

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

**THE NATIONAL ASSEMBLY
PAPERS LAID**

DATE: 27 FEB 2025

DAY.

Thursday

**TABLED
BY:**

Hon. Naomi Wago, MP
Deputy Majority Party Whip

**CLERK-AT
THE-TABLE:**

A. Shituka

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

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

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



OFFICE OF THE AUDITOR-GENERAL



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
WESTLANDS 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)
Westlands Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

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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 Westlands Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Laboso Chepngeno
2.	National Sub-County Accountant	Lucas Okech
3.	Chairperson NGCDFC	Freddah Kaelo

(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 Westlands 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 Westlands Constituency Headquarters

P.O. Box 13712-00800 Bhenga House
Off Kiuna Highrise, behind the Nairobi school
P.O. Box 13712-00800
Sarit Centre.
Nairobi, KENYA

(f) NGCDF Westlands Constituency Contacts

E-mail: cdwestlands@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF Westlands Constituency Bankers

Equity Bank, Kangemi Branch
A/c no. 1370261760659
P.O. Box 75104,
Nairobi, Kenya

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

3. NG-CDF Chairlady's Report



**Md. FREDDAH KAELO
CHAIRPERSON WESTLANDS NG-CDF**

Westlands Constituency is one of the 17 Constituencies in Nairobi County, Kenya. The constituency is situated three kilometres (3km) North West of Nairobi Central Business District (CBD). The Constituency covers an area of 72.4 km². Westlands is a unique constituency because it has in it some of the most affluent localities in Nairobi as well as some of the poorest (slum) areas in Nairobi County.

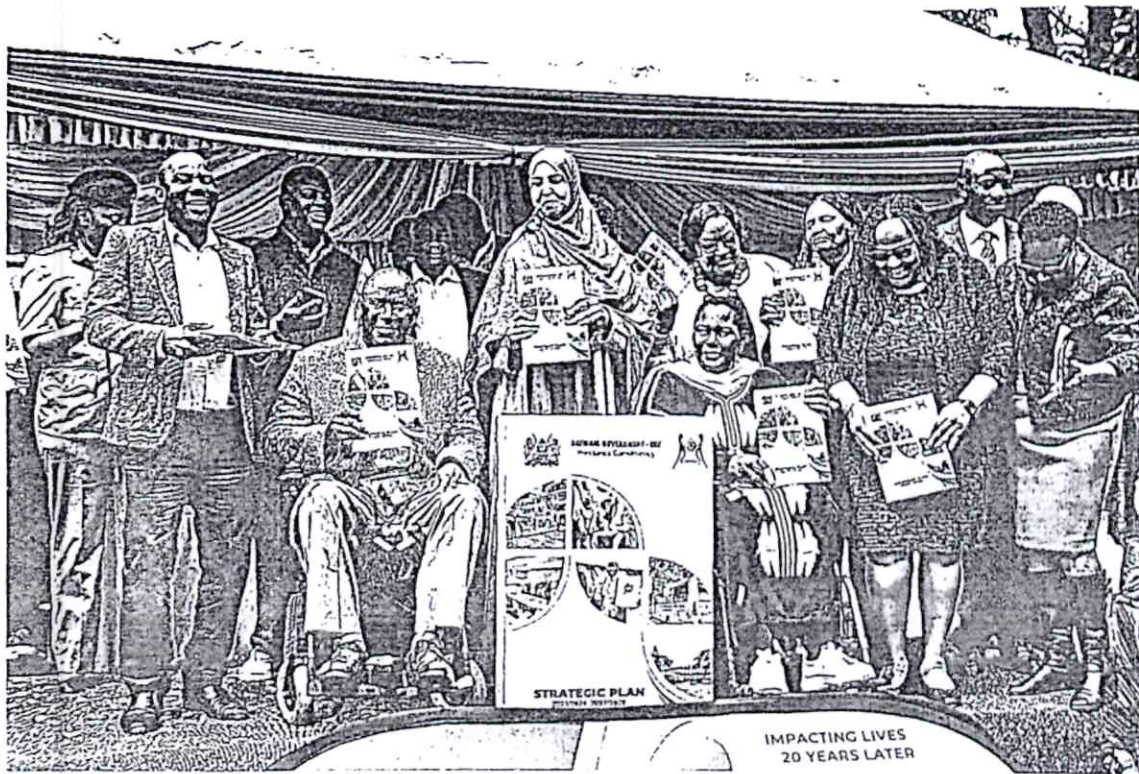
Some of the affluent localities include Runda, Muthaiga, Parklands, Highridge, Kitisuru, Spring Valley, Thigiri, Kyuna and Loresho. The affluent areas boast of posh estates that accommodate the rich and powerful in Nairobi. On the other hand, there are less affluent or slum areas like Kangemi, Gichagi, NITD, Ndumbuini, Dam Village, Deep Sea, Githogoro, City Park, Kaptagat and Kibagare slums. The slum areas are the most disadvantaged and challenged due to the number of poverty-stricken people, living in dilapidated living conditions.

Westlands NG-CDF had an allocation of Kshs. 247,104,372 in the financial year 2023/2024. We were able to implement most of the projects. The constituency has so far received Kshs. 179,337,603 from the NG-CDF Board and disbursed the same to the beneficiaries.

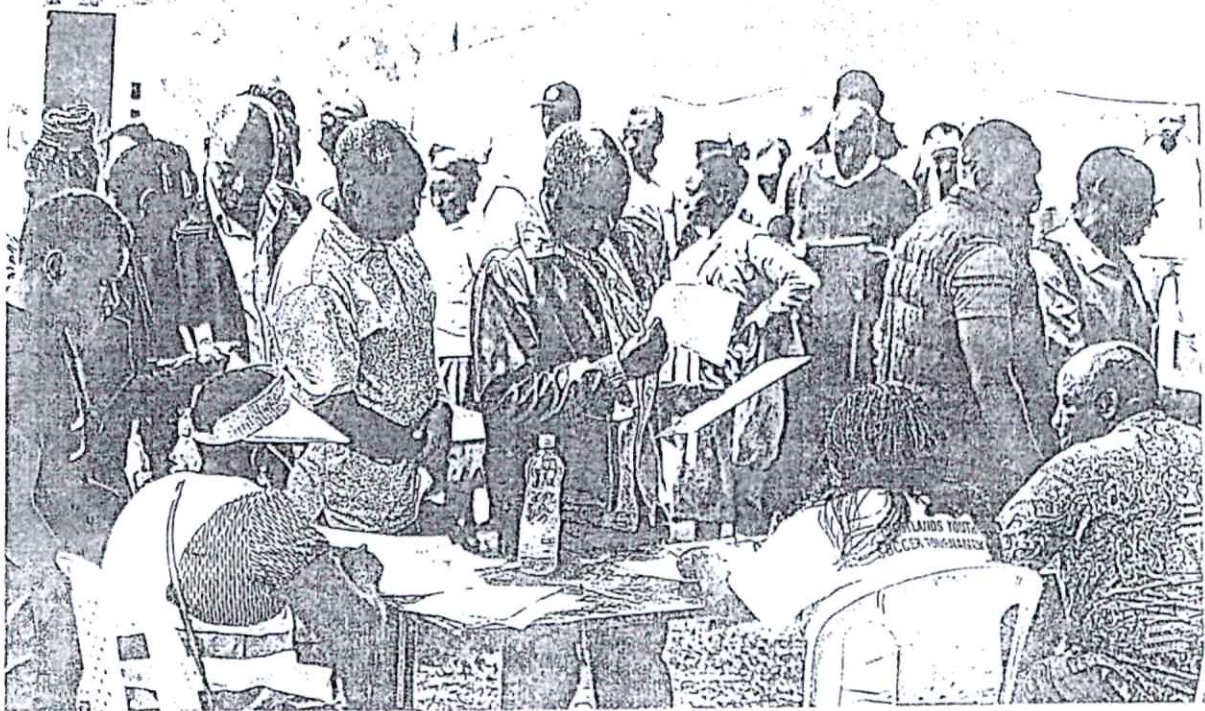
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The Westlands NG-CDF committee has worked tirelessly to ensure projects are completed in good time and that there is prudent use of the available funds.

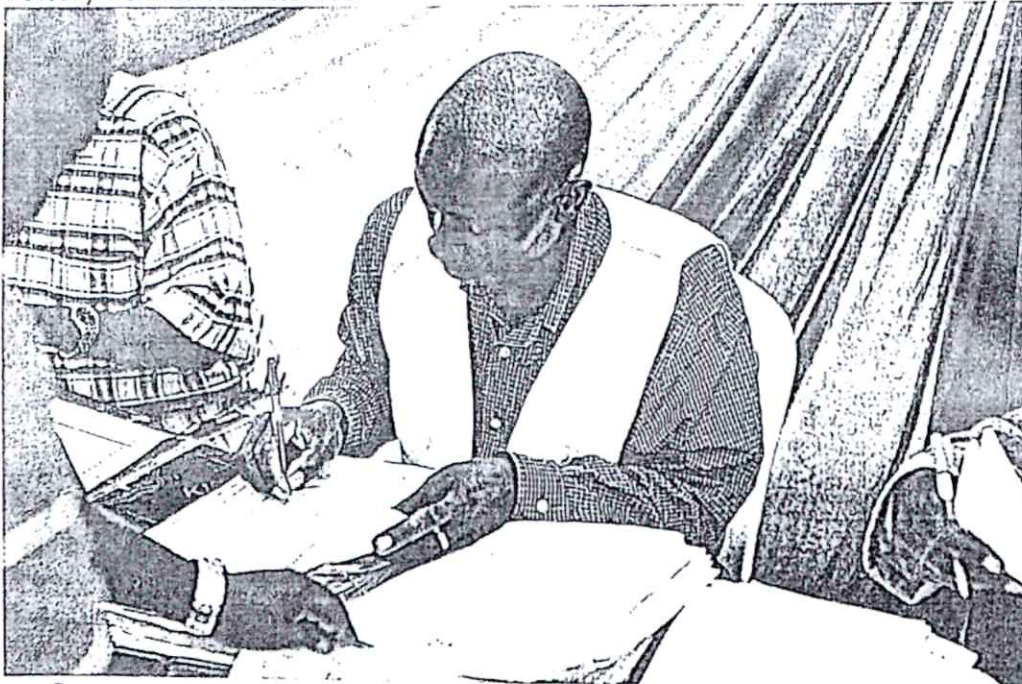
During the financial year, 2023/2024. The challenge faced during the year was funds disbursement from the NG-CDF Board delayed.



Launch of Westlands NG-CDF strategic plan.



Bursary verification exercise



Bursary approval



Cabro project at Vet Lab Sec School

EMERGING ISSUES

The following are some of the emerging issues that are experienced as a result of the current economy.

1. Restructuring of the Education Funding

The move by the government to restructure the education funding for the tertiary institutions through changing of the HELB funding structure has brought a lot of pressure to the NGCDF Bursary Funds as many students are now seeking for scholarships from the constituency to enable them continue with their studies

2. Junior Secondary School

The introduction of the Junior Secondary School through the CBC Education system has brought a lot of pressure to the existing facilities in various primary schools. There is need for construction and equipping of new classrooms and laboratories to accommodate the students.

3. Inflation Rates

With the current economic position where the rate of exchange of Kenyan shillings to dollar continues to rise, there has been an increased in the cost of construction materials. Hence those projects that were submitted to the board before inflation

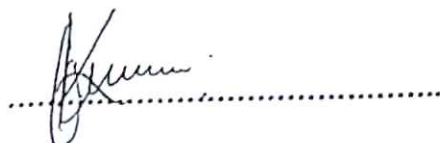
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may not be completed with the original budgeted cost necessitating need for variations and additional funding.

IMPLEMENTATION CHALLENGES AND SOLUTIONS

- Many projects delayed due to the late disbursement of public funds. We hope that this will improve to enable us do the projects in time. We have been however able to utilize the funds adequately as they are disbursed by the Board
- There is also a challenge in the education funds set for bursary. The number of needy students are many compared to the available funds for the same. However, we have been able to seek for help from other government organizations on the same and enable most of the needy students get scholarships. We also wish to increase the amount allocated to bursary funds in the coming financial years.
- The range of Staff Salaries amount paid to the employees at the constituency level doesn't attract those who are capable of delivering as per the requirements set by the Board. However, we have been always able to do continuous capacity Building and Training where necessary for our staff to enable them deliver.
- Getting Acknowledgement Receipts from the members of the Public when they are issued with bursary has been a challenge. We have been able to disburse combined cheque to those schools that are closer or where students are many in one school and this has enabled us get a few Bursary Acknowledgement Receipts and hence meet the requirements set for the same. We have also been doing civic education and awareness of the need for the bursary beneficiaries to bring back bursary acknowledgement receipts from the institutions once they have collected their cheques and taken them to schools.

The impact of the NG-CDF kitty is felt countrywide and we hope and pray that the fund lives longer and longer in order to impact positively more and more lives in Kenya.



Freddah Kaelo
CHAIRPERSON NG-CDF COMMITTEE

4. Statement of Performance Against Predetermined Objectives for FY2023/24

Introduction

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

The key development objectives of the *NG-CDF Westlands Constituency 2023-2028* plan are to:

- i. To act as an overarching Constituency development framework for guiding socio-economic transformation between 2023 and 2028.
- ii. To provide a local framework for actualizing the achievement of the Big 4 agenda and the Kenya vision 2030.
- iii. To reduce inequality through equitable distribution of resources across the wards within the constituency.
- iv. To create a firm foundation for socio-economic transformation through education and security infrastructural development.
- v. To enhance local resource mobilization from other development partners and actors within and outside the constituency.
- vi. To Facilitate annual planning and budgeting for the identified projects that will spur development in the constituency, and facilitate annual review of plans and budgets to track progressing implementation and draw lessons for incorporation in subsequent planning and budgeting.
- vii. To provide a framework for continuous monitoring and systematic evaluation of development projects.

Progress on the attainment of Strategic development objectives

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

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Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure built in primary, secondary and tertiary institutions. Number of bursary beneficiaries at all levels. Number of equipment purchased for education institutions.	Bursary issued to 4000 students in secondary schools and 2000 students in Tertiary Institutions. Laying of cabro in Kabete vet lab secondary school and Karura forest primary.
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Construction of perimeter wall at Parklands police station.
Environment	to enhance clean water supply	Provision of water tanks and	Clean water supply in school and water reservoir	We installed water tanks at north highridge primary, lower kabete pry, cheleteta pry.
Sports	to develop and nurture talents among the youth	Number of youths and teams registered for tournament.	Increased number of girl's football teams during tournament their counterpart's boy's teams for the first time.	The office bought uniforms to various schools; Loresho secondary, Parklands and Arya secondary

5. Governance Statement

Introduction

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

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

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

Further the NG-CDF regulations requires that one to serve as member of the NGCDF committee he or she must be;

- a) citizen of Kenya
- b) ordinarily resident voter of the constituency
- c) able to read and write and communicate in English and Kiswahili
- d) meet the chapter six of the constitution
- e) available to participate in the activities of the constituency
- f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and
- g) For persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

Appointment of National Government Constituency Development Fund Committee

- (1) There is established a National Government Constituency Development Fund Committee for every constituency.
- (2) Each 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 persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - (f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - (g) One member co-opted by the Board in accordance with Regulations made by the Board.
- (3) The seven persons referred to in subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.
- (4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.
- (5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.
- (6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding

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of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.

(7) The quorum of the Constituency Committee shall be one half of the total membership.

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

(9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

(10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

Process of Formation of the NGCDF Committee

To facilitate this, the selection panel invited interested and qualified members of the public for appointment to the NG-CDF committee. The panel invited the public through advertisement publicised in churches, public offices notice boards at the chiefs and assistant Chiefs offices and other public areas in the constituency.

Out of the total 45 applicants, the selection panel developed a shortlisting criterion which enabled identification of the nominees for interviews. Two additional nominees were proposed by Westlands Constituency Office as per section 43 of the NG-CDF Act, 2015.

NO	NAME	CATEGORY	WARD
1.	Robert Odiya	Male (Adult)	Karura
2.	Livingstone Sunday	Male (Youth)	Parklands
3.	Rebecca Balongo	Female (Adult)	Kangemi
4.	Lynne Miheso	Female (Youth)	Mountain View

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Nominee of the Body representing Persons with Disability

NO	NAME	NOMINATING ORGANIZATION	NATURE PHYSICAL IMPAIRMENT	OF	WARD
1.	Freddah Kaelo	Women Challenged to Challenge Westlands SHG	ambulatory		Kitisuru

Nominee of the Constituency Office

NO	NAME	CATEGORY	OCCUPATION	WARD
1.	Josephat Ngaira	Male	Pastor	Kangemi
2.	Margret Kingatua	Female	Business Lady	Mountain View

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

S/N	Name	Gender	Ward
1.	Grace Owinga	Female	Karura

The above committee was gazetted on 9th December 2022 by the Chief Executive Officer of the Board via Gazette Notice Vol. CXXIV-No. 266

The members took over the office on the first meeting on 12th December 2022 and went through the process electing the chairperson and the secretary of the committee. The following members were elected.

1. Chairperson -Ms. Freddah Kaelo
2. Secretary -Ms. Lynne Miheso

During its first meeting, a Constituency Committee established Sub-Committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board.

The two subcommittee are as follows:

- i. Bursary Sub Committee
- ii. Complaints Resolution Sub Committee

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The following were appointed to the different committee

a. Bursary committee

- | | |
|-----------------------|----------|
| 1. Livingstone Sunday | - Member |
| 2. Margaret Kingatua | - Member |
| 3. Rebecca Balongo | - Member |

b. Complaints Resolution Committee

- | | |
|--------------------|----------|
| 1. Josephat Ngaira | - Member |
| 2. Grace Owinga | - Member |
| 3. Robert Odiya | - Member |

The chairperson and the secretary are members of all the committees. The DCCs are members of the complaints committee, while representative from the ministry of education office is also coopted to be in the Bursary committee.

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

Roles and functions of NG-CDFC

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

- Convene public meetings in every ward in the constituency to deliberate to on development matters.
- Deliberate on project proposals and any other projects considers beneficial to constituency.
- List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.

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- Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund
- Ensure that all projects receive adequate funding and are completed within three years.
- Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- 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.
- Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- Enter into performance contracting with the Board on an annual basis.

Removal of NG-CDFC Members

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (i) lack of integrity;
- (ii) gross misconduct;
- (iii) embezzlement of public funds;
- (iv) bringing the committee into disrepute through unbecoming personal public conduct;
- (v) promoting unethical practises
- (vi) causing disharmony within the committee;
- (vii) physical or mental infirmity.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member ought to be removed shall be given a fair hearing before the resolution is made.

In Westlands the NG-CDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

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Training of NG-CDF Members

In the financial year 2023/2024 the NG-CDF Board organized training of NGCDF members. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Westlands.

Number of Meetings Held

According to the NG-CDF Act 2015, Section 43(1), the NGCDF Committee is required to hold a maximum of 24 meetings in a year including any subcommittee meetings. Westlands Constituency Held a total of 10 meetings in the financial year 2023-2024 and the attendance was as follows.

NO.	NG-CDFC COMMITTEE MEMBERS	10 TH AUG 2023	24 TH AUG 2023	21 ST SEP 2023	22 ND NOV 2023	19 TH DEC 2023	19 TH JAN 2024	18 TH APRIL 2024	30 TH APRIL 2024	6 TH JUNE 2024	16 TH JUNE 2024
1	Freddah Kaelo-chair	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Lynne Miheso- Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Josephat Ngaira - Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Grace Owinga- Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Livingstone Sunday- Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Robert Odiya - Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Magret Kingatua- PWD	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

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8	Rebecca Balongo-Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Laboso Chepngeno-FAM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Mwai Gicheru-DCC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Ethics & Conduct

Members of NGCDFC are required to observe the following ethical issues

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

During the financial year 2023/2024 members of NGCDFC Westlands adhered to the above ethical issues.

Members Remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to an allowance kshs. 7,000.00 Per meeting and all other members an allowance of kshs. 5,000.00 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

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

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions

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with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2023/2024 no member of NGCDFC Westlands contravened conflict of interest policy.

Risk management

Risk management has been integrated in the constituency operations through the following: training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service.

Some of the risk mitigation strategies that NG-CDFC Westlands has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NG-CDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NG-CDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

6. Environmental and Sustainability Reporting

Westlands NG-CDF exists to transform lives. this is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector namely, Education & Training, security sector support, environment and sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalised communities.

1. Sustainability strategy and profile -

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

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

- Westlands NGCDF normally organizes clean up exercise in schools and during the same time tree planting exercise is done.
- Through the Member of Parliament Office Sensitization programmes are normally organized to encourage the youth to stay out of drugs and crimes.
- Sports events are also always organized annually to nature talents and keep the youth out of drugs abuse and crimes.

3. Employee welfare

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

Westlands 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-

Westlands 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

Westlands 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.

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



.....
Name: Laboso Chepogeno
Fund Account Manager.

*National Government Constituencies Development Fund (NGCDF)
Westlands Constituency
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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-Westlands 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.

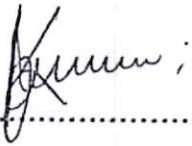
The Accounting Officer in charge of the NGCDF-Westlands Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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- Westlands Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

*National Government Constituencies Development Fund (NGCDF)
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The Accounting Officer in charge of the NGCDF Westlands 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- Westlands Constituency financial statements were approved and signed by the Accounting Officer on 24th SEPT. 2024.



.....
Name: Freddah Kaelo
Chairperson – NGCDF Committee



.....
Name: Laboso Chepngeno
Fund Account Manager

REPUBLIC OF KENYA



Enhancing Accountability

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
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 - WESTLANDS 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 the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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 - Westland Constituency set out on pages 1 to 45,

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

which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and 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 the National Government Constituencies Development Fund - Westlands Constituency as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015, (Amended 2023).

Basis for Qualified Opinion

Unsupported Project Management Committee (PMC) Account Balances

The statement of budget execution by sector and project reflects PMC savings totalling Kshs.1,517,668. However, the amount was not supported with an analysis indicating the origin and breakdown. Further, Note 19.4 and Annex 5 to the financial statements reflects PMC account balances held in various commercial bank accounts totalling to Kshs.91,101,215. However, the balance was not supported with cashbooks, bank statements and bank reconciliation statements.

In the circumstances, the accuracy and completeness of PMC account balance of Kshs.91,101,215 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.326,217,998 and Kshs.200,363,627 respectively resulting to an underfunding of Kshs.125,854,372 or 39% of the budget. Similarly, the Fund spent Kshs.170,128,491 against actual receipts of Kshs.200,363,627 resulting to an under-expenditure of Kshs.30,235,136 or 15% 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 judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

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

In connection with my audit on the National Government Constituencies Development Fund - Westlands Constituency financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information and I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unutilized Project Management Committee (PMC) Account Balances

Annexure 5 to the financial statements reflects Project Management Committees (PMC) unutilized fund balances totalling Kshs.91,101,215 as at 30 June, 2024. The funds were not returned to the constituency account contrary to Section 12(8) of the National

Government Constituencies Development Fund Act, 2015. Therefore, the cash and cash equivalents balance of Kshs.30,235,135 reflected in the statement of assets and liabilities was understated by the amount of unutilized funds which were not returned to the Constituency fund account.

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

2. Non-Adherence to Bursary Award Requirements

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects an amount of Kshs.57,998,060 in respect of other grants and transfers. Included in this amount is Kshs.27,325,000 which was disbursed to secondary schools and Kshs.18,708,560 disbursed to tertiary institutions. Review of the process of awarding the bursary revealed the following.

- i. Whereas the Fund constituted a Sub-Committee for bursary vetting and allocation, some of the bursary forms from the applicants were not signed by the sub-committee members and recommendations on whether to award bursary or decline was not provided for audit review.
- ii. The Fund had no specific bursary identification criteria for vetting bursary applicants.
- iii. Thirteen (13) beneficiaries of an amount totalling to Kshs.180,000 did not have admission numbers, and it was therefore not possible to confirm their authenticity.

In the circumstances, the effectiveness of issuance of bursaries could not be confirmed.

3. Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements

Review of the financial statements submitted for audit against the template prescribed by the PSASB revealed the following;

- i. Numbering of pages is not consistent and does not comply with the prescribed template.
- ii. The statement of assets and liabilities reflects Nil balance on gratuity. However, Note 19.2 reflects the pending staff payable in form of gratuity of Kshs 502,576.

In the circumstances, the financial statements do not comply with the Public Sector Accounting Standards Board reporting requirements.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of Approved ICT Policy and IT Strategic Committee

Review of the Fund's ICT structure and its strategies revealed that the Fund did not have in place an approved ICT policy, an ICT Strategic Committee, a data security management policy or an approved back up policy even though there exist physical desktops in which data is backed up externally. Further, review of the staff personal files for the Fund's staff revealed there was no officer in charge of ICT.

In absence of an ICT strategy, ICT Policy and robust back up plans, the Fund is exposed to possible loss of data, resources and disruption of operations in case of a disaster or calamity.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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 INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA, Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

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

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

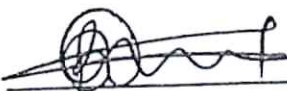
	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	179,337,603	87,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	1,517,668	-
Total Receipts		180,855,271	87,000,000
Payments			
Compensation of Employees	4	1,880,375	2,172,245
Committee expenses	5	2,237,000	2,728,500
Use of Goods and Services	6	8,143,147	5,883,420
Transfers to Other Government Units	7	97,598,283	52,955,000
Other Grants and Transfers	8	57,998,060	27,877,940
Acquisition of Assets	9	-	-
Oversight committee expenses	10	708,000	148,000
Other Payments	11	1,563,626	
Total Payments		170,128,491	91,765,105
Surplus/(Deficit)		10,726,780	(4,765,105)

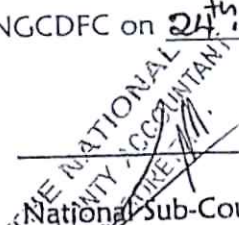
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 24th SEPT. 2024

and signed by:


Chairperson NG-CDF
Committee
Name: Freddah Kaelo


Fund Accountant Manager
Name: Laboso Chepngeno

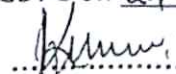

National Sub-County
Accountant
Name: Lucas Okech
ICPAK M/No:

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


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

	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	30,235,136	19,508,355
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		30,235,136	19,508,355
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		30,235,136	19,508,355
Financial Liabilities			
Accounts Payable			
Retention	13	-	-
Gratuity	14	-	-
Total Financial Liabilities (B)			
Net Financial Assets (A-B)		30,235,136	19,508,355
Represented By			
Fund Balance B/Fwd	15	19,508,355	24,273,460
Prior Year Adjustments	16	-	-
Surplus/(Deficit)for The Year		10,726,780	(4,765,105)
Net Financial Position		30,235,136	19,508,355


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 NGCDFC on 24th SEPT. 2024 and signed by:



 Chairperson NG-CDF
 Committee
 Name: Freddah Kaelo



 Fund Accountant Manager
 Name: Laboso chepngeno



 National Sub County
 Accountant
 Name: Lucas Okech
 ICPAK M/No:

National Government Constituencies Development Fund (NGCDF)
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11. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	2023-2024	2022-2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	179,337,603	87,000,000
Other Receipts	3	1,517,668	-
Total Receipts		180,855,271	87,000,00
Payments			
Compensation of Employees	4	1,880,375	2,172,245
Committee Expenses	5	2,237,000	2,728,500
Use of Goods and Services	6	8,143,147	5,883,420
Transfers to Other Government Units	7	97,598,283	52,955,000
Other Grants and Transfers	8	57,998,060	27,877,940
Oversight committee expenses	9	708,000	148,000
Other Payments	10	1,563,626	-
Total Payments		170,128,491	91,765,105
Total Receipts Less Total Payments		10,726,780	(4,765,105)
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		10,726,780	(4,765,105)
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase in Cash & Cash Equivalents		10,726,780	(4,765,105)
Cash & Cash Equivalent at Start of the Year	11	19,508,355	24,273,460
Cash & Cash Equivalent at End of the Year	11	30,235,136	30,508,355

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a.	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	c=a+b	d	e=c-d	f=d/c %
Receipts	2023-2024	Kshs	Kshs	2023-2024	2023-2024	Kshs	
Transfers From NGCDF Board	247,104,372	19,508,355	58,087,603	324,700,330	198,845,958	125,854,372	61.2%
Proceeds From Sale of Assets	-	-	-	0	-	-	0.0%
Other Receipts	-	1517668	-	1,517,668	1,517,668	(0)	100.0%
Totals	247,104,372	21,026,023	58,087,603	326,217,998	200,363,627	125,854,372	61.4%
Payments							
Compensation of Employees	2,441,528	740,890	150,000	3,332,418.00	1,880,375	1,452,043	56.4%
Committee Expenses	3,592,232	975,100	1,482,331	6,049,663.00	2,237,000	3,812,663	37.0%
Use of Goods and Services	9,729,803	2,090,196	-	11,819,998.90	8,143,147	3,676,852	68.9%
Transfers to Other Government Units	145,851,787	15,000	13,570,025	159,436,812.00	97,598,283	61,838,529	61.2%

National Government Constituencies Development Fund (NGCDF)
 Westlands Constituency
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Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023-2024	2023-2024		
Receipts							
Other Grants and Transfers	53,070,022	11,540,321	16,073,504	80,683,846.90	57,998,060	22,685,787	71.9%
Acquisition of Assets		312,457		312,457.00	-	312,457	0.0%
Oversight Committee Expenses		36,026	1,044,074	1,080,100.00	708,000	372,100	65.5%
Other Payments	-	3,640,365	2,000,000	5,640,365.49	1,563,626	4,076,739	27.7%
Funds Pending Approval**	32,419,000	1,675,668	23,767,668	57,862,336.33		57,862,336	0.0%
Totals	247,104,372	21,026,023	58,087,602	326,217,998	170,128,491	156,089,507	52.2%

**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.

Funds not received on time and therefore delayed implementation, some projects had not been approved by the BOARD.

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(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.

Changes in the original budget were occasioned by reallocation of funds and resubmission of projects due to absence of public land.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	156,089,507
Less undisbursed funds receivable from the Board as at 30 th June 2024	125,854,372
	30,235,135
Increase/(decrease)Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2024	30,235,135

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,441,528	740,890	150,000	3,332,418	1,880,375	1,452,043
1.2 Committee allowances	1,842,232	375,200	-	2,217,432	1,209,000	1,008,432
1.3 Use of goods and services	6,236,949	852,440	-	7,089,389	3,889,465	3,199,924
Sub-total	10,520,709	1,968,530	150,000	12,639,239	6,978,840	5,660,399
2.0 Monitoring and evaluation						
2.1 Capacity building	1,200,000	7,400	-	1,207,400	786,100	421,300
2.2 Committee allowances	1,750,000	599,900	1,482,331	3,832,231	1,028,000	2,804,231
2.3 Use of goods and services	2,292,854	1,230,356	-	3,523,210	3,467,582	55,628
Sub-total	5,242,854	1,837,656	1,482,331	8,562,841	5,281,682	3,281,159

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1 Committee allowances	-	36,026.00	755,974.00	792,000	528,000	264,000
3.2 Goods and services	-	-	288,100.00	288,100	180,000	108,100
Total	-	36,026	1,044,074	1,080,100	708,000	372,100
4.0 Emergency						
4.1 Primary Schools	9,229,569	-	-	9,229,569	1,800,000	7,429,569
4.2 Secondary schools	-	-	4,100,000	4,100,000	3,000,000	1,100,000
4.3 Tertiary institutions	-	-	-	-	-	-
4.4 Security projects	-	1,175,428	-	1,175,428	853,250	322,178
4.5 Unutilized	-	-	-	-	-	-
Sub-total	9,229,569	1,175,428	4,100,000	14,504,997	5,653,250	8,851,747

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
5.0 Bursary and Social Security						
5.1 Primary Schools	-	-	-	-	-	-
5.2 Secondary Schools	25,140,453	2,820,000.00	-	27,960,453	27,325,000	635,453
5.3 Tertiary Institutions	15,500,000	1,870,000.00	4,670,000	22,040,000	18,708,560	3,331,440
5.4 Universities	-	-	-	-	-	-
5.5 Education Support Programmes	-	-	-	-	-	-
5.6 Social Security	1,200,000	1,200,000.00	-	2,400,000	-	2,400,000
5.7 Special Needs	2,000,000	321,900.00	-	2,321,900	265,000	2,056,900
Sub-total	48,840,455	6,211,900	4,670,000	54,722,355	46,298,560	8,423,795
6.0 Sports						
6.1 sports	--	645,493	2,901,752	3,547,245	3,546,250	995
6.2						

Programme/sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Opening Balance (C/BK) and AIA Disbursements	Previous Years Outstanding Disbursements	Kshs	Kshs	Kshs
7.0 Environment	-	645,493	2,901,752	3,547,245	995
7.1 Environmental Activities	7,500	7,500	7,500	7,500	7,500
7.2 NC-CDF Office		1,901,752	1,901,752	1,901,752	-
7.3 Lower Kabete Primary School		250,000	250,000	250,000	-
7.4 Karura Forest Primary School		250,000	250,000	250,000	-
7.5 North Highridge Primary School		250,000	250,000	250,000	-
7.6 Cheleta Primary School		250,000.00	250,000	250,000	-
Sub-total	7,500	2,901,752	2,909,252	1,000,000	1,909,252
8.0 Primary Schools Projects (List all the Projects)					
8.1 Bohra Primary School		500,000.00	500,000	500,000	-
8.2 Kangemi Primary School		5,000.00	5,000	5,000	-

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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Kshs	Kshs
8.3 New kihumbuini Primary School		5,000.00		5,000	5,000
8.4 Kihumbuini Primary school		5,000.00		5,000	5,000
8.5 Visa Oshwal Primary School			500,000.00	500,000	-
8.6 Westlands Primary School			500,000.00	500,000	-
8.7 New Kihumbuini Primary School			500,000.00	500,000	-
8.8 Kihumbuini Primary School			500,000.00	500,000	-
8.9 North Highridge Primary School			500,000.00	500,000	-
8.10 Kangemi Primary School			500,000.00	500,000	-
8.11 Visa Oshwal Primary School			3,000,000.00	3,000,000	3,000,000
8.12 Highridge Primary School - (Lockers)	600,000			600,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
8.13 Lower Kabete Primary School - (Lockers & Chairs)	600,000			600,000	600,000	-
8.14 Farasi Lane Primary School (Lockers & Chairs)	600,000			600,000	600,000	-
8.15 Bohra Primary School - (Lockers & Chairs)	600,000			600,000	600,000	-
8.16 Cheleta Primary School (Lockers & Chairs)	600,000			600,000	600,000	-
8.17 Muguga Green Primary School - (Lockers & Chairs)	600,000			600,000	600,000	-
8.18 Kangemi Primary School	12,919,033			12,919,033	12,919,033	-
8.19 Lower Kabete Primary School	3,107,236			3,107,236	3,107,236	-
8.20 Karura Forest Primary School (Cabro)	5,000,000			5,000,000	5,000,000	-
8.21 Lower Kabete Primary School	9,000,000			9,000,000	9,000,000	-
8.22 Westlands Primary School	10,000,000			10,000,000	10,000,000	-
8.23 Cheleta Primary School	8,000,000			8,000,000	8,000,000	-

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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (G/BK) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs	Kshs	Kshs
8.24 Kihumbuini Primary School	1,644,753			1,644,753	-
8.25 Kabete Vet Lab Primary School - (Cabro)	2,500,000			2,500,000	-
8.26 Kabete Vet Lab Primary School (Perimeter Wall)	5,257,236			5,257,236	-
8.27 Bohra Primary School (Ramp)			2,200,000	2,200,000	-
8.28 Kihumbuini Primary School JSS	11,000,000			11,000,000	11,000,000
8.29 New Kihumbuini Primary School JSS	10,823,529			10,823,529	10,823,529
8.30 Kabete Vet Lab Primary JSS	11,000,000			11,000,000	11,000,000
8.31 Hospital Hill Primary JSS	11,000,000			11,000,000	11,000,000
8.32 Westlands Primary JSS	15,000,000			15,000,000	15,000,000
Sub-total	119,851,787	15,000	8,700,000	128,566,787	66,728,258
					61,838,529

Programme/Sub-programme	Original Budget	Adjustments			Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements				
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
9.0 Secondary Schools Projects							
9.1 Kabete Vet Lab Secondary School	8,000,000	-	-	8,000,000	8,000,000	-	-
9.2 Farasi Lane Secondary School	10,000,000	-	-	10,000,000	10,000,000	-	-
9.3 Farasi Lane Secondary School	8,000,000	-	-	8,000,000	8,000,000	-	-
9.4 Kabete Vet Lab Secondary School- (Cabro)	-	-	4,870,025	4,870,025	4,870,025	-	-
Total	26,000,000	-	4,870,025	30,870,025	30,870,025	-	-
10.0 Security Projects							
10.1 Parklands Police Station	-	-	1,500,000.00	1,500,000.00	1,500,000	-	-
10.2 Westlands Dcc Office	-	3,500,000.00	-	3,500,000	3,500,000	-	3,500,000
Total	-	3,500,000	1,500,000	5,000,000	1,500,000	3,500,000	3,500,000
11.0 Acquisition of assets							

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements	Kshs	Kshs	Kshs
11.1 Motor Vehicles (including motorbikes)	-	22,200	-	22,200	-	22,200
11.2 NGCDF Motor Cycle	-	290,257	-	290,257	-	290,257
Total	-	312,457	-	312,457	-	312,457
12.0 Others						
12.1 Strategic Plan	-	-	2,000,000.00	2,000,000	1,563,626	436,374
12.2 Innovation Hub		3,640,365.00		3,640,365		3,640,365
12.3 Funds pending approval**		-		-	-	-
Sub-total		3,640,365	2,000,000	5,640,365	1,565,626	4,076,739
13.0 unallocated fund						
13.1 Unapproved projects	32,419,000		23,767,668	56,186,668		56,186,668
13.2 AIA		158,000		158,000		158,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
13.3 PMC savings		1,517,668		1,517,668		1,517,668
Sub-Total	32,419,000	1,675,668	23,767,668	57,862,336	-	57,862,336
TOTAL	247,104,372	21,026,023	58,087,602	326,217,997	170,128,491	156,089,506

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

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

3. Reporting Currency

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

4. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

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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 Equivalent

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to 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, imprest 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.

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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 2024.

15. Prior Period Errors

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

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occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

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

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023/2024	2022/2023
	Kshs	Kshs
NGCDF Board		
AIE NO B214459	25,767,578	
AIE NO B225264	30,000,000	
AIE NO B226260	30,000,000	
AIE NO B226321	13,570,025	
AIE NO B214952	60,000,000	
AIE NO B214999	20,000,000	
B185296		7,000,000.00
B206240		21,000,000.00
B206280		5,000,000.00
B205639		12,000,000.00
B205936		12,000,000.00
B207715		15,000,000.00
B207847		15,000,000.00
TOTAL	179,337,603	87,000,000

2. Proceeds From Sale of Assets

	2023/2024	2022/2023
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-

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Others (specify)	-	-
Total	-	-

3. Other Receipts

	2023/2024	2022/2023
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere (<i>specify</i>)	1,517,668	-
Total	1,517,668	-

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4. Compensation Of Employees

	2023/2024	2022/2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,789,935	1,537,920
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	
NITA	2800	
Leave allowance	16,000	-
Gratuity to contractual employees	-	600,845
Employer Contributions Compulsory national social security schemes	68,220	33,480
Employer Contributions Compulsory Housing levy	-	600,845
Employer contributions Compulsory National Social Security Schemes	71,640	33,480
Total	1,880,375	2,172,245

5. Committee Expenses

	2023/2024	2022/2023
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	1,209,000	961,000
Other committee expenses	1,028,000	1,767,500
Sub total	2,237,000	2,728,500
B. Constituency Oversight Committee		
Allowances		
Other committee expenses	708,000	148,000
Sub total	708,000	148,000
Total(A+B)	2,945,000	2,876,500

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6. Use of Goods and services

	2023/2024	2022/2023
	Kshs	Kshs
Utilities, supplies and services	27,840	13,920
Office Rent	1,944,000	1,572,000
Communication, supplies and services	120,000	20,000
Domestic travel and subsistence	134,400	-
Printing, advertising and information supplies & services	531,700	110,050
Rentals of produced assets	-	-
Training expenses	1,917,625	2,890,900
Hospitality supplies and services	1,757,900	524,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	540,000	173,421
Fuel, oil & lubricants	120,000	46,620
Other operating expenses	220,000	69,909
Bank Charges	6,325	12,600
Security Operations	700,000	450,000
Routine maintenance – vehicles and other transport equipment	123,357	-
Routine maintenance – other assets	-	-
Other Expenses	-	-
Total	8,143,147	5,883,420

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7. Transfer To Other Government Units

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers To Primary Schools	66,728,258	36,445,000
Transfers To Secondary Schools	30,870,025	16,510,000
Transfers To Tertiary Institutions	-	
Total	97,598,283	52,955,000

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8. Other Grants and Other transfers

	2023/2024	2022/2023
	Kshs	Kshs
Bursary – secondary schools	27,325,000	17,190,000
Bursary – tertiary institutions	18,708,560	8,200,000
Bursary – special schools	265,000	-
Bursary- Education Support Programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	1,500,000	300,000
Sports projects	3,546,250	-
Environment projects	1,000,000	205,000
Emergency projects	5,653,250	1,982,940
Roads projects	-	-
Total	57,998,060	27,877,940

9. Acquisition Of Assets

	2023/2024	2022/2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-

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Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	-

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10. Other Payments

	2023/2024	2022/2023
	Kshs	Kshs
Strategic plan	1,563,626	-
ICT Hub	-	-
Others (<i>specify</i>)	--	-
Total	1,563,626	-

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023/2024	2022/2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, Kangemi Branch. Westlands NG CDF</i>	30,235,135	19,508,355
Equity Bank A/C 1370261760659		
Total	30,235,135	19,508,355
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

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12. Outstanding Imprests

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

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

13. Retention

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

Retentions aging analysis.

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

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14. Gratuity

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

Gratuity aging analysis

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

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

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	19,508,355	24,273,460
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	19,508,355	24,273,460

[Provide short appropriate explanations as necessary]

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16. Prior Year Adjustments

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

*** 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

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

18. Changes In Accounts Payable – Gratuities and Retentions

	2023/2024	2022/2023
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	-	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023/2024	2022/2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

Aging Analysis for Pending Accounts Payables

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

19.2: Pending Staff Payables (See Annex 2)

	2023/2024	2022/2023
	Kshs	Kshs
NGCDFC Staff	502,576	-
Others (<i>specify</i>)	-	-
Total	502,576	-

Aging Analysis for staff Payables

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

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19.3: Unutilized Fund (See Annex 3)

	2023/2024	2022/2023
	Kshs	Kshs
Compensation of employees	1,452,043	972,390
Committee expense	3,812,663	2,664,090
Use of goods and services	3,676,852	319,706
Amounts due to other Government entities	61,838,529	3,015,000
Amounts due to other grants and other transfers	22,685,787	31,113,825
Acquisition of assets	312,457	312,457
Oversight committee	372,100	1,080,100
Other Payments (specify)	4,076,739	5,640,365
Funds pending approval	57,862,336	32,478,025
Total	156,089,507	77,595,958

19.4: PMC account balances (See Annex 5)

	2023/2024	2022/2023
	Kshs	Kshs
PMC account balances	91,101,215	23,710,795
Total	91,101,215	23,710,795

19.5 Related Party Transactions

	2023/2024	2022/2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,209,000	961,000
Transaction with the NGCDF Board		

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Receipts from the NGCDF Board during the year	179,337,603	87,000,000
Total	179,337,603	87,000,000

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

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

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 Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Compensation of employees	Funds for payment of staff salaries and gratuity	1,452,043	740,890	staff salary
Committee expenses		4,233,963	982,500	
Use of goods & services	Funds for payment allowances and purchase of office items	3,255,552	2,082,796	
Amounts due to other Government entities				
Kangemi primary school	Balance on school bus purchase	5,000	5,000	Unspent balance
New kihumbuini primary school	Balance on school bus purchase	5,000	5,000	Unspent balance
Kihumbuini primary school	Balance on school bus purchase	5,000	5,000	Unspent balance
Visa Oshwal primary school	Construction of ablution block	3,000,000		Implementation challenge
KIHUMBUINI PRIMARY SCHOOL JSS		11,000,000		Delayed disbursement
NEW KIHUMBUINI PRIMARY SCHOOL JSS		10,823,529		Delayed disbursement
KABETE VET LAB PRIMARY JSS		11,000,000		Delayed disbursement
				Delayed disbursement
HOSPITAL HILL PRIMARY JSS		11,000,000		Delayed disbursement
WESTLANDS PRIMARY JSS		15,000,000		

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Sub-Total		70,780,087	3,821,186	
Amounts due to other grants and other transfers				
Bursary and social security				
Secondary Schools		635,453	2,820,000.00	Reserve for students on scholarship
Tertiary Institutions		3,331,440	1,870,000.00	Reserve for students on scholarship
Social Security		2,400,000	1,200,000.00	Nhif cover yet to be renewed
Special Needs		2,056,900	321,900.00	Reserve for students on scholarship
Sports				
Sports activities		995	645,493	
Environment				
Environmental activities	Tree planting	7,500	7,500	Unspent balance
NG-CDF Office	Purchase of water tank and fixing gutters, tree planting and drainage works	1,901,752		Lack of public land
Security Projects				
Westlands DCC Office	Renovation of the office	3,500,000	3,500,000	Lack of public land
Emergency				
	Funds for payment of unforeseen occurrences	8,851,747	1,175,428	To be reallocated

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Sub-Total		22,685,787	11,540,321	
Oversight committee expenses	Funds for payment of expenses	372,100	36,026	COC ceased to exist fund to be used on administration
Acquisition of assets	Funds for purchasing a motorcycle	312,457	312,457	Funds to be reallocated
Others (<i>specify</i>)				
Strategic plan	Funds meant for preparation of constituency strategic plan	436,374		Unspent balance at the end of financial year.
Innovation Hub	Funds meant for preparation of construction of innovation hub	3,640,365	3,640,365	Lack of public land
Sub-Total		4,389,196	3,952,822	
Funds pending approval		57,862,336	1,675,668	
Grand total		156,089,506	21,026,023	

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 Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures				
Transport equipment	4,820,400			4,820,400
Office equipment, furniture and fittings	303,519			303,519
ICT Equipment, Software and Other ICT Assets	220,000			220,000
Other Machinery and Equipment				
Intangible assets				
Total	5,343,919			5,343,919

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

PMC	Bank	Account number	Bank Balance As at 30 th June 2024	Bank Balance As at 30 th June 2023
LOWER KABETE SECONDARY SCHOOL	equity bank	0550282061110	26,650.00	706,419.00
HOSPITAL HILL PRIMARY SCHOOL	equity bank	0550282139230	474,775	474,775.00
KABETE VETLAB SECONDARY	equity bank	1370282180820	458,174	458,174.00
KANGEMI CHIEFS OFFICE	equity bank	1370280459067	569,185	569,185.00
KABETE VETLAB PRIMARY	equity bank	1370278953290	12,416.5	2,097,862.00
KANGEMI PRIMARY	equity bank	1370280603643	13,245,677.00	564,338.00
KANGEMI HIGH SCHOOL	equity bank	1370278999484	80,273.37	2,500,019.00
NORTH HIGHRIDGE SECONDARY	equity bank	05505278498177	707,052.75	1,633,727.00
NORTH HIGHRIDGE SECONDARY	KCB	1271931699	266,151	2,531,270.00
KIHUMBUINI PRIMARY SCHOOL	equity bank	1370278458011	0.39	0.39
KIHUMBUINI PRIMARY SCHOOL	equity bank	1370282179951	3,052,433.80	6,130,655.80
NEW KIHUMBUINI PRIMARY SCHOOL	equity bank	1370277568647	249,544.80	247,102.30
HIGHRIDGE PRIMARY SCHOOL	equity bank	0550278438699	1,095.05	1,095.05
LORESHO SECONDARY SCHOOL	equity bank	1370282049399	520,927.00	520,927.00
FARASI LANE SECONDARY SCHOOL	equity bank	0550282109863	8,206,116.00	458,630.00

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PMC	Bank	Account number	Bank Balance As at 30 th June 2024	Bank Balance As at 30 th June 2023
NORTH HIGHRIDGE PRIMARY SCHOOL	equity bank	0550278662302	602,785.10	436,466.70
LORESHO SECONDARY SCHOOL	equity bank	1370278933728	13,500.01	13,000.00
BOHRA PRIMARY SCHOOL	equity bank	1370279742499	2,779,630.35	437,113.85
PARKLANDS POLICE STATION	equity bank	0550279437205	855,646.90	1,396.90
CHELETA PRIMARY SCHOOL	equity bank	1340280705804	11,622.50	2,014.00
KABETE VET LAB SEC SCHOOL	equity bank	1370278981139	8,011,995.62	11,995.65
HIGHRIDGE ACC1 OFFICE	equity bank	0550280559210	85,549.00	85,549.00
RUNDA POLICE STATION	equity bank	0550280840976	115,940.00	115,940.00
WESTLANDS PRIMARY SCHOOL	SIDIAN BANK	01054710002337	10,000,000.00	-
LOWER KABETE PRIMARY SCHOOL	SIDIAN BANK	01054710002157	3,107,236.00	-
LOWER KABETE PRIMARY SCHOOL	SIDIAN BANK	01054710002147	9,000,000.00	-
LORESHO SECONDARY SCHOOL	SIDIAN BANK	01020030000138	1,936,521.00	2,630,083.00
KARURA FOREST PRIMARY PMC ACCOUNT	SIDIAN BANK	01054710002127	5,000,000.00	-
KABETE VETLAB PRIMARY	SIDIAN BANK	01020710003879	5,257,236.00	-
KABETE VETLAB PRIMARY PMC	SIDIAN BANK	01020710003869	2,500,000.00	-

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PMC	Bank	Account number	Bank Balance As at 30 th June 2024	Bank Balance As at 30 th June 2023
KABETE VET LAB SECONDARY SCHOOL PMC	SIDIAN BANK	01020030000128	5,953,081.00	1,083,056
CHELETA PRIMARY SCHOOL - PMC1	SIDIAN BANK	01054710002347	-	-
CHELETA PRIMARY SCHOOL PMC2	SIDIAN BANK	01054710002357	8,000,000.00	-
HIGHRIDGE PRIMARY SCHOOL	SIDIAN BANK	01054710002317	-	-
Total			91,101,215	23,710,795

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 Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Unsupported project management committee bank balances	The unspent balances were for ongoing projects and retention	unresolved	30 th November 2024
	Irregular award of bursary to students not in the original applicants list	The list of applicants were presented for audit including students on full scholarship, Plwd and driving courses.	unresolved	30 th November 2024

.....haboso.....Cherengeno.....
 Name
 Fund Account Manager.