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THE-TABLE:

Benson Inzofu

THE AUDITOR-GENERAL

ON

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

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



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
JUJA 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)

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

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

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 Juja 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	Olympia Muhanga Musonye
2.	National Sub-County Accountant	Priscah Jepchumba
3.	Chairman NGCDFC	Peter Kiratu Mbari
4.	Member NGCDFC	Njeri Mwangi Kahingo

(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 Juja 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 Juja Constituency Headquarters

P.O. Box 706-01001

Kalimoni.

Next to Juja-Ruiru Toll weighbridge.

(f) NGCDF Juja Constituency Contacts

Telephone: (254) 725726065
E-mail: cdfjuja@ngcdf.go.ke
Website: www.jujangcdf.go.ke

(g) NGCDF Juja Constituency Bankers

Equity Bank
Juja Branch
P.O Box 75104

(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

III. NG-CDFC Chairman's Report

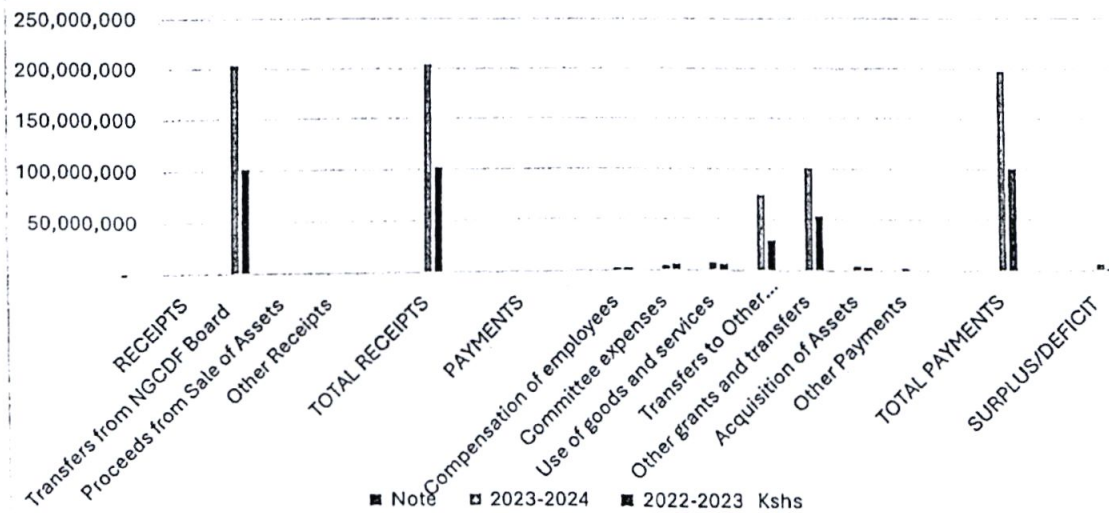


MR. PETER KIRATU MBARI

FORWARD BY THE CHAIRMAN NGCDF COMMITTEE ON BUDGET PERFORMANCE

Our NG-CDFC wishes to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. Our NG-CDFC have improved the Education infrastructure, Education bursary, ICT and Climate mitigation measures in Juja Constituency through the various projects that we have done.

Statement of receipts and payments comparison F/Y's
 2023/2024 and 2022/2023



Comparatively, Statement of Receipts and Payments for the financial year 2023/2024 reflects a slightly higher value in amount against the financial year 2022/2023. In

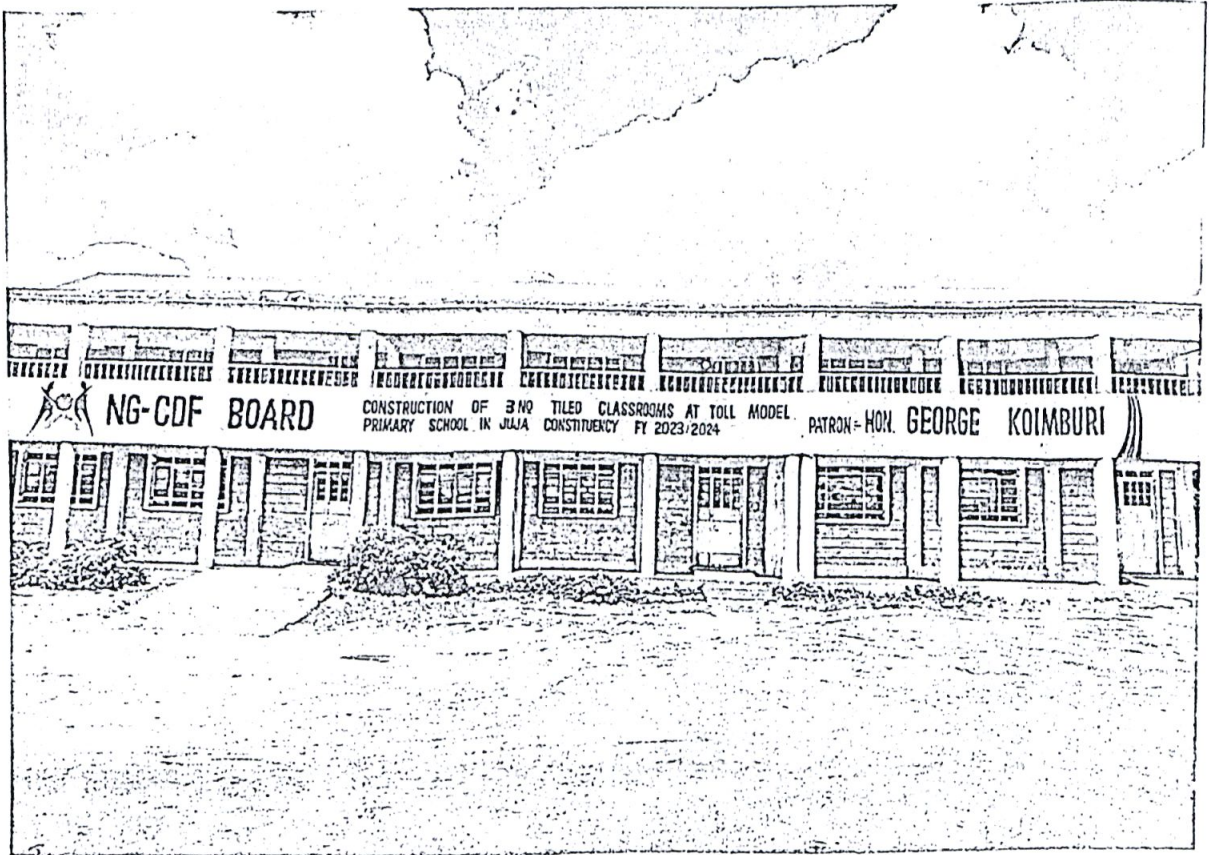
addition, there is high absorption rate in financial year 2023/2024 compared to financial year 2022/2023. The variance is evident in Transfers to Other government units and other grants and transfers. In the mentioned items, in the financial year 2023/2024, the management managed to transfer Kshs 74,700,000 compared to kshs 29,604,135 in the financial year 2022/2023 to other government units. The management managed to transfer Kshs 101,579,894 in the financial year 2023/2024 compared to Kshs 53,614,702 in the financial year 2022/2023 to other grants and transfers.

Statement of Appropriation 2023/2024

As observed, the Management managed to utilize Kshs 101,579,894 against the Final budget of Kshs 228,879,041.15. This points to 69.4% absorption rate. This is an increase from the financial year 2022/2023 where the constituency absorption rate stood at 51.2%. The management was not able to attain the 100% utilization rate because the funds were not disbursed on time from the Board. Also, the absorption rate was affected Following the supreme court ruling on NG-CDF as unconstitutional, it led to delayed funding from the board which also led to delayed implementation of projects. Apart from the above-mentioned issues, there has been a good project implementation spirit within the Constituency. Some of the best practices within the constituency are hereby interpreted.

KEY ACHIEVEMENTS

- The funds allocated for the bursary in the financial year 2023/2024 was disbursed to various day and boarding secondary schools and some tertiary institutions successfully. The needy students in the constituency were considered and awarded the bursary. The total amount given was Kshs 70,144,724.
- Primary and secondary schools' projects were done to improve the learning condition of the learners for improved performance. Below are some of the projects completed and in use:



TOLL MODEL PRIMARY SCHOOL (CONSTRUCTION TO COMPLETION OF CLASSROOMS).
APPROXIMATE EXPECTED BENEFICIARIES- 270 STUDENTS

EMERGING ISSUES, IMPLEMENTATION CHALLENGES AND RECOMMENDATIONS

The financial year 2023-2024 had some project implementation challenges like delayed funding which led to delayed implementation of projects.

Additionally, delay in approval of various projects from the board also led to delayed implementation of projects.

Timely approval and funding of projects from the board may help to curb the above stated challenges.

As chairman, Juja constituency, it has been a pleasure working for Juja Constituency watching it bloom and implement the projects for its constituents as it is changing lives. It's my belief that Juja will thrive.

.....
Name: Peter Kiratu Mbari
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 Juja Constituency 2023-2024* plan are to:

1. Increase the retention of children in primary and secondary schools.
1. Improve transition of pupils from primary to secondary schools and from secondary to tertiary institutions.
2. Improve the performance of students in primary and secondary schools.
3. Improve the conservation of water within the constituency in installing water tanks.
4. Enhance the participation of youths in sports.
5. Strengthen the capacity of the Juja NG CDF offices to effectively undertake its mandate.

Progress on the attainment of Strategic development objectives

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

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Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 23/24 -we increased number of classrooms by 3, toilets (4) and budget for construction of laboratories (5) in schools/institutions to enhance conducive and smooth learning environment for the beneficiaries. - Bursary budget increased from kshs.48,000,000 to kshs.70,144,724.
Climate Change Mitigation Activities	To enhance afforestation and water conservation and harvesting by planting indigenous trees and installation of water tanks and construction of tank base and fixing of gutters.	Percentage of trees planted and water harvested.	Number of trees and tanks purchased.	Trees purchased and planted in various institutions. Tanks purchased, distributed to various institutions, installed and in use.
ICT Hub	To improve access to technology, resources and information, drive innovation and create employment through digital jobs.	Percentage of youths in the Constituency trained and benefited.	Number of youth who have benefited from the digital trainings.	ICT Hub built and equipped. Installation of Laptops pending

JUJA Constituency

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Emergency	To cater for any unforeseen occurrences	-Increased risk management skills -Develop a structural mechanism to handle risks and emergency	- High level of response to any risk and emergency occurrence	In FY23/24, we constructed ablution blocks and perimeter walls as a response to the emergency of collapsed toilets and school walls in the institutions.
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5. Governance Statement

a. NG-CDFC process of appointment

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

1. there is established a National Government Constituency Development Fund Committee for every constituency.
2. Constituency Committee Shall comprise of;
 - a) the national government official responsible for co-ordination of national government functions.
 - b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
 - d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - g) one member co-opted by the Board in accordance with regulations made by the Board
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board.

National Government Constituencies Development Fund (NGCDF)
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The current NGCDFC members were gazetted in December 16th 2022 and the first meeting was held in 3rd July 2023.

The persons appointed are drawn from different groupings as follows:

THE KENYA GAZETTE

Juja NG-CDFCs members approval,

NAME	ROLE	DATE OF GAZETTEMENT
Simon Nduati Wamakau	Male Youth Representative	16 th Dec 2022
Peter Kiratu Mbari	Male Adult Representative	16 th Dec 2022
Ann Nyambura Ng'ang'a	Female Youth Representative	16 th Dec 2022
Njeri Mwangi Kahingo	Female Adult Representative	16 th Dec 2022
Charles Mwenji Kirichu	Representative of the Persons Living with Disability	16 th Dec 2022
Joseph Muniu Kaburi	Mominee of the Constituency Office (Male)	16 th Dec 2022
Jane Anyango Wanda	Nominee of the Constituency Office (Female)	16 th Dec 2022

b. NG-CDFC Tenure

The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

c. The Role of the Constituency Committee

The functions of a Constituency Committee shall be to:

1. Build the capacity of project management committees and sensitize the Community on the operations of the Fund.
2. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency.
3. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the NGCDF Act.
4. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
5. Ensure that project reports are prepared and submitted to the Board.
6. 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.
7. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board to comply with section 39(4) of the Act.
8. Ensure projects are labelled in accordance with the guidelines issued by the Board and perform any other function assigned to it by the Board.

d. Removal of a member

As per the act, a member of the Constituency Committee may be removed from office on any one or more of the following grounds—

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practises;
- (f) causing disharmony within the committee
- (g) physical or mental infirmity.

A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

e. NG-CDFC Induction and training

Juja NG-CDF conducted a training induction at Mombasa for NGCDFCs, staffs and technical team during the month of may 2024. The training entails teachings on NG-CDF act, drugs and substance abuse, HIV and Aids and emerging issues.

f. Number of meetings;

NG-CDF Act Section 41 stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Juja Constituency, the NG-CDF Committee conducted 24 meetings and 2 sub-committee meetings.



National Government Constituencies Development Fund (NGCDF)
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S.No	NG-CDFC	25/7/23	28/7/23	1/8/23	24/8/23	25/9/23	19/10/23	26/10/23	1/11/23	13/11/23	9/12/23	28/12/23	10/1/24	11/1/24	25/1/24	7/2/24
	COMMITT EE MEMBERS	3	23	3	23	23	23	3	/23		23	23				
1	Simon Nduati Wamakau	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Peter Kiratu Mbari	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Ann Nyambura Ng'ang'a	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Njeri Mwangi Kahingo	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Charles Mwenji Kirichu	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Joseph Muniu Kaburi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Jane Anyango Wanda	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Simon Nduati Wamakau	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	CHARLES MURIITHI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Olympia Musonye	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

*JUJA Constituency
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S.No	NG-CDFC COMMITTEE MEMBERS	21/2/24	6/3/24	27/3/24	15/4/24	23/4/24	02/5/24	23/5/24	10/6/24	21/6/24
1	Simon Nduati Wamakau	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Peter Kiratu Mbari	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Ann Nyambura Ng'anga	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Njeri Mwangi Kahingo	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Charles Mwenji Kirichu	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Joseph Muniu Kaburi	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Jane Anyango Wanda	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Simon Nduati Wamakau	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	CHARLES MURIITHI	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Olympia Musonye	✓	✓	✓	✓	✓	✓	✓	✓	✓

g. Remuneration Rates

NG-CDFC members remuneration rates are as follows:

NG-CDFC Chairperson – Kshs 7,000 per meeting

NG-CDFC members- Kshs 5,000 each per meeting.

h. Disclose the policy on conflict of interest

The Members are required to declare any conflict during meetings, which whenever declared, would be recorded in the minutes and in the register.

i. Succession plan

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

j. Ethics and code of conduct

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

k. Risk Management

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

- Identifying risks,
- Analyse risks,
- Prioritization of risk,
- A solution for implementation is sort,
- Monitored

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

Juja NG-CDFC strategic Environmental agenda recognizes the provisions of the NG-CDF Board Strategic Plan and the National Environmental Management Authority (NEMA) guidelines. The NEMA Performance Contract Guidelines for all Ministries, Departments and Agencies (MDAs) provide that institutions undertake planning, implementation, monitoring and Audit of the projects to ensure compliance with and enforcement of the constitution and other statutory obligations relating to environmental sustainability.

As a Constituency, we ensure that Project Management Committees (PMC) continue to prioritise and improve environmental sustainability projects. We also Encourage Community participation in identification, protection, and conservation of environment by carrying out environmental awareness programs. Despite of our effort, delayed approval and funding of projects hindered the effectiveness of this. However, we provided environmental awareness whenever we went for project handover. We also took the opportunity to sensitize the students and pupils in the respective institution on the effects of drug abuse and HIV.

3. Employee welfare

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

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

Juja 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 NG CDF Board in accordance with the Act.

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

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

Public Awareness

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

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



.....
Name: Olympia Muhanga Musonye.
Fund Account Manager.

7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Juja 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-Juja 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- Juja 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.


*National Government Constituencies Development Fund (NGCDF)
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The Accounting Officer in charge of the NGCDF Juja 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- Juja Constituency financial statements were approved and signed by the Accounting Officer on 27 / 12 / 2024.


.....
Name: *Peter Kiratu*
Chairman – NGCDF Committee


.....
Name: *Eunice Olympe*
Fund Account Manager

REPUBLIC OF KENYA

Phone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – JUJA 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 – Juja Constituency set out on pages 1 to 34, which

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

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Juja 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. Project Management Committees (PMC) Accounts

The statement of receipts and payments reflects an amount of Kshs.74,700,000 under transfers to other Government units as disclosed in Note 7 to the financial statements which was in respect of projects in primary and secondary schools of Kshs.38,400,000 and Kshs.36,300,000 respectively. Further, the statement reflects other grants and other transfers totalling Kshs.101,579,894 as supported by Note 8 which includes an amount totalling Kshs.24,239,694 in regards to security, sports, environment and emergency projects. The total amount of Kshs.98,939,694 was earmarked to implement projects in various sectors within the Constituency during the year under review. However, included in the amount is Kshs.1,700,345 in respect to twenty-six (26) Project Management Committee (PMC) balances as analyzed at Annex 5 to the financial statements which were not utilized as at 30 June, 2024. However, the amounts were not returned to the Constituency account.

In the circumstances, the accuracy and validity of the cash and cash equivalents balance of Kshs.31,372,689 as at 30 June, 2024 could not be confirmed.

2. Lack of Ownership Documents

Annex 4 to the financial statements reflects summary of fixed assets register balance of Kshs.27,929,939 in respect of fixed assets which includes buildings and structures with a balance of Kshs.18,000,000. However, the land ownership documents where the buildings and structures sit were not provided for audit. The status exposes the Fund to loss of property valued at Kshs.18,000,000 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 and completeness of fixed assets balance of Kshs.27,929,939 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 – Juja 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 revealed a final expenditure budget of Kshs.284,902,988 against actual expenditure of Kshs.197,709,658 resulting in budget under-utilization of Kshs.87,193,330 equivalent to 31% of the approved budget amount. Similarly, the Fund actual expenditure amount Kshs.197,709,658 against actual income of Kshs.229,082,347 resulting to underutilization of Kshs.31,372,689 or 16% of the actual receipts.

As a result, the Fund did not implement planned and approved projects in accordance to the approved programs thereby denying residents of Juja Constituency services.

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

The audit report for the year ended 30 June, 2023 raised several unsatisfactory issues in regard to balances reflected in the financial statements and lawfulness and effectiveness in use of resources. However, the issues remained unresolved as at 30 June, 2024.

Other Information

The Management is responsible for the other information set out on pages iii to xxiv 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 – Juja Constituency 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. I have nothing to report in this regard.

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 effect of the matters 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

1. Non-Compliance on Management of Emergency Reserves

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.101,579,894 which includes emergency expenditure amounting to Kshs.12,436,190 as disclosed in Note 8 to the financial statements. However, no documentary evidence was provided showing that NGCDF - Juja Constituency had reported any of the emergency expenditure to the Board using the prescribed format and within the stipulated period of 30 days. Further, no minutes were provided as evidence on whether the emergency projects related to 'urgent, unforeseen need for expenditure that could not be delayed. This was contrary to Section 8(3) of the National Government Constituencies Development Fund Act, 2015, which states that "Emergency" shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

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

2. Failure to Comply with Fiscal Responsibility Principle on Disbursement of Constituency Development Fund

The statement of receipts and payments reflects an amount of Kshs.101,579,894 for other grants and transfers as disclosed in Note 8 to the financial statements. Included in the amount is Kshs.61,721,200, Kshs.13,691,000 and Kshs.1,928,000 being bursaries to

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

secondary schools, tertiary institutions and special schools respectively. The total revenue received by the Fund as stated in the statement of receipts and payments totaled to Kshs.204,336,640. As a result, the total disbursement of bursaries constituted thirty – eight (38%) of the total revenue for the year ended 30 June, 2024 which is above the 35% allowed limit.

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

3. Projects Verification - Nyacaba Primary School

Review of records provided revealed that the Fund awarded a local company a contract for the renovation to completion of 6 No classrooms at a contract sum of Kshs.3,596,100 at Nyacaba Primary School. The following anomalies were noted during the physical inspection of the project conducted on 19 November, 2024:

- i. Poor workmanship was noted on the gutters installed at the forefront.
- ii. The architectural drawings and the project expenditure reports were not provided for audit.
- iii. Although the project was complete and in use, the project inspection report was not provided for audit to confirm whether the project had been completed as per the BQ at the time of handing over.

In the circumstances, Management was in breach of the law and the value for money on the expenditure totalling Kshs.3,596,100 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, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of a Staff Establishment

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflect compensation of employees' amount of Kshs.2,108,931. Review of human resources records revealed that the Constituency does not maintain a staff establishment showing the required number of staff and positions required to be filled. In the circumstances, the effectiveness of the internal controls on management of staff affairs could not be confirmed.

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 is responsible for overseeing the Fund 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)
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 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	FY 2022/2023
		Kshs	Kshs
Receipts			
Transfers from NGCDF Board	1	204,151,334	101,600,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	185,306	538,165
TOTAL RECEIPTS		204,336,640	102,138,165
PAYMENTS			
Compensation of employees	4	2,108,931	1,825,794
Committee expenses	5	4,966,500	5,872,140
Use of goods and services	6	7,540,372	6,226,630
Transfers to Other Government Units	7	74,700,000	29,604,135
Other grants and transfers	8	101,579,894	53,614,702
Acquisition of Assets	9	4,713,961	3,500,000
Other Payments	10	2,100,000	109,098
TOTAL PAYMENTS		197,709,658	100,752,499
SURPLUS/DEFICIT		6,626,982	1,385,667

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

The Constituency financial statements were approved by the NGCDFC on 27/12/2024 and signed by:

Chairman NG-CDF
 Committee *Peter K. Kimiti*
 Name:

Fund Accountant Manager
 Name: *Musage Olympia*

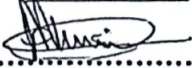
National Sub-County
 Accountant
 Name: *PROVINTA DEPATUMBA*
 ICPAK M/No: *15993*


*National Government Constituencies Development Fund (NGCDF)
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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	11A	31,372,689	24,745,707
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		31,372,689	24,745,707
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		31,372,689	24,745,707
Financial Liabilities			
Accounts Payable			
Retention	13	-	-
Gratuity	14	-	-
Total Financial Liabilities (B)		-	-
Net Financial Assets (A-B)		31,372,689	24,745,707
Represented By			
Fund Balance B/Fwd	15	24,745,707	23,360,040
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		6,626,982	1,385,667
Net Financial Position		31,372,689	24,745,707

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 NGCDF on 27/12/2024 and signed by:


.....
Chairman NG-CDF
Committee Peter Kivatu.
Name:


.....
Fund Accountant Manager
Name: *Musoge Olympia*


.....
National Sub-County
Accountant
Name: *POLSCATT ZERATUMBA*
ICPAK M/No: 15993

National Government Constituencies Development Fund (NGCDF)
JUJA 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

	Notes	2023/2024	2022/2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	204,151,334	101,600,000
Other Receipts	3	185,306	538,165
Total Receipts		204,336,640	102,138,165
Payments			
Compensation of Employees	4	2,108,931	1,825,794
Committee Expenses	5	4,966,500	5,872,140
Use of Goods and Services	6	7,540,372	6,226,630
Transfers to Other Government Units	7	74,700,000	29,604,135
Other Grants and Transfers	8	101,579,894	53,614,702
Other Payments	10	2,100,000	109,098
Total Payments		192,995,697	97,252,499
Total Receipts Less Total Payments		11,340,943	4,885,667
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		11,340,943	4,885,667
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(4,713,961)	(3,500,000)
Net Cash Flows from Investing Activities		(4,713,961)	(3,500,000)
Net Increase in Cash & Cash Equivalents		6,626,982	1,385,667
Cash & Cash Equivalent at Start of the Year	11	24,745,707	23,360,040
Cash & Cash Equivalent at End of the Year	11	31,372,689	24,745,707

Constituencies Development Fund (NGCDF)
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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	188,795,493	24,745,707	71,176,482	284,717,682	228,897,041	55,820,641	80.4%
Proceeds from Sale of Assets				-	-	-	
Other Receipts		185,306		185,306	185,306	-	100.0%
TOTAL RECEIPTS	188,795,493	24,931,013	71,176,482	284,902,988	229,082,347	55,820,641	80.4%
PAYMENTS							
Compensation of Employees	2,744,700	1,942,638		4,687,338	2,108,931	2,578,407	45.0%
Committee expenses	5,128,000	9,081		5,137,081	4,966,500	170,581	96.7%
Use of goods and services	7,909,863	728,437		8,638,300	7,540,372	1,097,928	87.3%
Transfers to Other Government Units	46,751,035	7,612,397	59,487,603	113,851,035	74,700,000	39,151,035	65.6%
Other grants and transfers	79,374,293	11,699,872	11,688,879	102,763,043	101,579,894	1,183,149	98.8%
Acquisition of Assets	4,713,961	5,117		4,719,078	4,713,961	5,117	99.9%
Other Payments	-	2,100,000		2,100,000	2,100,000	-	100.0%
Projects/Funds pending Approval	42,173,641	833,471		43,007,112	-	43,007,112	0.0%
TOTAL	188,795,493	24,931,013	71,176,482	284,902,988	197,709,658	87,193,330	69.4%

Compensation of Employees of employees was at 45% because the employee's gratuity for the entire period has not been paid.

National Government Constituencies Development Fund (NGCDF)
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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	87,193,330
Less undisbursed funds receivable from the Board as at 30 th June 2024	55,820,641
	31,372,689
Increase/(decrease) Accounts payable	1,412,350
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2024	32,785,039

National Government Constituencies Development Fund (NGCDF)
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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	2,744,700	1,942,638	-	4,687,338	2,108,931	2,578,407
1.2 Committee allowances	3,128,000	9,081	-	3,137,081	2,966,500	170,581
1.3 Use of goods and services	4,149,009	728,437	-	4,877,446	3,779,518	1,097,928
Sub-total	10,021,709	2,680,156	-	12,701,865	8,854,949	3,846,916
2.0 Monitoring and evaluation						
2.1 Capacity building	3,160,854	-		3,160,854	3,160,854	-
2.2 Committee allowances	2,000,000	-		2,000,000	2,000,000	-
2.3 Use of goods and services	600,000	-		600,000	600,000	-
Sub-total						

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/Bk) and AIA	Kshs	Previous Years' Outstanding Disbursements			
	Kshs		Kshs		Kshs	Kshs	Kshs
	5,760,854				5,760,854	5,760,854	-
3.0 Constituency Oversight Committee (Itemize as per budget)							
3.1	-				-		-
Sub-total							
4.0 Emergency							
4.11 Kariaini primary school	-	2,236,190			2,236,190	2,236,190	-
4.12 Jacaranda primary school	1,000,000				1,000,000	1,000,000	-
4.13 Karia-ini primary school	900,000				900,000	900,000	-
4.14 Rurii primary school	2,000,000				2,000,000	2,000,000	-
4.15 Kuraiha primary school	2,700,000				2,700,000	2,700,000	-
4.16 Karia-ini primary							

Programme/sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Opening Balance (C/Bk) and AIA Disbursements	Previous Years' Outstanding Disbursements	Kshs	Kshs	Kshs
school	400,000		400,000	400,000	-
4.17 Nyacaba primary school	2,200,000		2,200,000	2,200,000	-
4.2 Secondary schools			-		-
4.3 Tertiary institutions			-		-
4.4 Security projects			-		-
4.41 Deputy County Commissioner's Office	1,000,000		1,000,000	1,000,000	-
Utilized	29,569	1,028,672	1,058,241		1,058,241
Sub-total	9,229,569	4,264,862	13,494,431	12,436,190	1,058,241
5.0 Bursary and Social Security			-		
5.1 Primary Schools	-				-
5.2 Secondary Schools	57,041,294	1,631,505	3,118,403	61,721,200	70,002
5.3 Tertiary					

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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
Institutions/Universities	11,175,430	-	2,515,570	13,691,000	13,691,000	-
5.4 Special institutions	1,928,000			1,928,000	1,928,000	-
5.5 Education Support Programmes						-
5.6 Social Security						-
Sub-total	70,144,724	1,631,505	5,633,973	77,410,202	77,340,200	70,002
6.0 Sports						
6.1		2,901,752		2,901,752	2,901,752	-
6.2						-
Sub-total	-	2,901,752	-	2,901,752	2,901,752	-
7.0 Environment						
7.1 Athi primary school		223,212		223,212	223,212	-
7.2 Blessed Mugutha secondary school		223,212		223,212	223,212	-
7.3 Jacaranda primary						

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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
school		223,212		223,212	223,212	-
7.4 Kibii primary school		223,212		223,212	223,212	-
7.5 Kimbo chiefs camp		223,212		223,212	223,212	-
7.6 Mugutha police school		223,212		223,212	223,212	-
7.7 Munyaka primary school		223,212		223,212	223,212	-
7.8 Murera primary school		223,212		223,212	223,212	-
7.9 Muthara chiefs camp		223,212		223,212	223,212	-
7.10 Muthara primary school		223,212		223,212	223,212	-
7.11 Mwireri primary school		223,212		223,212	223,212	-
7.12 St. Paul primary school		223,212		223,212	223,212	-
7.13. Thome chiefs camp		223,212		223,212	223,212	-

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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
Sub-total		2,901,752		2,901,752	2,901,752	-
8.0 Primary Schools Projects (List all the Projects)						
8.1 Mwireri Primary school	3,280,060			3,280,060	-	3,280,060
8.2 Mirima Ini Primary school	1,272,585			1,272,585	-	1,272,585
8.3 GSU Primary school	3,600,120			3,600,120	-	3,600,120
8.4 New St. George Kariaini primary school	3,060,820			3,060,820	-	3,060,820
8.5 Magomano Primary school	2,942,603			2,942,603	-	2,942,603
8.6 Mugutha primary school	2,942,603			2,942,603	-	2,942,603
8.7 Muthara Primary school	2,942,603			2,942,603	-	2,942,603
8.8 Gachororo Primary school	2,942,603			2,942,603	-	2,942,603
8.9 Toll Model Primary						

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
School	2,133,357			2,133,357	-	2,133,357
MOE Fundings				-		-
8.10 Magomano Primary school	2,942,603			2,942,603	-	2,942,603
8.11 Mugutha primary school	2,942,603			2,942,603	-	2,942,603
8.12 Muthara Primary school	2,942,603			2,942,603	-	2,942,603
8.13 Gachororo Primary school	2,942,603			2,942,603	-	2,942,603
8.14 Toll Model Primary School	1,663,273		600,000	2,263,273	-	2,263,273
				-		-
8.15 Rurii primary school		3,600,000		3,600,000	3,600,000	-
8.16 Gachororo primary school		3,600,000		3,600,000	3,600,000	-
8.17 Nyacaba primary school		412,397	3,187,603	3,600,000	3,600,000	-
8.18 Athi primary school						

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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
			3,600,000	3,600,000	3,600,000	-
8.19 Murera primary school			5,800,000	5,800,000	5,800,000	-
8.20 Kuraiha primary school			1,200,000	1,200,000	1,200,000	-
8.21 Kalimoni primary school			5,800,000	5,800,000	5,800,000	-
8.22 Karia-ini primary school			2,600,000	2,600,000	2,600,000	-
8.23 Thome primary school			2,600,000	2,600,000	2,600,000	-
8.24 St. Paul primary school			1,200,000	1,200,000	1,200,000	-
8.25 Karakuta primary school			2,400,000	2,400,000	2,400,000	-
8.26. Nyacaba primary school			2,400,000	2,400,000	2,400,000	-
				-		-
Sub-total	38,551,035	7,612,397	31,387,603	77,551,035	38,400,000	39,151,035

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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
9.0 Secondary Schools Projects (List all the Projects)						
9.1 Gachororo Secondary school Bus	8,200,000			8,200,000	8,200,000	-
9.2 Ndururumo secondary school			5,800,000	5,800,000	5,800,000	
9.3 juja secondary school			2,600,000	2,600,000	2,600,000	
9.4 Juja secondary school-Bus			8,100,000	8,100,000	8,100,000	
9.5 St. Paul secondary school			5,800,000	5,800,000	5,800,000	
9.6 Karamaini secondary school			5,800,000	5,800,000	5,800,000	
				-		-
Sub-total	8,200,000	-	28,100,000	36,300,000	36,300,000	-
10.0 Tertiary institutions Projects (List all the Projects)						

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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
10.1				-		-
10.2				-		-
10.3				-		-
Sub-total				-		-
11.0 Security Projects						
11.1 Thome chiefs camp			3,000,000	3,000,000	3,000,000	-
11.2 Mugutha police post			54,906	54,906		54,906
11.3 Kamae police post			3,000,000	3,000,000	3,000,000	-
Sub-total	-	-	6,054,906	6,054,906	6,000,000	54,906
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)				-		-
12.2 Construction of CDF office				-		-

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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
12.3 Purchase of furniture and equipment				-		-
12.4 Purchase of computers	4,713,961	5,117		4,719,078	4,713,961	5,117
12.5 Purchase of land				-		-
Sub-total	4,713,961	5,117		4,719,078	4,713,961	5,117
13.0 Others						
13.1 Strategic Plan	-	2,100,000		2,100,000	2,100,000	-
13.2 Innovation Hub				-		-
13.2JUJA NG-CDF DIGITAL ICT HUB	-			-	-	-
13.3JUJA NG-CDF WiFi	-			-	-	-
Sub total	-	2,100,000		2,100,000	2,100,000	
Funds/Projects pending approval**	42,173,641	833,471		43,007,112		43,007,112

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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
Sub-total	46,887,602	5,835,223	-	52,722,825	9,715,713	43,007,112
Total	188,795,493	24,931,013	71,176,482	284,902,988	197,709,658	87,193,330

14. Significant Accounting Policies

The principal 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-Juja 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

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the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each constituency and a summary 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

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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 20th June 2023 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

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

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023/2024	2022/2023
NGCDF Board	Kshs	Kshs
AIE NO. A888547		13,600,000
AIE NO. B185072		7,000,000
AIE NO. B185346		6,000,000
AIE NO. B185611		15,000,000
AIE NO. B206105		5,000,000
AIE NO. B206360		12,000,000
AIE NO. B205744		12,000,000
AIE NO. B207869		16,000,000
AIE NO. B207503		15,000,000
AIE NO. B214094	57,087,603	
AIE NO. B214273	14,088,879	
AIE NO. B225032	30,000,000	
AIE NO. B226013	30,000,000	
AIE NO. B226419	29,896,002	
AIE NO. B233890	23,078,850	
AIE NO. B233939	20,000,000	
TOTAL	204,151,334	101,600,000

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	-	-

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3. Other Receipts

	2023/2024	2022/2023
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	83,000.00
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	175,306	455,165
Other Receipts Not Classified Elsewhere (<i>specify</i>)	10,000.00	-
Total	185,306	538,165

4. Compensation Of Employees

	2023/2024	2022/2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,903,580.94	1,715,094
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	171,540	110,700
Employer Contributions Compulsory Housing levy	33,810	-
Employer contributions to National Industrial Training Authority	-	-
Total	2,108,931	1,825,794

5. Committee Expenses

	2023/2024	2022/2023
	Kshs	Kshs
A.NG CDFC		
Sitting allowance	1,185,000	1,268,750
Other committee expenses	3,781,500	3,417,500

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Sub total	4,966,500	4,686,250
B. Constituency Oversight Committee		
Allowances	-	300,000
Other committee expenses	-	885,890
Sub total	-	1,185,890
Total (A+B)	4,966,500	5,872,140

6. Use of Goods and services

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Utilities, supplies and services	187,900	54,400
Communication, supplies and services	141,000	84,900
Domestic travel and subsistence	350,500	200,000
Printing, advertising and information supplies & services	576,000	-
Rentals of produced assets	-	-
Training expenses	3,251,400	3,364,209
Hospitality supplies and services	878,100	297,152
Insurance costs	-	-
Specialized materials and services	-	
Office and general supplies and services	942,600	770,500
Fuel, oil & lubricants	-	190,000
Bank Charges	13,700	900
Other operating expenses	756,832	676,450
Security operations	271,440	588,120
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	170,900	-
Other operating expenses	-	-
Total	7,540,372	6,226,630

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7. Transfer To Other Government Units

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers To Primary Schools	38,400,000	21,904,135
Transfers To Secondary Schools	36,300,000	7,700,000
Transfers To Tertiary Institutions	-	-
Total	74,700,000	29,604,135

8. Other Grants and Other transfers

	2023/2024	2022/2023
	Kshs	Kshs
Bursary – secondary schools	61,721,200	38,756,495
Bursary – tertiary institutions	13,691,000	8,319,000
Bursary – special schools	1,928,000	1,237,000
Bursary- education support programs	-	-
Social Security programmers (NHIF)	-	-
Security projects	6,000,000	-
Sports projects	2,901,752	-
Environment projects	2,901,752	-
Emergency projects	12,436,190	5,302,207
Roads projects	-	-
Total	101,579,894	53,614,702

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9. Acquisition Of Assets

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	3,500,000
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	4,713,961	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	4,713,961	3,500,000

10. Other Payments

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Strategic plan	2,100,000	-
ICT Hub	-	-
Others (<i>specify</i>)	-	109,098
Total	2,100,000	109,098

11. Cash and Cash Equivalents

Name of Bank and Account No.	<i>2023/2024</i>	<i>2022/2023</i>
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	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
Equity Bank Limited, A/C No. 0870262101693 Juja branch (main account)	31,372,689	24,745,707
Equity Bank Limited, A/C No. 1520285483413 Juja branch (Deposit account) The account was opened at the end of F/Y hence no any deposit money	-	-
Total	31,372,689	24,745,707
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

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12. Outstanding Imprests

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

13. Retention

	<i>2023/2024</i>	<i>2022/2023</i>
	<i>KShs</i>	<i>KShs</i>
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

Retentions aging analysis.

	<i>2023/2024</i>	<i>% of the total Retention</i>	<i>2022/2023</i>	<i>% of the total Retention</i>
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-		-	

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14. Gratuity

	2023/2024	2022/2023
	KShs	KShs
Gratuity as at 1 st July (A)	813,430	288,910
Gratuity held during the year (B)	598,920	524,520
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	1,412,350	813,430

Gratuity aging analysis

	2023/2024	% of the total Gratuity	2022/2023	% of the total Gratuity
Under one year	598,920	42.4%	524,520	64.5%
1-2 years	524,520	37.1%	288,910	35.5%
2-3 years	288,910	20.5%	0	0
Over 3 years	0	0	0	0
Total	1,412,350		813,430	

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

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	24,745,707	23,360,040
Cash in hand	-	-
Imprest	-	-
Total	24,745,707	23,360,040
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	24,745,707	23,360,040

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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)	-	-
Gratuities and Retentions held during the year (B)	-	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023/2024	2022/2023
	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

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

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19.3: Unutilized Fund (See Annex 3)

	2023/2024	2022/2023
	Kshs	Kshs
Compensation of employees	2,578,407	1,936,432
Committee expense	1,268,509	1,096,854
Use of goods and services	34,496,799	67,100,000
Amounts due to other Government entities	5,837,386	25,119,412
Amounts due to other grants and other transfers	5,117	5,117
Acquisition of assets	-	-
Other Payments (specify)	-	658,165
Funds pending approval	43,007,112	
Total	87,193,330	95,915,980

19.4: PMC account balances (See Annex 5)

	2023/2024	2022/2023
	Kshs	Kshs
PMC account balances (see attached list)	1,700,345	4,561,497
Total	1,700,345	4,561,497

19.5 Related Party Transactions

	2023/2024	2022/2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,185,000	1,268,750
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	204,151,334	101,600,000
Total	204,151,334	101,600,000

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
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					

..

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff				
1.				
2.				
3.				
4.				
5.				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Compensation of employees	Staff salaries	2,578,407	1936432	Employees' salaries and gratuity
Use of goods & services	Committee expenses	170,581	9081	Committee expenses
Amounts due to other Government entities	Use of goods and services	1,097,928	728437	Payments for goods and services
Sub-Total		3,846,916.07	2,673,950.00	
Amounts due to other grants and other transfers				
Mwireri Primary school	Renovation to completion of 5 no classrooms	3,280,060		Late disbursement of funds from NG-CD FB
Mirima Ini Primary school	Construction to completion of 4 no door ablution block	1,272,585		Late disbursement of funds from NG-CDFB
GSU Primary school	Construction to completion of 2 storey classrooms	3,600,120		Late disbursement of funds from NG-CDFB
New St. George Kariaini primary school	Construction to completion of 2 classrooms	3,060,820		Late disbursement of funds from NG-CDFB
Magomano Primary school	Construction to completion of			Late disbursement

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
	45 capacity laboratory	2,942,603		of funds from NG-CDFB
Mugutha primary school	Construction to completion of 45 capacity laboratory	2,942,603		Late disbursement of funds from NG-CDFB
Muthara Primary school	Construction to completion of 45 capacity laboratory	2,942,603		Late disbursement of funds from NG-CDFB
Gachororo Primary school	Construction to completion of 45 capacity laboratory	2,942,603		Late disbursement of funds from NG-CDFB
Toll Model Primary School	Construction to completion of 3 no classrooms on first floor	2,133,357		Late disbursement of funds from NG-CDFB
Magomano Primary school	Construction to completion of 45 capacity laboratory	2,942,603		Late disbursement of funds from NG-CDFB
Mugutha primary school	Construction to completion of 45 capacity laboratory	2,942,603		Late disbursement of funds from NG-CDFB
Muthara Primary school	Construction to completion of 45 capacity laboratory	2,942,603		Late disbursement of funds from NG-CDFB
Gachororo Primary school	Construction to completion of 45 capacity laboratory	2,942,603		Late disbursement of funds from NG-CDFB
Toll Model Primary School	Construction to completion of 3 no classrooms on first floor	2,263,273		Late disbursement of funds from NG-

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
				CDFB
Rurii primary school	Renovation to completion of 6 no classrooms		3,600,000	Late disbursement of funds from NG-CDFB
Gachororo primary school	Renovation to completion of 6 no classrooms		3,600,000	Late disbursement of funds from NG-CDFB
Nyacaba primary school	Renovation to completion of 6 no classrooms		3,600,000	Late disbursement of funds from NG-CDFB
Athi primary school	Renovation to completion of 6 no classrooms		3,600,000	Late disbursement of funds from NG-CDFB
Murera primary school	Construction to completion of 45 capacity laboratory		5,800,000	Late disbursement of funds from NG-CDFB
Kuraiha primary school	Construction to completion of 4 no door ablution block		1,200,000	Late disbursement of funds from NG-CDFB
Kalimoni primary school	Construction to completion of 45 capacity laboratory		5,800,000	Late disbursement of funds from NG-CDFB
Karia-ini primary school	Construction to completion of 2 no classrooms on first floor		2,600,000	Late disbursement of funds from NG-CDFB
Thome primary school	Construction to completion of 2 no classrooms on first floor		2,600,000	Late disbursement of funds from NG-CDFB

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
St. Paul primary school	Construction to completion of 4 no door ablution block		1,200,000	Late disbursement of funds from NG-CDFB
Ndururumo secondary school	Construction to completion of 45 capacity laboratory		5,800,000	Late disbursement of funds from NG-CDFB
Juja secondary school	Construction to completion of 2 no classrooms on first floor		2,600,000	Late disbursement of funds from NG-CDFB
Juja secondary school	Purchase of 46 capacity Isuzu Bus		8,100,000	Late disbursement of funds from NG-CDFB
St. paul secondary school	Construction to completion of 45 capacity laboratory		5,800,000	Late disbursement of funds from NG-CDFB
Bob Harris Kiahuria secondary school(IKaramaini)	Construction to completion of 45 capacity laboratory		5,800,000	Late disbursement of funds from NG-CDFB
Toll primary school	Renovation to completion of 1 no classrooms		600,000	Late disbursement of funds from NG-CDFB
Mutundu primary school	Renovation to completion of 4 no classrooms		2,400,000	Late disbursement of funds from NG-CDFB
Nyacaba primary school	Renovation to completion of 4 no classrooms		2,400,000	Late disbursement of funds from NG-CDFB

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Sub-Total		39,151,035	67,100,000	
Amounts due to other grants and other transfers				
Bursary	Secondary schools	70,002	237,505	Late disbursement of funds from NG-CDFB
Emergency	To cater for unforeseen occurrences	1,058,241		Late disbursement of funds from NG-CDFB
Mugutha police post	Balance after construction of 8 no door ablution block	54,906		Late disbursement of funds from NG-CDFB
Bursary-	vocational institutions		1,394,000	Late disbursement of funds from NG-CDFB
Regional sports	Regional sports		300,000	Late disbursement of funds from NG-CDFB
Constituency sports	Constituency sports		2,601,752	Late disbursement of funds from NG-CDFB
Athi primary school	Construction of tank base, purchase of tanks and installation of gutters		223,212	Late disbursement of funds from NG-CDFB
Blessed Mugutha secondary school	Construction of tank base, purchase of tanks and		223,212	Late disbursement of funds from NG-

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
	installation of gutters			CDFB
Jacaranda primary school	Construction of tank base, purchase of tanks and installation of gutters		223,212	Late disbursement of funds from NG-CDFB
Kibii primary school	Construction of tank base, purchase of tanks and installation of gutters		223,212	Late disbursement of funds from NG-CDFB
Kimbo chiefs camp	Construction of tank base, purchase of tanks and installation of gutters		223,212	Late disbursement of funds from NG-CDFB
Mugutha police school	Construction of tank base, purchase of tanks and installation of gutters		223,212	Late disbursement of funds from NG-CDFB
Munyaka primary school	Construction of tank base, purchase of tanks and installation of gutters		223,212	Late disbursement of funds from NG-CDFB
Murera primary school	Construction of tank base, purchase of tanks and installation of gutters		223,212	Late disbursement of funds from NG-CDFB
Muthara chiefs camp	Construction of tank base, purchase of tanks and installation of gutters		223,212	Late disbursement of funds from NG-CDFB
Muthara primary school	Construction of tank base, purchase of tanks and installation of gutters		223,212	Late disbursement of funds from NG-CDFB
Mwireri primary school	Construction of tank base, purchase of tanks and installation of gutters		223,212	Late disbursement of funds from NG-CDFB

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
St. Paul primary school	Construction of tank base, purchase of tanks and installation of gutters		223,212	Late disbursement of funds from NG-CDFB
Thome chiefs camp	Construction of tank base, purchase of tanks and installation of gutters		223,212	Late disbursement of funds from NG-CDFB
Thome chiefs camp	Construction to completion of administration block		3,000,000	Late disbursement of funds from NG-CDFB
Mugutha Police Post	Balance after construction of 8 no door ablution block		54,906	Late disbursement of funds from NG-CDFB
Kamae police post	Construction to completion of administration block		3,000,000	Late disbursement of funds from NG-CDFB
Unutilized fund	Unutilized fund		9,529,499	
Sub-Total		1,183,149	23,019,414	
Acquisition of assets				
	ICT Equipment	5,117	5,117	Balance after payments were done.
Oversight Committee Expenses(itemize)				
Others (specify)				

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
	Strategic plan		2,100,000	Late disbursement of funds from NG-CDFB
Sub-Total		5,117	2,105,117	
Funds pending approval		43,007,112	1,017,501	Delayed approval
Sub-total		43,007,112	1,017,501	
Grand Total		87,193,329	95,915,982	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f 2022/2023 (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End 2023/2024
Land	0	-	-	
Buildings and structures	18,000,000	-		18,000,000
Transport equipment	0	-		-
Office equipment, furniture and fittings	1,795,978	-		1,795,978
ICT Equipment, Software and Other ICT Assets	3,420,000	4,713,961		8,133,961
Other Machinery and Equipment	-	-		-
Intangible assets	-	-		-
Total	23,215,978	4,713,961		27,929,939

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

PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
Kuraiha Primary School	EQUITY	1520284097816	255,526	147,245
Kiaora Primary School	EQUITY	1520284097926	8,825	203,193
Mugutha Primary School	EQUITY	1520279870491	7,392	2,200,742
St Paul Secondary School	EQUITY	1520284484383	273,788	-
Thome Chiefs Camp	EQUITY	1520284484314	6,587	-
Ndururumo Secondary School	EQUITY	1520284484317	4,701	-
St Paul Primary School	EQUITY	1520284489446	7,899	-
Murera Primary School	EQUITY	1520284483818	3,455	-
Nyacaba Primary School	EQUITY	1520284484243	1,776	-
Kalimoni Primary School	EQUITY	1520284484148	12,545	-
Kuraiha Primary School	EQUITY	1520284612250	7,730	-
Athi Primary School	EQUITY	1520284484430	5,092	-
Dcc Office Security	EQUITY	1520284405298	10,046	-
Toll Primary School	EQUITY	1520277335298	3,315	1,813,313

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PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
Gachororo Primary School	EQUITY	1520284484025	13,919	-
Rurii Primary School	EQUITY	1520284483593	144,538	-
Thome Primary School	EQUITY	1520284483652	10,349	-
Juja Secondary School	EQUITY	1520284484095	9,371	-
Karamaini Secondary School	EQUITY	1520284657576	11,647	-
Environment	EQUITY	1520268579842	209	197,004
Karia-Ini Primary School	EQUITY	1520284483704	240,547	-
Karakuta Primary School	EQUITY	1520285216910	146,938	-
Nyacaba Primary School	EQUITY	1520285216910	303,431	-
Kamae Police Post	EQUITY	1520285220711	131,110	-
Jacaranda Primary School	EQUITY	1520284942875	59,777	-
Juja NG-CDF Office PMC	EQUITY	1520285220674	19,836	-
Total			1,700,345	4,561,497

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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)
	<p>The statement of receipts and payments reflects compensation of employees expenditure totalling Kshs.1,825,794. However, review of staff records indicated a total amount of Kshs.1,832,000 was paid as salaries and basic wages for the same period resulting to an unreconciled variance of Kshs.6,206.</p> <p>In the circumstances, the accuracy and completeness of compensation of employees amount of Kshs.1,825,794 could not be confirmed.</p>	<p>Juja NG-CDF has contracted 4 employees for the year under review. Their salaries and wages is as follows:</p> <p>i. Claus Libondo- A/C Clerk Gross salary Kshs 50,000 per month Net pay Kshs 40,660.65*12=487,927.8</p> <p>ii. Annet Wanjiku- Secretary Gross pay Kshs 35,000 per month Net pay Kshs 30,410.65*12=364,927.8</p> <p>iii. Moses Njoroge Gross pay Kshs 31,000 per month Net pay 27,540*12=330,480</p> <p>iv. Perpetua Wanjiru Gross pay Kshs 25,000 per month</p>	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>Net pay Kshs 23,070*12=276,840</p> <p>Purity Mukami Muriungi was recruited during the month of March 2023 and her payment was as follows: Basic wages Kshs 20,000 Net pay Kshs 18,170*4= 72,680</p> <p>The above totals to Kshs1,532,855.6.</p> <p>Statutory deduction Commissioner of domestic taxes Claus libondo Kshs 7,059.35*12= 84,712.2 Annet Wanjiku Kshs 2,559.35*12= 30,712.2 Moses Njoroje Kshs 1480*12= 17,760</p> <p>This totals to Kshs 133,185</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>Employer and Employee contribution to NSSF Claus Libondo Kshs $2160 \times 12 = 25,920$ Annet Wanjiku Kshs $2160 \times 12 = 25,920$ Moses Njoroge Kshs $2160 \times 12 = 25,920$ Perpetua Wanjiru Kshs $2160 \times 12 = 25,920$ Purity Muriungi Kshs $2160 \times 3 = 6,480$ NSSF Penalty for the month of May 2023 Kshs 540</p> <p>This total to Kshs 110,700</p> <p>Employee contribution to NHIF Claus libondo Kshs $1200 \times 12 = 14,400$ Annet Wanjiku Kshs $950 \times 12 = 11,400$ Moses Njoroge Kshs $900 \times 12 = 10,800$ Perpetua Wanjiru Kshs</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>850*12= 10,200 Purity Muriungi Kshs 750*3= 2,250</p> <p>This totals to Kshs 49,050</p> <p>Total compensation of employees for the 2022/2023 totals to Kshs 1,825,794. Kindly see the attached payment vouchers and payrolls. (See ANNEX 1)</p>		
	<p>The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects an expenditure of Kshs.4,686,250 in respect of committee expenses. However, documents in support of payments amounting to Kshs.1,081,500 were not provided for audit review. Further, no approved calendar of meetings was provided for audit.</p> <p>In the circumstances, the accuracy and completeness of compensation of employees amount of Kshs.1,081,500</p>	<p>We have noted the observation. Kindly see the provided calendar of meetings and vouchers, schedules and receipts that was used for other committee expenses. (See ANNEX 2)</p>	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	could not be confirmed.			
	<p>Review of records revealed that the Fund spent an amount of Kshs.1,931,400 on conference facilities in training of the Committee members, technical team and staff from 21 to 24 May 2023. However, no detailed statement and invoice from the hotel indicating how much was actually utilized was provided for audit.</p> <p>In the circumstances, the accuracy and completeness of the expenditure on conference facilities amounting to Kshs.1,931,400 could not be confirmed.</p>	<p>Juja NG-CDF held a capacity building training in Mombasa from 21 to 24 may 2023. Kindly see the attached Invoice of how the amount spent was utilized. (See ANNEX 3)</p>	<p>Not Resolved</p>	
	<p>Review of payment records revealed that the Project Management Committee members reimbursed themselves transport allowances amounting to Kshs.557,860. However, the information on the agreed rates, taxi receipts and basis used to reimburse were not provided for audit.</p> <p>In the circumstances, the accuracy and completeness of the transport allowances to PMC members amounting to</p>	<p>The PMC transport reimbursement rates vary according to the distance an individual commits as it is a normal utility. The reason why there are no agreed rates is due to the fact that some projects are in remote areas where access is problematic and the basis used for reimbursement is cash upon proof of receipts. Kindly see</p>	<p>Not Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Kshs.557,860 could not be confirmed.	the attached Taxi receipts. (See ANNEX 4)		
	The statement of receipts and payments reflects other grants and transfers amounting to Kshs.53,614,702 as disclosed in Note 8 to the financial statements out of which Kshs.38,756,495 and Kshs.7,769,000 relates to bursaries to secondary schools and tertiary institutions respectively. However, Management did not fully constitute the Sub-Committee known as the Education Bursary, Mock Examinations And Continuous Assessment Tests Committee in contravention of Regulation 21(3) of the National Government Constituencies Development Fund Regulations, 2016 which provides that a Constituency Committee shall vet all applicants for bursary consideration in accordance with guidelines issued by the Board and every constituency shall establish a Sub-Committee for effective and efficient administration of education bursary schemes, mock examinations and continuous assessment tests.	We appreciate your observation. The bursary vetting exercise was conducted by a team which was constituted by the Fund Account Manager who invited through a formal letter. After completion of the whole process, the report is submitted to the Juja NG-CDF committee members for approval. The committee then goes ahead in consultation with the management in allocating of the funds to the beneficiaries as per the budget. Kindly see the attached invitation letters and report from the committee on the criteria of selection. (See ANNEX 5).	Not Resolved	

National Government Constituencies Development Fund (NGCDF)
 JUJA Constituency
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>In the circumstances, Management was in breach of the law.</p> <p>Review of records revealed that the tender for renovation of six (6) Classrooms at Murera Primary School was awarded to a local contractor at a cost of Kshs.3,000,000. Physical verification carried out in March 2024 revealed that the project was completed and in use. However, poor workmanship was noted evidenced by huge cracks and depressions in the classrooms and the veranda. Further, roofing was replaced only on two out of the six classrooms while the project was not branded/labelled as required.</p>	<p>The project at Murera Primary School (renovation of 6no. classrooms to completion was of the FY 2021/2022 and had been audited and given a clean report. The Sub-County Works Officer carried out the inspection and approved that the project was done as stipulated in the BQ hence released a payment certificate. The cracks might have been due to user defect liability. Kindly see that attached photo of the said project. (See ANNEX 6)</p>	Not Resolved	
	<p>In the circumstances, the value for money on the expenditure of Kshs.3,000,000 incurred in the renovation of the classrooms could not be confirmed</p> <p>The Juja Constituency – NGCDF office is constructed within the Toll Police Post compound. However, no memorandum</p>	<p>The land belongs to Juja NG-CDF which is hosting the Toll Police Post for security</p>	Not Resolved	

National Government Constituencies Development Fund (NGCDF)
 JUJA Constituency
 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)
	<p>of agreement or lease documents on usage of the land were provided for audit confirmation. This exposes the Fund to loss of property valued at Kshs.15,000,000 in case the accessibility to the building is limited by the owners of the land on which the buildings are constructed.</p> <p>Further, assets are not tagged/coded upon purchase or construction, the updated assets register provided for audit review did not disclose the cost of assets, invoice number and where the assets are located.</p> <p>In the circumstances, the effectiveness of the management of fixed assets could not be confirmed.</p>	<p>reasons. Kindly see the attached ownership documents and updated asset register. (See ANNEX 7).</p>		

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 Name *OLYMPIA MUBOMBE*
 Fund Account Manager.