

REPUBLIC OF KENYA



Enhancing Accountability



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REPORT

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PAPERS LAID

DATE: 29 APR 2025

DAY.

Tuesday

TABLED
BY:

Hon. Julius Melly, MP
On Behalf of L.O.M

CLERK-AT
THE-TABLE:

Benson Inzofu

THE AUDITOR-GENERAL

ON

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

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



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

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

Fiduciary Oversight Management-Means the bodies responsible for oversight of the activities of the fund

Key achievements in the financial year-means the major activities funded and achieved by the committee as at 30th June 2024

Key Development Objectives-means the set-out development objectives of Naivasha NG-CDF as per its 2023-2027 strategic plan

Re-allocations-means funds re-allocated from one vote head to another vote head head in the financial year

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Un-utilized funds-means funds that the committee were not able to utilize as at 30th June 2024

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;

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- 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.

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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 NAIVASHA 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:

1.	AIE holder	Luka Kipkemoi Kimosop
2.	National Sub-County Accountant	Martin Thuo
3.	Chairman NGCDFC	Patrick Kiara
4.	Member NGCDFC	Judith Gesare

(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 NAIVASHA 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 NAIVASHA Constituency Headquarters

P.O. Box 1918-20117
NG-CDF Building
NAIVASHA DCC COMPOUND
NAIVASHA KENYA.

(f) NGCDF NAIVASHA Constituency Contacts

Telephone: (254) -207853184/0721-965454
E-mail: cdfnaivasha@ngcdf.go.ke
Website: cdfnaivasha.go.ke

(g) NGCDF NAIVASHA Constituency Bankers

1. Family Bank
Naivasha Branch (Main Account)
P.O. Box-1614-20117
Account No.053000091554
2. Family Bank
Naivasha Branch (Deposit Account)
P.O. Box -1614-20117
Account No.053000095285
3. Equity Bank
Naivasha Branch (closed Main Account)
p.o Box 653-20117
Account No.0200261809700

(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

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3. NG-CDFC Chairman's Report



Patrick Muthamia Kiara

On behalf of NG-CDFC-Naivasha Constituency, I wish to take this opportunity to present the annual report and financial statements for the financial year 2023/2024. The budget performance in the financial year 2024/2023 is 72.5% against financial year 2022/2023 was 36.5%.

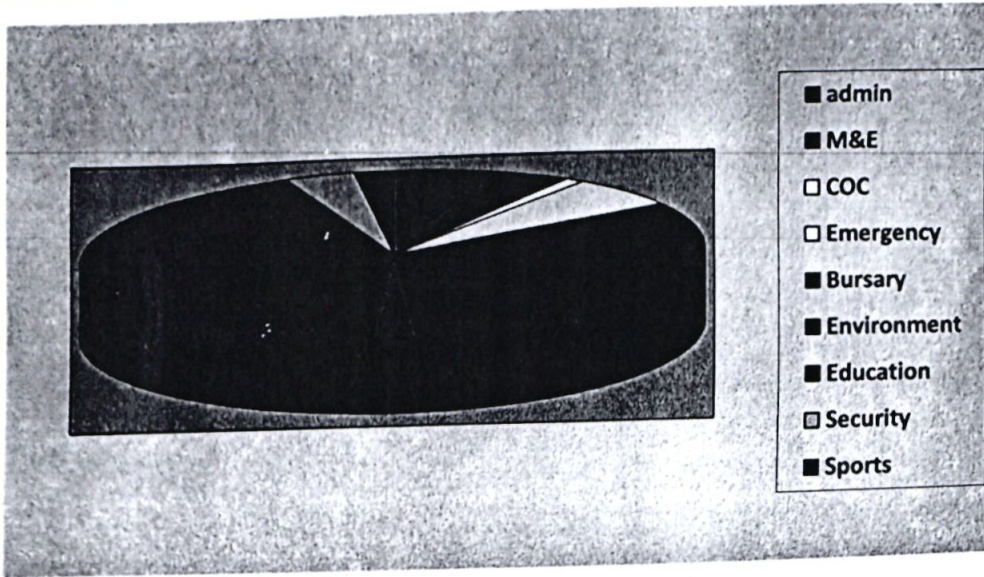
The drastic improvement in the performance is due to financial year 2022/2023 funds disbursed by the board in the financial year 2023/2024 amounting to kshs 76,705,315.00 and the financial year 2023/2024 funds amounting to kshs 150,000,000 against total allocation of kshs 224,790,515.00 translating to 66.7 %

The management is committed to improve on the financial performance the financial year 2024/2025.

The Performance per sector financial year 2023/2024 against actual allocation amounts was as stated below;

	Sectors								
	Admin	M&E	COC	Emerg ncy	Bursary	Environ ment	Educatio n	Securit y	Sports
Availabl e funds	13,922, 564	9,468, 321	255, 550	13,766, 210	78,465, 192	7,500,0 01	173,865 ,062	8,700, 000	3,197, 752
Perform ance	10,252, 143	6,601, 917	255, 550	10,800, 000	74,434, 107	1,900,0 01	115,082 ,278	2,200, 000	3,197, 752
Varianc e	3,670,4 21	2,866, 404	-	2,966,2 10	4,031,0 85	5,600,0 00	58,782, 784	6,500, 000	-
% perform ance	74	70	100	78	95	25	66	25	100

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Key achievements in the financial year

- 1) The NG-CDFC completed all the projects started in the financial year 2022/2023
- 2) Bursary- The constituency was able to disburse funds to the students in various institutions as stipulated below

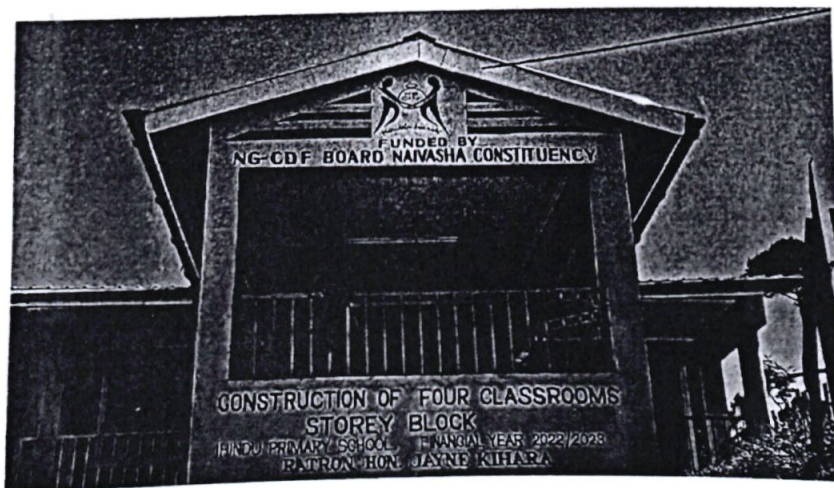
Institutions	Amount(kshs)	No of students
Secondary	47,947,107	9,500
Tertiary/University	29,018,085	3,700
Totals	76,965,192	13,200

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3) Best implemented projects-in the financial year

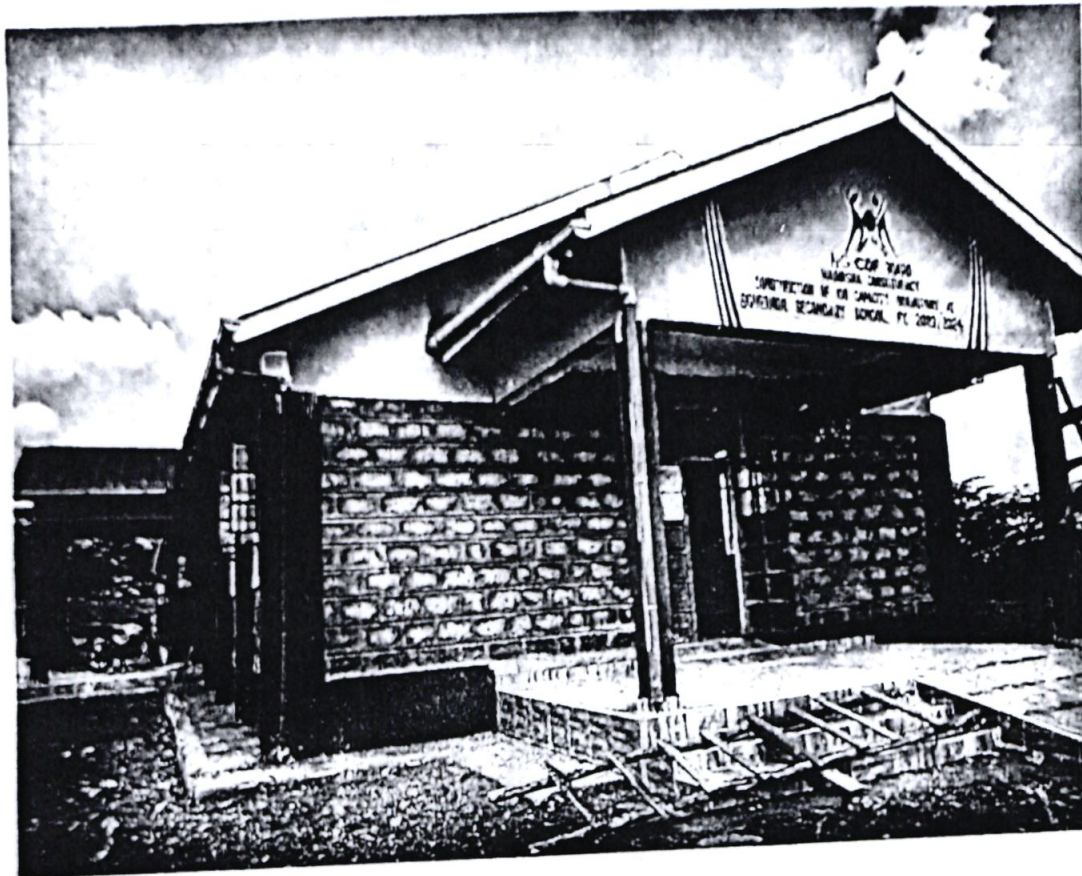


NAIVASHA DAY SECONDARY SCHOOL



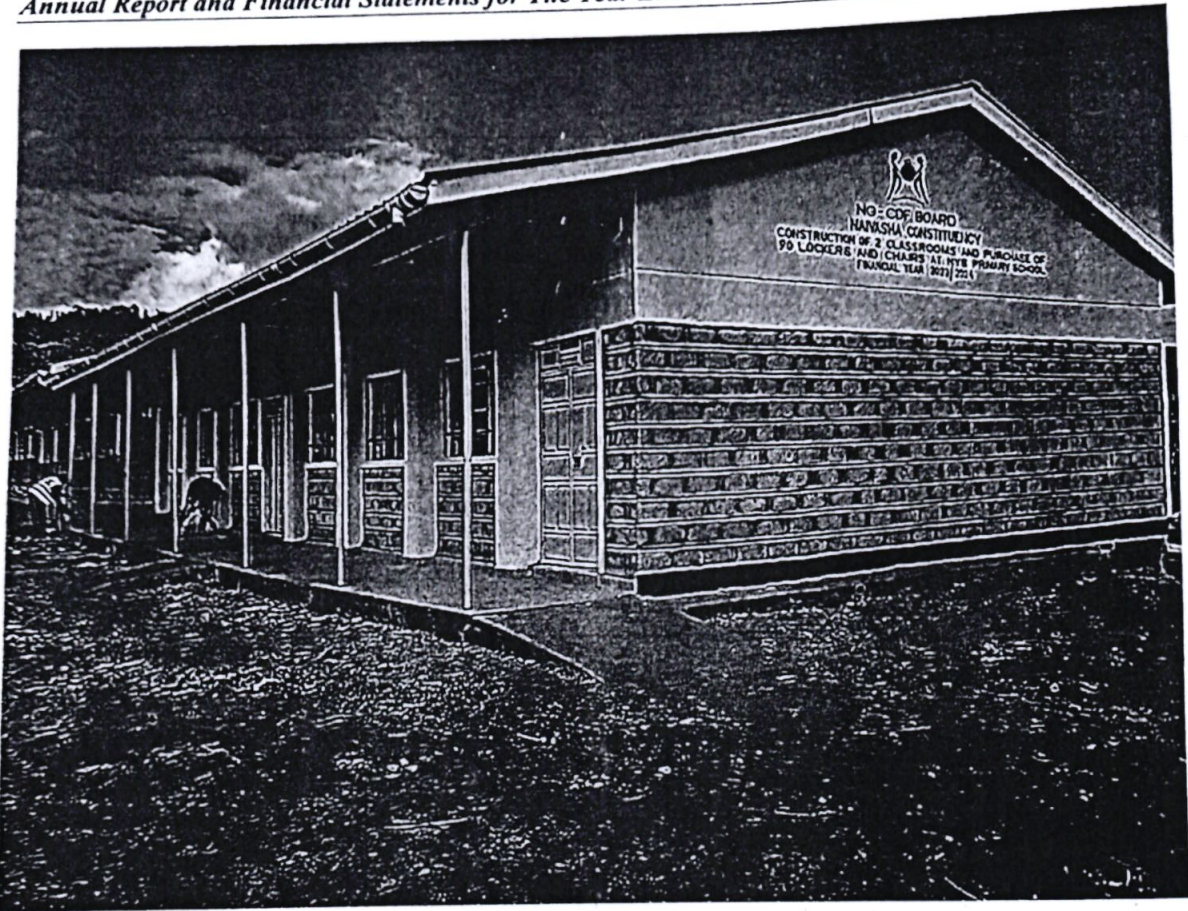
IHINDU PRIMARY SCHOOL

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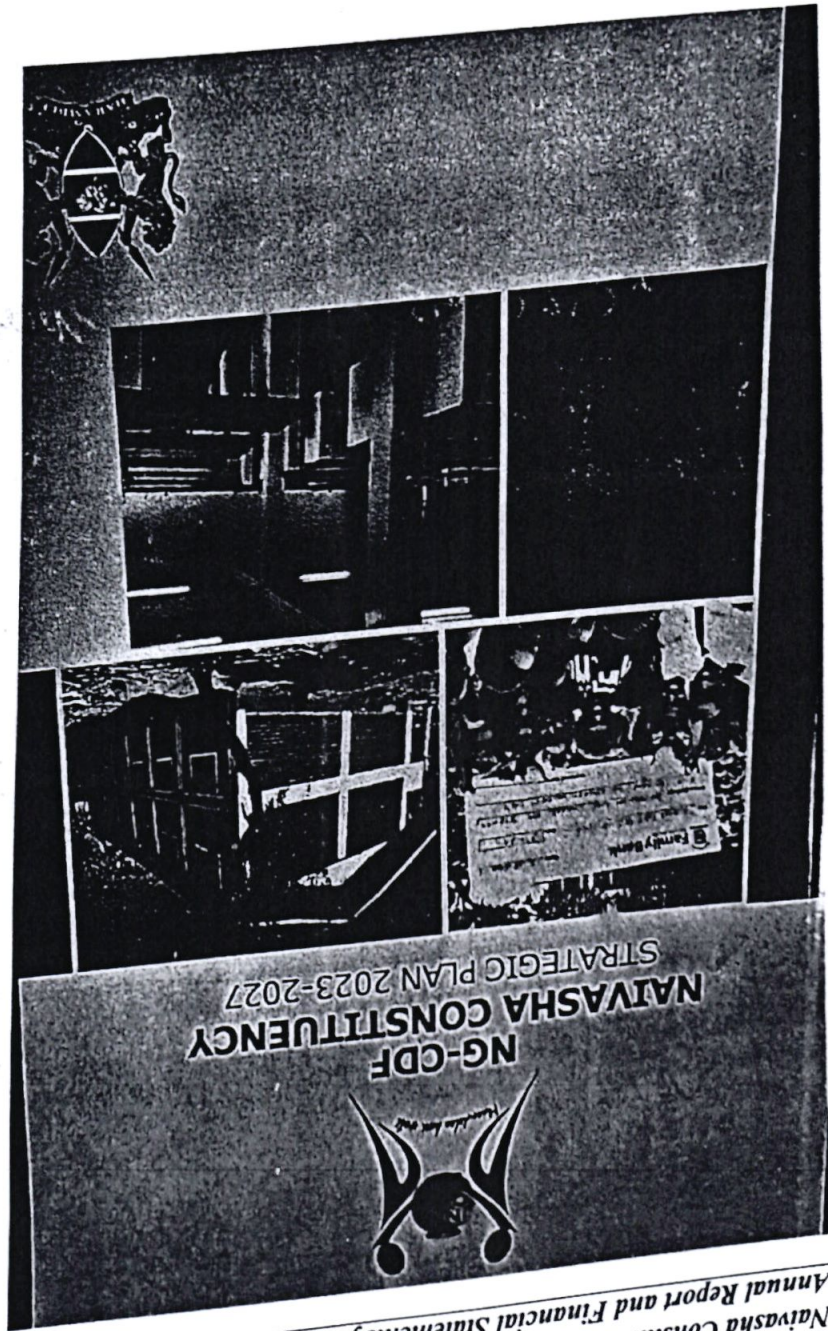
GOVERNOR SECONDARY SCHOOL

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NYS PRIMARY SCHOOL

3. Development and launch of the constituency 2023-2027 strategic plan



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Challenges and mitigations

	Challenge	Mitigation
1.	Late disbursement of funds in the financial year	The NGCDFC has emphasized to the board on prompt disbursement of funds to the constituency.
2.	High demand of bursaries due to increased level of poverty in the constituency and high cost of living experienced by the constituents	Increase the bursary allocation to maximum 45%. Also seek other donors support eg equity bank and Family bank
3.	Lack of public land to build ict centres	In partnership with ministry of lands and interior establish public land and title them. Also allocate funds in the next financial year to purchase land for the intended facilities
4.	High demand of infrastructural facilities by primary and secondary schools	Liaise with the ministry of education through JSS programme on building extra classrooms

Emerging Issues

- 1) High poverty rates due to high cost of living experienced by citizens currently.
- 2) High cost of building materials due to current inflation.
- 3) Heavy rain floods which has caused several toilets to collapse necessitating high demand for emergency funds

Patrick M. Kiara
CHAIRMAN NG-CDF COMMITTEE

Signature-----

Patrick

Date-----

20.07.24

4. Statement of Performance Against Predetermined Objectives for FY 2023/2024

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 NAIVASHA Constituency 2023-2027** plan are to:

- 1) *Enhance educational attainment and opportunities in Naivasha Constituency*
- 2) *Enhance security and safety within Naivasha Constituency*
- 3) *Strengthen social security and safety nets to support vulnerable population within Naivasha Constituency*
- 4) *Promote environmental sustainability through climate change management/resource management*
- 5) *Enhance electricity connectivity within Naivasha Constituency*
- 6) *Enhance internal office operations for efficiency and effectiveness*

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:

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition	number of usable physical infrastructure build in primary.	In FY 2023/2024 the committee was able to construct the following facilities

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		<i>to secondary schools and tertiary institutions</i>	<i>secondary, and tertiary institutions number of bursary's beneficiaries at all levels</i>	<ol style="list-style-type: none"> 1. 9 classrooms in primary schools and 5 classrooms in secondary schools 2. 2 laboratories in 2 secondary schools 3. One school bus 4. One Girls dormitory 5. One multipurpose hall 6. Awarded bursary to 9500 students in secondary schools and 3,700 students in tertiary and universities
Security	Enhance security within Naivasha Constituency	Reduced number of crimes reported	Number of security facilities constructed	In the Fyr 2023/2024, the committee was able to construct 100 metres wall and a gate at DCC compound
Environment	<i>Promote environmental sustainability through climate change management/resource management</i>	Increased forest cover and water harvesting	Number of trees seedlings planted in various institutions	1000 trees seedlings planted in 12 secondary schools and 25 primary schools

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Sports	Promote sports activities and nurturing talent	Nurture talents of the youth in the constituency	No. of talents nurtured and youth enrolled in National competitions	The committee was able to conduct 8 football tournaments and 4 volleyball tournaments in the 8 wards of the constituency
Emergency	Restoration of damaged infrastructure	Make services earlier provided to the affected person be restored	No. of damaged infrastructure restored to its original use	The committee was able to restore 7 collapsed toilets in various schools which had collapsed due to heavy rains

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5. Governance Statement

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

1. There is establishment a National Government Constituency Development fund committee for every year 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 Regulation made pursuant to the Parliament Service Act;
 - (f) The officer of the Board seconded to the Constituency committee by the Board who shall be an ex official member without a vote.
 - (g) One member co-opted by the Board in accordance with regulations made by the Board
3. The seven-person 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 gazette by the board. The current NGCDF members were gazetted in 29th November 2022 and the first meeting was held in 6th December 2024.

The persons appointment are drawn from different grouping as follow:

- Male Adult Patrick Kiara- Chairman
- Male youth- Finicas Wanjala -Member
- Female adult-Margaret Ngendo Member
- Female youth- Judith Gesare- secretary
- PWD Rep- Veronicah Wanjiku- Member secretary
- Co- opted Member- Stephen Muthua- Member
- Nominee of constituency- Office- Magret Mathe - Member
- Nominee of constituency Officer- John Mwaura- Member

b. NG-CDF 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 new constituency Constituency in the manner provided for in the Act, or as may be approved by the Board.

c. The Role of the constituency Committee

- (a) Build the capacity of the project management committees and sensitize the Community on the operations of the Fund;

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- (b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial of the Constituency;
- (c) Ensure that all proposed projects that are approved for funding meet the requirements of section 23 of the Act;
- (d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- (e) In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution.
- (f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- (g) Rank project proposals in order of priority while ensuring that on-going projects take precedence;
- (h) Ensure that all projects receive adequate funding and are completed within three years.
- (i) Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- (j) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- (k) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- (l) 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;
- (m) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- (n) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act.

d. Removal of a member

As per the act SECTION 43(13)

(13) A member of the Constituency Committee may be removed from office 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 practices;
- (f) causing disharmony within the committee
- (g) physical or mental infirmity.

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(14) 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.

(15) 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 of appointment of a member.

e. NGCDF induction and training

From 26th May 2024 to 31st May 2024 at the KENYA SCHOOL OF GOVERNMENT, MOMBASA.

f. Number of meetings;

NG-CDF Act Section 43(8) (ii) stipulated that NGCDF shall have a maximum of twenty- four meetings per year and not less than twelve including sub- committee meetings.

In Naivasha Constituency, the NG-CDF Committee conducted 14 meetings and 3 sub- committee meetings.

Name of committee members	Me etin gs held																
	12.7.23	26.7.23	14.8.23	1.9.23	20.9.23	4.10.23	5.10.23	1.11.23	5.11.23	10.11.23	12.11.23	16.11.23	21.11.23	7.12.23	22.12.23	16.12.23	24.12.23
Patrick Kiara-Chairman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Judith Gesare-Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
John Mwaura-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	☒	☒	✓	✓	✓	✓	✓
Finicas Wanjala-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	☒	☒	✓	✓	✓	✓	✓
Veronica Wanjiku-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	☒	☒	✓	✓	✓	✓	✓
Margaret Ng'endo-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Magret Mathe-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Stephen Muthua-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Kisilu Mutua-DCC-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

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g. Remuneration Rates

The committee members including the secretary are paid kshs 5,000.00 per sitting as allowances while the chairperson is paid kshs 7,000.00

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 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 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

- Prevent risks arising from the management of the fund
- Address and solve risks
- Conduct the activities of the fund as per the Act and regulations and public procurement and disposal Act and PFM Act.

6. Environmental and Sustainability Reporting

The mandate of NG-CDFC Naivasha on environmental conservation is to assist in climate mitigation and conserve the environment. The committee has allocated funds for water harvesting and trees seedling planting in 8 primary schools. The committee is expecting to allocate more funds on climate change activities. To achieve the above objective, the committee intent to the following;

1. Sustainability strategy and profile -

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

- a. Education and Training:** NAIVASHA 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

The environment is not only distressed by economic activities, but social factors like institutional quality, ethnic diversity and political freedom. The NG-CDFC Naivasha constituency strives to achieve its environmental performance through;

- 1) Allocation of funds to learning institutions for trees planting and water harvesting
- 2) Allocation of resources to constituents irrespective of its diversity
- 3) Offering employment opportunities to different ethnic communities in the constituency
- 4) Conducting public participation on projects identifications and on bursary allocations

3. Employee welfare

We invest in providing the best working environment for our employees. NAIVASHA constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

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

NAIVASHA 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-

NAIVASHA 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

Naivasha 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.

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


.....
Name: Luka Kipkemoi Kimosop
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-Naivasha 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-Naivasha 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- Naivasha 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)
Naivasha Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

The Accounting Officer in charge of the NGCDF Naivasha 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- Naivasha Constituency financial statements were approved and signed by the

Accounting Officer on 06/07/2024 2024.

Patrick Muthama Kiara

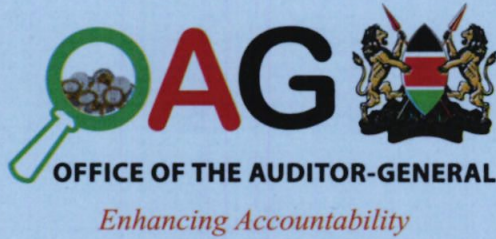
Patrick Muthama Kiara
Chairman – NGCDF Committee

Luka Kipkemoi Kimosop

Luka Kipkemoi Kimosop
Fund Account Manager

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NAIVASHA 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.
- 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 - Naivasha Constituency set out on pages 1 to 61,

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

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Naivasha 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 National Government Constituencies Development Fund, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Project Management Committee Account Balances

Note 19.4 to the financial statements reflects project management committee balances of Kshs.6,586,624, out of which despite ninety-three (93) projects totaling to Kshs.1,467,163 being indicated as complete, the management failed to refund the balances held in their respective accounts to constituency bank account as required by Section 12 (8) of the National Government Constituencies Development Fund Act, 2015 which states that, all unutilized funds of the project management committee shall be returned to the constituency account. Further, the Project Management Committee cashbooks and bank reconciliation statements were not provided for audit review.

In the circumstances, the accuracy, completeness and propriety of the balances could not be ascertained.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund, Naivasha 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 Fund approved budget for the year amounted to Kshs.346,009,843 comprising Kshs.224,790,515 for the financial year 2023/2024, an unspent balance brought forward of Kshs.44,435,012 and the previous year's outstanding disbursement of

Kshs.76,705,316. During the year, the Fund incurred expenditure amount of Kshs.250,688,506 or 72% of the actual receipts of Kshs.271,219,328 resulting in an under-utilization of Kshs.20,530,822 or 8% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2024. Management has not provided reasons for the delay in resolving the prior year audit contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which requires accounting officers designated for National Government entities to try to resolve any issues resulting from an audit that remain outstanding. The issues therefore remain outstanding as shown in the report on progress on follow up of auditor recommendations as no evidence has been presented for their resolution.

In the circumstances, Management is in breach of the law

Other Information

The Management is responsible for the other information set out on page ii to xxvii which comprise of Fund's Key Constituency Information and Management, Chairman's Report, Statement of Performance Against Predetermined Objectives for FY 2023/24, 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 Fund's 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, 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 effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Project Implementation

During the year under review, review of the project implementation status as at 30 June, 2024 disclosed that the constituency committee planned to implement a total number of forty-four (44) projects at a cost amount of Kshs.199,826,565. Analysis of the project implementation status for the year ended 30 June, 2024 revealed that twenty (20) projects totalling Kshs.124,307,717 were complete and in use while twenty-four (24) projects valued at Kshs.75,518,848 were still ongoing, out of which fourteen (14) projects valued at Kshs.28,449,982 were not started.

In the circumstances, value for money and service delivery for the delayed projects could not be confirmed.

2. Failure to Remit Training Levy to the National Industrial Training Authority

The statement of receipts and payments reflects compensation of employees' payment of Kshs.5,393,185 as disclosed under Note 4 of the financial statements out of which employer contributions to National Industrial Training Authority reflected a nil balance contrary to Section 5B (1) of the National Industrial Training Authority Act, 2011 which requires all employers are required to pay to the Directorate of Industrial Training a monthly levy of fifty shillings per employee on or before 10th of the following month..

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

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

Fraud and Risk Management Policy

The Fund did not have in place an approved fraud and risk management policy during the year under review contrary to Regulation 165(1) the Public Finance Management Act (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that the National Government entity develops a risk management strategy, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations.

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

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and Those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment

Auditor-General's Responsibilities for the Audit

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 ISSAIs 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

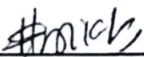
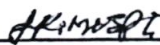
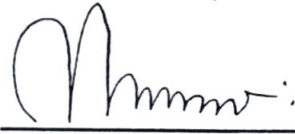
National Government Constituencies Development Fund (NGCDF)
Naivasha Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

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

Statement of Receipts and Payments for the Year Ended 30th June 2024			
Receipts			
Transfers From NGCDF Board	1	226,705,316	89,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	79,000	122,000
Total Receipts		226,784,316	89,122,000
Payments			
Compensation of Employees	4	5,393,185	4,844,199
Committee expenses	5	3,938,138	3,141,000
Use of Goods and Services	6	7,778,287	2,598,224
Transfers to Other Government Units	7	113,682,278	1,600,000
Other Grants and Transfers	8	97,231,860	57,399,843
Acquisition of Assets	9	10,297,976	-
Other Payments	10	12,366,782	-
Total Payments		250,688,506	69,583,266
Surplus/(Deficit)		(23,904,190)	19,538,734

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 20/09/ 2024 and signed by:

**Chairman NG-CDF
 Committee
 Patrick Muthama Kiara**

**Fund Accountant Manager
 Luka Kipkemoi Kimosop**


**National Sub-County
 Accountant
 Martin Thuo
 ICPAK M/No: 23279**

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

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

Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	21,347,859	44,435,012
Cash Balances	11B	0	0
Total Cash and Cash Equivalents		21,347,859	44,435,012
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		21,347,859	44,435,012
Financial Liabilities			
Accounts Payable			
Retention	13	-	-
Gratuity	14	817,036	-
Total Financial Liabilities (B)			
Net Financial Assets (A-B)		20,530,823	44,435,012
Represented By			
Fund Balance B/Fwd	15	44,435,012	24,896,279
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		(23,904,190)	19,538,734
Net Financial Position		20,530,823	44,435,013

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on ~~20/09/2024~~ 20/09/2024 and signed by:



 Chairman NG-CDF
 Committee
 Patrick Muthama Kiara



 Fund Accountant Manager
 Luka Kipkemol Kimosop



 National Sub-County
 Accountant
 Martin Thuo
 ICPAK M/No:23279

National Government Constituencies Development Fund (NGCDF)
Naivasha 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

Statement of Cash Flows			
Receipts From Operating Activities			
Transfers From NGCDF Board	1	226,705,316	89,000,000
Other Receipts	3	79,000	122,000
Total Receipts		226,784,316	89,122,000
Payments			
Compensation of Employees	4	5,393,185	4,844,199
Committee Expenses	5	3,938,138	3,141,000
Use of Goods and Services	6	7,778,287	2,598,224
Transfers to Other Government Units	7	113,682,278	1,600,000
Other Grants and Transfers	8	97,231,860	57,399,843
Other Payments	10	12,366,782	-
Total Payments		240,390,530	69,583,266
Total Receipts Less Total Payments			
Adjusted For:		-	-
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	817,036	-
Net Cash Flow from Operating Activities		(12,789,178)	19,538,734
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(10,279,976)	-
Net Cash Flows from Investing Activities		(10,279,976)	-
Net Increase in Cash & Cash Equivalents		(23,087,154)	19,538,734
Cash & Cash Equivalent at Start of the Year	11	44,435,013	24,896,279
Cash & Cash Equivalent at End of the Year	11	21,347,859	44,435,013

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

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

	2023/2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023/2024	2023/2024		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	224,790,515	44,435,012	76,705,316	345,930,843	271,140,328	74,790,515	78.4%
Proceeds From Sale of Assets				-	-	-	0.0%
Other Receipts (AIA)		79,000		79,000	79,000.00	-	100.0%
Totals	224,790,515	44,514,012	76,705,316	346,009,843	271,219,328	74,790,515	78.4%
Payments							
Compensation of Employees	5,965,704	514,420	120,000	6,600,124	5,393,185	1,206,940	81.7%
Committee Expenses	2,928,000	1,968,132	-	4,896,132	3,938,138	957,944	80.4%
Use of Goods and Services	9,256,242	1,464,867	1,429,069	12,150,178	7,778,287	4,371,891	64.0%
Transfers to Other Government Units	97,980,848	14,263,454	60,220,760	172,465,062	113,682,278	58,782,784	65.9%
Other Grants and Transfers	97,874,019	15,970,839	2,484,297	116,329,155	97,231,860	19,097,295	83.6%
Acquisition of Assets	-	7,881,300	2,451,190	10,332,490	10,297,976	34,514	99.7%
Other Payments	10,785,702	2,250,000	10,000,000	23,035,702	12,366,782	10,668,920	53.7%
Funds Pending Approval**		201,000	-	201,000		201,000	
Totals	224,790,515	44,514,012	76,705,316	346,009,843	250,688,506	95,321,338	72.5%

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

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

Explanatory Notes.

The utilization of 72.5% which is below 90% utilization is due to undisbursed funds from the board of kshs 74,790,515 for the financial year

The changes on opening balances caused by re-allocations are as follows:

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

Description	Amount
Budget utilisation difference totals	95,321,338
Less undisbursed funds receivable from the Board as at 30 th June 2024	74,790,515
	20,530,823
Increase/(decrease) Accounts payable	817036
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalentents at the end of the 30 th June 2024	21,347,859

Patrick Muthama
.....
Chairman NG-CDF
Committee
Patrick Muthama Kijara

Luka Kipkemol Kimosop
.....
Fund Accountant Manager
Luka Kipkemol Kimosop

Martin Thuo
.....
National Sub-County
Accountant
Martin Thuo
ICPAK M/No:23279

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

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

1.0 Administration and Recurrent						
1.1 Compensation of employees	5,965,704	514,420	120,000	6,600,124	5,393,185	1,206,940
1.2 Committee allowances	1,128,000	293,582		1,421,582	854,700	566,882
1.3 Use of goods and services	5,006,260	-	894,597	5,900,857	3,132,945	2,767,912
Sub-total	12,099,964	808,002	1,014,597	13,922,564	9,380,830	4,541,734
2.0 Monitoring and evaluation						
2.1 Capacity building	355,000	1,377,833		1,732,833	1,361,400	371,433
2.2 Committee allowances	1,800,000	1,419,000		3,219,000	2,827,888	391,112
2.3 Use of goods and services	3,894,982	87,034	534,472	4,516,488	3,283,942	1,232,546
Sub-total	6,049,982	2,883,867	534,472	9,468,321	7,473,230	1,995,091
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1		255,550		255,550	255,550	

**National Government Constituencies Development Fund (NGCDF)
Naivasha Constituency
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4.0 Emergency	10,614,004	3,152,206		13,766,210		13,766,210
4.1 Primary Schools						
Munyu Primary school					700,000	(700,000)
Kinamba pri sch					700,000	(700,000)
Kiburuti/ Tumaini pri sch					1,400,000	(1,400,000)
Longot Township sch					1,000,000	(1,000,000)
Rutere pri sch					1,600,000	(1,600,000)
Lakeview pri sch					1,400,000	(1,400,000)
Naivasha Highway pri					2,000,000	(2,000,000)
Mitamayu pri sch project			700,000	700,000	700,000	
Moindabi Sec.school project			700,000	700,000	700,000	
4.2 Secondary schools						
Mirera secondary school					2,000,000	(2,000,000)
4.3 Tertiary institutions						
4.4 Security projects						
Sub-total	10,614,004	3,152,206		15,166,210	12,200,000	2,966,210
5.0 Bursary and Social Security						
5.1 Primary Schools						

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5.2 Secondary Schools	47,520,900	426,207		47,947,107	47,947,107	-
5.3 Tertiary Institutions	25,339,115	3,678,970		29,018,085	24,991,000	4,027,085
5.4 Universities						
Special schools	1,500,000			1,500,000	1,496,000	4,000
5.5 Education Support Programmes						
5.6 Social Security						
Sub-total	74,360,015	4,105,177		78,465,192	74,434,107	4,031,085
6.0 Sports						
6.1		2,613,456	584,296	3,197,752	3,197,52	-
6.2		300,000		300,000	300,000	-
Sub-total		2,913,456	584,296	3,497,752	3,497,752	-
7.0 Environment						
Shidano pri sch	450,000	0	0	450,000		450,000
Nyamathi pri sch	450,000	0	0	450,000		450,000
Ngunyumu pri sch	450,000	0	0	450,000		450,000
Nyakinyua pri sch	450,000	0	0	450,000		450,000
Naivasha Deb pri sch	450,000	0	0	450,000		450,000
Unity pri sch	450,000	0	0	450,000		450,000

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Kiburuti/ Tumaini	450,000	0	0	450,000		450,000
Munyu pri sch	450,000	0	0	450,000		450,000
Ndibithi pri		600,000		600,000		600,000
Manera pri		600,000		600,000		600,000
Rubiri secondary		600,000		600,000		600,000
Kigesha police post		200,000		200,000		200,000
Ngeya pri		1,400,000		1,400,000	1,400,000	-
Naivasha central pri			31,251	31,251	31,251	-
Oserian pri			31,250	31,250	31,250	-
Ndoroto pri school			31,250	31,250	31,250	-
Manera pri			31,250	31,250	31,250	-
Nyakairu pri			31,250	31,250	31,250	-
Gituru pri			31,250	31,250	31,250	-
Ihindu pri			31,250	31,250	31,250	-
Karima mixed secondary			31,250	31,250	31,250	-
Ndabibi main secondary			31,250	31,250	31,250	-
Narasha pri			31,250	31,250	31,250	-
Karai secondary			31,250	31,250	31,250	-
Maiella centra secondary			31,250	31,250	31,250	-

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Ngeya pri			31,250	31,250	31,250	-
Naivasha DEB pri			31,250	31,250	31,250	-
NYS pri			31,250	31,250	31,250	-
Mirera pri			31,250	31,250	31,250	-
7.2						
Sub-total	3,600,000	3,400,000	500,001	7,500,001	1,900,001	5,600,000
8.0 Primary Schools Projects						
Naivasha Central primary school			2,600,000	2,600,000	2,600,000	-
Gituru primary school			3,100,000	3,100,000	3,100,000	-
Ihindu primary school			7,800,000	7,800,000	7,800,000	-
Kanjogo primary school	3,240,000	0	0	3,240,000		3,240,000
Kiburuti/Tumaini primary school		1,600,000		1,600,000	1,600,000	-
Kinamba primary school	3,240,000	0	0	3,240,000		3,240,000
Longonot Township primary school	3,240,000	0	0	3,240,000		3,240,000

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Manera primary school		2,600,000		2,600,000	2,600,000	-
Mirera primary school			2,600,000			
Mununga primary school	3,240,000	0	0	3,240,000		3,240,000
Munyu primary school		600,000		600,000	600,000	-
Naivasha DEB primary school			6,200,000	6,200,000	6,200,000	-
Ndabibi central primary school	3,284,433	0	0	3,284,433		3,284,433
Nbibithi primary school	3,440,000	0	0	3,440,000		3,440,000
Ndoroto primary school				5,800,000	5,800,000	-
Narasha primary school			2,600,000	2,600,000	2,600,000	-
Ndabibi central primary school	3,284,433	0	0	3,284,433		3,284,433
Ndibithi primary school	3,440,000	0	0	3,440,000		3,440,000
Ndoroto primary school			5,800,000	5,800,000	5,800,000	-
Nyakairu primary school		2,600,000		2,600,000	2,600,000	-
Nyonjoro primary school	4,550,000			4,550,000	4,550,000	-
NYS primary school		1,150,000		1,150,000	1,150,000	-
NYS primary school	4,200,000			4,200,000	4,200,000	-

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NYS primary school	2,449,982			2,449,982	-	2,449,982
Oserian primary school		1,400,000		1,400,000	1,400,000	-
St Paul primary school	3,440,000	0	0	3,440,000		3,440,000
Ndoroto primary school			556,200	556,200	556,200	-
Ndoroto primary school			845,303	845,303	845,303	-
Mwicingiri primary			1,169,257	1,169,257		1,169,257
						-
Naivasha Boarding primary	8,044,433			8,044,433		8,044,433
Mirera primary school	3,240,000			3,240,000		3,240,000
Milimani primary school	8,400,000			8,400,000		8,400,000
Maiella primary school	3,440,000			3,440,000		3,440,000
Sub-total	57,448,848	9,950,000	33,270,760	100,669,608	50,801,503	49,868,105
9.0 Secondary Schools Projects						
Fred Kubai secondary school		498,775		498,775	498,775	-
Governor secondary school	7,500,000			7,500,000	7,500,000	-
Kamuyu secondary school			4,450,000	4,450,000	4,450,000	-
Karai secondary school			4,800,000	4,800,000	4,800,000	-

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			4,800,000	4,800,000	4,800,000	-
Karima secondary school						-
Kiambogo secondary school		1,000,000		1,000,000	1,000,000	-
Kinungi secondary school	7,300,000			7,300,000	7,300,000	-
Maiella central secondary school			5,000,000	5,000,000	5,000,000	-
Maraigushu secondary school	4,500,000			4,500,000	4,500,000	-
Mwicingiri secondary school	2,500,000			2,500,000	2,500,000	-
Naivasha day secondary school				11,482,000	11,482,000	-
Naivasha girls' secondary school	3,000,000			3,000,000		3,000,000
Naivasha high secondary school	1,150,000			1,150,000	1,150,000	-
Narasha secondary school		2,813,744		2,813,744		2,813,744
Ndabibi main secondary school			7,900,000	7,900,000	7,900,000	-
Rutere secondary school		935		935		935
Unity secondary school	3,100,000			3,100,000		3,100,000
Sub-total	40,532,00	4,313,454	26,950,000	71,795,454	62,880,775	8,914,679
10.0 Tertiary Institutions Projects (List all the Projects)						

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10.1					-	-
10.2					-	-
10.3					-	-
Sub-total					-	-
11.0 Security Projects						
Utheri wa lari police station	1,350,000			1,350,000		1,350,000
Gituamba police post	4,950,000			4,950,000		4,950,000
Sision police post		200,000		200,000		200,000
Kayole police post		800,000		800,000	800,000	-
Utheri wa lari police post		1,100,000		1,100,000	1,100,000	-
Kayole chiefs' office		300,000		300,000	300,000	-
Deputy county commissioner -Naivasha Compound	3,000,000			3,000,000	3,000,000	-
Sub-total	9,300,000	2,400,000		11,700,000	5,200,000	6,500,000
12.0 Acquisition of assets						
12.1 Motor Vehicle		7,550,000	1,217,572	8,767,572	8,767,572	-
12.2 Construction of CDF office						-
12.3 Purchase of furniture and equipment		331,300		331,300	319,000	12,300

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12.4 Purchase of computers			1,233,618	1,233,618	1,211,404	22,214
12.5 Purchase of land					-	-
Sub-total		7,881,300	2,451,190	10,332,490	10,297,976	34,514
13.0 Others						
13.1 Strategic Plan		2,250,000		2,250,000	1,581,080	668,920
13.2 Innovation Hub						
National registration of person office Naivasha	785,702			785,702	785,702	
Constituency Rerec matching						
Electrification	10,000,000		10,000,000	20,000,000	10,000,000	10,000,000
Sub-total	13,785,702	2,250,000	10,000,000	23,035,702	12,366,782	10,668,920
Funds pending approval**						
AIA		201,000		201,000		201,000
Sub - total		201,000		201,000		201,000
Total	224,790,515	44,514,012	76,705,316	346,009,843	250,688,506	95,321,338

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

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14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for;

- Receivables that include imprests
- Payables that include gratuity and retentions.

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

2. Reporting Entity

The financial statements are for the NGCDF-Naivasha 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 (NGCDF)

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

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. Unutilized Funds from PMCs.

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

e. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

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

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

6. In-kind contributions

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

7. Cash and Cash Equivalents

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

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Unutilized Fund

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th 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 20XX.

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative

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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

		7,000,000
AIE NO. B185201		15,000,000
AIE NO. B 185736		6,000,000
AIE NO. B 185476		5,000,000
AIE NO. B 206052		12,000,000
AIENO. B 205846		12,000,000
AIE NO. B206392		17,000,000
AIE NO. B 207606		15,000,000
AIE NO. B 207971		
AIENO. B 214380	66,205,315	
AIE NO. B 214691	-10,000,000	
AIE NO. B 233558	-500,001	
AIE NO. B225167	-30,000,000	
AIE NO. B 225338	-20,000,000	
AIE NO. B233711	-40,000,000	
AIE NO. B 226174	-30,000,000	
AIE NO. B 214859	-30,000,000	
TOTAL	226,705,316	89,000,000

2. Proceeds From Sale of Assets

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

Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	79,000	122,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
Total	79,000	122,000

4. Compensation Of Employees

NG-CDFC Basic staff salaries	4,195,886	3,281,977
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	817,036	-
Employer Contributions Compulsory national social security schemes	310,214	1,562,222
Employer Contributions Compulsory Housing levy	70,048	-
Employer contributions to National Industrial Training Authority	-	-
Total	5,393,185	4,844,199

5. Committee Expenses

A.NG CDFC		
Sitting allowance	854,700	809,000
Other committee expenses	2,827,888	2,332,000
Sub total	3,682,588	3,141,000

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B. Constituency Oversight Committee		
Allowances	40,000	-
Other committee expenses	215,550	-
Sub total	255,550	-
Total (A+B)	3,938,138	3,141,000

6. Use of Goods and services

Utilities, supplies and services	107,782	97,244
Communication, supplies and services	87,500	144,000
Domestic travel and subsistence	1,345,450	560,000
Printing, advertising and information supplies & services	1,592,213	18,000
Rentals of produced assets	-	-
Training expenses	1,361,400	426,000
Hospitality supplies and services	1,193,016	435,886
Insurance costs	-	-
Specialized materials and services	25,068	-
Office and general supplies and services	663,522	347,514
Fuel, oil & lubricants	799,470	-
Bank Charges	167,850	506,500
Other operating expenses	67,389	32,080
Routine maintenance – vehicles and other transport equipment	-	0
Routine maintenance – other assets	10,900	-
Other operating expenses	356,727	31,000
Total	7,778,287	2,598,224

7. Transfer To Other Government Units

Transfers To Primary Schools	50,801,503	1,600,000
Transfers To Secondary Schools	62,880,775	-
Transfers To Tertiary Institutions	-	-
Total	113,682,278	1,600,000

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8. Other Grants and Other transfers

Bursary – secondary schools	47,947,107	36,437,793
Bursary – tertiary institutions	24,991,000	14,462,050
Bursary – special schools	1,496,000	-
Bursary- education support programmes	-	-
Social Security programmes (NHIF)		
Security projects	5,200,000	3,500,000
Sports projects	3,497,752	-
Environment projects	1,900,001	-
Emergency projects	12,200,000	3,000,000
Roads projects	-	-
Total	97,231,860	57,399,843

9. Acquisition Of Assets

Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	95,500	-
Purchase of Vehicles and Other Transport Equipment	8,767,572	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	223,500	-
Purchase of ICT Equipment, Software and Other ICT Assets	1,211,404	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	10,297,976	-

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10. Other Payments

Strategic plan	1,581,080	-
ICT Hub	-	-
Rural electrification	10,000,000	
National Registration of person - Others	785,702	-
Total	12,366,782	-

11. Cash and Cash Equivalents

11A: Bank Accounts (Cash Book Bank Balance)		
FAMILY BANK, A/C NO. 053000091554, NAIVASHA (MAIN ACCOUNT)	20,530,823	29,016,339
EQUITY BANK, A/C NO. 0200261809700(MAIN ACCOUNT)	0	15,418,674
FAMILY BANK A/C NO 053000095285)(DEPOSIT ACCOUNT)	817,036	-
Total	21,347,859	44,435,012
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total		

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12. Outstanding Imprests

Name of Officer				
Name of Officer	-	-	-	-
Name of Officer	-	-	-	-
Name of Officer	-	-	-	-
Name of Officer	-	-	-	-
Name of Officer	-	-	-	-
Name of Officer	-	-	-	-
Total	-	-	-	-

[Include an annex if the list is longer than 1 page.]

13. Retention

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.

Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-	-	-	-

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14. Gratuity

Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	817,036	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30th June D= A+B-C	817,036	-

Gratuity aging analysis

Under one year	817,036	100	0	100%
1-2 years	0	-	-	-
2-3 years	0	-	-	-
Over 3 years	0	-	-	-
Total	817,036	-	-	-

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

15. Fund Balance B/F

Bank accounts	44,435,012	24,896,279
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	44,435,012	24,896,279

16. Prior Year Adjustments

Bank account Balances	-	-	-
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others (specify)	-	-	-
Total	-	-	-

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	817,036	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	817,036	-
Net changes in accounts payables D-A	817,036	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

Aging Analysis for Pending Accounts Payables

Under one year	-	-	-
1-2 years	-	-	-
2-3 years	-	-	-
Over 3 years	-	-	-
Total	-	-	-

19.2: Pending Staff Payables (See Annex 2)

NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

Aging Analysis for staff Payables

Under one year	-	-	-
1-2 years	-	-	-
2-3 years	-	-	-
Over 3 years	-	-	-
Total	-	-	-

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19.3: Unutilized Fund (See Annex 3)

Compensation of employees	1,206,940	514,421
Committee expense	957,994	2,312,583
Use of goods and services	4,371,891	4,070,989
Amounts due to other Government entities	58,782,784	71,913,454
Amounts due to other grants and other transfers	19,097,295	21,231,326
Acquisition of assets	34,514	7,550,000
Other Payments (specify)	10,668,920	13,425,556
Funds pending approval	201,000	122,000
Total	95,321,338	121,140,329

19.4: PMC account balances (See Annex 5)

PMC account balances	6,568,624	5,072,778
Total	6,568,624	5,072,778

19.5 Related Party Transactions

Committee Members Remuneration		
Sitting allowance of committee Members during the year	854,700	809,000
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	226,705,316	89,000,000
Total	227,560,016	89,809,000

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16. Arrears

Arrears: 1 Analysis of Pending Accounts Payable

	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

[Redacted]				
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

		2023-2024	2022-2023	
Compensation of employees	Payment of 9 staff's basic salaries	1,206,940	514,421	Ongoing
Committee expenses	Payment of committee expenses	957,994	3,261,709	Ongoing
Use of goods & services	Payment for committee expenses	4,371,891	1,464,810	Ongoing
Sub - total		6,536,825	5,240,940	
Constituency oversight committee	Payment of coc expenses		1,657,053	Reallocated
Sub - total			1,657,053	
Amounts due to other Government entities				
8.0 primary schools projects				
Kanjogo primary school	Construction of 2 classrooms at and supply of 90 lockers	3,240,000		To be implemented when funds are received from the board
Kinamba primary school	Construction of 2 classrooms at and supply of 90 lockers	3,240,000		To be implemented when funds are received from the board
Longonot Township primary school	Construction of 2 classrooms at and supply of 90 lockers	3,240,000		To be implemented when funds are received from the board

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Mununga primary school	Construction of 2 classrooms at and supply of 90 lockers	3,240,000		To be implemented when funds are received from the board
Ndabibi central primary school	Construction of 2 classrooms at and supply of 64 lockers	3,284,433		To be implemented when funds are received from the board
Ndibithi primary school	Construction of 2 classrooms at and supply of 90 lockers	3,440,000		To be implemented when funds are received from the board
NYS primary school	fencing of compound	2,449,982		To be implemented when funds are received from the board
St Paul primary school	Construction of 2 classrooms at and supply of 90 lockers	3,440,000		To be implemented when funds are received from the board
Naivasha Boarding primary school	Construction of integrated learning Resources Centre	8,044,433		To be implemented when funds are received from the board
Mirera primary school	Construction of 2 classrooms at and supply of 90 lockers	3,240,000		To be implemented when funds are received from the board
Milimani primary school	Construction of 4 classrooms at and supply of 180 lockers	8,400,000		To be implemented when funds are received from the board

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Maiella primary school	Construction of 2 classrooms at and supply of 90 lockers	3,440,000	To be implemented when funds are received from the board
Mwicingiri primary school	Construction of 8 door toilets	1,169,257	REALLOCATION FROM CONSTITUENCY INNOVATION HUB To be implemented when funds are received from the board
Ndoroto primary	construction of 4 classrooms	5,800,000	Implemented
Gituru primary	construction of 2 classrooms	3,100,000	Implemented
Ihindu primary	construction of one storey block	7,800,000	Implemented
Nyakairu primary	renovation of 4 classrooms	2,600,000	Implemented
Narasha primary	renovation of 4 classrooms	2,600,000	Implemented
Oserian primary	construction of 12 door toilets	1,400,000	Implemented
Kiburuti/Tumaini primary	construction of one classroom and desks	1,600,000	Implemented
MUNUNGA PRIMARY SCHOOL	construction of toilets	600,000	Implemented

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NYS PRIMARY SCHOOL				
	fencing of school compound		1,150,000	Implemented
Mirera primary school	construction of 2 classrooms		2,600,000	Implemented
Naivasha deb primary	renovbation of 9 classrooms		6,200,000	Implemented
Central primary	construction of 2 classrooms		2,600,000	Implemented
Manera primary	construction of 2 classrooms		2,600,000	Implemented
Sub - total		49,868,105	40,650,000	
9.0 secondary schools projects				
Naivasha girls secondary school	Construction of masonry wall a and 1 ablution block	3,000,000		To be implemented when funds are received from the board
Narasha secondary school	Construction door toilets, office partitioning and hall partitioning	2,813,744		Status to be established
Rutere secondary school	Balances	935		To be disbursed to the school
Unity secondary school	Construction of 2 classrooms at and supply of 80 lockers	3,100,000		To be implemented when funds are received from the board

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Karai secondary	construction of a laboratory		4,800,000	Implemented
Kamuyu secondary	construction of 2 classrooms		4,450,000	Implemented
Ndabibi main secondary	Construction of 4 classrooms storey		7,900,000	Implemented
Maiella central secondary	construction of a laboratory		5,000,000	Implemented
Kiambogo secondary	construction of 8 door bathrooms		1,000,000	Implemented
Karima secondary	construction of a laboratory		4,800,000	Implemented
Fred Kubai secondary	addition for painting of 4 classrooms		498,775	Implemented
Narasha secondary	construction of 2 classrooms		2,813,744	Status to be established
Rutere secondary	project balance		935	Balance
Sub - Total		8,914,679	31,263,454	
Amounts due to other grants and other transfers				
5.1 primary schools				
5.2 secondary schools			426,207	Implemented
5.3 Tertiary institutions	Payment of bursary to needy students in TVET colleges	4,027,085	3,678,970	Ongoing
Special schools	Payments of bursary to needy students	4,000		Ongoing

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	in special schools			
5.5 Education support programmes		-		
5.6 social security		-		
Sub - total		4,031,085	4,105,177	
Constituency sports	carry out sports tournaments in the constituency		3,197,752	
Regional sports	carry out regional tournaments		300,000	
Sub-total			3,497,752	
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	2,966,210	7,328,396	The funds to be disbursed to emergency projects in the constituency
7.0 climate mitigation				
Shindano primary school	Purchase of 10,000 litres water tank and construction of the tank base and purchase trees seedling	450,000		Funds to be disbursed to the project management committee once received from the board
Nyamathi primary school	Purchase of 10,000 litres	450,000		Funds to be disbursed to the project management

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	water tank and construction of the tank base and purchase trees seedling			committee once received from board
Ngunyumu primary school	Purchase of 10,000 litres water tank and construction of the tank base and purchase trees seedling	450,000		Funds to be disbursed to the project management committee once received from the board
Nyakinyua primary school	Purchase of 10,000 litres water tank and construction of the tank base and purchase trees seedling	450,000		Funds to be disbursed to the project management committee once received from the board
Naivasha DEB primary school	Purchase of 10,000 litres water tank and construction of the tank base and purchase trees seedling	450,000		Funds to be disbursed to the project management committee once received from the board

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Unity primary school	Purchase of 10,000 litres water tank and construction of the tank base and purchase trees seedling	450,000	Funds to be disbursed to the project management committee once received from the board
Kiburuti/ Tumaini primary school	Purchase of 10,000 litres water tank and construction of the tank base and purchase trees seedling	450,000	Funds to be disbursed to the project management committee once received from the board
Munyu primary school	Purchase of 10,000 litres water tank and construction of the tank base and purchase trees seedling	450,000	Funds to be disbursed to the project management committee once received from the board
Ndibithi primary	Construction of 6 door toilets	600,000	Status to be confirmed
Manera primary	Construction of 6 door toilets	600,000	Status to be confirmed
Rubiri secondary	Construction of 6 door toilets	600,000	Status to be confirmed
Kigesha police post	Purchase and installation of 10,000 litres water tank and guttering	200,000	Status to be confirmed
Ngeya primary	Construction of 4 door toilets	1,400,000	Implemented

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Naivasha central pr school	planting tree seedlings		31,251	Implemented
Oserian pr school	planting tree seedlings		31,250	Implemented
Ndoroto pr school	planting tree seedlings		31,250	Implemented
Manera pr school	planting tree seedlings		31,250	Implemented
Nyakairu pr school	planting tree seedlings		31,250	Implemented
Gituru pr school	planting tree seedlings		31,250	Implemented
Ihindu pr school	planting tree seedlings		31,250	Implemented
Karima mixed sec school	planting tree seedlings		31,250	Implemented
Ndabibi main sec school	planting tree seedlings		31,250	Implemented
Narasha pr school	planting tree seedlings		31,250	Implemented
Karai sec school	planting tree seedlings		31,250	Implemented
Maiella central secondary school	planting tree seedlings		31,250	Implemented
Ngeya primary school	planting tree seedlings		31,250	Implemented
Naivasha DEB Pr school	planting tree seedlings		31,250	Implemented
NYS primary school	planting tree seedlings		31,250	Implemented
Mirera pr school	planting tree seedlings		31,250	Implemented
Sub - total		5,600,000	3,900,001	

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11.0 security projects				
Utheri wa lari police station	Fencing of police post compound 350 meters to completion using concrete poles and chain link	1,350,000		Funds to be disbursed to the project management committee once received from the board
Gituamba police post	Construction to completion of police post with armoury	4,950,000		Funds to be disbursed to the project management committee once received from the board
Sision police post	Slabbing of 2 room cells	200,000	200,000	To be implemented
Kayole chiefs office	construction of 4 door toilets		800,000	Implemented
UTHERI WA LARI POLICE STATION	construction of gate and fencing and water tanks		1,100,000	Implemented
Kayole chiefs office	construction of gate and fencing		300,000	Implemented
Sub totals		6,500,000	2,400,000	
12.3 Purchase of furniture and equipment		12,300		To be spent on furniture
12.4 purchase of computer		22,214		To be spent on computers
Sub- total		34,514	7,556,300	
Oversight Committee Expenses(itemize)		0		
13.0 others		0		

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13.1 strategic plan	Preparation of 5 year constituency strategic plan	668,920	2,250,000	To pay the consultant balances
Electrification	Provision of a matching fund with REREC in Naivasha constituency	10,000,000	10,000,000	Funds to be disbursed to REREC once received from the board
ICT HUB	installation of ict hub		1,169,256	Reallocated
Sub-total		10,668,920	13,419,256	
Funds pending approval				
AIA		201,000	122,000	To seek board's approval and inclusion in the fyr 2024/25 constituency allocation
Sub-total		201,000	122,000	
Grand Total		95,321,338	121,140,329	

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Annex 4 – Summary of Fixed Asset Register

Land	-		-	-
Buildings and structures	6,000,000	95,500	0	6,095,500
Transport equipment	4,200,000	8,767,572	0	12,967,572
Office equipment, furniture and fittings	971,605	223,500	0	1,195,105
ICT Equipment, Software and Other ICT Assets	875,486	1,211,404	0	2,086,890
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	12,047,091	10,297,976	0	22,345,067

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

Utheri wa lari	Family	053000093030	450	0
Kamuyu secondary school	Family	053000092920	138,550	0
Oserian primary	Family	053000092985	1,122	0
Ihindu primary	Family	053000092993	396,249	0
Narasha primary	Family	053000092994	3,968	0
Moi ndabi secondary	Family	053000094342	59,052	0
Lakeview chiefs'	Family	053000094018	141	0
Ndabibi main secondary	Family	053000092925	739,136	0
Gituru primary	Family	053000092896	137,874	0
Ndoroto primary	Family	053000092893	1,148,880	0
Karima secondary	Family	053000092938	269,820	0
Nys primary	Family	053000092887	57,195	0
Nyakairu primary	Family	053000092897	948	0
Ngeya primary	Family	053000092900	32,911	0
Naivasha Deb primary	Family	053000092891	16,673	0
Naivasha central primary	Family	053000092962	82,034	0

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Manera primary	Family	053000092959	2,690	0
Maeilla central primary	Family	053000092894	222,804	0
Kiburuti/ Tumaini primary	Family	053000093029	109,248	0
Mitamaiyu primary	Family	053000094404	19,235	0
Mirera primary	Family	053000092932	101,016	0
Oserian primary	Family	053000092985	1,122	0
Kayole police post	Family	053000092899	550	0
Kinamba primary	Family	053000093194	170	0
Munyu primary school	Family	053000093187	950	0
Kiambogo secondary	Family	053000092939	202,905	0
Fred kubai/ Ngeya secondary	Family	053000092901	482,556	0
Kiburuti/ Tumaini primary	Family	053000093189	84,272	0
Kinamba chiefs office	Equity	0200282758817	238,974	238974
Kinamba primary school	Equity	0200262213397	6,943	6,943
Emmanuel primary	Equity	0200282395855	622	43,422
Ereri primary	Equity	0200270334806	1,085	1,085
Fred kubai/ Ngeya secondary	Equity	0200282138364	334	516,372
Gathima primary	Equity	0200277352509	778	778

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Dric vocational centre	Equity	0200277363839	2,060	2060
Governor secondary	Equity	0200270718511	0	91,451
Gituamba primary	Equity	0200268185007	40	40
Highway primary	Equity	0200268345776	567	80,558
Highway secondary	Equity	0200280235227	255,981	255,981
Kabati primary	Equity	0200268198580	328	52,500
Kamuyu secondary	Equity	0200282667559	0	102,644
Karai primary	Equity	0200262325315	1,043	1,043
Karai secondary	Equity	0200270648561	10,807	10,807
Karima primary	Equity	0200271657882	8,149	8,149
Karima mixed secondary school	Equity	0200278992593	28,218	28,218
Kayole chiefs office	Equity	0200279896304	101,880	101,880
Kiambogo primary school	Equity	0200282409324	107,138	107,138
Kiambogo secondary school	Equity	0200269326212	81,831	81,831
Kiburuti primary school	Equity	0200279407495	571	68,923
Kihara mixed secondary school	Equity	0200279493783	23,320	23,320
Kijabe township secondary school	Equity	0200264485403	12,450	12,450

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Kijabe township primary school	Equity	0200269777958	2,030	2,030
Kinungi primary	Equity	0200262325460	296	296
Kipkonyo primary	Equity	0200282409266	54,064	53,179
Kipkonyo secondary	Equity	0200277625894	71,853	71,853
Lake naivasha girls secondary	Equity	0200278987768	116,338	116,338
Nyonjoro secondary	Equity	0200290872119	10,969	10,969
Lakeview primary	Equity	0200280764199	400	400
Longonot Township secondary school	Equity	02002631661858	9,087	9,087
Longonot Deb primary school	Equity	0200264942732	7,587	7,587
Maai mahiu chiefs	Equity	0200277655374	36,430	36,430
Maai mahiu primary	Equity	0200263943415	2,422	422
Maiella central secondary school	Equity	0200277345126	472	472
Maiella chief's office	Equity	0200280784045	28,290	28,290
Maiella Township primary school	Equity	0200262513200	463	463
Maiella Township secondary	Equity	0200282936801	36,919	36,919
Manera primary	Equity	0200263789176	86,461	86,431
Maraigushu chief's office	Equity	0200263890354	396	396
Maryland police post	Equity	0200272287509	18,280	18,280

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Milimani primary	Equity	0200262827638	3,939	3,939
Mirera primary	Equity	0200261802505	14,027	184,586
Mitamaiyu primary	Equity	0200262583520	1,361	302,894
Moi ndabi primary	Equity	0200282258041	447	861,867
Munengi primary	Equity	0200263458668	19,548	19,548
Mununga primary	Equity	0200266377583	5,708	5,708
Munyu primary	Equity	0200262322222	9,961	9961
Munyu secondary school	Equity	0200270899968	16,774	16,774
Mwicingiri chief's office	Equity	0200282939588	19,246	93,569
Mwicingiri primary school	Equity	0200277658235	53,758	53,758
Naivasha administration police	Equity	0200279179310	2,380	2,380
Naivasha central primary	Equity	0200263501814	390	390
Naivasha Gk prison primary school	Equity	0200280342748	23,650	23,650
Naivasha highway secondary school	Equity	0200280235227	0	255,981
Naivasha Ngcdf sports	Equity	0200277375783	1,459	1,459
Namuncha primary school	Equity	0200280777196	1,600	1,600
Narasha primary	Equity	0200268970615	10,437	10,437
Narasha secondary school	Equity	0200278948887	9,223	9,223

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Ndabibi main secondary school	Equity	0200280296282	180	13,380
Ndabibi main primary school	Equity	0200264946164	457	457
Nyonjoro secondary	Equity	0200290872119	0	10,969
Nyamathi secondary school	Equity	0200263890354		396
Ndibithi primary school	Equity	0200263612886	17,145	26,396
Ndoroto secondary school	Equity	0200277650952	26,396	26,396
Ng'ati primary school	Equity	0200280781964	4,584	4,584
Ngeya primary school	Equity	0200262541442	1,915	1,915
Ngondi primary school	Equity	0200280765699	13,828	13,828
Rutere secondary school	Equity	0200262582928	44,431	44,431
Rubiri primary school	Equity	0200282232687	209,582	209,582
Ngondi secondary school	Equity	0200263789083	6,222	6,222
Nkaambani primary school	Equity	0200269985154	118,388	118,388
Nyakairu primary school	Equity	0200264731230	979	979
Nyakinyua primary school	Equity	0200280769996	104,762	104,762
NYS Naivasha primary school	Equity	0200281753211	204	49,204
Shermoi primary school	Equity	0200279786048	73	75,548
Shindano primary school	Equity	0200277353510	775	775
Rutere secondary school	Equity	0200262582928	0	44,431

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Sision Ap post	Equity	0200280152806	2,365	2,365
Sision primary school	Equity	0200282421855	44,575	44,575
St Paul's primary	Equity	0200263446804	2,260	2,260
Nyamathi primary school	Equity	0200279844241	22,940	22,940
Utheri wa lari police station	Equity	0200277375661	72,452	72,452
Viwandani police post	Equity	0200280781629	1,410	1,410
Total			6,568,624	5,072,778

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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 for the fy 2022/2023

1.0	<p>Inaccuracy in summary of Fixed Assets Register Annex 4 to the financial statement on summary of fixed assets register reflects assets historical cost of Ksh. 12,047,091. However, the amount differs with the fixed asset register balance of Ksh. 11,936,059 resulting to unexplained variance of Kshs. 111,032.</p> <p>Further, assets balance includes the cost of grounded and unserviceable motor vehicle worth of Ksh. 4,000,000 and two lost computers valued at Kshs. 152,230.</p> <p>In addition, the amount includes building and structures amount of Kshs.</p>	<p>The management of Ng-cdf Naivasha has reconciled the assets register against the historical costs. The current register cost is kshs 12,047,091.00 against historical costs of kshs 12,047,091.00</p>	<p>Not resolved. The management will reconcile the assets register and forward to the auditors for review</p>	<p>Before 30th June 2024</p>
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	6,000,000. However, ownership documents for the land on which the building stands was not provided for audit. In the circumstances, the accuracy and completeness of the assets balance of Kshs. 12,049,091 could not be confirmed.			
2.0	<p>Unsupported Project Management Committees Bank Account Balances Note 19.4 to the financial statement reflects project Management committee (PMC) account balances totaling Kshs. 5,072,778. However, cash books, certificate of bank balances and bank reconciliation statement in support of PMC bank account balances were not provided for audit. Further, thee PMC bank balances on balances on</p>	<p>The management has obtained bank statements for the project management accounts. Also more training will be conducted for pmc on the preparation of bank reconciliations and cash books. The bank statement balances relates to the contractors</p>	<p>Not resolved. Bank statements will be forwarded to the auditor for review by the management.</p>	<p>By 30th June 2024</p>

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	<p>complete projects had not been returned to the constituency account. This was contrary to section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) that states that all unutilized funds of the complete projects shall be returned to the constituency bank account. In the circumstances, the accuracy and completeness of PMC account balances of Kshs. 5,072,778 could not be confirmed.</p>	<p>retentions which are expected to be paid out to the contractors upon certifications of works after 6 months</p>		
3.0	<p>Unsupported Bursary Disbursement The statement of receipt and payments reflects other grants and transfers amount of Ksh. 57,399,843. The amount includes bursary disbursed to secondary</p>	<p>The management engaged the postal corporation in distribution of cheques to schools that will guarantee the returns of financial</p>	<p>Not resolved. The management will forward the returns from schools as confirmation of funds receipts to the auditors for review and resolving</p>	<p>Before 30th June 2024</p>

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	<p>schools and tertiary institutions amounts of Kshs. 36,437,793 and Kshs. 14,462,050 respectively, as disclosed in Note 8 to the financial statement all totaling Kshs. 50,899,843. However, the bursary disbursements were not supported by financial returns, acknowledging receipts confirming that the amounts had been credited to the school or college fees accounts for the targeted beneficiaries as required by the National Government Constituencies Development Fund Board Guidelines circular referenced NG-CDFC/ CEO/BOARD CIRCULARS VOL II (021) of 18 June, 2020. In the circumstances, the accuracy and completeness of bursary disbursements</p>	<p>documents to confirm the receipts of the money by the schools.</p>		

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	<p>totaling Ksh. 50,899,843 could not be confirmed.</p>		
	<p>Overemployment of staff at the constituency office The statement of receipts and payments reflects compensation of employees amount of Kshs. 4,844,199. However, review of Human Resource records revealed that the constituency had nine (9) employees instead of five (5). This was contrary to National Government Constituencies Development Board Circular Referenced CDF Board/ circulars/ Vol 1.1/166 dated 24 June, 2013 which recommended recruitment of four (4) position to the constituency offices but not exceeding five (5). In the circumstances, management was in breach of law.</p>	<p>The management increased the number to 9 according to the workload on the management of funds.</p>	

4.0

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	<p>5.0</p> <p>Irregular Training The statement of receipts and payments reflects use of goods and services amounting to Kshs. 2,598,224. The amount includes training expenses totaling Kshs. 426,000 as disclosed in Note 6 to the financial statements. However, the training expenditure was not supported by training needs Assessment, and Annual Approved Training Plan. This was contrary to section H.3(1) of the Human Resource Policies and Procedures Manual, 2016 which provides that training of the public service shall be based on training needs assessment conducted after every three (3) years. Further, selection of trainees</p>	<p>The management has a training schedule and budget for the financial year. These trainings includes, staff training, Ng-cdfc training and projects management committees training which are done once every financial year.</p>	<p>Not resolved. The management conducted the training according to boards programme of conducting one training each for Ng-cdfc, staff and projects management committees</p> <p>Before 30th June 2024</p>
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	<p>for all training programmes shall be based on identified needs and will emphasize on training for performance improvement that address individual, organization and national goals. In the circumstances, management was in breach of the law.</p>			
6.0	<p>Irregular Emergency Projects The statement of receipt and payment reflects other grants and transfer amounting to Kshs. 57,399,843. The amount includes emergency projects expenditure totaling Kshs. 3,000,000 as disclosed in Note 8 to the financial statements. Review of records revealed that the expenditure was incurred on construction of toilets in six (6) primary schools as emergency projects.</p>	<p>The committee incurred the emergency expenditure on toilets which had collapsed and public health officers wrote letters for urgent construction of new toilets to avert diseases outbreaks in the schools</p>	<p>Not resolved. The committee will forward the public health reports to the auditors for review</p>	<p>Before 30th June 2024</p>

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	<p>However, approvals from the constituencies committee as required by section 8(3) of National Government Constituencies Development Fund was not provided for audit. Further, the projects implemented did not meet "Emergency" criteria of 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 of the constituents. In the circumstances, Management was in breach of the law.</p>			
7.0	<p>Irregular Procurement of Works Review of procurement records revealed that Management signed contracts totalling Kshs. 9,364,399 for</p>	<p>The management has noted on the irregular procurement of works by the projects</p>	Not resolved.	

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	<p>construction works in four (4) schools in less than fourteen days after notification of award. This was contrary to section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender valid period. Further, the Head of procurement did not provide professional Opinion on the procurements. This was contrary to section 84(1) of the Public Procurement and Asset Disposal Act, 2015 that the Head of procurement function of a procuring entity shall, alongside the report to</p>	<p>management committees and will train the projects management committees with the assistants of procurement officer on procurement laws and regulations</p>		

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	the evaluation committee as secretariat comments, review the tender evaluation report and provide a signed professional opinion to the Accounting Officer on the procurement or asset disposal proceedings. In the circumstances, Management was in breach of the law.			

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Luka Kipkemoi Kimosop
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Fund Account Manager.