


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 30 APR 2025	DAY: 14 th
TABLED BY:	Hon George Mungara MP
CLERK-AT THE-TABLE:	P. MUIGA

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND**

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

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
30 SEP 2024
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Revised 30th June 2024



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (FUND ACCOUNT)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDING
JUNE 30, 2024

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

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I. ACRONYMS, ABBREVIATIONS AND GLOSSARY OF TERMS

A: Acronyms and Abbreviations

CEO	Chief Executive Officer
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
WB	World Bank
NG CDF	National Government Constituencies Development Fund
NGCDFB	National Government Constituencies Development Fund Board

B: Glossary of Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation

Comparative Year- Means the prior period.

2. KEY NGCDF INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NGCDF) is established under the National Government Constituencies Development Fund (Amendment) Act, 2015. The NG-CDF is under the National Treasury and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

The Fund's overall management is the responsibility of the NGCDF Board. While the supervision and coordination is done by National Treasury and Planning.

Principal Activities

As outlined in the NGCDF Act 2015 the Board's core mandate and responsibilities include:

- Ensuring timely and efficient disbursements of funds to every constituency
- Ensuring efficient management of the fund
- Receiving and discussing annual reports and returns from the constituencies
- Ensuring the compilation of proper records, returns and reports from the constituencies
- Receiving and addressing complaints and disputes, and taking appropriate action
- Considering project proposals submitted from various constituencies in accordance with the Act, approving for funding for those projects proposals that are consistent with the Act and sending funds to respective Constituency Fund accounts of the approved projects.

The Board will provide strategic direction in the management, use and accountability of monies drawn from the Fund. The Board therefore aspires to the following Vision, Mission and Core Values in meeting its mandate.

VISION

Equitable Socio-economic development countrywide

MISSION

To provide leadership and policy direction for effective and efficient management of the Fund

CORE VALUES

1. Transparency and accountability
2. Professionalism and integrity
3. Commitment and teamwork
4. Neutrality and objectivity
5. Timeliness and excellence
6. Advocacy for citizen participation

KEY STRATEGIC OBJECTIVES

1. To improve operational efficiency and effectiveness in service delivery
2. To Strengthen Institutional Capacity (skills, numbers and work environment)
3. To ensure efficient and effective project management
4. Enhance good governance
5. Promote effective communication and appropriate partnership

STRATEGIC GOALS

- a) Continue Automation of Board's operations
- b) Improve performance management
- c) Implement quality management systems
- d) Improve accounting system
- e) Strengthen research capacity to support evidence based decision making
- f) Strengthening Audit and risk management
- g) Strengthen disaster responsiveness and management
- h) streamline the organizational structure
- i) develop capacity of staff
- j) Develop and implement a talent management and succession planning strategy

- k) improve on the work environment
- l) Promote public participation in project identification and implementation
- m) Promote timely submission and approval of project proposals
- n) Promote prioritization of on-going projects in allocation of Funds
- o) Improve collaboration with technical officers from relevant government agencies
- p) Improve management of transition of NG-CDFC's in relation to resources and projects
- q) widen projects scope and strengthen collaboration with MDAs
- r) Promote openness and accountability in management of the Fund
- s) Promote compliance with applicable laws, regulations and standards.
- t) Adopt Transformative Leadership
- u) Mainstream Cross cutting issues and public participation
- v) Enhance engagement with internal & external stakeholders
- w) Enhance Media Relations
- x) Enhance relations with other Government agencies
- y) Enhance Media monitoring

STRATEGIC PROGRAMMES

- a) Design, Develop & Rollout Management information systems
- b) Further installation of appropriate ICT network infrastructure and improve their security
- c) Develop and implement annual performance contract for the board, cascade to constituencies
- d) Operationalize M&E Unit and review M&E framework
- e) Develop constituencies factsheets and conduct monitoring & evaluation of Boards' operations
- f) Continuously carry out QMS audits to maintain certification and carry out recertification audit for organization
- g) Develop and disseminate accounting manual for constituencies and establish constituencies accounting unit at Headquarters
- h) Train staff and key stakeholders on public finance management and reporting
- i) Prepare/review annual financial statements and implement audit recommendations

- j) Receive and review financial returns and update the assets register
- k) Establish and operationalize a research and policy Unit and establish and operationalize a resource centre
- l) Establish a Risk Management Unit, conduct risk assessment and carryout Risk Response planning
- m) Develop a disaster preparedness and management manual and train constituencies on Disaster Risk Reduction and Response Mechanism
- n) Develop & issue guidelines on community managed disaster risk reduction (CMDRR)
- o) Review and implement an organizational structure, conduct work load analysis to establish optimal staffing levels and recruit more staff
- p) Conduct Training Needs Assessment and develop and implement an annual training plan
- q) Conduct work environment survey and employee satisfaction survey and implement feasible recommendations
- r) Acquire additional office space
- s) Develop and issue guidelines on public participation & identification of projects; submission of project proposals; Projects and release of funds; Project funds absorption; Management of incomplete & on-going projects during NG-CDFCs transitions and Residual Projects
- t) Develop collaboration framework for the NG-CDFCs and government technical officers
- u) Establish a liaison office to enhance operations of the Board, Ministries and National Assembly
- v) Train NG- CDFCs
- w) Develop and implement policy on documentation and dissemination of constituency best practices
- x) Evaluate constituencies' performance, publicize top performers and showcase the best practices in implementation of projects
- y) Implement Mwongozo code of governance and ensure compliance with all tendering and procurement requirements
- z) Facilitate access to information and publish constituency financial and project reports on a timely basis

- aa) Convene regular stakeholder forums/awareness campaigns, open days and road shows and participate in Corporate Social Responsibility activities
- bb) Update the Boards website and social media presence and participate in relevant television and radio programmes to enhance the profile of the NG-CDF
- cc) Review and implement service charter and Corporate Identity Manual
- dd) Participate in relevant exhibitions and conferences and organize media events (press conferences, media tours, workshops, breakfast meetings) to clarify and explain issues to the media on newsworthy events
- ee) Carryout customer satisfaction survey and implement feasible recommendations

KEY STRATEGIC PRIORITIES

- Improve the implementation, Monitoring and Evaluation projects
- Come up with strategies to develop and turnaround for under-performing Constituencies
- Ensure timely availability and disbursement of Funds to Constituencies
- Develop and implement guidelines for project implementation that are in line with existing procurement laws and regulations
- Develop sound financial controls in line with Finance Management Act of 2012 and in compliance with Office of the Auditor General Requirements.

b. Key Management

The NGCDF day to day management is under the following key organs

- Board of Directors
- Chief Executive Officer

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 as follows:

S/No.	Name	Title
1.	Yusuf Mbuno	Chief Executive Officer
2.	Elizabeth Kitundu	Chief Manager Programmes and Field Operations.
3.	Beatrice Otieno	Manager Field Financial Coordination

d. Fiduciary Oversight Arrangements

- Audit Committee of the Board
- Finance, Human Resource and administration committee of the Board
- Decentralized Funds Account Committee

e. NGCDF Headquarters

Harambee Plaza Building
5th Floor
Telephone No. 2230015/19/27
Haille Sellasie/Uhuru Highway Junction.
P.O. Box 46682 – 00100
NAIROBI

Contacts

Telephone : (020) 2230015/9, 2230027

E-mail : info@ngcdf.go.ke

Website: www.ngcdf.go.ke

f. NGCDF Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

g. Independent Auditors

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

h. Principal Legal Adviser

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

3. STATEMENT OF GOVERNANCE

The nature of the Corporation's Business and environment within which it operates demand adoption of good corporate governance practice which is vital in realization of stakeholders' expectations. Entrenchment of good corporate governance ensures that both the Board and the management execute their respective roles in a complementary manner. The statement sets out the main corporate governance practices and the structure of the corporation. The Directors possess a broad mix of skills, age, qualifications and experience required to discharge their responsibility.

Board Charter and Strategic Plan

The Board has in place a Board Charter, in addition to the Constituting Act and Code of Governance for State Corporations [*Mwongozo*]. These documents set out the corrective and individual powers, rights, obligations duties and responsibilities of Directors. The Board charter seek to ensure the effectiveness of each of the Director's contribution in the Governance of the Corporation by facilitating full and free exercise if independence judgment and professional competencies. The Charter outlines the governance arrangements that are to be applied in the Corporation on among others, the following areas:

Respective roles and functions of the Board, Directors, Chairman, Chief Executive Officer and Corporation Secretary;

Conduct of Board Meetings; and

Terms of Reference for all the Committees.

In the Corporation's operations, the Board strives to achieve its objective as embedded in the strategic plan. The immediate past strategic plan run from 2016/2017 to 2020/2021 financial years. The Board is in the process of formulating a new Strategic Plan, to run from 2022/2023 to 2028/2027 Financial years.

Conflict of interest, remunerations and Governance Audits

The Board has in place a conflict of interest register as required by Leadership and Integrity Regulations, 2015. The Directors are required to declare any conflict during meetings, which whenever declared, would be recorded in the minutes and in the register.

Regarding Board's remuneration, Directors are paid sitting allowances whenever they attend meetings and or an official function of the Board. While attending Board's functions outside the station, Directors are entitled to a Daily Subsistence Allowance in accordance with government's prevailing rates. The Chairman of the Board is entitled and is paid monthly Honoraria as guided by the Government.

On Governance Audit, the Code of Governance for State Corporations requires that the exercise should be conducted once every year. The exercise can only be facilitated by accredited governance auditors. During the year under review, the governance audit was not undertaken due to exogenous factors beyond the Board's control. The Board would continue to observe and en-

force set governance standards in its operations. The Board shall continually improve its performance with a view to achieving the strategic objectives for effective management of the Fund.

Constitution of Board of Directors

The Board consists of twelve (12) members including the Chief Executive Officer, as an ex-officio member. Four [4] of the members of the Board represent Government ministries, being: Ministry of Education, National Treasury, State Department for Economic Planning and the Attorney General. Seven [7] other Directors are independent, including the Chairman. The Corporation Secretary is the Secretary to the Board.

Appointment

The independent members of the Board are nominated by the Cabinet Secretary responsible for the Fund, vetted and approved by the National Assembly and appointed by the Cabinet Secretary. The said independent members of the Board serve for a period of three (3) years, renewable once.

Upon appointment, the Board members are trained on the applicable laws, regulations, policies, circular and governance processes. Directors are also sponsored to attend other governance related trainings offered by reputable institutions. During the year, the Board members attended trainings, organised by among other entities, the Institute of Certified Secretaries.

Vacancy

Pursuant to Section 19 of the Act, the office of the chairperson or member of the Board falls vacant if the holder –

- (a) dies;
- (b) resigns in writing, by a notice addressed to the Cabinet Secretary;
- (c) is convicted of a felony and sentenced to imprisonment;
- (d) is absent from three consecutive meetings of the Board without good cause; or
- (e) is removed from office in accordance with the procedure set out in any written law.

Functions of the Board

Functions of the Board are enumerated under section 16 of the Act as follows:

- Ensure timely and efficient disbursement of funds to every constituency
- Ensure efficient management of the Fund;
- Consider project proposals submitted from various constituencies in accordance with the Act, approve for funding those projects proposals that are consistent with this Act and send funds to the respective constituency fund account of the approved projects;
- Co-ordinate the implementation of projects at the inter-constituency level;
- receive and address complaints that may arise from the implementation of the Act;
- Encourage best practices in the implementation of projects; and

- Administer the funds and assets of the Board in such manner and for such purpose as shall promote the best interest of the Board in accordance with the Act to ensure efficient management of the Fund.

Board meetings

The Board transacts its businesses majorly through meetings. Section 2 (1) of the Second Schedule to the NGCDF Act, 2015, provides that the Board shall not meet less than six and not more than eighteen times in any financial year and not more than two months shall elapse between the date of one meeting and the date of the next meeting. The Board work plan and calendar of meetings is prepared annually in advance. Adequate notice is given for each Board meeting and the Directors receive detailed papers in good time before the meeting.

During the year under review, the Board held a total of Eleven (11) meetings as shown below:

Meeting number	Meeting number 153	Meeting number 154	Meeting number 155	Meeting number 156	Meeting number 157	Meeting number 158	Meeting number 159	Meeting number 160	Meeting number 161	Meeting number 162	Meeting number 162 [Ad-journed]
Date of the meeting	03.08.2023	05.09.2023	27.09.2023	13.10.2023	28.11.2023	24.01.2024	30.01.2024	09.03.2024	28.03.2024	06.06.2024	13.06.2024

The Board attendance was follows

Meeting number	153	154	155	156	157	158	159	160	161	162	162***
1. Mr. Paul Kibet	✓	✓	✓	✓	x	x	✓	x	✓	-	-
2. Maria Lekoloto	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3. George Ole Meshuko	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4. Karen Rono	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5. Josephine Kanyi	x	✓	x	x	✓	x	✓	✓	✓	✓	x
6. Abdiaziz Bulle Yarrow	✓	✓	✓	✓	✓	✓	✓	✓	x	✓	✓
7. Grace Kimitai	✓	✓	✓	x	✓	✓	✓	✓	✓	-	-
8. John. Olago Aluoch*	-	-	-	✓	✓	✓	✓	✓	✓	✓	✓
9. Janet Marania Teyiaa*	-	-	-	✓	✓	✓	✓	✓	✓	✓	✓
10. Naomi Masitsa Shiyonga*	-	-	-	✓	✓	✓	✓	✓	✓	✓	✓
11. Gabriel Kago Mukuha**	-	-	-	-	-	✓	✓	✓	✓	✓	✓
12. Yusuf Mbuno	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
13. Festus Wangwe	-	-	-	-	-	-	-	-	-	✓	x

Notes.

*Appointed on October 06, 2023

** Appointed on December 22, 2023

*** Adjourned meeting

✓ Attended the Meeting

X Absent

-Not a member

Board Committees

In order to fulfil its responsibilities, the Board is assisted by four [4] committees and the management. Each of the members of the Board belongs to not more than two [2] committees and they are rotated annually. The rotation accords the Directors an opportunity to contribute to numerous aspects of the Corporation's activities. The chairpersons to the committees are appointed by the Board. During the year under review, the Board had the following Committees:

I. Audit Committee

The Committee's Terms of Reference (ToRs) include:

- a. To consider, deliberate, guide and make recommendations to the Board on reports presented to the Committee by the management;
- b. Report to the Board on Committee activities, emerging issues and recommendations there-to;
- c. Provide an open avenue of communication between Internal Audit, the External Auditors and the Board;

II. Finance, Human Resource & Administration Committee

The Committee's Terms of Reference (ToRs) include:

- a. To review quarterly, annual and other statutory financial estimates/statements and make appropriate recommendations;
- b. To review and monitor Corporation's performance against financial benchmarks established by the Board in compliance with statutory requirements;
- c. To receive, review and advice the Board on Corporation's annual budget;
- d. To recommend on authorization, on annual basis, expenditure against Corporation's annual work plan developed in accordance with the projections of the yearly performance contract;
- e. To consider matters relating to Human Resource Policies and Procedures;
- f. To consider reports on Recruitment of Staff and where necessary undertake preliminary screening of candidates (heads of departments) and participate in actual recruiting process, as it may be necessary and as provided by Human Resource Procedure Manual; and
- g. To consider and recommend to the Board on matters relating to procurement and assets disposals.

III. Programs, Risk and Performance Management Committee

The Committee's Terms of Reference (ToRs) include:

- a. To consider project proposals submitted from various constituencies in accordance with the Act and recommending to the Board for approval and funding;

- b. Undertake monitoring of projects, deliberate on findings and table report and recommendations to the Board;
- c. To guide in development, implementation, monitor and review of Corporation's strategic plan; and
- d. To ensure Enterprise Risk Management (ERM) processes and culture are embedded throughout the organization including effectiveness of risk identification and management, and compliance with internal guidelines and external requirements.

IV.

Governance, Complaints and Publicity Committee

The Committee's Terms of Reference (ToRs) include:

- a. To review and make appropriate recommendations on all governance matters affecting the Corporation.
- b. To address complaints that may arise from the implementation of the Act;
- c. To guide on enhancing positive NG-CDF image by routinely updating the public on the activities of NG-CDF vis-à-vis its set objectives;
- d. To review and make recommendations to the Board on NG-CDF communications needs and priorities through appropriate consultation; and
- e. To recommend for approval and monitor the Corporation's ICT policies and practices to ensure that they continue to remain effective and accurate.



Simon Ndweka
Secretary to the Board

4. STATEMENT BY THE BOARD CHAIRMAN



I take great pleasure, on behalf of the National Government Constituencies Development Fund Board of directors to present the Annual Report and Financial statements for the year ending 30th June, 2024. This Annual Report showcases our performance for the financial year and highlights what an impactful Fund we have become.

We have remained committed to supporting the government's agenda by financing infrastructural development majorly in education and security sectors as well as implementing climate change mitigation and adaptation programmes and establishment of constituency digital hubs which creates opportunities for the youth to source for jobs online. We aim to promote socio-economic transformation for sustainable development countrywide.

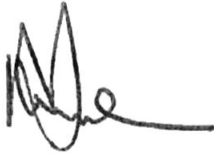
Our role in supporting the government agenda has been amplified by the amendment of the Act in December 2023 that brought about a number of changes among them increasing the budget ceilings for bursaries at the constituencies to 40% from the initial 30%, Increase in budget ceilings for climate change mitigation activities from 2% to 5 % and contributing a maximum of three percent of the constituencies allocation for the payment of recurrent utilities costs and maintenance of constituency digital hubs.

Despite facing challenges in the operating landscape, we have managed to navigate these headwinds and deliver exceptional outcomes. The past year presented us with challenges, including numerous litigations and delays in disbursement of funds occasioned by the economic situation.

As part of our strategic goals, we have focused on enhancing prudent financial management and administration of the Fund, deepening corporate governance, strengthening corporate communication, stakeholder engagement and leveraging on technology for efficient and effective service delivery.

Throughout the year under review, the Board has displayed great commitment towards achieving our strategic objectives. It has been diligent and effective in carrying out its responsibilities and has provided guidance to management, ensuring we continue to deliver value to mwananchi at all times. We are proud of our Board composition, with its wide range of perspectives, experience, skills and inclusivity.

I thank our CEO, Mr. Yusuf Mbuno, and the entire management team for the responsive and skilled execution of our strategic goals – efforts that enabled us to create and deliver on our mandate throughout the year. My heartfelt gratitude also goes to my colleagues on the Board, whose skills and dedication have added exceptional value to the administration of the Fund. Finally, I would like to acknowledge the contribution of all our employees whose commitment, loyalty, and hard work have enabled us to deliver on our mandate and impact on the lives of the Kenyan citizen.



.....
Hon. John Olago Aluoch, CBS
Chairman of the Board

2. STATEMENT BY THE CHIEF EXECUTIVE OFFICER



The National Government Constituencies Development Fund (NG-CDF) is established under the NG-CDF Act 2015 (as amended in 2023) with the primary goal of ensuring equitable socio-economic development across the country. The Fund comprises not less than two-point five per cent (2.5%) of the National Government share of revenue, as allocated through the annual Division of Revenue Act.

The Fund is governed by a Board made up of a Board of Directors and the Secretariat. The Secretariat, led by the Chief Executive Officer, is responsible for the day-to-day operations of the Fund involving provision of essential administrative and technical support towards ensuring that the Board’s decisions are effectively implemented in accordance with the Board’s mandate.

The operations of the Fund are governed by a 5-year strategic plan, which is executed annually using performance management tools, including performance contracts and work plans that are supported by an annual budget.

In the 2023/24 financial year (FY), the board conducted annual staff performance appraisal both at the constituencies and headquarters, evaluated and signed performance contract and work plan. Further, the Board in the implementation of its targets audited 131 constituencies, signed performance contracts with 290 constituencies. Additionally, to enhance accessibility and transparency, the Board ensured that its services were made available on the E-Citizen platform for easy access by the citizens.

During the review period, the Fund was allocated Kshs.53,531,500,000 in the printed estimates, with not more than 5% of this amount designated for administrative purposes of the Board. An additional Kshs 3,400,000,000 was allocated to the Fund through Supplementary Estimate No. 1 as a conditional grant for the construction of classrooms and integrated learning resource centres in Junior Secondary Schools (JSS). Furthermore, Kshs 1,000,000 was allocated to the Fund as a conditional grant for infrastructure development in schools within Nairobi County. This brought the total allocation to the Fund for the 2023/2024 FY to KES 57,931,500,000.

Out of the KES 53,531,500,000 allocation in the printed estimates, the Board allocated Kshs 2,676,575,500 to support its operations, while Kshs 50,854,925,000 was disbursed to constituencies, in accordance with the sharing formula outlined in Section 34 of the NG-CDF Act, 2015 (as amended in 2023) as summarized below.

Constituencies	No. of Wards	Amount allocated
21	3	157,825,629
78	4	166,593,720

*NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)
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107	5	175,361,810
54	6	184,129,901
23	7	192,897,991
7	8	201,666,082

Despite these significant achievements, the Fund has encountered a major challenge of delayed implementation of projects within the financial year, arising from late disbursement of funds from National treasury and hence late disbursement to the constituencies.

Looking into the future, the Fund beginning the next financial year and over the next few years will focus on automation of the Board's processes, which shall lead to improved financial management, accountability and transparency. These efforts shall be pivotal in ushering the Fund into a new era of advanced data management that shall streamline processes and increase efficiency for the benefit of Kenyans.

I would like to take this opportunity to extend my sincere gratitude to the Board Chairperson and the Board of Directors for their steadfast support. Their dedication has been pivotal in achieving the milestones recorded during the review period. Special thanks also go to the Board Secretariat and all key stakeholders for their unwavering commitment and collaboration. Without their efforts, these accomplishments would not have been possible.

I look forward to continuing our work together as we serve the great people of Kenya, fostering sustainable development and driving national progress.



.....
YUSUF MBUNO
CHIEF EXECUTIVE OFFICER

6. STATEMENT OF PERFORMANCE AGAINST NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND PREDETRMINED OBJECTIVES FOR THE FINANCIAL YEAR 2023/2024

The Board's activities are guided by a five-year strategic plan, currently 2023-2027 implemented through a series of annual work plans and supported by the annual performance contracts.

Over the current strategic plan period, eight (8) strategic issues in eight Key Result Areas were identified. Nine strategic objectives were set to address these issues. The Objectives were to be achieved through various strategies and activities.

The eight Key Result Areas are:

- i. Financial Management and administration
- ii. Human resource development
- iii. Corporate planning and Resource mobilisation
- iv. Monitoring & Evaluation, research and statistics and knowledge management
- v. Risk management
- vi. Corporate social governance
- vii. Corporate Brand and visibility management
- viii. Automation of Board's processes

Quarterly, the Board conducts reviews to assess performance against set targets in the work plans. Achievement for the performance targets set for 2023/2024 period is as tabulated below;

Key Result Area	Objective	Activities	Key Performance Indicators	Achievements
Financial Management and administration	To enhance financial management and administration of the Fund	Timely disbursement of funds to Constituencies upon receipt from the National Treasury	Number of working days taken to disburse funds upon receipt	The Board disbursed funds to constituencies within an average of 3 working days upon receipt from The National Treasury.

Key Result Area	Objective	Activities	Key Performance Indicators	Achievements
		Undertake financial systems checks and follow up on implementation of audit recommendations in Constituencies	Number of Constituencies reached	The Board conducted system checks and followed up on implementation of audit recommendations in 80 Constituencies.
		Conduct Risk based internal audits in Constituencies	Number of Constituencies audited	The Internal audit department conducted audits in 131 Constituencies over the 2023/24 financial year
Human resource development	To enhance institutional performance	Human resource capacity development	Number of staff trained/ capacity built	The Board developed its human capacity by conducting training and capacity building for both staff at the headquarters and constituencies
		Operationalisation of regional offices	Number of regional offices operationalised	The Board begun construction of regional offices in North Rift, North Eastern and Upper Eastern regions
Corporate planning and Resource mobilisation	To Strengthen corporate planning and coordination of the Board operations	<i>Strengthen strategic planning</i>	Number of Constituency strategic plans reviewed	The Board, through a consultative process finalised preparation of its strategic plan and reviewed strategic plans for 164 constituencies.

Key Result Area	Objective	Activities	Key Performance Indicators	Achievements
		Negotiate, vet and sign performance contract with the PSPMMU Cascade the performance contract to NG-CDF Committees	Number of performance contracts signed	The Board signed performance contracts with PSPMMU and NG-CDF Committees. It also conducted an evaluation of the 2022/23 FY contracts
		<i>Coordinate policy review and formulation</i>	Number of policies reviewed	The Board reviewed the NG-CDF regulations
Monitoring & Evaluation, research and statistics and knowledge management	Strengthen Monitoring & Evaluation, Statistics and knowledge management to support policy formulation and evidence-based decision making	Carry out research study to assess the status of schools whose initiation was facilitated by NG-CDF since inception of the Fund in 2003	Number of research studies conducted	One research was conducted on the impact of Kenya Medical Training Colleges funded by NG-CDF.
		Conduct Monitoring and evaluation for projects in constituencies	Number of constituencies monitored	The Board conducted a rapid evaluation for projects funded under NG-CDF Monitoring and evaluation was conducted for 46 Constituencies

Key Result Area	Objective	Activities	Key Performance Indicators	Achievements
Risk Management	Strengthening Risk management	Risks and controls monitoring for the Board and Constituencies	No. of constituencies and departments monitored	The risk management division conducted risk and controls monitoring for 48 constituencies and all the departments at headquarters
Corporate social governance	To deepen corporate Governance in operation of the Fund.	Resolution of complaints create awareness on complaints handling mechanisms	No. of visits conducted	The Board has considered all complaints received and submitted quarterly reports to CAJ. Trainings on complaints resolution and governance issues were conducted in 4 capacity building forums for NG-CDFCs and field visits were conducted in 15 constituencies to create awareness on complaints handling mechanisms.
Corporate Brand and visibility management	Awareness creation on brand management.	Trainings and constituency visits to promote brand management	Number of trainings conducted	The Board conducted awareness creation forums on branding during constituency staff training forums

NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)
Reports and Financial Statements for the year ended June 30, 2024

Key Result Area	Objective	Activities	Key Performance Indicators	Achievements
		conducting media tours and participating in exhibitions and conferences to create awareness	Number of media tours Number of exhibitions and conferences participated in	The Board conducted 12 media tours and participated in two exhibitions.
Automation of Board's processes	digitalisation of Board's services	Develop an integrated ERP	Percentage of automation of NG-CDF requirements	Laid a platform for automation of Board activities by identifying user functional requirements.

7. MANAGEMENT DISCUSSION AND ANALYSIS

The National Government Constituencies Development Fund was allocated a total of **Kshs.53,531,500,000** in Financial Year 2023/2024 pursuant to Section 4 of the NGCDF Act to fund projects proposals identified at the constituency level.

A further appropriation of **Kshs.3,400,000,000** was made under the 2023/2024 Financial Year supplementary estimate No.1 as a conditional grant to NGCDF for construction of classrooms and Integrated Learning resource centres in Junior Secondary Schools. The amount was allocated to all constituencies based on grade seven (7) enrolment and each constituency was required to match a shilling to a shilling.

In addition, still under 2023/2024 Financial Year Supplementary Estimate No.1, a further **Kshs.1,000,000,000** was allocated to NG-CDF as a conditional grant for infrastructure development for schools in Nairobi City County. This therefore brought the total allocation to NG-CDF in 2023/2024 Financial Year to **Kshs.57,931,500,000**. Out of the total allocation of Kshs 57,931,500,000 the Board received a total of Kshs.40,000,000,000 from the National Treasury leaving a balance of **Kshs.17,931,500,000**.

The Board set aside **Kshs.2,676,575,000** for purpose of running the Board activities while **Kshs. 50,854,925,000** was allocated to constituencies. The allocation for constituencies was subjected to the criteria for determining the Budget ceilings for each constituency as outlined in section 34 of the NG-CDF Act 2015 as amended in 2023. The budget ceiling for each constituency in the 2023/2024 financial year was therefore as shown in Table 1: -

No of Wards per Constituency	Allocations (Ksh)	Number of Constituencies
3	157,825,629	21
4	166,593,720	79
5	175,361,810	106
6	184,129,901	54
7	192,897,991	23
8	201,666,082	7

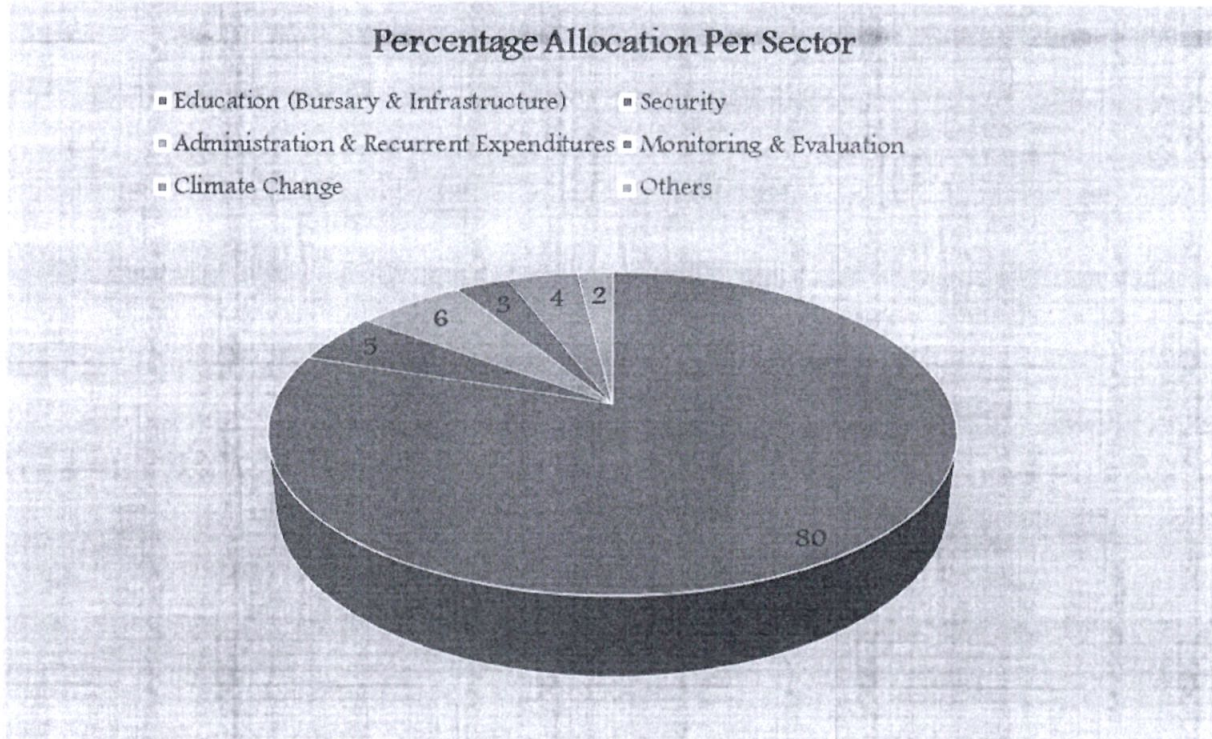
Table 1

Table 2 show the analysis of projects implemented per sector for 2023/2024 Financial Year.

Sector	Percentage Allocation
Education (Bursary & Infrastructure)	80

Security	5
Administration & Recurrent Expenditures	6
Monitoring & Evaluation	3
Climate Change	4
Others (Construction of Access roads, Development of Strategic Plans, NG-CDF offices, Innovation Hubs, Resource centres; Purchase of Motor Vehicles and Motor Bikes)	2
Total	100

Table 2



Compliance with statutory requirements

Major Risks facing the Board

Mwongozo code of governance on state corporations require the board to ensure risk assessment is conducted and the risks are monitored. The NGCDF board through management conducted risk assessment and identified major risks facing the fund.

1. Delayed disbursement of funds to the constituencies.
2. Non-compliance with NGCDF Act on 25% quarterly disbursements of funds
3. Improper constituency books of accounts and records
4. Inadequate accounting support and resources
5. Misstatement of Financial reports
6. Inadequate working knowledge on public finance management of constituencies

7. Submission to OAG financial statements not meeting required standards
8. Inadequate audit responses to the National Assembly
9. Delay or Non-submission of periodic reports and returns by constituencies
10. Delayed submission of budget estimates
11. Inaccurate costing of activities for budget allocation
12. Inadequate bank statements information
13. Late submission of Treasury quarterly financial reports
14. Non-adherence to public procurement process.
15. Irregular Reallocation of funds
16. Non-involvement of key stakeholders during strategic plan development
17. Recommending for approval of projects which are not priority of the community
18. Non-allocation of funds to ongoing projects
19. Institutional memory loss
20. Skills gap amongst staff
21. Inadequate technical support from relevant government departments.
22. Litigations on Constitutionality of NGCDF Act
23. Proper internal controls have been put in place and they are being monitored continuously.

Material arrears in statutory obligations

NG-CDF Board does not have any pending bills for the FY 2024/2025

8. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The National Government Constituencies Development Fund Board plays a crucial role in improving the lives and livelihoods of Kenyan citizens by promoting equitable socio-economic development across the country. The Board ensures the timely and efficient disbursement of Funds to all constituencies and provides oversight to guarantee proper management of these resources. Below is a brief overview of the sustainability activities conducted in the 2023/24 financial year:

I. Sustainability strategy and profile

The Board is committed to providing leadership and policy direction to ensure effective and efficient management of the Fund. It also exemplifies best practices in project implementation through its Best Practice Demonstration Programme.

II. Environmental performance/climate change/mitigation of natural disasters

The NG-CDF Board has adopted a climate change mitigation program that includes activities such as afforestation, reforestation, grassroots sensitization, and tree seedling production, following the NG-CDF Act amendments of 2023, by allocating funds not exceeding 5% of the total allocation to the constituency in every financial year. This is an increase from the previous 2%. This programme aims to improve the socio-economic well-being of communities by addressing the impacts of climate change.

The Board's strategy is to promote environmental sustainability by conducting and promoting tree planting across the constituencies. The Board, through and in collaboration with the constituencies, has implemented the following projects, among others, to support the national goal of planting 15 billion trees. This contributes to the broader objectives of climate change mitigation and sustainable resource management as outlined by the Government of Kenya.

1. Tree Planting and Maintenance

- In this category, the Board focuses on activities related to purchasing, planting, and maintaining trees, including indigenous and exotic species, and ongoing care like watering and protection.

2. Water and Infrastructure Support

- This encompasses projects that involve the installation of water tanks and infrastructure in institutions to support climate action, such as bases, towers, and water systems for tree care.

3. Energy Efficiency and Sustainable Practices

- This includes *Energy-Saving Solutions* and *Community Engagement in Sustainable Practices*. The constituencies focus on introducing energy-efficient technologies (e.g., energy-saving stoves in learning institutions) and promoting community participation in sustainable, climate-friendly practices.

4. Environmental Education and Awareness

- Under grassroots sensitization, these activities cover efforts to educate communities and schools on climate change mitigation, tree planting, and conservation practices.

5. Landscape and Ecosystem Restoration

- The Landscape Restoration focuses on restoring degraded ecosystems, including forests, through large-scale tree planting and reforestation projects.

As part of its 2024-2027 Strategic Plan, the NG-CDF Board collaborates with specialized agencies like the Kenya Forestry Service (KFS) for expert guidance and support on professional forestry practices. KFS plays a crucial role in helping the Board develop strategies for landscape restoration and advancing the national tree-planting campaign. In addition, KFS promotes forestry education and training to build the capacity of stakeholders in alignment with forestry policies.

III. Employee welfare

NG-CDF employees are considered very crucial in the attainment of the objectives of the Board. During the year, the Board disseminated its human Resource Manual. The Board also conducted a training needs assessment at the beginning of the financial year and thereafter a number of trainings conducted to address skills gaps. In addition, recruitment to various positions was done to enhance staff capacity. An occupational Safety audit was undertaken to ensure a healthy and safe working environment for all employees. The Board further reconstituted various committees such as the gender mainstreaming committee and the Alcohol and Drug Abuse committees. The Board also engages students through internship to facilitate skills transfer.

IV. Market place practices

a) Responsible competition practice

NG-CDF Board's procurement process is guided by provisions of the Public Procurement and Asset Disposal Act, 2015. To ensure that suppliers for goods and services were accorded opportunities without discrimination; the Board employed the following strategies:

- Advertising tenders on the website and newspapers
- Procuring through open tender

A whistle blowing policy was developed and is in place awaiting approval by the Board.

b) Responsible Supply chain and supplier relations

The Board has continued to improve supplier relationship management. In 2023/24FY, special groups i.e. youth, women and PLWDs were capacity built on government procurement procedures, requirements for accessing government procurement opportunities and the specific opportunities available at NG-CDF Board. Furthermore, the Board has a clear provision that suppliers are to be paid within 30 days of as stipulated in its ISO procedures. In cases where there are delays in payment, the supplier is notified in good time. The Board ensured that by the end of the FY there were no pending bills.

c) Responsible marketing and advertisement

d) Product stewardship

In compliance with the 2023/24 performance contract, the Board conducted a transparent and objective customer satisfaction survey to determine the levels of customer satisfaction

and areas of improvement. The main objective of the survey was to assess customers' overall satisfaction and perception on NG-CDF Board's implementation of its mandate and whether their service expectations are dully met by the Board.

V. Best Practice Demonstration Programme

As part of its strategy towards the realization of its mandate on encouraging best practices in the implementation of projects, the Board developed a Best Practice Projects Demonstration Programme (formerly referred to as CSR). The objective is to demonstrate appropriate approaches in the implementation of projects. The programme is meant to guide stakeholders in embracing requisite values that encourage continuous improvement by demonstrating ideal approaches in project implementation. In 2023/2024 financial year, the Board allocated Kshs. 200, 000,000 towards this programme. During the financial year, the Board continued to monitor the implementation of ongoing projects initiated in the previous financial years which have since been completed as illustrated below.

1. **Purchase of School Buses:** Two PWD-friendly semi-luxury school buses were purchased. These buses, each with a 46-seater capacity, were acquired to enhance the transportation needs of students, including those with disabilities. The total cost for these two projects amounted to Kshs.19,362,000.
2. **Classroom Construction and Equipping:** The construction of classrooms represented the largest number of projects under Best Practices, focusing on the construction and equipping of new classrooms to expand the learning space for schools. A total of 47 classrooms were constructed across various primary and secondary schools. These projects aimed to improve learning environments by providing modern and equipped classrooms. The combined contract sums for these classrooms totalled to Kshs.79,809,258.40.
3. **Science and ICT Laboratory Construction and Equipping:** Schools benefited from the construction and equipping of science and ICT laboratories to promote Science, Technology, Engineering, and Mathematics (STEM) education. A total of 5 such projects were implemented, with a cost of Kshs.26,040,646.86.
4. **Administration Block Construction:** Four projects focused on constructing and equipping administration blocks, providing necessary office spaces for school leadership and staff. These blocks were essential for streamlining administrative functions in the schools and improving the management of school operations. The total contract sum for these projects was Kshs.24,293,286.00.
5. **Libraries and Other Educational Support Infrastructure:** In addition to classrooms and laboratories, two (2) projects were aimed at constructing and equipping libraries and dormitories. The total cost for these projects was Kshs.15,121,380.00.
6. **Other Infrastructure Improvements:** These included construction of NGAO offices and borehole at a cost of Kshs.13,832,720.00.

In total, during the 2023/2024 FY, the Board under Best Practice Demonstration Programme completed 61 units at a cost of Kshs.178,459,291.26. Through the engagement with various constituencies in implementing this programme, the Board has learned that fostering strong partnerships and maintaining transparency in project management are essential for success. These experiences have highlighted the need for continuous community involvement and feedback to ensure that projects are relevant, sustainable, and aligned with local needs. Such lessons serve as valuable insights for improving future project implementations.

9. 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 (National Government Constituencies Development Fund) 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 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) 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 entity's financial statements give a true and fair view of the state of entity's transactions during the period ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the (NGCDF) further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF confirms that the entity has complied fully with applicable Government Regulations 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 entity'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.

The NGCDF financial statements were approved and signed by



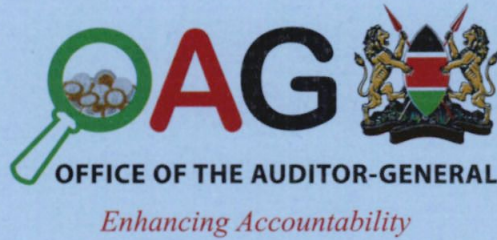
Hon. John Olago Aluoch, CBS
Chairman of the Board



Yusuf Mbuno
Chief Executive Officer

REPUBLIC OF KENYA

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund set out on pages 1 to 13, which comprise of the statement of financial assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, the statement of cash flows and the statement of comparison of

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

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund 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 the National Government Constituencies Development Fund (Amendment) Act, 2015.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund Management in accordance with ISSAI 130 on 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 opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.78,097,618,804 and Kshs.60,166,118,804 respectively resulting in an under-funding of Kshs.17,931,500,000 or 23 % of the budget. However, the Fund transferred an amount of Kshs.60,129,259,385 against actual receipts of Kshs.60,166,118,804 resulting in an under-utilization of Kshs.36,859,419.

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

Key Audit Matters

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

Other Information

The Management are responsible for the other information set out on page iv to xxxii which comprise of Key Entity Information and Management, Chairman's Statement, Statement by Chief Executive Officer, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the

Directors, Statement of Management of Responsibilities, Statement of Performance Against Predetermined Objectives. 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 financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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, I confirm that, nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of its services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions

and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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



FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL


Nairobi

06 December, 2024

11. STATEMENTS OF RECEIPT AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2024


	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Transfers from Other Government Entities	1	40,000,000,000	47,189,900,000
Total Receipts		40,000,000,000	47,189,900,000
Payments			
Transfers to Constituencies and secretariat	2	60,129,256,385	27,213,956,448
Total Payments		60,129,256,385	27,213,956,448
Surplus/Deficit		(20,129,256,385)	19,975,943,552

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF financial statements were approved on 27/9/2024 and signed by:


.....


Name: Yusuf Mbuno
Accounting Officer

Date 27/09/2024


.....

Name: Beatrice Otieno
Manager, Field Financial
Coordination

ICPAK M/No:11896
Date 27/09/2024


.....

Hon. John Olago Aluoch, CBS
Chairman of the Board

Date 27/09/2024

12. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2024

	Note	2023-2024	2022-2023 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	3	38,797,419	20,166,118,804
TOTAL FINANCIAL ASSETS		38,797,419	20,166,118,804
REPRESENTED BY			
Fund balance b/fwd	4	20,166,118,804	190,175,251
Prior Year Adjustments	5	1,935,000	-
Surplus/Deficit for the year		(20,129,256,385)	19,975,943,552
Net financial Position		38,797,419	20,166,118,803

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF financial statements were approved on 27/09/2024 signed by:



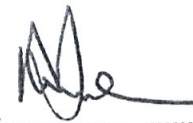
Name: Yusuf Mbuno
Accounting Officer

Date

27/09/2024



Name: Beatrice Otieno
Manager, Field Financial
Coordination
ICPAK M/No:11896
Date 27/09/2024



Name: Hon. John Olago Aluoch, CBS
Chairman of the Board

Date

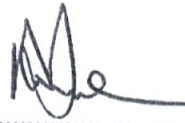
27/09/2024

13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2024

		2023-2024	2022-2023
		Kshs.	Kshs.
Receipts for operating income			
Transfers from Other Government Entities	1	40,000,000,000	47,189,900,000
Payments for operating expenses			
Transfer to the Constituencies and the Secretariat	2	60,129,256,385	27,213,956,448
Adjusted For:			
Adjustments during the year	5	1,935,000	-
Net cash flow from operating activities		(20,127,321,385)	19,975,943,552
Net increase in cash and cash equivalent		(20,127,321,385)	19,975,943,552
Cash and cash equivalent at BEGINNING of the year	4	20,166,118,804	190,175,251
Cash and cash equivalent at END of the year	3	38,797,419	20,166,118,803

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF financial statements were approved on 27/09/2024 signed by:





Name: Yusuf Mbuno
Accounting Officer

Name: Beatrice Otieno
Manager, Field Financial
Coordination

Name: Hon. John Olago Aluoch, CBS
Chairman of the Board

Date 27/09/2024

ICPAK M/No:11896
Date 27/09/2024

Date 27/09/2024

14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FINANCIAL YEAR 2023-2024

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
		Opening Balance	Pending Receipts from National Treasury				
	a		b	c=a+b	d	e=c-d	f=d/c
RECEIPTS							
Transfers from Other Government Entities	57,931,500,000	20,166,118,804	-	78,097,618,804	60,166,118,804	17,931,500,000	77%
TOTALS	57,931,500,000	20,166,118,804	-	78,097,618,804	60,166,118,804	17,931,500,000	77%
PAYMENTS							
Transfers to the Constituencies	55,232,290,833	19,520,577,614	-	74,752,868,447	57,452,681,385	17,300,187,062	77%
Transfers to the Secretariat	2,676,575,000	645,541,190	-	3,322,116,190	2,676,575,000	645,541,190	81%
Unallocated	22,634,167	-	-	22,634,167	-	22,634,167	
TOTALS	57,931,500,000	20,166,118,804	-	78,097,618,804	60,129,256,385	17,968,362,419	77%

Explanatory notes on material variances

- The Board was allocated Kshs. **53,531,500,000** in 2023/2024 Financial Year. In addition, the Board had an additional budget of Kshs. **4,400,000,000** approved under 2023/2024 Supplementary Estimate No.1 and an opening cashbook balance of Kshs. **20,166,118,804**. This totals to a budget of **Kshs 78,097,618,804** to be utilized within the reporting period. Out of the allocated funds, the Board received Kshs.40,000,000,000 leaving a balance of Kshs.17,931,500,000 hence a variance of 23%

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The underutilization of 23% under transfer to the constituencies and 19% under transfer to the is due to delay in receipt of funding from the National Treasury.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	17,968,362,419
Less undisbursed funds receivable from the Board as at 30th June 2024	17,931,500,000
	36,862,419
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	1,935,000
Cash and Cash Equivalents at the end of the FY 2023/2024	38,797,419

Accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF financial statements were approved on 27/09/2024 and signed by:



.....
Name: Yusuf Mbuno
Accounting Officer

Date 27/09/2024



.....
Name: Beatrice Otieno
Manager, Field Financial
Coordination
ICPAK M/No:11896
Date 27/09/2024



.....
Name: Hon. John Olago Aluoch, CBS
Chairman of the Board

Date 27/09/2024

15. NOTES TO THE FINANCIAL STATEMENT

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.

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. 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.

Significant Accounting Policies

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

a. Recognition of Receipts

i. Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and the amount is reflected in the bank statement.

ii. External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. Some similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended **30th June 2024**, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

b. Recognition of payments

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

c. Cash and Cash Equivalents

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

d. Accounts Receivable

For the purposes of these financial statements, Monies allocated to the Fund but not yet received at the end of the Financial comprises of pending receipts from the national Treasury. This is in compliance with Sec 7(2) of the NGCDF Act that states that all funds allocated to a constituency shall be cumulative and shall be carried forward from one financial year to the next, including funds returned into the accounts in accordance with section 6(3) or funds which are not utilized for whatever reasons.

e. Accounts Payable

For the purposes of these financial statements, amount allocated to the constituencies but not disbursed by the end of the financial year have been recognized on an accrual basis (as owing disbursements to the constituencies). This is in compliance with Sec 7(2) of the NGCDF Act that states that all funds allocated to a constituency shall be cumulative and shall be carried forward from one financial year to the next, including funds returned into the accounts in accordance

with section 6(3) or funds which are not utilized for whatever reasons. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies.

f. Budget Information.

The budget is the allocation to the Fund as approved by the National Assembly. This comprises of 95% allocation to the constituencies and 5% allocation to the Secretariat. The original budget was approved by Parliament for the period 1st July 2022 to 30th June 2023 as required by Law. Included in the adjustments are the unutilized funds and outstanding disbursements from the National Treasury for the previous financial years.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

g. Comparative Figures

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

h. 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

i. Prior years adjustments

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

j. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the- disclosure notes.

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1. Transfer from other Government Entities

Date	2023/2024 Kshs	2022/2023 Kshs
15 th December 2022		2,000,000,000
16 th December 2022		2,000,000,000
24 th January 2023		2,000,000,000
26 th January 2023		2,000,000,000
8 th February 2023		2,000,000,000
21 st February 2023		2,000,000,000
23 rd February 2023		2,000,000,000
24 th March 2023		4,000,000,000
9 th June 2023		4,000,000,000
13 th June 2023		1,000,000,000
15 th June 2023		5,000,000,000
22 nd June 2023		10,000,000,000
26 th June 2023		8,144,950,000
29 th June 2023		1,044,950,000
8 th January 2024	2,000,000,000	
8 th January 2024	2,000,000,000	
8 th January 2024	2,000,000,000	
10 th January 2024	2,000,000,000	
10 th January 2024	2,000,000,000	
21 st February 2024	2,000,000,000	
21 st February 2024	2,000,000,000	
21 st February 2024	2,000,000,000	
21 st February 2024	2,000,000,000	
21 st February 2024	2,000,000,000	
3 rd April 2024	2,000,000,000	
3 rd April 2024	2,000,000,000	
3 rd April 2024	2,000,000,000	
3 rd April 2024	2,000,000,000	
3 rd April 2024	2,000,000,000	
29 th April 2024	1,382,875,000	
29 th April 2024	1,382,875,000	
29 th April 2024	1,582,875,000	

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29th April 2024	1,651,375,000	
29th April 2024	2,000,000,000	
29th April 2024	2,000,000,000	
Total	40,000,000,000	47,189,900,000

2. Transfer to the Constituencies and Secretariat

	2023/2024	2022/2023
		Kshs
Transfers to the constituencies (Annex I)	57,452,681,385	24,999,461,448
Transfer to NGCDF Board Secretariat (Annex II)	2,676,575,000	2,214,495,000
Total	60,129,256,385	27,213,956,448

3. Bank Accounts

Name of Bank, Account No. & currency	2023/2024	2022/2023
	Kshs	Kshs
Central Bank of Kenya, Development Account no.1000304316	38,797,419	20,166,118,804
Total	38,797,419	20,166,118,804

4. Balances Brought Forward

	2023/2024	2022/2023
		Kshs
Bank account	20,166,118,804	190,175,251
Total	20,166,118,804	190,175,251

5. Prior Year Adjustments

Description of the error	Balance b/f	Adjustments	Adjusted **
	from previous year as per audited financial statements	during the year relating to prior periods	Balance b/f
			Current Year
	Kshs	Kshs	Kshs
Bank Account Balances	20,166,118,804	1,935,000	20,168,053,804
Cash In Hand	0	0	0
	20,166,118,804	1,935,000	20,168,053,804

6. Important Disclosures

1. Outstanding disbursements to the Board and the constituencies Kshs.17,945,728,252

16. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR GENERALS' RECOMMENDATIONS

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)

No issue was raised by the Auditor General on Annual Reports and Financial Statement (Fund Account) for the year ended 30th June 2023

17. Annexes
Disbursements to the constituencies

No.	Constituencies	F/Y 2023/2024	F/Y 2022/2023
1	Ainabkoi	185,531,341	87,000,000
2	Ainamoi	213,049,053	91,000,000
3	Aldai	208,554,596	57,000,000
4	Alego Usonga	196,140,384	90,200,000
5	Awendo	201,215,033	97,000,000
6	Bahati	188,087,603	87,000,000
7	Balambala	188,087,603	88,000,000
8	Banissa	200,176,482	87,000,000
9	Baringo Central	197,087,603	88,000,000
10	Baringo North	196,676,482	91,000,000
11	Baringo South	181,215,033	87,000,000
12	Belgut	199,026,482	87,000,000
13	Bobasi	222,284,195	91,000,000
14	Bomachoge Borabu	211,215,033	57,000,000
15	Bomachoge Chache	220,842,462	57,000,000
16	Bomet Central	192,433,482	102,992,610
17	Bomet East	197,452,043	87,500,000
18	Bonchari	228,130,020	90,000,000
19	Bondo	236,883,308	97,000,000
20	Borabu	180,459,187	87,000,000
21	Budalangi	177,174,136	75,664,742
22	Bumula	155,221,624	88,900,000
23	Bura	208,776,482	90,000,000
24	Bureti	239,666,750	88,000,000
25	Butere	210,723,795	87,000,000
26	Butula	207,187,217	97,000,000
27	Buuri	200,776,482	89,350,000
28	Central Imenti	172,065,581	87,000,000
29	Changamwe	188,087,603	87,000,000
30	Chepalungu	203,088,376	87,000,000
31	Cherangany	230,832,745	88,000,000
32	Chesumei	194,087,603	91,000,000

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No.	Constituencies	F/Y 2023/2024	F/Y 2022/2023
33	Chuka/Igambang'ombe	200,476,482	93,148,276
34	Dadaab	215,049,053	89,000,000
35	Dagoretti North	221,871,346	97,000,000
36	Dagoretti South	222,163,325	90,600,000
37	Eldama Ravine	206,011,885	97,000,000
38	Eldas	198,403,912	91,000,000
39	Embakasi Central	198,548,559	91,000,000
40	Embakasi East	204,994,698	87,000,000
41	Embakasi North	162,877,846	87,000,000
42	Embakasi South	192,968,228	106,030,000
43	Embakasi West	224,639,555	87,000,000
44	Emgwen	170,303,912	87,000,000
45	Emuhaya	195,510,725	72,000,000
46	Emurua Dikirr	222,919,816	87,000,000
47	Endebess	186,607,475	88,000,000
48	Fafi	188,087,603	87,000,000
49	Funyula	214,903,912	57,500,000
50	Galole	199,403,912	87,000,000
51	Ganze	193,615,033	87,000,000
52	Garissa Township	211,215,033	72,000,000
53	Garsen	213,960,174	88,000,000
54	Gatanga	210,337,894	89,500,000
55	Gatundu North	178,934,000	88,000,000
56	Gatundu South	167,653,041	88,000,000
57	Gem	205,049,053	88,000,000
58	Gichugu	185,173,447	87,000,000
59	Gilgil	221,255,196	88,000,000
60	Githunguri	183,520,968	87,000,000
61	Hamisi	217,832,745	88,000,000
62	Homa Bay Town	204,978,746	107,000,000
63	Igembe Central	188,087,603	87,000,000
64	Igembe North	218,087,603	57,000,000
65	Igembe South	187,443,946	87,000,000
66	Ijara	181,215,033	87,000,000
67	Ikolomani	182,828,747	87,000,000

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No.	Constituencies	F/Y 2023/2024	F/Y 2022/2023
68	Isiolo North	232,668,979	88,000,000
69	Isiolo South	194,341,341	87,000,000
70	Jomvu	174,342,462	87,000,000
71	Juja	204,151,334	88,000,000
72	Kabete	177,087,603	88,000,000
73	Kabondo Kasipul	182,015,033	95,000,000
74	Kabuchai	185,670,851	87,000,000
75	Kacheliba	203,960,174	88,000,000
76	Kaiti	136,616,234	87,000,000
77	Kajiado Central	208,592,769	57,000,000
78	Kajiado East	200,176,482	87,000,000
79	Kajiado North	201,776,482	87,000,000
80	Kajiado South	188,087,603	87,000,000
81	Kajiado West	194,087,603	91,000,000
82	Kaloleni	198,286,549	87,000,000
83	Kamukunji	241,140,980	95,000,000
84	Kandara	242,232,990	7,000,000
85	Kanduyi	213,919,284	90,000,000
86	Kangema	186,431,341	87,000,000
87	Kangundo	181,215,033	87,000,000
88	Kapenguria	206,049,053	89,370,000
89	Kapseret	188,087,603	87,000,000
90	Karachuonyo	234,355,948	92,240,000
91	Kasarani	200,803,289	87,000,000
92	Kasipul	200,176,482	87,000,000
93	Kathiani	183,580,323	93,000,000
94	Keiyo North	181,215,033	87,000,000
95	Keiyo South	203,960,174	88,000,000
96	Kesses	199,690,262	57,000,000
97	Khwisero	203,756,894	91,000,000
98	Kiambaa	187,087,603	88,000,000
99	Kiambu	182,303,912	88,000,000
100	Kibra	192,016,717	87,500,000
101	Kibwezi East	202,127,945	91,000,000
102	Kibwezi West	195,651,758	91,000,000

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No.	Constituencies	F/Y 2023/2024	F/Y 2022/2023
103	Kieni	213,409,980	97,000,000
104	Kigumo	205,226,482	93,000,000
105	Kiharu	235,179,501	89,000,000
106	Kikuyu	188,518,176	98,100,000
107	Kilgoris	216,049,053	88,000,000
108	Kilifi North	226,790,593	95,000,000
109	Kilifi South	205,775,313	92,000,000
110	Kilome	171,759,815	91,000,000
111	Kimilili	80,000,000	57,500,000
112	Kimini	216,049,053	88,000,000
113	Kinango	247,831,413	89,000,000
114	Kinangop	248,834,969	102,088,879
115	Kipipiri	188,866,235	87,500,000
116	Kipkelion East	190,485,954	87,000,000
117	Kipkelion West	188,303,912	88,000,000
118	Kirinyaga Central	193,303,912	87,000,000
119	Kisauni	212,844,230	90,000,000
120	Kisumu Central	208,941,046	89,236,206
121	Kisumu East	198,087,603	98,288,879
122	Kisumu West	198,087,603	87,000,000
123	Kitui Central	198,087,603	87,000,000
124	Kitui East	196,960,174	88,000,000
125	Kitui Rural	198,654,389	91,000,000
126	Kitui South	205,615,558	90,000,000
127	Kitui West	180,738,031	87,000,000
128	Kitutu Chache North	183,215,033	87,000,000
129	Kitutu Chache South	188,087,603	87,000,000
130	Kitutu Masaba	276,566,334	57,000,000
131	Konoin	141,125,260	87,000,000
132	Kuresoi North	149,261,185	97,000,000
133	Kuresoi South	196,170,305	87,000,000
134	Kuria East	80,088,879	57,000,000
135	Kuria West	237,551,424	63,100,000
136	Kwanza	181,215,033	87,000,000
137	Lafey	188,087,603	87,000,000

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No.	Constituencies	F/Y 2023/2024	F/Y 2022/2023
138	Lagdera	206,349,053	88,000,000
139	Laikipia East	188,653,973	87,000,000
140	Laikipia North	187,215,033	91,000,000
141	Laikipia West	206,049,053	88,000,000
142	Laisamis	196,215,515	87,000,000
143	Lamu East	185,958,472	75,000,000
144	Lamu West	219,832,745	89,000,000
145	Langata	198,087,603	87,000,000
146	Lari	174,742,614	91,000,000
147	Likoni	188,087,603	87,000,000
148	Likuyani	188,087,603	87,000,000
149	Limuru	259,425,401	88,000,000
150	Loima	172,508,753	97,000,000
151	Luanda	220,487,603	57,000,000
152	Lugari	183,960,174	88,000,000
153	Lunga Lunga	196,215,033	87,000,000
154	Lurambi	277,649,053	57,000,000
155	Maara	200,776,482	87,000,000
156	Machakos Town	204,864,438	93,329,151
157	Magarini	229,299,053	88,000,000
158	Makadara	206,541,707	87,000,000
159	Makueni	198,232,745	88,000,000
160	Malava	219,942,766	88,000,000
161	Malindi	188,087,603	87,000,000
162	Mandera East	188,087,603	87,000,000
163	Mandera North	200,176,482	87,000,000
164	Mandera South	190,316,546	87,000,000
165	Mandera West	188,087,603	87,000,000
166	Manyatta	243,366,013	57,000,000
167	Maragua	198,790,370	89,000,000
168	Marakwet East	202,068,106	87,000,000
169	Marakwet West	216,049,053	88,000,000
170	Masinga	197,724,778	97,000,000
171	Matayos	234,939,098	57,000,000
172	Mathare	219,991,794	87,000,000

NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)
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No.	Constituencies	F/Y 2023/2024	F/Y 2022/2023
173	Mathioya	169,872,928	87,000,000
174	Mathira	197,659,541	88,000,000
175	Matuga	214,866,646	97,000,000
176	Matungu	193,476,482	98,062,847
177	Matungulu	181,892,154	87,000,000
178	Mavoko	201,215,033	87,000,000
179	Mbeere North	185,748,864	72,000,000
180	Mbeere South	190,925,428	87,000,000
181	Mbooni	212,701,295	90,000,000
182	Mogotio	192,387,743	57,150,000
183	Moiben	178,087,603	87,000,000
184	Molo	198,615,033	109,088,879
185	Mosop	210,832,745	88,000,000
186	Moyale	203,832,745	95,000,000
187	Msambweni	190,876,794	95,000,000
188	Mt. Elgon	204,960,174	95,300,000
189	Muhoroni	200,176,482	87,000,000
190	Mukurweini	194,458,033	88,497,153
191	Mumias East	202,722,242	87,000,000
192	Mumias West	192,434,942	92,000,000
193	Mvita	200,405,128	97,000,000
194	Mwala	203,179,045	89,000,000
195	Mwatate	178,393,162	78,471,086
196	Mwea	254,586,244	100,000,000
197	Mwingi Central	236,129,607	97,000,000
198	Mwingi North	241,152,482	59,236,207
199	Mwingi West	197,794,684	87,000,000
200	Naivasha	226,705,316	89,000,000
201	Nakuru Town East	186,087,602	99,485,000
202	Nakuru Town West	202,960,174	89,000,000
203	Nambale	194,555,574	87,000,000
204	Nandi Hills	175,588,561	57,000,000
205	Narok East	169,978,747	87,000,000
206	Narok North	205,699,015	87,000,000
207	Narok South	194,960,174	87,000,000

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No.	Constituencies	F/Y 2023/2024	F/Y 2022/2023
208	Narok West	181,648,535	87,000,000
209	Navakholo	201,755,981	90,000,000
210	Ndaragwa	188,715,033	87,000,000
211	Ndhiwa	197,832,745	103,400,000
212	Ndia	151,763,262	91,000,000
213	Njoro	197,958,082	87,000,000
214	North Horr	195,073,296	91,000,000
215	North Imenti	230,176,482	57,000,000
216	North Mugirango	211,187,603	85,988,879
217	Nyakach	201,003,219	97,000,000
218	Nyali	192,173,080	100,000,000
219	Nyando	190,176,482	87,000,000
220	Nyaribari Chache	233,984,570	72,000,000
221	Nyaribari Masaba	230,176,482	57,000,000
222	Nyatike	210,832,745	88,000,000
223	Nyeri Town	207,737,603	87,000,000
224	Oi Joro Orok	181,215,033	87,000,000
225	Oi Kalou	182,367,603	101,688,879
226	Othaya	181,215,033	87,000,000
227	Pokot South	193,303,912	87,000,000
228	Rabai	181,215,033	87,000,000
229	Rangwe	158,472,661	88,000,000
230	Rarieda	178,581,387	87,000,000
231	Rongai	200,176,482	87,000,000
232	Rongo	181,215,033	87,000,000
233	Roysambu	173,404,769	87,000,000
234	Ruaraka	174,553,158	91,000,000
235	Ruiru	253,479,424	91,000,000
236	Runyenjes	202,850,975	87,000,000
237	Sabatia	217,049,053	87,000,000
238	Saboti	198,087,603	87,000,000
239	Saku	186,431,341	87,000,000
240	Samburu East	226,840,192	57,000,000
241	Samburu North	200,960,174	87,000,000
242	Samburu West	188,087,603	93,216,725

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No.	Constituencies	F/Y 2023/2024	F/Y 2022/2023
243	Seme	185,515,033	88,000,000
244	Shinyalu	210,226,454	87,000,000
245	Sigor	171,215,033	87,000,000
246	Sigowet/Soin	173,315,033	87,000,000
247	Sirisia	176,342,462	99,088,879
248	Sotik	174,876,482	87,500,000
249	South Imenti	232,299,015	57,000,000
250	South Mugirango	200,074,846	91,000,000
251	Soy	137,958,101	87,000,000
252	Starehe	243,896,161	87,000,000
253	Suba North	203,087,603	72,000,000
254	Suba South	197,350,610	87,000,000
255	Subukia	174,342,462	87,000,000
256	Suna East	204,483,039	93,000,000
257	Suna West	181,215,033	87,000,000
258	Tarbaj	197,215,033	91,000,000
259	Taveta	208,620,406	96,712,002
260	Teso North	201,960,173	87,000,000
261	Teso South	247,049,053	57,000,000
262	Tetu	162,851,564	87,000,000
263	Tharaka	196,920,467	91,000,000
264	Thika Town	187,087,603	88,000,000
265	Tiaty	220,832,745	88,000,000
266	Tigania East	189,687,603	91,400,000
267	Tigania West	188,087,603	87,000,000
268	Tinderet	177,215,033	91,000,000
269	Tongaren	189,111,382	87,000,000
270	Turbo	192,460,174	90,500,001
271	Turkana Central	181,296,180	87,000,000
272	Turkana East	155,584,774	94,000,000
273	Turkana North	212,585,884	87,000,000
274	Turkana South	189,176,482	98,000,000
275	Turkana West	205,245,467	91,000,000
276	Ugenya	182,744,096	92,036,167
277	Ugunja	148,342,462	93,000,000

*NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)
Reports and Financial Statements For the year ended June 30 2024*

No.	Constituencies	F/Y 2023/2024	F/Y 2022/2023
278	Urii	204,725,270	97,000,000
279	Vihiga	157,466,129	57,000,000
280	Voi	195,597,174	87,000,000
281	Wajir/ East	204,668,110	87,000,000
282	Wajir North	216,294,150	93,000,000
283	Wajir South	222,921,624	88,000,000
284	Wajir West	193,303,912	87,000,000
285	Webuye East	186,217,872	91,000,000
286	Webuye West	184,763,146	88,000,000
287	West Mugirango	197,679,334	91,000,000
288	Westlands	179,337,603	87,000,000
289	Wundanyi	177,136,698	87,000,000
290	Yatta	235,211,472	57,000,000
	Total	57,452,681,385	24,999,461,448

Annex II: Disbursement to the Board Secretariat

No.	Financial Year 2023/2024 Disbursements	Financial Year 2022/2023 Disbursements
24/11/2022		190,000,000
30/12/2022		500,000,000
01/03/2023		400,000,000
06/04/2023		360,000,000
15/06/2023		350,000,000
21/06/2023		414,495,000
28/08/2023	645,541,190	
15/01/2024	600,000,000	
15/01/2024	800,000,000	
18/04/2024	631,033,810	
	2,676,575,000	2,214,495,000