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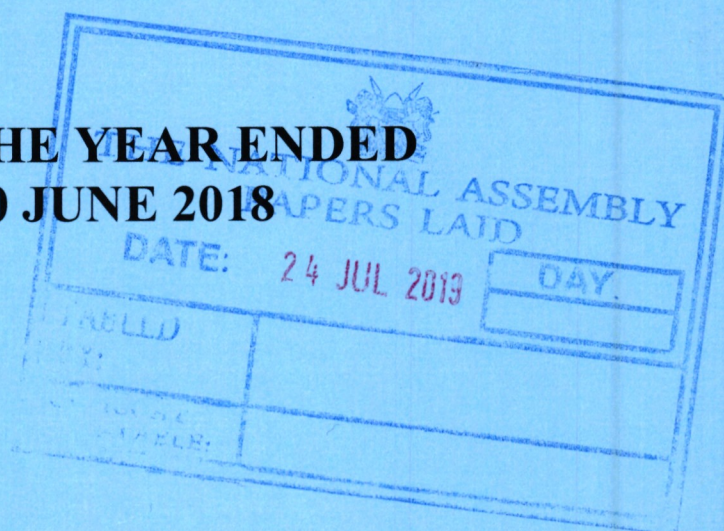
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
LANGATA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2018





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

LANG'ATA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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RECEIVED

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND LANG'ATA
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

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

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUL 2019	
DAY: Wednesday	
TABLED BY:	Hon. Aden Duale, MP (Lom)
CLERK AT THE TABLE:	Halima Ahmed

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LANG'ATA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

- a) Recognize the constituency as a platform for 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 realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) 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;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

LANG'ATA CONSTITUENCY

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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.

(b) Key Management

The NGCDF Lang'ata 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 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Phyllis Chibayi
3.	Sub-County Accountant	Alois Kimuyu
4.	Chairman NGCDFC	David Muchai Kinyari
5.	Member NGCDFC	Donnie K. Langat

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -LANGATA Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF LANGATA Constituency Headquarters

P.O. Box 34833-00200
Langata NG-CDF office
Wilson (DCC Compound)
Nairobi, KENYA

(f) NGCDF LANGATA Constituency Contacts

Telephone

E-mail: info@langatangcdf.go.ke

Website: www.langatangcdf.co.ke

(g) NGCDF LANGATA Constituency Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

2. Bank Name:

Equity bank

Branch:

Nairobi west

Account Name:

LANGATA NG - CDF

Account Number:

1280262114687

Address:

75104 Nairobi

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LANG'ATA CONSTITUENCY
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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

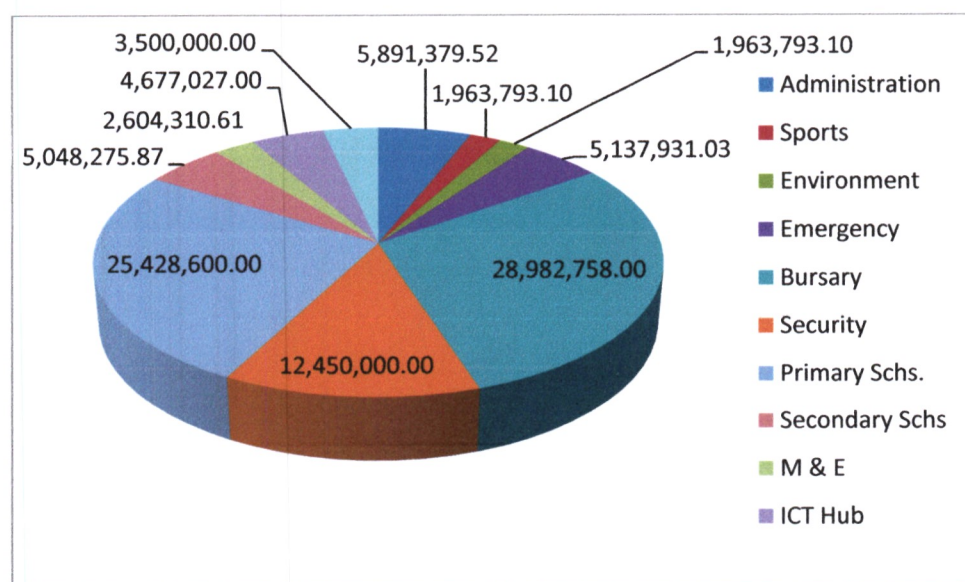
Total disbursement for LANGATANG - CDF for financial year 2017/2018 was **kshs 82, 074,138** down from **kshs 129, 819,457.70** disbursed in financial years 2016/2017. The decrease in funds for the financial year under review leads to a negative effect on the implementation of projects in a way. This has been a year filled with turbulence considering the change of guard in the political helm in the Langata NG-CDF.

Our key focus during the financial year under review was mainly on bursary to needy students, the education sector, specifically Primary and Secondary schools' infrastructure. Another area of concentration was the security sector, thus as per the NG-CDF 2015 Act, amended in 2016.

Table 1.1: Showing allocation on comparative basis

Financial year	Allocation	Disbursement within the Financial year	Difference
2016/17	129,819,457.70		
2017/18	98,189,655.17	82,074,132.91	16,115,517.26 (16.4%)
Difference	31,629,802.53		

Figure 1.1: Showing specific funds distribution



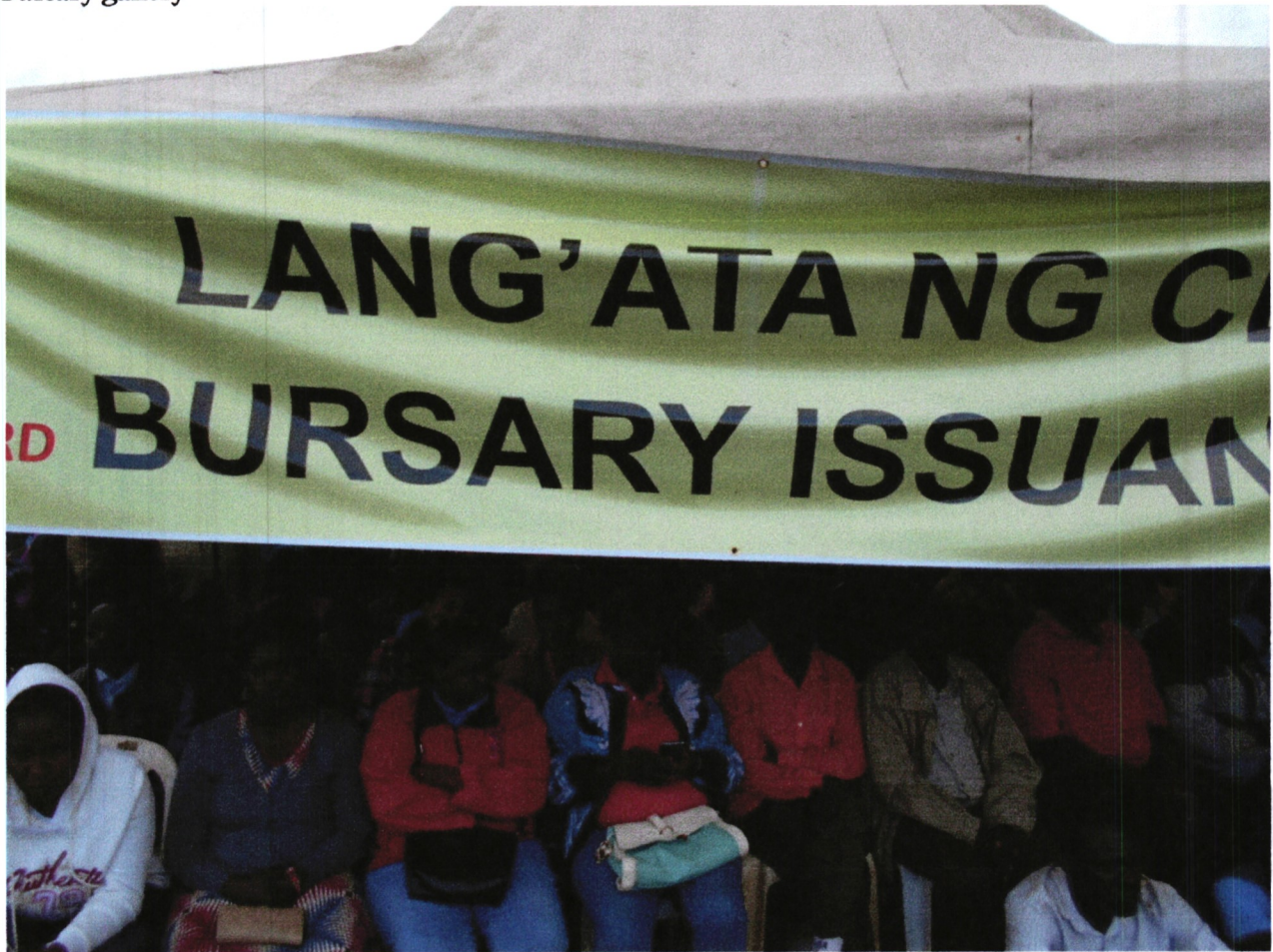
Key achievements

1. Emphasis on the on-going projects mainly the DCC's office which got the biggest share in the security sector and the Highrise Primary school, which got the highest allocation at 7,5000,000.00 Kes and 4,000,000.00 Kes respectively.
2. Improvement of sanitation in schools specifically Karen C Primary School, Karen C Secondary School and finally Lang'ata Barracks Primary Schools, where a 12 number of door with a bathroom ablution block was constructed at Karen C. Primary school; completion level stands at 85%.
3. Construction of a modern kitchen with energy saving jikos at Madaraka Primary School; completion level stands at 77%

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4. Education bursary was disbursed to over 3,400 needy students at the levels of secondary school and universities/colleges. 150 youths also benefited through being sponsored for a driving course.

Bursary gallery



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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Emerging issues:-

1. Arising from the impact so far created at the grassroots level and the high expectation from the local community there is need for the Government to consider an increase of the NG-CDF kitty from 2.5% of the total revenue collected to 10%.
2. Due heavy responsibility bestowed to the CDFC, NG - CDF board should enhance the allowance to be commensurate to the duties.
3. Due to shortage of land, implement new projects such as police posts, chief's camps and schools is a challenge, in this case, the NGCDFB should allow usage of containers.

Implementation challenges.

1. Delay in disbursement of NG - CDF funds. The Board with relevant bodies should strive to release funds to the NG - CDFC in the first quarter of each financial year. It will also be helpful if the funds are released latest before the end of the second quarter of every financial year.
2. The NG - CDF relies fully on ministerial technical departments for support in areas of Bill of Quantities, technical design and supervision of projects, delays normally occur as the personnel involved are not under direct control of NG - CDFC. The national NG - CDF Board should have its own technical experts within her structures for uniformity.
3. Some projects may require a long span of implementation creating a big variance between initial budget and actual cost during implementation. The national NG - CDF Board needs to be flexible on financing of such projects.

We humbly look forward to working very closely with the national NG – CDF Board with a view to enhancing accountability and efficiency in project management

Signed:



David K. Muchai
CHAIRMAN NGCDFCOMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LANG'ATA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 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-LANGATA 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, 2018. 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-LANGATA 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-LANGATA Constituency 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-LANGATA Constituency confirms that the entity 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 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.

Approval of the financial statements

The NGCDF-LANGATA Constituency financial statements were approved and signed by the Accounting Officer on _____ 2018.



Fund Account Manager
Name: Phyliss Chibayi



Sub-County Accountant
Name: Alois kimuyu
ICPAK Member Number: 8506

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LANGATA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Langata Constituency set out on pages 9 to 31, which comprise the statement of assets as at 30 June 2018, and the statement of receipts and payments, statement of cash flow and summary statement of appropriation – recurrent and development combined 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 National Government Constituencies Development Fund – Langata Constituency as at 30 June 2018, 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.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Langata Constituency in accordance with ISSAI 30 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section, I have determined that there are no key audit matters to communicate in my report.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Langata Constituency for the year ended 30 June 2018

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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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. Budget Performance - Under Absorption of Expenditure Budget

Langata NG-CDF management had budgeted to spend Kshs.101,698,409 but the actual expenditure was Kshs.45,723,927 or 45% of the total budget resulting in under expenditure of Kshs.55,974,482 or 55% which has not been explained satisfactorily.

Further, the development budget was Kshs.88,461,339 against actual expenditure of Kshs.38,311,316 or 43% of the development budget resulting in under expenditure of Kshs.50,150,023 or 57 % which equally has not been explained satisfactorily.

In this regard, under expenditure on the budgeted amounts implies that planned activities and programmes were not executed and hence, resulting in inefficient and ineffective service delivery to the constituents.

2. Occupation of Completed Projects by Unauthorized Persons – Raila Village

The Langata NG-CDF management constructed a chief's office and a multipurpose hall at Raila Village in Langata Constituency at a cost of Ksh.10,836,530. The two buildings were completed in the year 2017 and the final payment of Kshs.541,746 made on 20 July 2017.

An audit inspection and verification on 4 April 2019 revealed that the office was complete but not being occupied by the Assistant Chief. The facility was instead being occupied by a village chairman and used for private matters. In addition, the multipurpose hall was being used by an unknown church. The Langata NG-CDF management did not explain the anomaly or the action taken to remedy the situation.

In the circumstances, value for money on construction of the chief's office and the multipurpose hall has not been achieved.

The audit was conducted in accordance with ISSAI 4000. The standard 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, except for the matters described in the Basis for Conclusion on Lawfulness and

Effectiveness in Use of Public Resources 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

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and 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 control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the ability of National Government Constituencies Development Fund – Langata Constituency to sustain services, disclosing and as applicable matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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 financial reporting process, reviewing the effectiveness of how the entity 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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

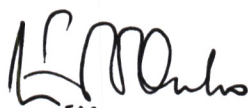
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based

on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease sustaining its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the National Government Constituencies Development Fund – Langata Constituency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

22 May 2019

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**LANG'ATA CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2018****IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2017 - 2018	2016- 2017
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	82,074,138	129,819,458
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		82,074,138	129,819,458
PAYMENTS			
Compensation of employees	4	2,076,966	3,160,278
Use of goods and services	5	5,335,645	8,222,770
Transfers to Other Government Units	6	12,232,105	62,930,884
Other grants and transfers	7	26,055,211	48,935,878
Acquisition of Assets	8	24,000	5,904,173
Other Payments	9	-	
TOTAL PAYMENTS		45,723,927	129,153,983
SURPLUS/DEFICIT		36,350,211	665,474

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-LANGATA Constituency financial statements were approved on _____ 2018 and signed by:



Fund Account Manager
Name: Phyliss Chibayi

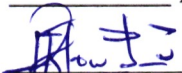


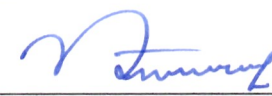
Sub-County Accountant
Name: Alois Kimuyu
ICPAK Member Number: 8506

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**LANG'ATA CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2018****V. STATEMENT OF ASSETS**

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	39,858,965	3,508,754
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash equivalent		39,858,965	3,508,754
Accounts receivables - Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		39,858,965	3,508,754
FINANCIAL LIABILITIES			
Accounts payables - Retention	12		
NET FINANCIAL ASSETS		39,858,965	3,508,754
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	3,508,754	2,843,279
Surplus/Deficit for the year		36,350,211	665,474
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		39,858,965	3,508,754

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-LANGATA Constituency financial statements were approved on _____ 2018 and signed by:

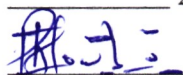

 Fund Account Manager
 Name: Phyliss Chibayi


 Sub-County Accountant
 Name: Alois Kimuyu
 ICPAK Member Number: 8506

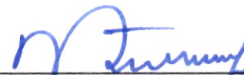
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**LANG'ATA CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2018****VI. STATEMENT OF CASHFLOW**

Receipts for operating income		2017 - 2018	2016 - 2017
Transfers from CDF Board	1	82,074,138	129,819,458
Other Receipts	3	-	-
		82,074,138	129,819,458
Payments for operating expenses			
Compensation of Employees	4	2,076,966	3,160,278
Use of goods and services	5	5,335,645	8,222,770
Transfers to Other Government Units	6	12,232,105	62,930,884
Other grants and transfers	7	26,055,211	48,935,878
Other Payments	9	-	-
		45,699,927	123,249,811
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		36,374,211	6,569,647
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	24,000	5,904,173
Net cash flows from Investing Activities		(24,000)	(5,904,173)
NET INCREASE IN CASH AND CASH EQUIVALENT		36,350,211	665,474
Cash and cash equivalent at BEGINNING of the year	13	3,508,754	2,843,279
Cash and cash equivalent at END of the year		39,858,965	3,508,754

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-LANGATA Constituency financial statements were approved on _____ 2018 and signed by:



Fund Account Manager
Name: Phyliss Chibayi



Sub-County Accountant
Name: Alois Kimuyu
ICPAK Member Number: 8506

**Reports and Financial Statements
For the year ended June 30, 2018**

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	86,810,345	14,888,064	101,698,409	85,582,892	16,115,517	84.2%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL RECEIPTS	86,810,345	14,888,064	101,698,409	85,582,892	16,115,517	84.2%
PAYMENTS						
Compensation of Employees	2,300,000	982,759	3,282,759	2,076,966	1,205,793	63.3%
Use of goods and services	9,012,932	941,379	9,954,311	5,335,645	4,618,666	53.6%
Transfers to Other Government Units	19,529,007	5,988,026	25,517,033	12,232,105	13,284,928	47.9%
Other grants and transfers	51,291,379	6,975,900	58,267,279	26,055,211	32,212,069	44.7%
Acquisition of Assets			-	24,000	(24,000)	
Other Payments	4,677,027		4,677,027		4,677,027	0.0%
TOTAL	86,810,345	14,888,064	101,698,409	45,723,927	55,974,482	45.0%

- i. For the underutilization during the financial year ending 30th June 2018, there was late disbursement of funds from the NG CDF Board. The first batch of funds was disbursed in March 2018 whereas the second batch was disbursed in April 2018 that is 3rd and 4th quarter respectively. The third batch of funds was received in late June whose AIE was served in July, and thus, funds could not have been spent by end of financial year 2017/2018.
- ii. The difference between the original and the final budget was brought about by the opening cashbook balance of Kshs.3; 508,753.62 and a supplementary allocation of ksh 11,379,310.34. These funds were available for utilization during the financial year under review and thus the difference in the budget.

**Reports and Financial Statements
For the year ended June 30, 2018**

The NGCDF-LANGATA Constituency financial statements were approved on _____ 2018 and signed by:



Fund Account Manager
Name: Phyliss Chibayi



Sub-County Accountant
Name: Alois Kimuyu
ICPAK Member Number: 8506

VIII. 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; a) receivables that include imprests and salary advances and b) payables that include deposits 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-LANGATA 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. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

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 notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES

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. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

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.

Compensation of Employees

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

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.

Acquisition of Fixed Assets

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

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LANG'ATA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity 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.

6. 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 and at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits 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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. 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 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 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.

10. Unutilized Funds

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LANG'ATA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 in June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. 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 2018.

14. Errors

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

15. 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LANG'ATA CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016 - 2017
	Kshs	Kshs
NGCDF Board		
AIE NO...A825872		40,922,906.00
AIE NO...A829531		4,094,827.60
AIE NO...A855242		36,853,449.00
AIE NO...A855564		40,948,275.10
AIE NO...A855682		7,000,000.00
AIE NO...A855900	5,500,000.00	
AIE NO...A892837	37,905,172.00	
AIE NO...A896986	38,668,965.90	
Total	82,074,137.90	129,819,457.70

2. PROCEEDS FROM SALE OF ASSETS

	2017-2018	2016-2017
	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		
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LANG'ATA CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2017-2018	2016-2017
	Kshs	Kshs
Interest Received		
Rents		
Receipts from Sale of tender documents		
Other Receipts Not Classified Elsewhere		
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2017 - 2018	2016 - 2017
	Kshs	Kshs
Basic wages of contractual employees	1,621,846.00	1,954,198.00
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
Employer contribution to NSSF	23,600.00	25,600.00
Gratuity-contractual employees	431,520.00	1,180,480.00
TOTAL	2,076,966.00	3,160,278.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LANG'ATA CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2017 - 2018	2016 - 2017
	Kshs	Kshs
Utilities, supplies and services	1,350,000.00	1,916,190.00
Electricity	42,525.00	
Water & sewerage charges		
Office rent		
Communication, supplies and services		225,710.00
Domestic travel and subsistence	155,000.00	
Printing, advertising and information supplies & services	147,000.00	
Rentals of produced assets		
Training expenses	1,050,000.00	2,198,000.00
Hospitality supplies and services		
Other committee expenses		985,000.00
Committee allowance	1,980,000.00	1,068,000.00
Insurance costs		
Specialised materials and services		
Office and general supplies and services	597,920.00	1,795,000.00
Fuel , oil & lubricants		
Other operating expenses		34,870.00
Bank service commission and charges	13,200.00	
Security operations		
Routine maintenance - vehicles and other transport equipment		
Routine maintenance- other assets		
TOTAL	5,335,645.00	8,222,770.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LANG'ATA CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017 - 2018	2016 - 2017
	Kshs	Kshs
Transfers to Primary schools	10,082,105.00	56,430,883.00
Transfers to Secondary schools	2,150,000.00	6,500,001.00
Transfers to Tertiary institutions		
Transfers to Health institutions		-
TOTAL	12,232,105.00	62,930,884.00

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2017 - 2018	2016 - 2017
	Kshs	Kshs
Bursary -Secondary	11,444,200	11,392,417
Bursary -Tertiary	10,000,000	10,000,000
Bursary-Special schools		
Mocks & CAT		
Water		1,954,489
Food security		
Electricity		
Security	4,185,029	15,508,972
Roads and Bridges		
Sports		3,535,000
Environment		1,637,000
Cultural Projects		
Agriculture		
Emergency Projects	425,982	4,908,000
TOTAL	26,055,211	48,935,878

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LANG'ATA CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets	2017- 2018	2016 - 2017
	Kshs	Kshs
Purchase of Buildings		-
Construction of Buildings		2,747,854
Refurbishment of Buildings		-
Purchase of Vehicles		
Purchase of Bicycles & Motorcycles		-
Overhaul of Vehicles		-
Purchase of office furniture and fittings	10,000	1,500,000
Purchase of computers ,printers and other IT equipment		1,656,319
Purchase of photocopier		-
Purchase of other office equipment	14,000	-
Purchase of soft ware		-
Acquisition of Land		-
TOTAL	24,000	5,904,173

9. OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Strategic plan		
ICT Hub		
TVET		
Total	~	~

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LANG'ATA CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
Equity Bank Limited, Nairobi West Branch A/C No.1280262114687	39,858,965	3,508,754
Total	39,858,965	3,508,754
10B: CASH IN HAND		
Location 1		
Location 2		
Other Locations (<i>specify</i>)		
Total	-	-
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LANG'ATA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

12 RETENTION

		2017 - 2018	2016 - 2017
		Kshs	Kshs
Supplier/Contractor	PV No.		
TOTAL			

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2017 - 2018	2016 - 2017
	Kshs (1/7/2017)	Kshs (1/7/2016)
Bank accounts	3,508,754	2,843,279
Cash in hand		
Imprest		
TOTAL	3,508,754	2,843,279

[Provide short appropriate explanations as necessary]

The composition of balance brought forward is as follows;

- i) 1,000,000.00 KES funds allocated for the proposed construction of gabions and septic tank at the Silanga Chief's camp
- ii) 946,289.00 KES funds for the ongoing Silanga Chief's camp ablution block project
- iii) 431,520.00 KES funds meant for the payment of staff gratuity.
- iv) 546,304.00 KES funds for the Lang'ata NG CDF office construction retention fee.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LANG'ATA CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

	2017 - 2018	2016 - 2017
	Kshs	Kshs
Bank accounts		
Cash in hand		~
Imprest		~
TOTAL		~

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017 - 2018	2016 - 2017
	Kshs	Kshs
Construction of buildings		~
Construction of civil works		~
Supply of goods		~
Supply of services		~
TOTAL		~

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2017 - 2018	2016 - 2017
	Kshs	Kshs
Senior management		
Middle management		~
Unionisable employees		~
Others (specify) - Staff gratuity	523,590.00	~
TOTAL	523,590.00	~

15.3: UNUTILIZED FUNDS (See Annex 3)

	2017 - 2018	2016 - 2017
	Kshs	Kshs
Compensation of employees	2,017,538.62	~
Use of goods and services	5,216,075.66	~
Amounts due to other Government entities (see attached list)	18,674,457.87	~
Amounts due to other grants and other transfers (see attached list)	25,389,382.85	~
Acquisition of assets	-	
Others (specify) – ICT Hubs	4,677,027.00	~
Total	55,974,482.00	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LANG'ATA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (Annex 5)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	15,816,335.97	12,761,569.42

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
Construction of buildings	a	b	c	d=a-c		
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
Senior Management		a	b	c	d=a-c		
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)					523,590.00		
10. Staff gratuity							
11.							
12.							
Sub-Total					523,590.00		
Grand Total					523,590.00		



NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees		2,017,538.62		
Use of goods & services		5,216,075.66		
Amounts due to other Government entities				
Karen C Primary School		2,713,100.00		
Madaraka Primary School		3,000,000.00		
Langata West Primary School		2,713,100.00		
Uhuru Gardens Primary School		200,000.00		
Langata Road Primary School		200,000.00		
St Marys Karen Primary School		100,000.00		
Ngei Primary School		1,350,000.00		
Kongoni Primary School		1,350,000.00		
Langata Barracks Primary		2,800,000.00		
Langata Barracks Primary		1,350,000.00		

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

Langata Barracks Secondary			1,298,257.87		
Karen C Secondary			1,600,000.00		
Sub-Total			18,674,457.87		
Amounts due to other grants and other transfers					
Langata Police Station			200,000.00		
Langata DCC			7,500,000.00		
Nairobi West Prison			2,150,000.00		
Silanga Chiefs Camp			946,289.00		
Emergency			4,711,949.03		
Sports			1,963,793.10		
Environment			1,963,793.10		
Bursary			5,953,558.62		
Sub-Total			25,389,382.85		
Sub-Total					
Acquisition of assets					
Others (specify)					
ICT HUBS			4,677,027.00		
Sub-Total			4,677,027.00		
Grand Total			55,974,482.00		

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land				
Buildings and structures	10,926,058.56			10,926,058.56
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets	2,713,560.00	24,000.00		2,737,560.00
Other Machinery and Equipment	1,656,319.00			1,656,319.00
Heritage and cultural assets				
Intangible assets				
Total	15,295,937.56	24,000.00		15,319,937.56

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Cash and cash equivalents-cash and cash equivalents could not be confirmed	Certificate of bank balance and current bank reconciliation statement were availed	Phylliss Chibayi-FAM	Resolved	
1.2	Inconsistencies between budget format and financial statements template	The financial statements were prepared as per a template issued by the NG-CDF board/National treasury	Phylliss Chibayi-FAM	Resolved	
1.3	Variances between assets schedule and asset register-misstatement of the fixed asset register	The variances were brought about by the release of retention for the NG-CDF office. A corrected asset register was availed.	Phylliss Chibayi-FAM	Resolved	
1.4	Unconfirmed PMC account balances	The bank balance certificate for all the PMC accounts were availed and balances confirmed.	Phylliss Chibayi-FAM	Resolved	
1.5	Budgetary and budgetary controls-under expenditure of Kshs.3,508,754	Gratuities not yet released pending completion of contracts and retentions not yet released to contractors led to the unutilized balance as at year end.	Phylliss Chibayi-FAM	Resolved	

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

NO	PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
1.	Langata Road Primary School PMC	EQUITY-NAIROBI WEST	1280271386731	2,174.00	178,694.00
2.	Langata West Primary School PMC	EQUITY-NAIROBI WEST	1280271386573	685.50	75,702.50
3.	Karen C Primary School PMC	EQUITY-NAIROBI WEST	1280271347142	19,040.00	168,050.00
4.	Karen C Secondary School PMC	EQUITY-NAIROBI WEST	1280271386930	1,650.50	1,124,815.50
5.	Ngong Forest Primary School PMC	EQUITY-NAIROBI WEST	1280270915749	715,136.95	129,629.95
6.	Kongoni Primary School PMC	EQUITY-NAIROBI WEST	1280271386853	714,593.90	1,493.90
7.	Madaraka Primary School PMC	EQUITY-NAIROBI WEST	1280271347202	2,201,727.50	1,727.50
8.	Highrise Primary School PMC	EQUITY-NAIROBI WEST	1280270915693	4,214,035.95	5,994,729.90
9.	Uhuru Gardens Primary School PMC	EQUITY-NAIROBI WEST	1280271386624	12,057.17	86,726.17
10.	Langata DCC Office PMC	EQUITY-NAIROBI WEST	1280271472120	159,994.50	5,000,000.00
11.	Ngei primary school PMC	EQUITY-NAIROBI WEST	1280277203524	712,625.00	0.00
12.	Langata Barracks Primary PMC	EQUITY-NAIROBI WEST	1280277205514	900,000.00	0.00
13.	Ngeno Estate Police Post PMC	EQUITY-NAIROBI WEST	1280277206278	2,600,000.00	0.00
14.	St Marys Karen Primary School PMC	EQUITY-NAIROBI WEST	1280277205076	413,100.00	0.00
15.	Silanga Chiefs Camp PMC	EQUITY-NAIROBI WEST	1280276809459	1,000,000.00	0.00
16.	Langata high school PMC	EQUITY-NAIROBI WEST	1280277202596	2,149,525.00	0.00
	Total			15,816,335.97	12,761,569.42

