

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY PAPERS LAID	
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BY: C. O. M	
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**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT  
FUND – EMBAKASI EAST CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2019**

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND -EMBAKASI  
EAST CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019**

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

FUND ACCOUNT MANAGER  
EMBAKASI EAST  
NG - Constituency Developr  
Date.....

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**EMBAKASI EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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FUND ACCOUNT MANAGER  
EMBAKASI EAST  
NG - Constituency Development Fund  
Date.....

**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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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 CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**EMBAKASI EAST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

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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 Embakasi East Constituency 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 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	A.I.E holder	<b>Victor Ouma</b>
2.	Sub-County Accountant	<b>Dennis Mathenge</b>
3.	Chairperson NGCDFC	<b>Jane Akinyi</b>
4.	Member NGCDFC	<b>Josephine Owino</b>

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -Embakasi East 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 Embakasi East Constituency Headquarters**

P.O. Box 2360-00515  
Greenspan mall  
Along old Donholm Road  
Nairobi, KENYA

**(f) NGCDF Embakasi East Constituency Contacts**

Telephone: (254) 710835019

E-mail: [vouma@ngcdf.go.ke](mailto:vouma@ngcdf.go.ke)

Website: [www.go.ke](http://www.go.ke)

**(g) NGCDF Embakasi East Constituency Bankers**

1. Bank Name: Equity Bank Limited  
Branch: Donholm  
Account Name: EMBAKASI EAST NG - CDF  
Account Number: 0820264117294  
Address: 5328-20100 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

**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

The people of Embakasi East constituency are determined to participate effectively in achieving objectives the big 4 Agenda in our development planning. The constituents now have power to implement the formulation and implementation of development programmes in the constituency for the works within the constitution of Kenya which makes public participation mandatory. The utilization of the NG-CDF has always been carried out with fairness ,transparency , openness and accountability.

**Financial year budget**

In the financial year 2018/19 the NG-CDF EMBAKASI EAST Constituency was allocated Ksh, **109,040,872.01** and we have received half the allocation for the financial year **2018/2019** and the utilization has went well in which over 50% of the funds allocated to projects has been utilized effectively as bellow.

**Table 1.0 summary of budget performance**

<b>PROJECT</b>	<b>STATUS IN%</b>
<b>Donholm primary school- renovations</b>	100%
Donholm primary school toilet	100%
<b>Edevele primary school-upper</b>	100%
<b>Edevele primary school-lower</b>	100%
Bursary for the needy	99%

**Key achievements**

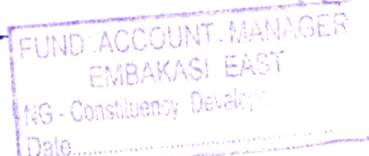
We have therefore utilized our allocations in time, and achieved the results as stipulated in the summary table above.

**Challenges and emerging issues**

There is a great challenge which is the in availability of land which forces the constituency to re-allocate most of its projects which requires land.

There is also a challenge in the education sector- this is because there are many needy students who are in need of support through the bursary fund which is never enough; this is due to lower middle income economy status within the constituency.

We therefore recommend that if the community and the National Government could join hand and avail land for CDF to realize the said projects which require land efficiently.

*Asu*  
**Sign**  
  
**CHAIRMAN NGCDF COMMITTEE.**

**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the NGCDF- Embakasi East 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, 2019. 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- Embakasi East 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, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Embakasi East 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- Embakasi East 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- Embakasi East Constituency financial statements were approved and signed by the Accounting Officer on 30/08 2019.



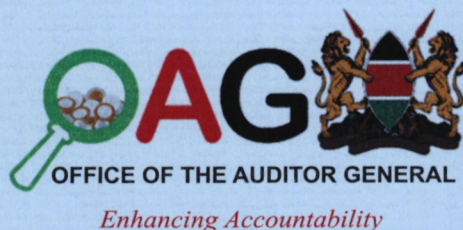
**Fund Account Manager**  
**Name: VICTOR OUMA**



**Sub-County Accountant**  
**Name: DENNIS MATHENGE**  
**ICPAK Member Number: 14373**

# 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 - EMBAKASI EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Embakasi East Constituency set out on pages 9 to 30, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows 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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund- Embakasi East Constituency as at 30 June, 2019, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

#### **Basis for Qualified Opinion**

##### **1. Unreconciled and Unrecorded Figures in Cash and Cash Equivalents**

The statement of assets and liabilities for the year ended 30 June, 2019 reflects cash and cash equivalents balance of Kshs.28,785,832. However, the bank reconciliation statement in support of cash and cash equivalents balance reflects payments in bank statement not yet recorded in the cash book totalling Kshs.2,622,362. The statement further includes long outstanding transfer charges of Kshs.2,530 dated from 11 February, 2016 to 1 September, 2017, and payments amounting to Kshs.678,000 dated from 11 February, 2016 to 20 December, 2016 which have not been recorded in the cash book.

Further, the Constituency Development Fund Management explained that the Kshs.678,000 was lost due to a forgery committed by one of the staff members. No efforts appear to have been made to recover the amount from the employee and clear the balance from the books of accounts, contrary to Regulation 90 of the Public Finance Management (National Governments) Regulations, 2015.

In the circumstances, the validity and completeness of the cash and cash equivalents balance of Kshs.28,785,832 as at 30 June, 2019 could not be confirmed.

## **2. Accuracy of the Financial Statements**

As disclosed under note 1 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2019 reflects Kshs.106,284,483. However, the summary statement of appropriation: recurrent and development combined reflects receipts of Kshs.117,920,371 resulting to unexplained difference of Kshs.11,635,888.

Consequently, the validity and accuracy of the receipts of Kshs.106,284,483 reflected in the statement of receipts and payments, for the year ended 30 June, 2019 could be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund- Embakasi East Constituency 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 qualified 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. There were no key audit matters to report in the year under review.

### **Other Matter**

The statement of appropriation - recurrent and development reflects final receipts budget and actual on comparable basis of Kshs.172,461,246 and Kshs.117,920,371 respectively resulting to an under-funding of Kshs.54,540,876 or 32% of the budget. Similarly, the Fund spent Kshs.89,134,539 against an approved budget of Kshs.172,461,246 resulting to an under-expenditure of Kshs.83,326,707 or 48% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Embakasi East Constituency.

## REPORT ON COMPLIANCE WITH 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 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, , I confirm that, nothing 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 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

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

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

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 overall 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 Management.
- Conclude on the appropriateness of the Management's use of the applicable 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 continue 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 to continue to sustain 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 Fund 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.



**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**08 October, 2021**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
EMBAKASI EAST CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2019**

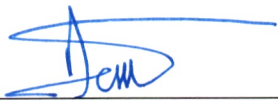
**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018-2019	2017-2018
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NG CDF board-AIEs' Received	1	106,284,483	87,353,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	90,000
<b>TOTAL RECEIPTS</b>		<b>106,284,483</b>	<b>87,443,447</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,060,000	1,492,582
Use of goods and services	5	9,790,113	10,876,327
Transfers to Other Government Units	6	22,000,000	34,529,821
Other grants and transfers	7	55,284,426	38,665,842
Acquisition of Assets	8	-	-
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>89,134,539</b>	<b>85,564,571</b>
<b>SURPLUS/DEFICIT</b>		<b>17,149,944</b>	<b>1,878,876</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Embakasi East Constituency financial statements were approved on 30/08/2019 2019 and signed by:

  
Fund Account Manager  
Name: VICTOR OUMA



  
Sub-County Accountant  
Name: DENNIS MATHENGE  
ICPAK Member Number: 14373

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**EMBAKASI EAST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**V. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2018-2019	2017-2018
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	28,785,832	11,635,888
Cash Balances (cash at hand)	10B	-	-
Current Receivables		28,785,832	11,635,888
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>28,785,832</b>	<b>11,635,888</b>
current receivables-		-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>28,785,832</b>	<b>11,635,888</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts payable-</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>TOTAL FINANCIAL LIABILITES</b>			
<b>NET FINANCIAL ASSETS</b>		<b>28,785,832</b>	<b>11,635,888</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	11,635,888	9,757,012
Surplus/Defict for the year		17,149,944	1,878,876
Prior year adjustments	14	-	-
<b>NET FINANCIAL POSITION</b>		<b>28,785,832</b>	<b>11,635,888</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Embakasi East Constituency financial statements were approved on 30/08/2019 2019 and signed by:

**Fund Account Manager**  
Name: VICTOR OUMA



**Sub-County Accountant**  
Name: DENNIS MATHENGE  
ICPAK Member Number: 14373

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**EMBAKASI EAST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**


**VI. STATEMENT OF CASHFLOW**

Receipts for operating income		2017-2018	2016-2017
Transfers from CDF Board	1	106,284,483	87,353,447
Other Receipts	3	-	90,000
<b>Total receipts</b>		<b>106,284,483</b>	<b>87,443,447</b>
<b>Payments</b>			
Compensation of Employees	4	2,060,000	1,492,582
Use of goods and services	5	9,790,113	10,876,327
Transfers to Other Government Units	6	22,000,000	34,529,821
Other grants and transfers	7	55,284,426	38,665,842
Other Payments	9	-	-
<b>Total payments</b>		<b>89,134,539</b>	<b>85,564,571</b>
<b>Total Receipts Less Total Payments</b>		<b>17,149,944</b>	<b>1,878,876</b>
<b>Adjusted for:</b>			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		-	-
<b>Net cash flow from operating activities</b>		<b>17,149,944</b>	<b>1,878,876</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
<b>Net cash flows from Investing Activities</b>		<b>17,149,944</b>	<b>1,878,876</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>	<b>11,635,888</b>	<b>9,757,012</b>
<b>Cash and cash equivalent at END of the year</b>	<b>10A</b>	<b>28,785,832</b>	<b>11,635,888</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Embakasi East Constituency financial statements were approved on 30/06/2019 2019 and signed by:

  
**Fund Account Manager**  
**Name: VICTOR OUMA**



  
**Sub-County Accountant**  
**Name: DENNIS MATHENGE**  
**ICPAK Member Number:**

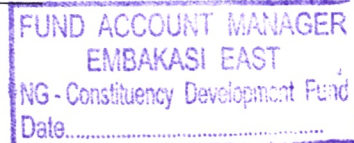
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

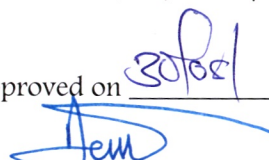
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	109,040,876	63,420,371	172,461,246	117,920,371	54,540,876	68%
Proceeds from Sale of Assets						
Other Receipts		-	-	-		
	109,040,876	63,420,371	172,461,246	117,920,371	54,540,876	68%
<b>PAYMENTS</b>						
Compensation of Employees	3,010,760	1,000,000	4,010,760	2,060,000	1,950,760	51.4%
Use of goods and services	6,802,919	3,024,138	9,827,057	9,790,113	36,944	99.6%
Transfers to Other Government Units	51,866,237	21,000,000	72,866,237	22,000,000	50,866,237	30.2%
Other grants and transfers	47,360,959	32,969,206	80,330,165	55,284,426	25,045,740	68.8%
Acquisition of Assets	-	750,000.00	750,000	-	750,000.00	0.0%
Other Payments	-	4,677,027	4,677,027	-	4,677,027	0.0%
<b>TOTALS</b>	<b>109,040,876</b>	<b>63,420,371</b>	<b>172,461,246</b>	<b>89,134,539</b>	<b>83,326,708</b>	<b>51.7%</b>

- (a) There was no AIA in the financial year 2018/2019 in Embakasi East NG-CDF
- (b) Compensation of Employees 51% was due to gratuity which will be paid after the end of contract of 3 years
- (c) Transfer to other government units has utilization of 30% since the first allocation of 2018/19 was received on December 2018.
- (d) Other payments- ICT Hubs which are not paid due to lack of land in the constituency
- (e) Budget Utilization Difference kshs **83,326,708** comprises of unspent funds in the bank kshs **28,785,832.07** plus amount not received from board kshs **54,540,875.72**.

The NGCDF- Embakasi East Constituency financial statements were approved on 30/06/2019 2019 and signed by:

  
Fund Account Manager  
Name: VICTOR OUMA



  
Sub-County Accountant  
Name: DENNIS MATHENGE  
ICPAK Member Number

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	3,010,760	1,000,000	4,010,760	2,060,000	1,950,760
1.2 Committee allowances	1,500,000	1,128,000	2,628,000	2,628,000	-
1.3 Use of goods and services	2,031,693	-	2,031,693	2,031,693	-
<b>Sub-Total</b>	<b>6,542,453</b>	<b>2,128,000</b>	<b>8,670,453</b>	<b>6,719,693</b>	<b>1,950,760</b>
<b>2.0 Monitoring and evaluation</b>	-	-	-	-	-
2.1 Capacity building	1,500,000	-	1,500,000	1,500,000	-
2.2 Committee allowances	966,916	1,111,084	2,078,000	2,078,000	-
2.3 Use of goods and services	804,310	785,054	1,589,364	1,552,421	36,944
<b>Sub-Total</b>	<b>3,271,226</b>	<b>1,896,138</b>	<b>5,167,364</b>	<b>5,130,421</b>	<b>36,944</b>
<b>3.0 Emergency</b>	-	-	-	-	-
3.1 Primary Schools	-	-	-	-	-
3.2 Secondary schools	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-
3.4 Security projects	-	-	-	-	-
3.5 others	5,738,994	568,957	6,307,950	3,556,636	2,751,314
<b>Sub-Total</b>	<b>5,738,994</b>	<b>568,957</b>	<b>6,307,950</b>	<b>3,556,636</b>	<b>2,751,314</b>
<b>4.0 Bursary and Social Security</b>	-	-	-	-	-
4.1 Special schools	-	-	-	-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – EMBAKASI EAST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

4.2 Secondary Schools	17,260,219	1,100,001	18,360,220	18,340,000	20,220
4.3 Tertiary Institutions	10,000,000	2,760,675	12,760,675	12,656,000	104,675
4.4 Universities	-				
4.5 Social Security					
<b>Sub-Total</b>	<b>27,260,219</b>	<b>3,860,676</b>	<b>31,120,895</b>	<b>30,996,000</b>	<b>124,895</b>
<b>5.0 Sports</b>	-	-	-	-	-
5.1 bal b/f	2,180,817	111,207	2,292,024	1,700,000	592,024
	-	-	-	-	-
<b>Sub-Total</b>	<b>2,180,817</b>	<b>111,207</b>	<b>2,292,024</b>	<b>1,700,000</b>	<b>592,024</b>
<b>6.0 Environment</b>	-	-	-	-	-
6.1 balance b/f	2,180,818	136,207	2,317,024	1,541,403	775,621
	-	-	-	-	-
<b>Sub-Total</b>	<b>2,180,818</b>	<b>136,207</b>	<b>2,317,024</b>	<b>1,541,403</b>	<b>775,621</b>
<b>7.0 Primary Schools Projects</b>	-	-	-	-	-
7.1 Maua primary school	7,500,000	-	7,500,000	7,500,000	-
7.2 Mihango primary school.	12,000,000	-	12,000,000	7,500,000	4,500,000
7.3 Embakasi primary school	849,596	-	849,596	-	849,596
7.4 Embakasi Garrison primary school	803,022	-	803,022	-	803,022
7.5 embakasi garrison sec sch bus	-	7,000,000	7,000,000	3,500,000	3,500,000
7.6 mihango sec school bus	-	7,000,000	7,000,000	3,500,000	3,500,000
7.7 utawala sec school bus	-	7,000,000	7,000,000	-	7,000,000
<b>Sub-Total</b>	<b>21,152,617</b>	<b>21,000,000</b>	<b>42,152,617</b>	<b>22,000,000</b>	<b>20,152,617</b>
<b>8.0 Secondary Schools Projects</b>	-	-	-	-	-
8.1 Donholm secondary school	30,713,620	-	30,713,620	-	30,713,620
8.2 retention b/f	-	-	-	-	-
<b>Sub-Total</b>	<b>30,713,620</b>	-	<b>30,713,620</b>	-	<b>30,713,620</b>
<b>9.0 Health institutions Projects</b>	-	-	-	-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – EMBAKASI EAST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

<b>9.1 balances b/f</b>	-	-	-	-	-
<b>10.0 Security Projects</b>	-	-	-	-	-
10.1 Embakasi police station	6,000,000	-	6,000,000	-	6,000,000
10.2 Embakasi ward Security high Mast.	-	4,203,568	4,203,568	-	4,203,568
10.3 Lower savannah Security high Mast.	-	4,203,568	4,203,568	-	4,203,568
10.4 Upper savannah Security high Mast.	-	4,203,568	4,203,568	4,099,811	103,757
10.5 Mihango ward Security high Mast.	-	4,203,568	4,203,568	-	4,203,568
10.6 tassa plice post	-	524,389	524,389	-	524,389
<b>11.0 Acquisition of assets</b>	-	-	-	-	-
11.1 Motor Vehicles	-	-	-	-	-
11.2 CDF office land	-	953,500	953,500	-	953,500
11.3 Purchase of furniture and equipment	-	750,000	750,000	-	750,000
11.4 Purchase of computers	-	-	-	-	-
<b>Sub-Total</b>	<b>6,000,000</b>	<b>19,042,161</b>	<b>25,042,161</b>	<b>4,099,811</b>	<b>20,942,350</b>
<b>12.0 ROADS</b>					
<b>12.1 Vumilia Center Access</b>	<b>4,000,112</b>	<b>1,713,888</b>	<b>5,714,000</b>	<b>5,462,672</b>	<b>251,328</b>
<b>12.2 tassa market road</b>		<b>8,286,112</b>	<b>8,286,112</b>	<b>7,927,904</b>	<b>358,208</b>
	<b>4,000,112</b>	<b>10,000,000</b>	<b>14,000,112</b>	<b>13,390,576</b>	<b>609,536</b>
<b>13.0 Others</b>	-	-	-	-	-
13.1 Strategic Plan	-	-	-	-	-
13.2 Innovation Hub	-	4,677,027	4,677,027	-	4,677,027
	-	-	-	-	-
<b>Sub-Total</b>	-	<b>4,677,027</b>	<b>4,677,027</b>	-	<b>4,677,027</b>
<b>GRAND TOTALS</b>	<b>109,040,876</b>	<b>63,420,371</b>	<b>172,461,247</b>	<b>89,134,539</b>	<b>83,326,708</b>

## **IX. 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-Embakasi East 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 30<sup>th</sup> June 2019, 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.

**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 Fund**

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

**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 on June 2017 for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 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 30<sup>th</sup> June 2019.

**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 CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
EMBAKASI EAST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

**X. NOTES TO THE FINANCIAL STATEMENT**

<b>1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
<b>Description</b>		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
AIE NO...A825976	1		5,500,000	
AIE NO...A829536	2		40,948,275	
AIE NO...A855717	3		20,000,000	
AIE NO...A892991	4		20,905,172	
AIE NO...B005302	1	28,000,000		
AIE NO...B005267	2	23,784,483		
AIE NO...B030142	3	10,000,000		
AIE NO...B030376	4	10,000,000		
AIE NO...B006318	5	6,000,000		
AIE NO...B042728	6	13,500,000	-	
AIE NO...B042990	7	15,000,000		
	8			
		<b>106,284,483</b>	<b>87,353,447</b>	
<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>				
<b>Description</b>		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Receipts from the Sale of Buildings		-	-	
Receipts from the Sale of Vehicles and Transport Equipment		-	-	
Receipts from the Sale Plant Machinery and Equipment		-	-	
Receipts from the Sale of office and general equipment		-	-	
		-	-	
	<b>Total</b>	-	-	
<b>3 OTHER RECEIPTS</b>				
<b>Description</b>		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Interest Received		-	-	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
EMBAKASI EAST CONSTITUENCY  
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Rents		-	-
Sale of tender documents		-	90,000.00
Other Receipts Not Classified Elsewhere- Hire of Hall		-	-
<b>Total</b>		<b>-</b>	<b>90,000.00</b>

**4 COMPENSATION OF EMPLOYEES**

Description	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	2,036,000	1,473,182
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
employer contribution to NSSF	24,000	19,400
gratuity - Paid	-	-
-Accrued	-	-
Other personnel payments	-	-
	-	-
<b>Total</b>	<b>2,060,000</b>	<b>1,492,582</b>

**5 USE OF GOODS AND SERVICES**

Description	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	20,000	17,060
Electricity	31,260	
Water & sewerage charges		-
Office rent	999,542	1,067,192
Communication, supplies and services	239,000	276,680

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
EMBAKASI EAST CONSTITUENCY  
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Domestic travel and subsistence		55,000	40,000	
Printing, advertising and information supplies & services		249,000	80,000	
Rentals of produced assets			-	
Training expenses		1,424,918	1,643,000	
Other committee expenses		2,978,000	2,216,000	
Committee allowance		2,628,000	750,000	
Hospitality supplies and services		-	-	
Insurance costs		-	-	
Specialised materials and services- legal fees		87,523	-	
Office and general supplies and services		1,077,870	1,052,505	
Fuel ,oil & lubricants		-	-	
Other operating expenses			-	
Routine maintenance – vehicles and other transport equipment		-	-	
Bank charges		-	233,889	
Strategic plan			3,500,000	
<b>Total</b>		<b>9,790,113</b>	<b>10,876,327</b>	
<b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>				
<b>Description</b>		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Transfers to National Government entities		-	-	
Transfers to primary schools (see attached list)		15,000,000	29,721,083	
Transfers to secondary schools (see attached list)		7,000,000	325,979	
Transfers to tertiary institutions (see attached list)		-	-	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
EMBAKASI EAST CONSTITUENCY  
Reports and Financial Statements  
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Transfers to health institutions (see attached list)			4,482,759	
<b>TOTAL</b>		<b>22,000,000</b>	<b>34,529,821</b>	
<b>7 OTHER GRANTS AND OTHER PAYMENTS</b>				
<b>Description</b>		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Bursary – secondary schools (see attached list)		18,340,000	11,156,250	
Bursary – tertiary institutions (see attached list)		12,656,000	13,719,000	
Security (see attached list)		4,099,811	-	
Roads (see attached list)		13,390,576	-	
Sports projects (see attached list)		1,700,000	1,625,000	
Environment (see attached list)		1,541,403	1,600,000	
Emergency projects (see attached list)		3,556,636	10,565,592	
<b>Total</b>		<b>55,284,426</b>	<b>38,665,842</b>	
<b>8 ACQUISITION OF ASSETS</b>				
<b>Non Financial Assets</b>		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Purchase of Buildings		-	-	
Construction of Buildings			-	
Refurbishment of Buildings		-	-	
Purchase of Vehicles		-	-	
Purchase of Bicycles & Motorcycles		-	-	
Overhaul of Vehicles		-	-	
Purchase of Office furniture and fittings		-	-	
Purchase of computers ,printers and other IT equipments			-	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
EMBAKASI EAST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

Purchase of photocopier		-	-
Purchase of other office equipments		-	-
Acquisition of Land		-	-
		-	-
<b>Total</b>		-	-

**9 OTHER PAYMENTS**

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TIVET	-	-
<b>TOTAL</b>	-	-

**10A: Bank Balances (cash book bank balance)**

Name of Bank	Account Number	2018-2019	2017-2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
Equity Bank		28,785,832	11,635,888
<b>Total</b>		<b>28,785,832</b>	<b>11,635,888</b>

**10B: CASH IN HAND**

	2018-2019	2017-2018
	Kshs (30/6/2018)	Kshs (30/6/2017)
Location 1		-
<b>Total</b>	-	-
	[Provide cash count certificates for each]	

**11: OUTSTANDING IMPRESTS**

Name of Officer	Date imprest taken	Amount Taken	Amount Taken	Balance (30/6/2019)
		Kshs	Kshs	Kshs
Name of Officer	dd/mm/yy	-		-

FUND ACCOUNT MANAGER  
EMBAKASI EAST  
13 October 2019

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
EMBAKASI EAST CONSTITUENCY**

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<i>Total</i>				-
<b>12A Retention</b>				
		<b>2018-2019</b>	<b>2017-2018</b>	
<b>Supplier/Contractor</b>	<b>PV No.</b>			
<b>TOTAL</b>		-	-	
<b>12B STAFF GRATUITY OUTSTANDING</b>				
		<b>2018-2019</b>	<b>2017-2018</b>	
<b>NAME 1</b>		-	-	
<i>Total</i>		-	-	
<b>13 BALANCES BROUGHT FORWARD</b>				
		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs (1//7/2018)</b>	<b>Kshs (1//7/2017)</b>	
<i>Equity Bank</i>		11,635,888	9,757,012	
			-	
Cash in hand				
Imprest		-		
<b>Total</b>		<b>11,635,888</b>	<b>9,757,012</b>	
<i>[Provide short appropriate explanations as necessary]</i>				
<b>14 PRIOR YEAR ADJUSTMENTS</b>				
		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Bank accounts		-	-	
Cash in hand		-	-	
Imprest		-	-	
<b>Total</b>		-	-	
<b>15 OTHER IMPORTANT DISCLOSURES</b>				
<b>15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>				
		<b>2018-2019</b>	<b>2017-2018</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Construction of buildings		-		
Construction of civil works		-		

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
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Supply of goods		-	
Supply of services		-	
<b>TOTAL</b>		-	
<b>15.2: PENDING STAFF PAYABLES (See Annex 2)</b>			
		<b>2018-2019</b>	<b>2017-2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Senior management		-	-
Middle management		-	-
Unionisable employees		-	-
Others ( <i>specify</i> )		-	-
<b>15.3: : UNUTILIZED FUND (See Annex 3)</b>			
		<b>2018-2019</b>	<b>2017-2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Compensation of employees		1,950,760	1,000,000
Use of goods and services		1,987,703	3,024,138
Amounts due to other Government entities (see attached list)		50,866,237	21,000,000
Amounts due to other grants and other transfers (see attached list)		28,522,008	37,646,233
Acquisition of assets		-	750,000
Others ( <i>specify</i> )			
<b>15.4: : PMC account balances (See Annex 5)</b>			
		<b>2018-2019</b>	<b>2017-2018</b>
		<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)			
<b>TOTAL</b>			

FUND ACCOUNT MANAGER  
EMBAKASI EAST  
NG - Constituency Development Fund  
Date.....

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – EMBAKASI EAST CONSTITUENCY**  
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – EMBAKASI EAST CONSTITUENCY**  
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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
<b>Senior Management</b>						
1.						
2.						
3.						
	Sub-Total					
<b>Middle Management</b>						
4.						
5.						
6.						
	Sub-Total					
<b>Unionisable Employees</b>						
7.						
8.						
9.						
	Sub-Total					
<b>Others (specify)</b>						
10.						
11.						
12.						
	Sub-Total					
	<b>Grand Total</b>					

FUND ACCOUNT MANAGER  
 EMBAKASI EAST  
 NG - Constituency Development Fund  
 Date:

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – EMBAKASI EAST CONSTITUENCY**  
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**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		1,950,760	1,000,000	
Use of goods & services		1,987,703	3,024,138	
Amounts due to other Government entities		50,866,237	21,000,000	
Sub-Total		54,804,700	25,024,138.	
Amounts due to other grants and other transfers		28,522,008	37,646,233	
Sub-Total				
Sub-Total		83,326,708	62,670,371	
Acquisition of assets		-	750,000	
Others ( <i>specify</i> )				
Sub-Total				
Grand Total		83,326,708	63,420,371	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – EMBAKASI EAST CONSTITUENCY**  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2017/18</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2018/19</b>
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	-	-	-	-
ICT Equipment, Software and Other ICT Assets	<b>273,000.00</b>	-	-	<b>273,000.00</b>
Other Machinery and Equipment		-	-	
Heritage and cultural assets	<b>2,340,479.30</b>	-	-	<b>2,340,479.30</b>
Intangible assets		-	-	
<b>Total</b>	<b>2,613,479.30</b>	-	-	<b>2,613,479.30</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
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**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2019**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2018/19</b>	<b>Bank Balance 2017/18</b>
DONHOLM PRIMARY SCHOOL-REROFING	Equity	0820277346682	741,938.00	7,321,633.00
DONHOLM PRIMARY SCHOOL-RENOVATION	Equity	0820277346742	8,641,211.50	8,643,039.00
EDELVELE PRIMARY UPPER - 20 DOORS	Equity	0820277346618	725,921.5.	4,148,739.00
EDELVELE PRIMARY LOWER - 20 DOORS	Equity	0820277346573	745,921.50	4,148,739.00
EMBAKASI GARRISON SEC PMC	Equity		-	60.00
MIHANGO PRIMARY DINING HALL PMC	Equity		-	1,289.80
EDELVALE PMC CBO	Equity		566,821.25	566,821.25
MAUA PRIMARY SCHOOL PROJECT	Equity	1790278928152	7,500,000.00	-
MIHANGO PRIMARY SCHOOL PROJECT	Equity	0820278988469	7,498,974.00	-
<b>Total</b>			<b>25,694,866.25</b>	<b>24,830,321.05</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
EMBAKASI EAST CONSTITUENCY  
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**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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
OAG/NBI-HUB/NG-CDF/2017-2018/ (9)	1. Non implementation of projects	Examination of budget documents reveals as at 30 June 2018, the NG-CDF had not implemented projects worth kshs 17,113,234. This implies that some budgetary provisions and plans were not met which impacted negatively on service delivery to the constituents.	FAM	RESOLVED	RESOLVED