects (see attached list)	-	-
Total	50,053,426	94,304,704

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	39,000	-
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	-	-
Acquisition Intangible Assets	-	-
Total	39,000	-

10. Other Payments

	Description	2022-2023	2021-2022
2211310	Strategic Plan	-	-
2211311	ICT Hubs	-	-
	TOTAL	-	-

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Notes To The Financial Statements (Continued)

11. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	F/Y 2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Family bank- Kasarani Branch A/C Number 017000012562</i> <i>Name Of Bank, Account No. (Main account)</i>	30,475,725.41	12,889,628
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	30,475,725.41	12,889,628
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	30,475,725.41	12,889,628

12. Outstanding Imprests

Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2022)
	Date imprest taken	Kshs	Kshs	Kshs
		-	-	-
TOTAL		-	-	-

Notes to the Financial Statement Continued

13. Deposits and 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	-	-

Deposits and Retentions aging analysis.

	2022-2023	% of the total	2021-2022	% of the total
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-	-	-	-

14. 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	-	-

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15. Fund Balance B/F

	(1 st July 2022)	(1 st July 2021)
	Kshs	Kshs
Bank accounts	12,889,628	30,286,991
Cash in hand	-	-
Imprest	-	-
Total	12,889,628	30,286,991
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	12,889,628	30,286,991

16. Prior Year Adjustments

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

17.Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 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	-	-

Notes To the Financial Statements (Continued)

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	-	-

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

	2022-2023	% of the total	2021-2022	% of the total
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-	-	-	-

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	326,430	492,240.30
Others (<i>specify</i>)	-	-
Total	326,430	492,240.30

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Other important disclosures (continued)

Aging analysis for staff payables

	2022-2023	% of the total	2021-2022	% of the total
Under one year	-	-	492,240.30	100%
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-	-	492,240.30	

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	2,739,159	1,254,653
Committee expense	1,084,813	1,319,318
Use of goods and services	546,506	610,405
Amounts due to other Government entities (see attached list)	51,407,299	387,618
Amounts due to other grants and other transfers (see attached list)	23,147,193	9,234,129
Acquisition of assets	83,505	83,505
Other Payments (specify)	3,454,853	-
Funds pending approval	6,500,000	-
Total	88,963,328	12,889,628

19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	20,325,793	86,474,602
Total	20,325,793	86,474,602

19.5 Related Party Transactions

	2022-2023	2021-2022
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	3,402,460	3,540,960
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	87,000,000	185,777,758
Total	90,402,460	189,318,718

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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					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2023	Comments
Joseph Ogolla	Driver	Mar-14	14,570	
Lilian Waweru	Accounts Assistant	Mar-14	122,760	
Boniface Ngungu	Office Messenger	Mar-14	12,090	
Samuel Mwirigi	Day Security Officer	Mar-14	9,300	
Joseph Nganga	Night Security Officer	Mar-14	9,300	
Zipporah Moraa	Office Assistant- Tea Girl	Mar-14	8,680	
Benson Kega	Clerk Of Works	Aug-14	56,420	
Sophia Wangari	Office Assistant	Aug-14	28,210	
James Gathenge	Field Officer	Aug-14	32,550	
Colleta Gitau	Office Assistant-Front Office	Jul-15	32,550	
GRAND TOTAL			326,430	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation of employees	Salaries	2,739,159.	1,254,653.	Balance from the budget
Use of goods & services	Goods and services	3,086,172	1,929,723.	Balance from the budget
Sub-Total		5,8,25,331	3,184,376.	
Amounts due to other Government entities				
Ruai Girls Secondary School	Perimeter wall		376,328.	PMC balances
Mwiki Primary school	Purchase of desks		4,395.	PMC balances
Chieko Primary School	Construction of administration		6,895.	PMC balances
St Dominic Primary School	Construction of 4 classrooms	8,000,000.		Late receipt of funds
Athi Primary School	Construction of ablution block	3,500,000.		Late receipt of funds
Athi Primary School	Construction of 2 classrooms	5,000,000.		Late receipt of funds
Athi Primary School	Purchase of desks	650,000.		Late receipt of funds
Drumvale Primary School	Construction of 2 classrooms	5,000,000.		Late receipt of funds
Gituamba Primary School	Construction of 4 classrooms	10,000,000.		Late receipt of funds
Highway Manyatta Pry School	Construction of 4 classrooms	8,000,000.		Late receipt of funds
Highway Manyatta Pry School	Fencing of the school compound	5,546,000.		Late receipt of funds
Jehova Jirre Pry School	Purchase of desks	650,000.		Late receipt of funds
Mwiki Primary School	Construction of 2 classrooms	5,000,000.		Late receipt of funds
Mwiki Primary School	Fencing of the school	1,004,395.		Late receipt of funds
Chieko Primary School	Construction of 2 classrooms	5,006,895.		Late receipt of funds

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Drumvale sec	Construction of 3 classrooms	8,693,823.		Late receipt of funds
		653,820.		Late receipt of funds
Sub-Total		48,009,647.	387,618.	
Amounts due to other grants and other transfers				
Kasarani Police Tank- Unutilized	Purchase of tank	44,400	44,400.	PMC balance
Kamunyonge Police Post	Construction of police post	2,000,000	2,000,000.	Project issue not cleared by the NG-CDF Board
Kasarani DCC ICT Hub works stations	IHUB construction of work stations	250,000	250,000.	
Njiru DCC ICT Hub works stations	IHUB construction of work stations	280,000	280,000.	PMC balances
Emergency	Emergency reserve	13,482,463	6,542,273.	Emergency Reserve
Bursary	Bursary to needy students	1,569,516	6,342.	Late receipt of funds
Sports	Sports activities	3,020,814	111,114.	
Environment	Construction of Eco Friendly ablution block	2,500,000.		Late receipt of funds
Sub-Total		23,147,193.	9,234,129.	
Acquisition of assets				
NGCDFC Office completion	NG-CDF Office	83,505.	83,505.	
Others				
Strategic plan	Strategic plan 2023-2027	2,000,000.		Late receipt of funds
Sub-Total		3,454,853.		
Funds pending approval	2 differed police posts(6,500,000) and Savings from PMC(3,397,652)	9,987,652		Outstanding issues not cleared
Grand Total		88,963,328	12,889,628.	

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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
Buildings and structures	5,785,540	-	-	5,785,540
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	1,630,332	39,000	-	1,669,332
ICT Equipment, Software and Other ICT Assets	1,296,300			1,296,300
Total	8,712,172	39,000	-	8,751,172

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Annex 5 –PMC Bank Balances As At 30th June 2023

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
CHIEKO PRIMARY SCHOOL	EQUITY	1180279813977	661,232	1,588,920
KASARANI DCCS OFFICE	EQUITY	1180279696891	1,168	1,168
KASARANI PRIMARY SCHOOL	EQUITY	1180278982078	1,200	1,200
ST. DOMINIC PRIMARY SCHOOL	EQUITY	1440279495073	68,764	68,764
JEHOVAH JIREH PRIMARY SCHOOL	EQUITY	1440278971019	359,435	359,435
RUAI PRIMARY SCHOOL	EQUITY	1440278971690	2,426,869	12,008,037
NJIRU PRY SCHOOL	EQUITY	1440278979155		302,312
ST DOMINIC SECONDARY SCHOOL	EQUITY	1180278575240	22,033	22,033
MUREMA PRIMARY SCHOOL	EQUITY	1180278576415	43,852	43,852
HIGHWAY MANYATTA PRIMARY SCHOOL	EQUITY	1440278572278	489,057	489,057
NILE ROAD SEC SPECIAL SCHOOL	EQUITY	1440278611298	184,590	440,265
ATHI PRIMARY SCHOOL	EQUITY	1440278930974	4,334	132,164
KASARANI TREESIDE SEC SCHOOL	EQUITY	1180280714094	7,648	57,069
MWIKI SEC SCHOOL	EQUITY	1180280724192	124,231	173,313
CLAY CITY SEC SCHOOL	EQUITY	1180280823325	11,711	88,007
TREESIDE SPECIAL SCHOOL	EQUITY	1180280775140	49,679	142,959
GITUAMBA PRIMARY SCHOOL	EQUITY	1440280643537	94,936	149,281
RUAI DCC OFFICE	EQUITY	1440280742139	10,680	10,680
DRUMVALE SECONDARY SCHOOL	EQUITY	1440280534213	232,469	232,469
DRUMVALE PRIMARY SCHOOL	EQUITY	1440280590109	130,495	258,935
ST GEORGES ATHI SECONDARY SCHOOL	EQUITY	1440280615621	76,960	214,650
MUHURI MUCHIRI SECONDARY	EQUITY	1440280739305	219,921	279,921

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
SCHOOL				
RUAI GIRLS SECONDARY SCHOOL	EQUITY	1440280975800	644,122	5,035,023
JEHOVA JIRE SECONDARY SCHOOL	EQUITY	1440279480392	350,258	5,000,000
GITUAMBA SECONDARY SCHOOL	EQUITY	1440279959003	429,995	873,356
NGUNDU PRIMARY SCHOOL	EQUITY	1440280755093	1,000,000	1,000,000
MUREMA PRIMARY , PERIMETER WALL	EQUITY	1180282137132	1,678,560	11,999,075.
KASARANI PRIMARY, PERIMETER WALL	EQUITY	1180282137377	1,881,877	9,642,522.
KASARANI POLICE, PERIMETER WALL	EQUITY	1180282137387	1,555,518	6,901,205.
NJIRU SECONDARY SCHOOL	EQUITY	1440280881889	436	342,227.
NGUNDU POLICE POST	EQUITY	1440282680716	2,000,000	2,000,000.
RUAI BOYS SECONDARY SCHOOL	EQUITY	1440282578133	358,963	5,000,000.
DRUMVALE SECONDARY SCHOOL	EQUITY	1440282658344	394,296	5,100,000.
HIGHWAY MANYATTA MIXED SECONDARY SCHOOL	EQUITY	1440282568875	476,483	6,800,000.
JEHOVA JIRE SECONDARY SCHOOL	EQUITY	1440279480392		5,000,000.
NJIRU MIXED DAY SECONDARY SCHOOL	EQUITY	1440282810681	295,964	-
NGUNDU PRIMARY SCHOOL	EQUITY	1440282807520	338,057	-
HON. JOHN NJOROGE SECONDARY SCHOOL	EQUITY	1180282645050	2,200,000	2,200,000
KASARANI PRIMARY SCHOL-REROOFING	EQUITY	1180282724899.	1,500,000	
TOTAL			20,325,793.	86,474,602.

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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)
OAG/NRO/NGCDF-KASARANI/2021/2022/(12)	Irregular payment under compensation of employees	The said gratuity which was due for payment in the year 2017, after completion of three years contract from February 2017. However after 2017 general elections, a new NG-CDFC was gazetted and the outgoing NG-CDFC handed over the liability to the incoming NG-CDFC. The incoming committee after its due diligence and with consensus with the NG-CDF Board and the former staffs resolved to pay the outstanding gratuity within a period of 4 years ie Kshs.424,700 in FY 2019/020, Kshs.652,860 in FY 2020/021, Kshs.703,080 in FY 2021/022 and Kshs.326,430 in FY 2022/023	Resolved	
OAG/NRO/NGCDF-KASARANI/2021/2022/(12)	Excess allocation of bursary vote	Kindly note that the bursary allocation in the said year was Kshs. 40,016,897 (29.2% which is within the allowable margin of a minimum 25% and a maximum of 35%.	Resolved	
OAG/NRO/NGCDF-KASARANI/2021/2022/(12)	Inaccuracy of bursary amounts	Kindly note that the amount of Kshs.1, 146,498 was part of the cheques issued in FY 020/021 but were stale in FY 2021/2022, thus cancelled and replaced accordingly	Resolved	
OAG/NRO/NGCDF-KASARANI/2021/2022/(12)	Unsupported bursary expenditure	This amount is inclusive of Kshs. 1,153,800 which was cheques issued last financial year (020/021), but were stale in FY 021/022, cancelled and replaced accordingly. Since this amount was reported in FY 020/021 financial statement and was a contra entry in FY 021/022, it did not affect the FY	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		2021/022 financial statements. The information is however disclosed in the ledgers, (Annual expenditure return).		
OAG/NRO/NGCDF-KASARANI/2021/2022/ (12)	Irregularities in bursary disbursements	The scholarship students were identified in the FY 2018/2019, while they were joining form one. Kindly note that the first 62 students were approved by the NG-CDFC on 10 th January 2019. More consideration was later done in the month as evidenced by the attached NG-CDFC minutes dated 21 st January 2019. Students in the same secondary school benefits with equal termly amount as indicated in the fees structure. However we may have cases of students with arrears from the previous term, which mainly arise due to delayed payment resulting from delay in submission of receipts and other requisite documents by the beneficiary. In such cases, once the requisite document is provided, the fees paid shall include the term fees and the arrears, thus a difference may arise.	Resolved	
OAG/NRO/NGCDF-KASARANI/2021/2022/ (12)	Bursary to driving school – wrong procurement method used	The service being rendered required the bodaboda students, to converge in a central place for training, and for the NTSA to take their biometric data. As such, the NG-CDFC resolved	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		to engage local driving schools within the constituency to compete, rather than inviting countrywide applications. It could have been difficult, costly and with a lot of inconveniences if the training was conducted quite far away from the constituency. There was a binding Local Service Order (LSO) which is hereby attached for your perusal		
OAG/NRO/NGCDF-KASARANI/2021/2022/ (12)	Failure to replace stale cheques amounting 6,387,854	The unrepresented cheques as at 30 th June 2022 amounting to Kshs.6, 372,854, were mostly bursary cheques issued in June 2022. Majority of these cheques were presented for payment in the month of July 2022 as shown by the attached bank statements. Kindly note that all the unrepresented cheques are no longer a reconciling item in the bank reconciliation as they all cleared as shown by the attached bank reconciliation as at 31 st January 2023.	Resolved	
OAG/NRO/NGCDF-KASARANI/2021/2022/ (12)	Unsupported and Unutilized Project Management Committee Funds	The total amount disbursed to Hon John Njoroge sec school of Kshs. 2,200,000 was still unutilized by the end of the financial year. This amount was erroneously omitted in the PMC bank balance and the notes to the financial statement	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		have been amended accordingly.		
OAG/NRO/NGCDF-KASARANI/2021/2022/ (12)	Lack of land Ownership Documents- where the office is constructed	The NG-CDF office is constructed in Njiru chiefs/Dos office and Njiru Police Post compound. The matter of obtaining the ownership documents is being addressed by the Deputy County Commissioner and we are hopeful that the same shall be addressed soon.	Unresolved	2/10/2023
OAG/NRO/NGCDF-KASARANI/2021/2022/ (12)	Underutilization of 6% of the allocated funds	The under expenditure of 6% equivalent to Kshs. 12,889.628 is mostly contributed by unutilized emergency of Kshs 6,542,273 which can only be re-allocated after the end of the financial year. The said emergency was reallocated and utilized accordingly as evidenced by the NG-CDF Board reallocation letter.	Resolved	
OAG/NRO/NGCDF-KASARANI/2021/2022/ (12)	Unexplained legal fees	The said case was finalized during the year following withdrawal by the complainant as evidenced by the attached Milimani Commercial Court document. The total amount payable to the lawyer was also fully paid during the year thus no liability carried forward	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/NRO/NGCDF-KASARANI/2021/2022/ (12)	16 No Classrooms, Administration Block and Ablution Block at Ruai Primary School- not in use	The 16 classrooms and the students ablution block are already occupied and in use by the students. However, the administration block has not been put to use since it's not yet furnished. The NG-CDFC and the school administration are committed in ensuring that the necessary furniture is provided and the administration block is put in use.	Resolved	
OAG/NRO/NGCDF-KASARANI/2021/2022/ (12)	Lack of retention register	All the retention amounts deducted from the PMC accounts remains in the PMCs bank account until the defect liability period is over, as PMCs do not operate a separate PMC deposit account. In absence of a retention register, the office had ensured that every PMC file has a summary showing the total amount payable, the amount paid and the retention due, for every payment certificate issued .The advice of maintaining a retention register is positively noted and and shall be adhered to.	Resolved	



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Name:Joan Koech
Fund Account Manager.

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