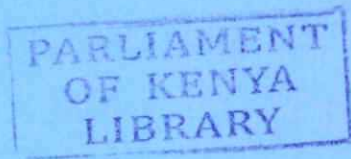


REPUBLIC OF KENYA



Enhancing Accountability

REPORT




OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2024**

| | |
|--|--|
|  THE NATIONAL ASSEMBLY | |
| DATE: 03 June 2025 | |
| DAY: Wednesday | |
| TABLED BY: | Hon. Owen Baya MP Deputy leader of majority |
| CLERK-AT THE-TABLE: | Esther Ngiyo |



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
KABETE CONSTITUENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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

National Government Constituencies Development Fund (NGCDF)
KABETE Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

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1. Acronyms and Definition of Key Terms

A. Acronyms

| | |
|---------|---|
| AIE | Authority to Incur Expenditure |
| ARMC | Audit and Risk Management Committee |
| DCC | Deputy County Commissioner |
| IPSAS | International Public Sector Accounting Standards. |
| FAM | Fund Account Manager |
| NG-CDFB | National Government Constituencies Development Fund Board |
| NG-CDF | National Government Constituencies Development Fund |
| NG-CDFC | National Government Constituency Development Fund Committee |
| NSCA | National Sub-County Accountant |
| PFM | Public Finance Management |
| PMC | Project Management Committee |
| PWD | Persons with Disability |
| FY | Financial Year |

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.

Comparative Year- Means the prior period.

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 2023. 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

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

*National Government Constituencies Development Fund (NGCDF)
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The Functions of the NG-CDF Committee are as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The NGCDF Kabete Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

| No | Designation | Name |
|----|--------------------------------|----------------------|
| 1. | AIE holder | Isabella N Mwangi |
| 2. | National Sub-County Accountant | Onesmus Kimani |
| 3. | Chairman NGCDFC | Paul Kinyanjui Gitau |
| 4. | Member NGCDFC | - |

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Kabete Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF Kabete Constituency Headquarters

P.O. Box 515-00614,
Wangige Health Centre Compound,
Wangige
KENYA.

(f) NGCDF Kabete Constituency Contacts

Telephone: (254) 0722297710
E-mail: KabeteCDF.go.ke
Website: KabeteConstituency.go.ke

(g) NGCDF Kabete Constituency Bankers

1. Family Bank.
Branch Wangige
P.O. Box 74147-00200
Nairobi.

2. Kabete NGCDF Deposit Account.
Wangige Branch
P.O. Box 74147-00200
Nairobi.

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report



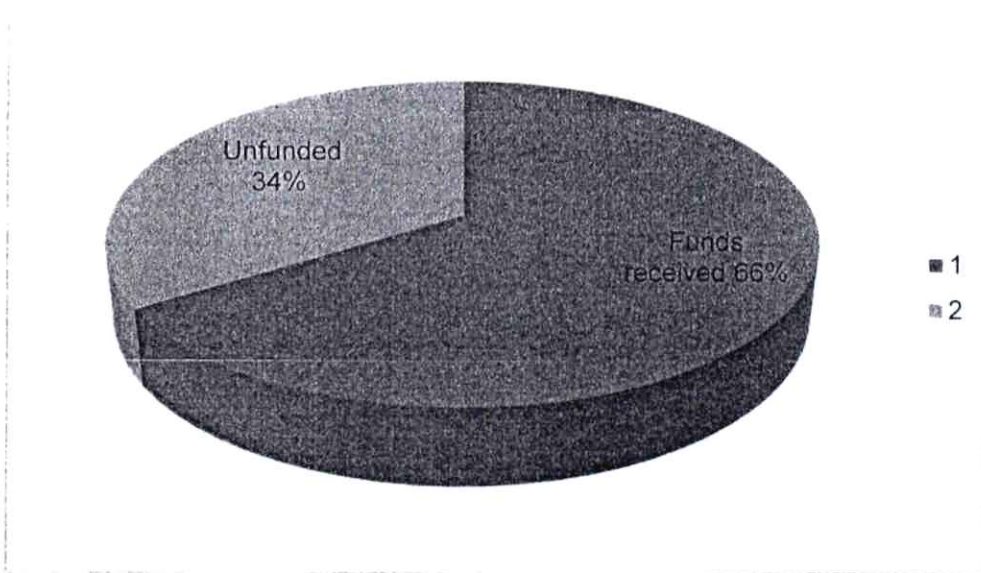
Above: Paul Kinyanjui Gitau.

Dear stakeholders,

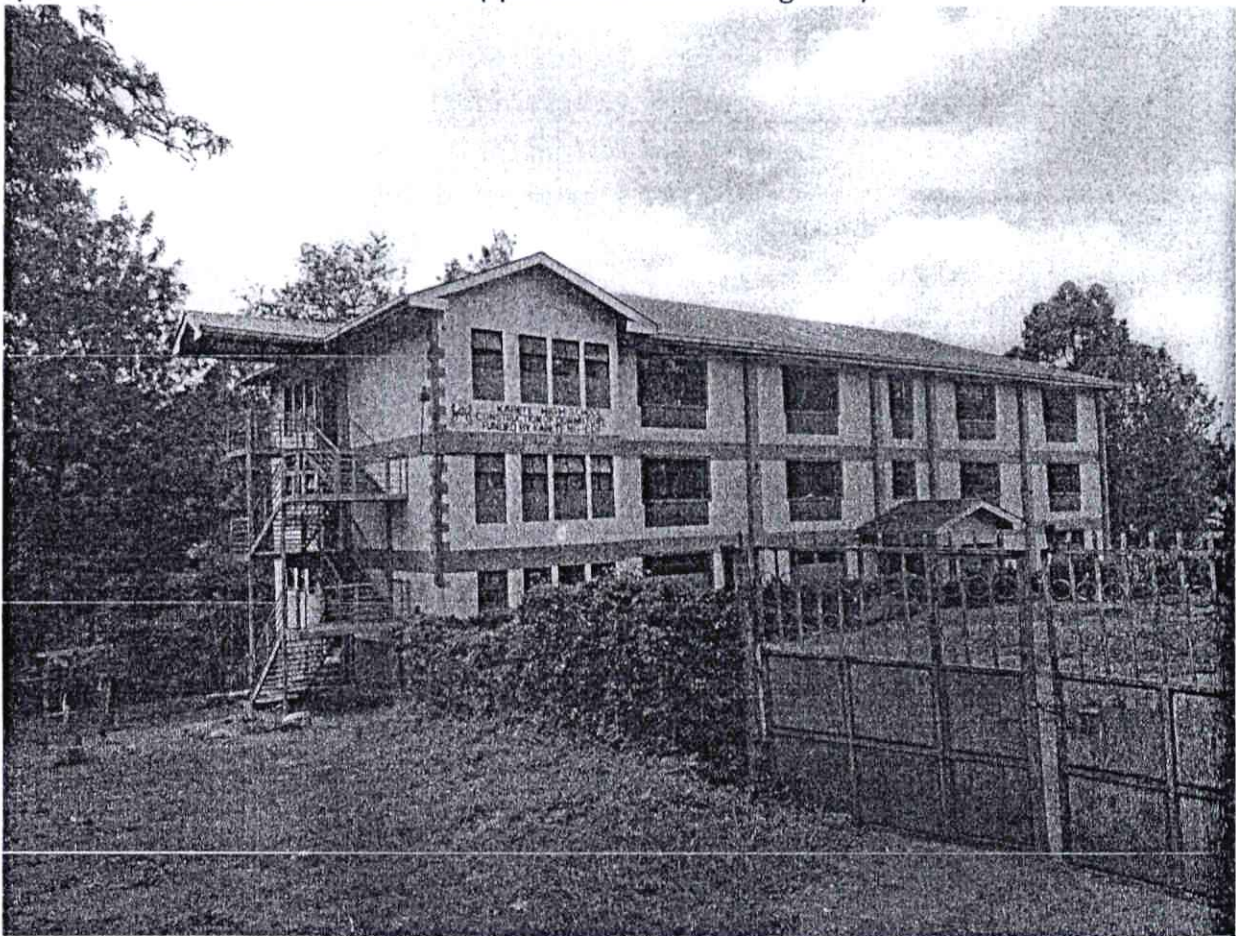
On behalf of the Kabete NG CDFC, I am pleased to present the annual report and financial statement for the year ended 30th June 2024.

We committed to achieving our vision of becoming a leader in utilising National Government Constituency Development Funds to transform and change lives.

During the year, Kabete constituency received Ksh 120,000,000.00 which is 66% of the allocation for the year 2023/24.



The successful project in the year was the completion of Kabete high school dormitory. With the completion of this project 180 boys could be accommodated in the school as boarders. This improved their learning atmosphere as they could spend more time in revision as opposed to commuting daily .



Above: The complete dormitory at Kabete High School

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A bulk of the funds came towards the close of the financial year but my committed NGCDF ensured that most of it was utilised before the close of the financial year. This is inclusive of last financial year disbursement amounts.



.....
Name: Paul Kinyanjui
Chairman NGCDF Committee

4. Statement of Performance Against Predetermined Objectives for FY 2023/24

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 the *NGCDF Kabete Constituency 2022-2027* plan are to:

1. To improve the teaching and learning environment by implementing projects geared towards improving educational infrastructure in the constituency.
2. To strengthen the security systems in the constituency.
3. Build capacity of the youth to improve on entrepreneurship, innovation, creativity and economic independence.
4. Build capacity of the persons with disability to improve on entrepreneurship, innovation, creativity and economic independence.
5. To incorporate environmental protection in socio economic and infrastructural development projects.
6. To lobby for collaborations and partnerships to complement Kabete NG CDF development projects.

Progress on the attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, 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:

National Government Constituencies Development Fund (NGCDF)

KABETE Constituency

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| | | | | |
|-------------|--|---|---|--|
| 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 | Number of usable physical infrastructure buildings in primary, secondary, and tertiary institutions -Number of bursary's | In FY 2023/24 we started the plan to increase number of classrooms by 10, 10 laboratories ,completion of 1 dormitory ,Construction of 5 perimeter walls for primary schools - Bursary beneficiaries at all levels were vetted and awarded bursaries i.e. 434 University students ,314 Colleges students, 5146 high school students and 197 PLWD students. |
| Security | To strengthen the security systems in the Constituency | Improved security infrastructure and reduce cases of insecurity in the constituency | Number of improved infrastructures for security posts, chiefs and sub chiefs. | In the FY 2023/2024 continued construction of Kamuguga police station. |
| Environment | To improve environmental protection in socio economic and infrastructural development projects | Water harvesting in various primary and secondary schools in the constituency | Number of schools fitted with gutters and water storage tanks | In the FY 2023/2024 fitted 10 schools with gutters and water storage tanks and tank base construction. |

| | | | | |
|-----------|---|---|---|--|
| Emergency | To prepare the NGCDF committee, staff and community at large on disaster management | Improve on disaster management and preparedness in the constituency | Number of trainings on disaster preparedness and management in the constituency | |
|-----------|---|---|---|--|

5. Governance Statement

a) Appointment and Removal of NGCDFC Members

The members of a Constituency Committee provided for Appointment of under section 43(2) (b),

(c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee. A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee. Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel. The selection panel referred to in paragraph (1) shall consist of— one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel; the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and two persons, one of either gender, nominated by the Constituency office.

The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board. The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act. The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

The Board shall co-opt the person referred to in section 43(2) (g) of the Act to ensure equitable representation in the membership of a Constituency Committee. The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to

the Constituency. The Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2)(b), (c), (d) and (e) of the Act to the National Assembly for approval. The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing. A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board. At least one of the Constituency Committee members appointed under section 43(2)(b)(c) or (d) shall be a mandatory signatory to the Constituency accounts.

The members of a Constituency Committee may be removed in accordance with section 43 (13) and (14) of the Act upon a receipt of a complaint against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5). The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member. The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the

hearings, a Constituency Committee may proceed to determine the matter. Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents. The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties. A member against whom a complaint is made shall not participate in the deliberations and activities of a Constituency Committee from the time the Constituency Committee starts considering the complaint. If a member against whom a complaint is made responds to the allegations to the satisfaction of a Constituency Committee and the committee makes a determination in favour of such member, the member shall resume duties as a member of the Committee.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively. A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard. A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee. At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

b) Roles and functions of the NGCDFC

Committee The functions of a Constituency Committee shall be to;

- i. Build the capacity of project management committees and Committee.
- ii. Sensitize the Community on the operations of the Fund, consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency, ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act, ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans, in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution.
- iii. Consult with relevant government departments to ensure that cost estimates for projects are realistic, in considering joint projects. Ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations.
- iv. Enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding, rank projects proposals in order of priority while ensuring that on-going projects take precedence, ensure that all projects receive adequate funding and are completed within three years, where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.
- v. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board, monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board, ensure that project reports are prepared and submitted to the Board.
- vi. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the

Constitution and the Public Finance Management legislation are observed in the management of the Fund.

- 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, collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act, recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- viii. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status, and a list of all projects approved, funded and commenced during previous financial years, and their completion status, enter into performance contracting with the Board on an annual basis, in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution.
- ix. Receive returns from project management committees in accordance with regulation 15, maintain a database of project management committees and reports from the respective committees, and perform any other function assigned to it by the Board.

c) *NGCDFC and Sub-Committee Meetings*

During the year the NGCDFC committee held a total of twenty-four meetings while the bursary subcommittee held a total of six meetings.

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Kabete Constituency's 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 marginalized 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

- Kabete NG CDFC organised for a tree planting day once in a year. This involved all the students in identified schools. The tree seedlings are provided and the students engage in the tree planting exercise and are encouraged to adopt a tree each. They ensure that the tree seedling is well watered during the dry spells to ensure that they get at least 80% survival of the trees.
- The NG CDFC identified Kamuguga area in Muguga ward to benefit from the construction of a police station. This is an area that is very insecure and has many reported cases of drugs and substance abuse. During the ground breaking ceremony for Kamuguga police station, the security team took the opportunity to educate the youth on the dangers of abusing alcohol and other substances. They also sensitised the community members on ways of identifying drug traffickers in their midst. They shared contact details of the respective security team to consult or report to in case such cases are identified.

3. Employee welfare

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

Kabete Constituency is committed to fair and ethical market practices.

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.

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- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest.

5. Community Engagements-

Kabete Constituency has endeavoured to sustain community engagement through CSI 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

Kabete Constituency 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 NGCDF 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 NGCDF during the 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.

Kabete Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the

FUNDING AGENCY
KABETE NG-CDF
27 SEP 2024
Name: Isabella N Mwangi
Fund Account Manager
ID: 515-0061A WANGIGE

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-Kabete 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, 2024. 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-Kabete Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kabete Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

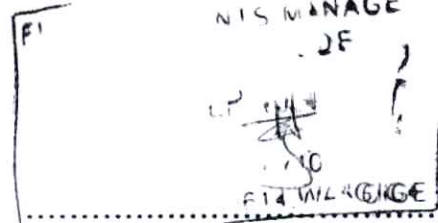
The Accounting Officer in charge of the NGCDF Kabete Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Kabete Constituency financial statements were approved and signed by the Accounting Officer on 23/9/ 2024.



Name: Paul K Gwary
Chairman – NGCDF Committee



Name: Isabella N. Mwangi
Fund Account Manager

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KABETE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 - Kabete Constituency set out on pages 1 to 43 which

Report of the Auditor-General on National Government Constituencies Development Fund – Kabete Constituency for the year ended 30 June, 2024

comprise the statement of assets and liabilities as at 30 June, 2024, the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kabete Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015, (Amended 2023).

Basis for Qualified Opinion

1. Non-Maintenance of PMC Cashbook

Annex 5 to the financial statements captures the PMC Bank balances as at 30 June, 2024 totaling Kshs.16,954,796. However, there were no cashbooks maintained for the PMC accounts. Further, it was established that the reported balances were extracted from the bank statements rather than the cashbooks.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.36,851,846 could not be confirmed.

2. Lack of Ownership Documents

Annex 4 to the financial statements reflects summary of fixed assets register balance of Kshs.29,200,000 which include buildings and structures balance of Kshs.28,000,000 and land of undisclosed value. However, ownership documents for the land where the buildings and structures are constructed were not provided for audit. The status exposes the Fund to loss of property valued at Kshs.29,200,000 in case the accessibility to the building is limited by the owners of the land on which the buildings and structures are constructed.

In the circumstances, the accuracy, completeness and ownership of land and office equipment, furniture and fittings balance of Kshs.29,200,000 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kabete Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits

of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis totaling to Kshs.248,948,880 and Kshs.177,087,603 respectively, resulting to an underfunding amounting to Kshs.71,861,277 or 24% of the budget. However, the Fund spent a balance of Kshs.151,949,762 against actual receipts of Kshs.177,087,603 resulting to an under-utilization of Kshs.25,137,841 or 14% of actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the residents of Kabete Constituency.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024

Other Information

The Management is responsible for the other information set out on page iii to xxiii which comprise of Key Constituency Information and Management, NGCDF Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the National Government Constituencies Development Fund - Kabete Constituency Management financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed,

I conclude that there is a material misstatement of this other information and I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that other information is not materially inconsistent with the financial statements.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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

Failure to Return Unutilized funds from PMCs

Annex 5 to the financial statements reflects Project Management Committee bank balances totalling Kshs.16,954,797 as at 30 June, 2024. These were unutilized funds at the end of the year that were not returned to the Constituency account contrary to National Government Constituency Fund Act, 2015 Section 12(8) which requires all unutilized funds to returned to the Constituency at the end of the year.

In the circumstances, the Fund was in breach of the law and the accuracy and completeness of cash and cash equivalents balance of Kshs.36,851,846 could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Report of the Auditor-General on National Government Constituencies Development Fund – Kabete Constituency for the year ended 30 June, 2024

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

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's, ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is

not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

National Government Constituencies Development Fund (NGCDF)

KABETE Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

9. Statement of Receipts and Payments for the Year Ended 30th June 2024.

| | Note | 2023-2024 | 2022-2023 |
|-------------------------------------|------|--------------------|-------------------|
| | | Kshs | |
| RECEIPTS | | | |
| Transfers from NGCDF Board | 1 | 177,087,603 | 88,000,000 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | - | - |
| TOTAL RECEIPTS | | 177,087,603 | 88,000,000 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 2,609,444 | 2,966,194 |
| Committee expenses | 5 | 5,195,972 | 5,608,763 |
| Use of goods and services | 6 | 8,030,126 | 2,396,439 |
| Transfers to Other Government Units | 7 | 25,593,253 | 36,502,339 |
| Other grants and transfers | 8 | 77,284,777 | 35,326,835 |
| Acquisition of Assets | 9 | 22,000,000 | 1,200,000 |
| Other Payments | 10 | 11,236,190 | 3,500,000 |
| TOTAL PAYMENTS | | 151,949,762 | 87,500,570 |
| SURPLUS/DEFICIT | | 25,137,841 | 499,430 |

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 23/09 2024 and signed by:

Chairman NG-CDF
Committee

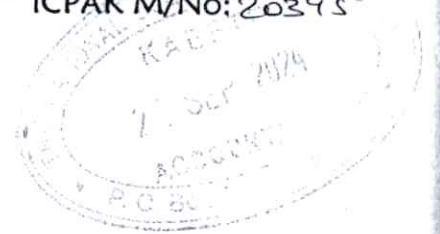
Name: Paul K. Githau

Fund Accountant Manager

Name: Isabang N. Mwangi

National Sub-County
Accountant

Name: Othmanus Kimani
ICPAK M/No: 20395



10. Statement of Assets and Liabilities as at 30th June, 2024

| | Note | 2023-2024 | 2022-2023 |
|--|------|-------------------|-------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 11A | 36,851,846 | 10,056,284 |
| Cash Balances (cash at hand) | 11B | - | - |
| Total Cash and Cash Equivalents | | 36,851,846 | 10,056,284 |
| Accounts Receivable | | | |
| Outstanding Imprests | 12 | - | - |
| TOTAL FINANCIAL ASSETS | | 36,851,846 | 10,056,284 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 13 | 1,064,381 | - |
| Gratuity | 14 | 907,990 | 314,650 |
| NET FINANCIAL SSETS | | 34,879,475 | 9,741,634 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 15 | 9,741,634 | 9,242,204 |
| Prior year adjustments | 16 | - | - |
| Surplus/Defict for the year | | 25,137,841 | 499,430 |
| NET FINANCIAL POSITION | | 34,879,475 | 9,741,634 |
| | | - | (0) |

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 23/09/2024 and signed by:

.....
Chairman NG-CDF
Committee

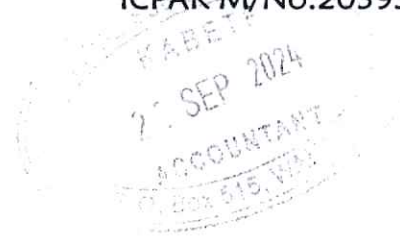
Name: Paul Kinyanjui Gitau

.....
Fund Accountant Manager

Name: Isabella N Mwangi

.....
National Sub-County
Accountant

Name: Onesmus Kimani
ICPAK M/No:20395



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National Government Constituencies Development Fund (NGCDF)
KABETE Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

11. Statement Of Cash Flows for the Year Ended 30th June 2024

| | | 2023-2024 | 2022-2023 |
|--|-----------|---------------------|--------------------|
| | | Kshs | Kshs |
| Receipts from operating activities | | | |
| Transfers from NGCDF Board | 1 | 177,087,603 | 88,000,000 |
| Other Receipts | 3 | - | - |
| | | 177,087,603 | 88,000,000 |
| Payments for operating activities | | | |
| Compensation of Employees | 4 | 2,609,444 | 2,966,194 |
| Committee expenses | 5 | 5,195,972 | 5,608,763 |
| Use of goods and services | 6 | 8,030,126 | 2,396,439 |
| Transfers to Other Government Units | 7 | 25,593,253 | 36,502,339 |
| Other grants and transfers | 8 | 77,284,777 | 35,326,835 |
| Other Payments | 10 | 11,236,190 | 4,900,000 |
| | | 129,949,762 | 86,300,570 |
| Adjusted for: | | | |
| Decrease/(Increase) in Accounts receivable | 17 | - | - |
| Increase/(Decrease) in Accounts Payable | 18 | 1,657,721 | 314,650 |
| Prior year Adjustments | 16 | - | - |
| Net Adjustments | | 1,657,721 | 314,650 |
| Net cash flow from operating activities | | 48,795,562 | 2,014,080 |
| | | | |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 9 | (22,000,000) | (1,200,000) |
| Net cash flows from Investing Activities | | (22,000,000) | (1,200,000) |
| | | | |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 26,795,562 | 814,080 |
| Cash and cash equivalent at BEGINNING of the year | 11 | 10,056,284 | 9,242,204 |
| Cash and cash equivalent at END of the year | | 36,851,846 | 10,056,284 |

National Government Constituencies Development Fund (NGCDF)
KABETE Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

12. Summary Statement of Appropriation for The Year Ended 30th June 2024

| 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 | 182,119,643 | 9,741,634 | 57,087,603 | 248,948,880 | 177,087,603 | 71,861,277 | 71.1% |
| Proceeds from Sale of Assets | | | | - | - | - | 0.0% |
| Other Receipts | | | | - | - | - | 0.0% |
| TOTAL RECEIPTS | 182,119,643 | 9,741,634 | 57,087,603 | 248,948,880 | 177,087,603 | 71,861,277 | 71.1% |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 1,924,000 | 1,689,676 | - | 3,613,676 | 2,609,444 | 1,004,232 | 72.2% |
| Committee expenses | 6,992,000 | 1,519,237 | 50,000 | 8,561,237 | 5,195,972 | 3,365,265 | 60.7% |
| Use of goods and services | 6,866,562 | 1,300,720 | | 8,167,282 | 8,030,126 | 137,156 | 98.3% |
| Transfers to Other Government Units | 51,515,666 | 3,000,000 | 22,597,661 | 77,113,327 | 25,593,253 | 51,520,074 | 33.2% |
| Other grants and transfers | 80,821,415 | 2,232,000 | 21,003,752 | 104,057,167 | 77,284,777 | 26,772,390 | 74.3% |
| Acquisition of Assets | 14,000,000 | - | 8,000,000 | 22,000,000 | 22,000,000 | - | 100.0% |
| Other Payments | 12,800,000 | - | 5,436,190 | 18,236,190 | 11,236,190 | 7,000,000 | 61.6% |

National Government Constituencies Development Fund (NGCDF)
 KABETE Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

| | | | | | | |
|------------------------|-------------|-----------|------------|-------------|-------------|------------|
| funds pending approval | 7,200,000 | | | 7,200,000 | | 7,200,000 |
| TOTAL | 182,119,643 | 9,741,634 | 57,087,603 | 248,948,880 | 151,949,762 | 96,999,118 |
| | | | | | | 61.0% |

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

Explanatory Notes.

Compensation of Employees there were funds from the previous financial year.

Committee expenses there were funds from the previous financial year.

Use of goods and services this is due to Delay of funds from the board.

Transfers to Other Government Units this is due to Delay of funds from the board.

Other grants and transfers this is due to Delay of funds from the board.

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|---|------------|
| Description | Amount |
| Budget utilisation difference totals | 96,999,118 |
| Less undisbursed funds receivable from the Board as at 30th June 2024 | 62,119,643 |
| Add Accounts payable | 34,879,475 |
| Less Accounts Receivable | 1,972,371 |
| Add/ Less Prior Year Adjustments | - |
| Cash and Cash Equivalents at the end of the FY 2023/2024 | 36,851,846 |



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13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2024

| 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 |
| 1.0 Administration and Recurrent | | | | | | |
| 1.1 Compensation of employees | 1,924,000 | 1,689,676 | | 3,613,676 | 2,609,444 | 1,004,232 |
| 1.2 Committee allowances | 3,892,000 | 190,519 | | 4,082,519 | 874,486 | 3,208,033 |
| 1.3 Use of goods and services | 4,705,708 | 1,300,720 | | 6,006,428 | 6,000,126 | 6,302 |
| Sub-total | 10,521,708 | 3,180,915 | | 13,702,623 | 9,484,056 | 4,218,567 |
| 2.0 Monitoring and evaluation | | | | | | |
| 2.1 Capacity building | 2,000,000 | 775,172 | | 2,775,172 | 2,747,000 | 28,172 |
| 2.2 Committee allowances | 1,100,000 | 553,546 | 50,000 | 1,703,546 | 1,574,486 | 129,060 |
| 2.3 Use of goods and services | 2,160,854 | | | 2,160,854 | 2,030,000 | 130,854 |

National Government Constituencies Development Fund (NGCDF)

KABETE Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

| 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 |
| Sub-total | 5,260,854 | 1,328,718 | 50,000 | 6,639,572 | 6,351,486 | 288,086 |
| 3.0 Constituency Oversight Committee (Itemize as per budget) | | | | | | |
| 3.1 | | | | - | | - |
| | | | | - | | - |
| Sub-total | | | | - | | - |
| 4.0 Emergency | | | | | | |
| 4.1 Primary Schools | 9,229,569 | | | 9,229,569 | | 9,229,569 |
| 4.2 Secondary schools | | | | - | | - |
| 4.3 Tertiary institutions | | | | - | | - |
| 4.4 Security projects | | | 400,000 | 400,000 | | 400,000 |
| Sub-total | 9,229,569 | | 400,000 | 9,629,569 | | 9,629,569 |
| 5.0 Bursary and Social Security | | | | | | |
| 5.1 Primary Schools | | | | - | | - |
| 5.2 Secondary Schools | 44,021,846 | | | 44,021,846 | 43,925,025 | 96,821 |
| 5.3 Tertiary Institutions | 8,000,000 | | | 8,000,000 | 4,420,000 | 3,580,000 |
| 5.4 Universities | 1,400,000 | | | 1,400,000 | 1,368,000 | 32,000 |



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Annual Report and Financial Statements for The Year Ended June 30, 2024

| Programme/Sub-programme | Original Budget Kshs | Adjustments | | Final Budget Kshs | Actual on comparable basis Kshs | Budget utilization / difference Kshs |
|----------------------------------|-------------------------|--|--|----------------------|------------------------------------|---|
| | | Opening Balance (C/Bk) and ALA Kshs | Previous Years' Outstanding Disbursement Kshs | | | |
| 5.5 Education Support Programmes | | | | - | | - |
| 5.6 Social Security | 7,170,000 | 2,232,000 | 9,402,000 | 18,804,000 | 7,170,000 | 11,634,000 |
| Sub-total | 60,591,846 | 2,232,000 | 9,402,000 | 72,225,846 | 56,883,025 | 15,342,821 |
| 6.0 Sports | | | | | | |
| Constituency sports | | | 1,280,876 | 1,280,876 | 1,280,876 | - |
| Constituency sports | | | 1,620,876 | 1,620,876 | 1,620,876 | - |
| Sub-total | | | 2,901,752 | 2,901,752 | 2,901,752 | - |
| 7.0 Environment | | | | | | |
| Kanyariri Primary School | 300,000 | | | 300,000 | | 300,000 |
| Gathiga Primary School | 300,000 | | | 300,000 | | 300,000 |
| Rungiri Primary School | 300,000 | | | 300,000 | | 300,000 |
| Rungiri Secondary School | 300,000 | | | 300,000 | | 300,000 |
| Mahia-ini Primary School | 300,000 | | | 300,000 | | 300,000 |
| Sub-total | 1,500,000 | | | 1,500,000 | | 1,500,000 |
| 8.0 Primary Schools Projects | | | | | | |
| (List all the Projects) | | | | | | |

National Government Constituencies Development Fund (NGCDF)

KABETE Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

| 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 |
| Ngure Primary School | 4,000,000 | 3,000,000 | 3,000,000 | 10,000,000 | 7,000,000 | 3,000,000 |
| Rukubi Primary School | 4,000,000 | | 597,661 | 4,597,661 | 4,597,661 | - |
| UON Primary School | 1,000,000 | | | 1,000,000 | | 1,000,000 |
| Kirangari Primary School | 5,000,000 | | 500,000 | 5,500,000 | | 5,500,000 |
| Kingeero Primary School | 7,000,000 | | 1,500,000 | 8,500,000 | 1,500,000 | 7,000,000 |
| Ndurarua Primary School | | | 3,000,000 | 3,000,000 | | 3,000,000 |
| St Marys Kaimba Primary | | | 3,000,000 | 3,000,000 | | 3,000,000 |
| Uthiru Primary School | | | 3,000,000 | 3,000,000 | | 3,000,000 |
| Kanyariri Primary School | | | 500,000 | 500,000 | | 500,000 |
| Gataara Primary School | | | 500,000 | 500,000 | | 500,000 |
| Rungiri Primary School | | | 500,000 | 500,000 | | 500,000 |
| Kanjeru Primary School | | | 500,000 | 500,000 | | 500,000 |
| Muguga Primary School | | | 500,000 | 500,000 | | 500,000 |
| Kahuho Primary School | | | 500,000 | 500,000 | | 500,000 |
| Kamuguga Primary School | | | 500,000 | 500,000 | | 500,000 |



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Annual Report and Financial Statements for The Year Ended June 30, 2024

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|--|-----------------|--------------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and ALA | Previous Years' Outstanding Disbursements | | | |
| | | | | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Wangige Primary School | | | 500,000 | 500,000 | | 500,000 |
| Nyathuna Primary School | | | 500,000 | 500,000 | | 500,000 |
| Kibichiku Primary School | | | 500,000 | 500,000 | | 500,000 |
| Ndongoro Primary School | 3,375,000 | | 3,000,000 | 6,375,000 | 2,112,759 | 4,262,241 |
| Kibiku Primary School | 3,382,833 | | | 3,382,833 | 3,382,833 | - |
| Muguga model Primary school | 6,757,833 | | | 6,757,833 | | 6,757,833 |
| Sub-total | 34,515,666 | 3,000,000 | 22,597,661 | 60,113,327 | 18,593,253 | 41,520,074 |
| 9.0 Secondary Schools Projects (List all the Projects) | | | | | | |
| Kibiku Secondary School | 7,000,000 | | | 7,000,000 | 7,000,000 | - |
| 9.2 | | | | - | | - |
| Sub-total | 7,000,000 | | | 7,000,000 | 7,000,000 | - |

National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget Kshs | Adjustments Opening Balance (C/Bk) and A/A Kshs | Previous Years' Outstanding Disbursements Kshs | Final Budget Kshs | Actual on comparable basis Kshs | Budget utilization difference |
|---|-------------------------|---|---|----------------------|------------------------------------|-------------------------------|
| | | | | | | |
| 10.0 Tertiary institutions Projects (List all the Projects) | | | | | | |
| Karura K Nyungu TVET | 10,000,000 | | | 10,000,000 | - | 10,000,000 |
| 10.2 | | | | - | | - |
| 10.3 | | | | - | | - |
| Sub-total | 10,000,000 | | | 10,000,000 | - | 10,000,000 |
| 11.0 Security Projects | | | | | | |
| Kamuguga police station | 9,500,000 | | 8,000,000 | 17,500,000 | 17,500,000 | - |
| Kingero Police station | | | 300,000 | 300,000 | | 300,000 |
| 11.3 | | | | - | | - |
| Sub-total | 9,500,000 | | 8,300,000 | 17,800,000 | 17,500,000 | 300,000 |
| 12.0 Acquisition of assets | | | | | | |
| 12.1 Motor Vehicles (including motorbikes) | | | | - | | - |
| 12.2 Construction of CDF office | 14,000,000 | | 8,000,000 | 22,000,000 | 22,000,000 | - |
| 12.3 Purchase of furniture and equipment | | | | - | | - |

Annual Report and Financial Statements for The Year Ended June 30, 2024

| 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 |
| 12.4 Purchase of computers | | | | - | | - |
| 12.5 Purchase of land | | | | - | | - |
| Sub-total | 14,000,000 | | 8,000,000 | 22,000,000 | 22,000,000 | - |
| 13.0 Others | | | | | | |
| 13.1 Strategic Plan | | | | - | | - |
| 13.2 Innovation Hub | 12,800,000 | | 5,436,190 | 18,236,190 | 11,236,190 | 7,000,000 |
| | 12,800,000 | - | 5,436,190 | 18,236,190 | 11,236,190 | 7,000,000 |
| 13.2 | | | | - | | - |
| Funds pending approval** | 7,200,000 | | | 7,200,000 | | 7,200,000 |
| Sub-total | 7,200,000 | - | - | 7,200,000 | - | 7,200,000 |
| Total | 182,119,643 | 9,741,634 | 57,087,603 | 248,948,880 | 151,949,762 | 96,999,118 |

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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 |
| 12.4 Purchase of computers | | | | - | | - |
| 12.5 Purchase of land | | | | - | | - |
| Sub-total | 14,000,000 | | 8,000,000 | 22,000,000 | 22,000,000 | - |
| 13.0 Others | | | | | | |
| 13.1 Strategic Plan | | | | - | | - |
| 13.2 Innovation Hub | 12,800,000 | | 5,436,190 | 18,236,190 | 11,236,190 | 7,000,000 |
| | 12,800,000 | - | 5,436,190 | 18,236,190 | 11,236,190 | 7,000,000 |
| 13.2 | | | | - | | - |
| Funds pending approval** | 7,200,000 | | | 7,200,000 | | 7,200,000 |
| Sub-total | 7,200,000 | - | - | 7,200,000 | - | 7,200,000 |
| Total | 182,119,643 | 9,741,634 | 57,087,603 | 248,948,880 | 151,949,762 | 96,999,118 |



National Government Constituencies Development Fund (NGCDF)
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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;

- Receivables that include imprests
- Payables that include 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-Kabete 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. Recognition of Receipts

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

a. 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.

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. 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.

e. 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.

5. Recognition of payments

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

a) Compensation of Employees

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

b) 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.

c) Acquisition of Fixed Assets

The payment on the 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

National Government Constituencies Development Fund (NGCDF)
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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 is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

6. 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.

7. Cash and Cash Equivalents

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

8. 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.

9. Accounts Payable

For 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 the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned 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 the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. 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.

11. 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 the NGCDF Act, 2015

12. 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 13th June 2024 for the period 1st July 2023 to 30th June 2024 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.

13. Comparative Figures

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

14. 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 2024.

15. 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

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occurred before the earliest prior period presented, restate 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.

16. 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 | 2023-2024 | 2022-2023 |
|-------------------|--------------------|-------------------|
| Normal Allocation | Kshs | Kshs |
| AIE NO. B207870 | | 16,000,000 |
| AIE NO. B 207504 | | 15,000,000 |
| AIE NO. B 205745 | | 12,000,000 |
| AIE NO. B 206361 | | 12,000,000 |
| AIE NO. B 206255 | | 26,000,000 |
| AIE NO. B 185073 | | 7,000,000 |
| | | |
| AIE NO. B2142274 | 47,756,727 | |
| AIE NO. B214667 | 9,330,876 | |
| AIE NO. B225033 | 30,000,000 | |
| AIE NO. B226015 | 30,000,000 | |
| AIE NO. B233891 | 60,000,000 | |
| | | |
| | | |
| TOTAL | 177,087,603 | 88,000,000 |

2. Proceeds From Sale of Assets

| | 2023-2024 | 2022-2023 |
|--|-----------|-----------|
| | Kshs | Kshs |
| Receipts from sale of Buildings | - | - |
| Receipts from the Sale of Vehicles and Transport Equipment | - | - |
| Receipts from sale of office and general equipment | -- | -- |
| Receipts from the Sale Plant Machinery and Equipment | - | - |
| Others (specify) | - | - |
| Total | - | - |

National Government Constituencies Development Fund (NGCDF)
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3. Other Receipts

| | 2023-2024 | 2022-2023 |
|--|-----------|-----------|
| | Kshs | Kshs |
| Interest Received | - | - |
| Rent | - | - |
| Receipts from sale of tender documents | - | - |
| Hire of plant/equipment/facilities | - | - |
| Unutilized funds from PMCs account | - | - |
| Other Receipts Not Classified Elsewhere (<i>specify</i>) | - | - |
| Total | - | - |

4. Compensation Of Employees

| Description | 2023-2024 | 2022-2023 |
|--|------------------|------------------|
| | Kshs | Kshs |
| NG-CDFC Basic staff salaries | 1,781,564 | 1,873,316 |
| Personal allowances paid as part of salary | | |
| House allowance | - | - |
| Transport allowance | - | - |
| Leave allowance | - | - |
| Gratuity-contractual employees | 593,340 | 978,398 |
| Employer Contributions Compulsory national social security schemes | 234,540 | 114,480 |
| TOTAL | 2,609,444 | 2,966,194 |

Committee Expenses

| | 2023-2024 | 2022-2023 |
|--------------------------|-----------|-----------|
| A. NG-CDF | Kshs | Kshs |
| Printing allowance | 1,748,972 | 3,946,826 |
| Other committee expenses | 3,447,000 | 1,661,937 |

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| | | |
|--|------------------|------------------|
| Sub-total | 5,195,972 | 5,608,763 |
| | | |
| B. Oversight Committee Expenses | | |
| Members allowance | - | - |
| Other committee expenses | - | - |
| Sub-total | - | - |
| TOTAL(A+B) | 5,195,972 | 5,608,763 |

National Government Constituencies Development Fund (NGCDF)
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6. Use of Goods and services

| | 2023-2024 | 2022-2023 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 156,744 | 141,072 |
| Communication, supplies and services | 441,450 | 758,292 |
| Domestic travel and subsistence | 1,473,804 | 654,250 |
| Printing, advertising and information supplies & services | 398,692 | - |
| Rentals of produced assets | - | - |
| Training expenses | 2,038,550 | 275,000 |
| Hospitality supplies and services | 1,572,928 | - |
| Insurance costs | 39,347 | 38,670 |
| Specialised materials and services | - | - |
| Office and general supplies and services | 878,920 | - |
| Fuel, oil & lubricants | - | - |
| Other operating expenses | 793,135 | 454,155 |
| Bank Charges | 56,556 | - |
| Security operations | 180,000 | 75,000 |
| Routine maintenance - vehicles and other transport equipment | - | - |
| Routine maintenance- other assets | - | - |
| TOTAL | 8,030,126 | 2,396,439 |

7. Transfer To Other Government Units

| | 2023-2024 | 2022-2023 |
|------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Transfers to Primary Schools | 18,593,253 | 29,402,339 |
| Transfers to Secondary Schools | 7,000,000 | 7,100,000 |
| Transfers to Tertiary Institutions | - | - |
| TOTAL | 25,593,253 | 36,502,339 |

8. Other Grants and Other transfers

| | 2023-2024 | 2022-2023 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Bursary - Secondary (see attached list) | 43,925,025 | 23,269,000 |
| Bursary -Tertiary (see attached list) | 4,420,000 | 2,942,877 |
| Bursary- Special Schools | 1,368,000 | 1,120,000 |
| Mocks & CAT (see attached list) | - | - |
| Social Security programmes (NHIF) | 7,170,000 | 4,701,000 |
| Security Projects (see attached list) | 17,500,000 | 2,901,752 |
| Sports Projects (see attached list) | 2,901,752 | 392,206 |
| Environment Projects (see attached list) | - | - |
| Emergency Projects (see attached list) | - | - |
| Roads Projects | - | - |
| TOTAL | 77,284,777 | 35,326,835 |

9. Acquisition Of Assets

| Non Financial Assets | 2023-2024 | 2022-2023 |
|--|-------------------|------------------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | 22,000,000 | - |
| Refurbishment of Buildings | - | - |
| Purchase of Vehicles and Other Transport Equipment | - | - |
| Purchase of Household Furniture and Institutional Equipment | - | 1,200,000 |
| Purchase of office furniture and and General Equipment | - | - |
| Purchase of ICT Equipment, Software and Other ICT Assets | - | - |
| Purchase of Specialized Plant, Equipment and Machinery | - | - |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | - | - |
| Acquisition of Land | - | - |
| Acquisition of Intangible Assets | - | - |
| TOTAL | 22,000,000 | 1,200,000 |

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10. Other Payments

| | 2023-2024 | 2022-2023 |
|----------------|-------------------|------------------|
| | Kshs | Kshs |
| Strategic Plan | | 3,500,000 |
| ICT Hubs | 11,236,190 | - |
| | | - |
| TOTAL | 11,236,190 | 3,500,000 |

11. Cash and Cash Equivalents

| Name of Bank, Account No. & currency | 2023-2024 | 2022-2023 |
|--|-------------------|-------------------|
| | Kshs (30/6/2024) | Kshs (30/6/2023) |
| Family Bank, A/C no. , Branch . (main account) | 34,879,475 | 9,741,634 |
| Kenya Commercial Bank, A/C no. Branch . (deposit account) | 1,972,371 | 314,650 |
| | - | - |
| TOTAL | 36,851,846 | 10,056,284 |
| | | |
| 11B: CASH IN HAND) | | |
| | | |
| | 2023-2024 | 2022-2023 |
| | Kshs (30/6/2023) | Kshs (30/6/2022) |
| Location 1 | - | - |
| Location 2 | - | - |
| Location 3 | - | - |
| Other receipts (specify) | - | - |
| TOTAL | - | - |

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12. Outstanding Imprests

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

13. Retention

| | 2023-2024 KShs | 2022-2023 KShs |
|--|-------------------|-------------------|
| Retention as at 1 st July (A) | - | - |
| Retention held during the year (B) | 1,064,381 | - |
| Retention paid during the Year (C) | - | - |
| Closing Retention as at 30 th June D= A+B-C | 1,064,381 | - |

Retentions aging analysis.

| | 2023-2024 | % of the total Retention | 2022-2023 | % of the total Retention |
|----------------|-----------|--------------------------|-----------|--------------------------|
| Under one year | - | % | - | % |
| 1-2 years | - | % | - | % |
| 2-3 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total | - | | - | |

14. Gratuity

| | 2023/2024 KShs | 2022/2023 KShs |
|---|-------------------|-------------------|
| Gratuity as at 1 st July (A) | 314650 | |
| Gratuity held during the year (B) | 593340 | 314650 |
| Gratuity paid during the Year (C) | | |

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| | | |
|---|--------|--------|
| Closing Gratuity as at 30 th June D= A+B-C | 907990 | 314650 |
|---|--------|--------|

Gratuity aging analysis

| | 2023/2024 | % of the total Gratuity | 2022/2023 | % of the total Gratuity |
|----------------|-----------|-------------------------|-----------|-------------------------|
| Under one year | 593340 | 65.35% | 314650 | 100% |
| 1-2 years | 314650 | 34.65% | | % |
| 2-3 years | | % | | % |
| Over 3 years | | % | | % |
| Total | 907990 | 100 | | |

The total above should be equal to the Gratuity closing figures)

15. Fund Balance B/F

| | 2023-2024 | 2022-2023 |
|---------------|------------------|------------------|
| | Kshs (1/7/2023) | Kshs (1/7/2022) |
| Bank accounts | 9,741,634 | 9,242,204 |
| Cash in hand | | - |
| Imprest | - | - |
| TOTAL | 9,741,634 | 9,242,204 |

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 | - | - | - |
| Imprests | - | - | - |
| Retentions | - | - | - |
| Gratuity | - | - | - |
| Others (<i>specify</i>) | - | - | - |
| Total | - | - | - |

17. Changes In Accounts Receivable – Outstanding Imprests

| | 2023-2024 | 2022-2023 |
|--|-----------|-----------|
| | KShs | KShs |
| Outstanding Imprest as at 1 st July (A) | - | - |
| Imprest issued during the year (B) | - | - |
| Imprest surrendered during the Year (C) | - | - |
| Closing accounts in account receivables D= A+B-C | - | - |
| Net changes in accounts Receivables D - A | - | - |

18. Changes In Accounts Payable – Gratuities and Retentions

| | 2023-2024 | 2022-2023 |
|--|-----------|-----------|
| | Kshs | Kshs |
| Gratuities and Retentions as at 1 st July (A) | 314,650 | - |
| Gratuities and Retentions held during the year (B) | 1,657,721 | 314,650 |
| Gratuities and Retentions paid during the Year (C) | - | - |
| Closing account payables D= A+B-C | 1,972,371 | 314,650 |
| Net changes in accounts payables D-A | 1,657,721 | 314,650 |

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

| | 2023/24 | 2022/23 |
|-----------------------------|---------|---------|
| | Kshs | Kshs |
| Construction of buildings | - | - |
| Construction of civil works | - | - |
| Supply of goods | - | - |
| Supply of services | - | - |
| Total | - | - |

Aging Analysis for Pending Accounts Payables

| | 2023/2024 | % of the total | 2022/2023 | % of the total |
|----------------|-----------|----------------|-----------|----------------|
| Under one year | - | % | - | % |
| 1-2 years | - | % | - | % |
| 2-3 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total | - | | - | |

19.2: Pending Staff Payables (See Annex 2)

| | 2023/2024 | 2022/2023 |
|---------------------------|-----------|-----------|
| | Kshs | Kshs |
| NGCDFC Staff | - | - |
| Others (<i>specify</i>) | - | - |
| Total | - | - |

Aging Analysis for staff Payables

| | 2023/24 | % of the total | 2022/23 | % of the total |
|----------------|---------|----------------|---------|----------------|
| Under one year | - | % | - | % |
| 1-2 years | - | % | - | % |
| 2-3 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total | - | | - | |

National Government Constituencies Development Fund (NGCDF)

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19.3: Unutilized Fund (See Annex 3)

| | 2023-2024 | 2022-2023 |
|---|-------------------|------------------|
| | Kshs | Kshs |
| Compensation of employees | 1,085,651 | 1,689,876 |
| Committee expenses | 2,325,824 | 1,039,925 |
| Use of goods and services | 3,516,054 | 1,779,833 |
| Amounts due to other Government entities (see attached list) | 17,500,000 | 3,000,000 |
| Amounts due to other grants and other transfers (see attached list) | 10,451,946 | 2,232,000 |
| Acquisition of assets | | |
| Oversight Committee Expenses | | |
| Others (<i>specify</i>) | - | - |
| Funds pending approval | | |
| Total | 34,879,475 | 9,741,634 |

19.4: PMC account balances (See Annex 5)

| | 2023/24 | 2022/23 |
|----------------------|-------------------|-------------------|
| | Kshs | Kshs |
| PMC account balances | 16,954,796 | 10,156,771 |
| Total | 16,954,796 | 10,156,771 |

19.5 Related Party Transactions

| | 2023/24 | 2022/23 |
|--|--------------------|-------------------|
| | Kshs | Kshs |
| Committee Members Remuneration | | |
| Sitting allowance of committee Members during the year | 1,748,972 | 3,946,826 |
| Transaction with the NGCDF Board | | |
| Receipts from the NGCDF Board during the year | 177,087,603 | 88,000,000 |
| Total | 177,087,603 | 88,000,000 |

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. | | | | | |
| Sub-Total | | | | | |
| Construction of civil works | | | | | |
| 3. | | | | | |
| 4. | | | | | |
| 5. | | | | | |
| Sub-Total | | | | | |
| Supply of goods | | | | | |
| 6. | | | | | |
| 7. | | | | | |
| Sub-Total | | | | | |
| Supply of services | | | | | |
| 8. | | | | | |
| Sub-Total | | | | | |
| Grand Total | | | | | |

Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 2 - Analysis of Pending Staff Payables

| Name of Staff | Designation | Date employed | Outstanding Balance 30 th June 20xx | Comments |
|---------------|-------------|---------------|--|----------|
| NG-CDFC Staff | | | | |
| 1. | | | | |
| 2. | | | | |
| 3. | | | | |
| Sub-Total | | | | |
| Grand Total | | | | |

Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 3 – Unutilized Fund

| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|--|--------------------------------|---------------------|---------------------|----------|
| | | 2023-2024 | 2022-2023 | |
| | Payment of staff salaries | | | |
| Compensation of employees | | 1,085,651 | 1,689,876.00 | |
| Committee Expenses | committee expenses | 2,325,824 | 1,039,925.00 | |
| Use of goods & services | Office operations | 3,516,054 | 1,779,832.73 | |
| Amounts due to other Government entities | | | 3,000,000.00 | |
| Uthiru Primary School | construction of classrooms | 3,000,000 | | |
| Kanyariri Primary School | construction of ablution block | 500,000 | | |
| Gataara Primary School | construction of ablution block | 500,000 | | |
| Rungiri Primary School | construction of ablution block | 500,000 | | |
| Kanjeru Primary School | construction of ablution block | 500,000 | | |
| Kamuguga Primary School | construction of ablution block | 500,000 | | |
| Muguga Primary School | construction of ablution block | 500,000 | | |
| Kahuho Primary School | construction of ablution block | 500,000 | | |
| Wangige Primary School | construction of ablution block | 500,000 | | |





Annual Report and Financial Statements for The Year Ended June 30, 2024

| | | | | |
|---------------------------------------|----------------------------|------------|--------------|--|
| Rungiri Primary School | Purchase of Tanks | 300,000 | | |
| Rungiri Secondary School | Purchase of Tanks | 300,000 | | |
| Mahia-ini Primary School | Purchase of Tanks | 300,000 | | |
| | | | | |
| | Sub-Total | 28,351,515 | 2,232,000.00 | |
| Acquisition of assets | | | | |
| | | | | |
| Oversight Committee Expenses(itemize) | | | | |
| | | | | |
| | | | | |
| Others (<i>specify</i>) | | | | |
| Uthiru ICTHUB | construction of hub centre | 7,000,000 | | |
| | | | | |
| | | | | |
| | Sub-Total | 7,000,000 | | |
| Funds pending approval | | 7,200,000 | | |
| | Grand Total | 96,999,118 | 9,741,633.73 | |

KABETE Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 4 – Summary of Fixed Asset Register

| Asset class | Historical Cost b/f | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost |
|--|---------------------|----------------------------------|----------------------------------|-----------------|
| | (Kshs) | | | (Kshs) |
| | 2021-2022 | | | 2022-2023 |
| Land | | | | - |
| Buildings and structures | 28,000,000 | | | 28,000,000 |
| Transport equipment | | | | - |
| Office equipment, furniture and fittings | | 1,200,000 | | 1,200,000 |
| ICT Equipment, Software and Other ICT Assets | | | | - |
| Other Machinery and Equipment | | | | - |
| Heritage and cultural assets | | | | - |
| Intangible assets | | | | - |
| Total | 28,000,000 | 1,200,000 | - | 29,200,000 |

Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 5 –PMC Bank Balances as at 30th June 2024

| PMC NAME | Account number | Bank | DATE A/C OPENED | Bank Balance | Bank Balance |
|---------------------------------|----------------|-------------|-----------------|--------------|--------------|
| | | | | 2023-2024 | 2022-2023 |
| PMC | | | | | |
| Nyathuna primary school | 102000031941 | FAMILY BANK | | 14,304.35 | 14,304 |
| Environment project | 102000030878 | FAMILY BANK | | 97,122.00 | 395,122.00 |
| ACK Nyathuna Secondary school | 102000034506 | FAMILY BANK | | 200 | 200.00 |
| Cura primary school | 101000001743 | FAMILY BANK | | 100 | 100.00 |
| Kahuho primary school | 102000030791 | FAMILY BANK | | 17,621.00 | 17,621.00 |
| Kamuguga primary school | 102000032419 | FAMILY BANK | | 10,732.00 | 10,782.00 |
| Kanjeru primary school | 101000000617 | FAMILY BANK | | 332 | 332.00 |
| Karura ka Nyungu primary school | 102000030793 | FAMILY BANK | | 2,992,854.49 | 79.85 |
| Kibiku primary school | 102000031940 | FAMILY BANK | | 7,617.00 | 7,617.00 |
| Rukubi Primary School | 102000032417 | FAMILY BANK | | 3,107,889.00 | 1,453,842.00 |
| Kingeero primary school | 102000031230 | FAMILY BANK | | 42,476.00 | 42,476.00 |
| Kirangari high school | 102000001024 | FAMILY BANK | | 55 | 55 |
| Muguga Primary School | 102000031232 | FAMILY BANK | | 1,422.75 | 17,714.75 |
| Ndurarua Primary School | 102000030792 | FAMILY BANK | | 201,628.00 | 201,628.00 |
| Rungiri High School | 101000000597 | FAMILY BANK | | 2,360.00 | 2,360.00 |
| St Kelvin Secondary School | 101000000602 | FAMILY BANK | | 332 | 332.00 |
| Uthiru Day Secondary School | 102000032954 | FAMILY BANK | | 125,026.41 | 574,362.41 |
| Youth and Sports | 102000030879 | FAMILY BANK | | 672,892.00 | 672,892 |
| Wangige Primary School | 102000031231 | FAMILY BANK | | 263,923.95 | 263,923.95 |
| Uthiru Primary School | 102000031227 | FAMILY BANK | | 118,631.60 | 14.92 |
| Ngure Primary School | 102000031234 | FAMILY BANK | | 1,588,673.00 | 50,836.00 |
| Kibiku Secondary school | 102000034510 | FAMILY BANK | | 151 | 151 |
| Ngubi Valley Crest Road | | FAMILY BANK | | 286 | 286 |
| Gitaru Quarry Road | 102000034478 | FAMILY BANK | | 286 | 286 |

KABETE Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

| PMC NAME | Account number | Bank | DATE A/C OPENED | Bank Balance | |
|--------------------------------|----------------|-------------|-----------------|----------------------|-------------------|
| | | | | 2023-2024 | 2022-2023 |
| PMC | | | | | |
| Kirangari Primary School | | FAMILY BANK | | 145,961.00 | 145961 |
| Kibichiku primary School | | FAMILY BANK | | 2,448.37 | 2448.37 |
| Kibichiku Secondary School | 102000034483 | FAMILY BANK | | 477 | 477 |
| St Marys Kaimba Primary School | 101000000605 | FAMILY BANK | | 112,348.00 | 112348 |
| Kanjeru Gichagi Road | 101000002175 | FAMILY BANK | | 112 | 112 |
| Wangige Secondary School | 101000002328 | FAMILY BANK | | 2,771,498.00 | 1531640 |
| Kanjeru Girls High School | 102000000617 | FAMILY BANK | | 332 | 332 |
| Cura Secondary School | 102000034484 | FAMILY BANK | | 108 | 108 |
| ACK Gikuni Secondary school | 102000030790 | FAMILY BANK | | 9016 | 9016.27 |
| Kingeero Police Division | 102000033294 | FAMILY BANK | | 348 | 348 |
| Mary Leakey Girls High School | 102000032478 | FAMILY BANK | | 182 | 182 |
| Gataara Primary School | 102000031228 | FAMILY BANK | | 328.5 | 1409237.5 |
| NGCDF Office | 102000031522 | FAMILY BANK | | 649,827.00 | 43258 |
| DCC Office | 102000001733 | FAMILY BANK | | 405.18 | 405.18 |
| Muguga Model Primary School | 102000031229 | FAMILY BANK | | 36,578.50 | 36578.5 |
| Strategic Plan | 102000031523 | FAMILY BANK | | 11,003.79 | 1735390.79 |
| Mahia ini Primary School | 102000031233 | FAMILY BANK | | 2,996,024.00 | 238.93 |
| COC | 101000005676 | FAMILY BANK | | 0 | 1400000 |
| Public Address | 102000031522 | FAMILY BANK | | 360 | 360 |
| White House | 101000006724 | FAMILY BANK | | 949,512.50 | 0 |
| Ndongoro Primary School | | FAMILY BANK | | 67.37 | 67.37 |
| Kamonjoni Primary School | | FAMILY BANK | | 944 | 944 |
| | | | | 16,954,796.76 | 10,156,771 |



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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) | | | | | | | | | | | | | | | | | | | | |
|--|--|---------------------|-----------------------------------|--|------------|-------------------|--|-----------|--------------|--------------------------|-----------|-----------|-----------|------------------------------------|------------|------------|---------|---------------------------|------------|------------|-----------|---|----------|--|
| 2.3 | <p>Differences in Authority to Incur Expenditure (AIE)</p> <p>A comparison between figures in financial statements and Trial balance reveals the following differences:</p> <table border="1" data-bbox="530 726 1238 933"> <thead> <tr> <th>Item</th> <th>Financial Statement</th> <th>Trial Balance</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td>Committee Expense</td> <td></td> <td>5,608,763</td> <td>(3,672,7630)</td> </tr> </tbody> </table> <table border="1" data-bbox="530 981 1238 1356"> <tbody> <tr> <td>Use of Goods and service</td> <td>4,669,202</td> <td>2,395 439</td> <td>2,272,763</td> </tr> <tr> <td>Transfer To other Government units</td> <td>3ô R94 545</td> <td>36,502.239</td> <td>392 306</td> </tr> <tr> <td>Other Grants and Transfer</td> <td>34,934,629</td> <td>35 326,836</td> <td>(392,207)</td> </tr> </tbody> </table> | Item | Financial Statement | Trial Balance | Difference | Committee Expense | | 5,608,763 | (3,672,7630) | Use of Goods and service | 4,669,202 | 2,395 439 | 2,272,763 | Transfer To other Government units | 3ô R94 545 | 36,502.239 | 392 306 | Other Grants and Transfer | 34,934,629 | 35 326,836 | (392,207) | <p>The correct A.I.E numbers are as indicated in ledgers and physical file. The typo error is now corrected in the financial statement.</p> | Resolved | |
| Item | Financial Statement | Trial Balance | Difference | | | | | | | | | | | | | | | | | | | | | |
| Committee Expense | | 5,608,763 | (3,672,7630) | | | | | | | | | | | | | | | | | | | | | |
| Use of Goods and service | 4,669,202 | 2,395 439 | 2,272,763 | | | | | | | | | | | | | | | | | | | | | |
| Transfer To other Government units | 3ô R94 545 | 36,502.239 | 392 306 | | | | | | | | | | | | | | | | | | | | | |
| Other Grants and Transfer | 34,934,629 | 35 326,836 | (392,207) | | | | | | | | | | | | | | | | | | | | | |

| 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) | | | | |
|--|--|---|-----------------------------------|--|---------|--|--|--|
| | <table border="1" data-bbox="504 438 1196 497"> <tr> <td data-bbox="504 467 690 497">Gratuit</td> <td data-bbox="690 467 858 497">314.650</td> <td data-bbox="858 467 1026 497"></td> <td data-bbox="1026 467 1196 497">314,650</td> </tr> </table> <p data-bbox="488 497 1196 582">The variances have neither been explained nor reconciled</p> <p data-bbox="364 614 1196 710">ii) Differences Between Financial Statements and Supporting Schedules</p> <p data-bbox="364 726 1196 1141">Basic salary figure of Kshs 1,738,704 and transfer to other government units of Kshs.36,894,545 in the financial statement differ with the ledger/supporting schedule balances of Kshs.1,825,866 and Kshs.33,999.925 60 respectively. A difference of Kshs.87,162 in basic salary and Kshs 2,894.619 4 in transfers to other government units has not been explained. Further, ledger reflects a balance of Kshs.978.398 on gratuity while as financial statement shows a figure of Kshs.1,170,250 resulting to a difference of Kshs.191 ,852 which has not been explained</p> | Gratuit | 314.650 | | 314,650 | | | |
| Gratuit | 314.650 | | 314,650 | | | | | |
| 3.0 | <p data-bbox="378 1204 1196 1252">Unsupported Expenditure for Social Security Programmes</p> <p data-bbox="378 1252 1196 1412">Note 8 of the Financial Statements includes an expenditure of Kshs.4,701 ,000 that relates to social security programmes. Examination of payment vouchers provided showed that the funds were used to pay for Kabete</p> | The NHIF numbers for all the beneficiaries were availed | Resolved | | | | | |



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Annual Report and Financial Statements for The Year Ended June 30, 2024

| 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) |
|--|---|--|-----------------------------------|--|
| | Constituency residents who are poor and elderly National Health Insurance Fund (NHIF). However, the supporting schedule did not include NHIF numbers for 27 beneficiaries as per attached appendix.ii | | | |
| 4. | Unsupported Expenditure on Committee Expenses Notes 5 to the financial statements reflects Committee expenses amounting to Kshs. 1 Audit verification on and payment vouchers and ledgers availed revealed that an expenditure of Kshs. 4,062,000 incurred on Committee Allowances and Other Committee Expenses was not supported by attachment of requisite documents like minutes and approval, requisition of the imprest, work tickets/bus tickets, pictorial evidence of public participation and training program | The expenditure is well supported by minutes authorizing the expenditure plus the imprest requisition and the pictorial evidence on the program. | Resolved | |
| 5. | Unsupported Expenditure on Use of Goods and Services Note 6 to the financial statements reflects Use of Goods amounting Kshs. 4,669,202 out of which the amount of Kshs. 829,250 spent on Training Expenses, Domestic travel and subsistence allowances was not sufficiently supported by minutes, memo or any approval for the expenditure. | The expenditure was well supported | Resolved | |
| 5 | . Failure to Return Unutilized PMC Bank Balances on Completed Projects | The balances will be utilized | Resolved | |



| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|--------------------------------------|---|
| | <p>Annex 5 to the financial statements shows various bank balances of Project Management Committee as at 30th June 2023, totaling to Kshs.10,929,906.22 No explanation has been given why these monies had not been transferred back to Constituency account by June 30th . Most of the balances has been brought forward from previous year balance of Kshs. 10,033,913.27 and note 3 to the financial statements on other receipts confirmed that there was no single PMC that returned unutilized funds during the financial year 2022/2023. Also no PMC returns filed to the constituency committee showing the accountability of the balances of Kshs. 0,033,913.27 brought forward from previous year.</p> | <p>to furnish the complete projects.</p> | | |
| <p>1:</p> | <p>Budgetary Control and Performance: Examination of the summary statement of appropriation revealed a final expenditure budget of Kshs.154,329,807 against actual expenditure of Kshs. 87,500,570 resulting in budget under-utilization of Kshs.66,829,238 equivalent to 57% of the approved budget amount. In addition, the Fund budgeted to receive Kshs. 154,329,807 from the CDF Board out of which the Board remitted Kshs.97,242,204 resulting in a deficit of Kshs.57,087,603 equivalent to 63%</p> | <p>The underutilization in the budget resulted due to the delay in the disbursement of funds from the NG-CDF Board. A bulk of the funds</p> | <p>Resolved</p> | |

Annual Report and Financial Statements for The Year Ended June 30, 2024

| 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) |
|--|---|---|-----------------------------------|--|
| | of the budget. As a result, the Fund did not implement planned and approved projects in accordance with the approved programmes thereby denying residents of Kabete Constituency services. | was received just before the close of the financial year as evidenced by the AIE dates. | | |
| 2. | Unutilized funds. Annex 3 of the financial statements reflect unutilized funds amounting to Kshs.66,829,237 which was an increase of unutilized funds from Kshs. 9,242,204 in the previous audited financial year. Management has not provided the measures it has put in place to absorb the funds and address the recurring increase in unutilized funds over the years | This was as result of delay of release of funds from the NG-CDF Board. | Resolved | |
| 1: | Cracks in The Perimeter Wall at Muguga Primary School Physical verification of construction of a perimeter wall at Muguga primary school constructed vide tender no. KBTÄ/CPW//MPS/03/2023 shows that the wall had already developed four major cracks in different places thereby putting the wall in danger of collapsing despite the fact that it was completed in year 2023/2024. | The contractor promised to make good the defects (cracks) before the retention monies are paid out to them. This was communicated in writing. | Resolved | |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|-----------------------------------|--|
| 2: | Irregularities in the Procurement of Construction Works It was noted that both the tender opening committee and tender processing committee consist of the same members contrary to section 80 of Public Procurement and Asset Disposal act. | The correct Procurement documents were availed. | Resolved | |
| 3: | Lack of land ownership documents. Annex 4 to the financial statements reflects the summary of fixed asset register amounting to Kshs.29,200,000. Included in the asset register is Kshs.28,000,000. 7 buildings and structures valued at The said building is the construction of Kabete Constituency Development Fund offices, which was ongoing at the time of audit. However, the ownership documents pertaining to the land where the building is constructed have not been provided for audit review and explanation provided is that the land in which construction is done belongs to Kiambu County government | Availed ownership documents | Resolved. | |



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Name: Isabella N. Mwangi
Fund Account Manager.

