

REPUBLIC OF KENYA



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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
EMBAKASI CENTRAL CONSTITUENCY**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -EMBAKASI
CENTRAL CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

EMBAKASI CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

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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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Core Values

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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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 CENTRAL 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 30th June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Elias Mate
2.	Sub-County Accountant	Dennis Wachira
3.	Chairman NGCDFC	Stephen Macharia
4.	Member NGCDFC	Eunice Kiretai

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -EMBAKASI CENTRAL 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 CENTRAL NG-Constituency Headquarters

P.O. Box 871-00518
EMBAKASI

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
EMBAKASI CENTRAL CONSTITUENCY

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(f) NGCDF EMBAKASI CENTRAL Constituency Contacts

Telephone: +254 0715 070 030
E-mail: cdfebakasicentral@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF EMBAKASI CENTRAL Constituency Bankers

NGCDF EMBAKASI CENTRAL Constituency Bankers
Family Bank
KAYOLE
Nairobi Kenya

(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 introduction of the IPSAS mode of preparing Financial Statements is a great milestone in achieving our end goal of ensuring development and proper utilization of funds. Accountability has been enhanced and the committee has been more empowered in decision making with regards to utilization of funds

Total allocation for Embakasi Central NG-CDF for financial year 2018/2019 was **kshs 109,040,875.53**, an increase from **KShs.86,810,344.82** allocation for financial year 2017/2018. The increase in funds allocation for the financial year under review resulted in more project implementation hence a positive impact to the constituents.

On vote allocation, Embakasi Central NG-CDF allocated Kshs. **38,164,306.43** to bursary. This high allocation to bursary vote was necessitated by the high demand for Embakasi Central constituency educates more needy students who would ordinarily miss the chance due to lack of school fees.

The Committee allocated other sectors as follows; Primary School projects Kshs. **32,196,960** and Secondary school projects Kshs. **5,265,301.80**.

Key achievements:

Embakasi Central NG-CDF has earned the constituents' trust over time when it comes to bursary issuance which has seen demand grow steadily.

The fund continues to display quality in its quest to improve infrastructure in the Government institutions such as public schools and security sector.

Implementation challenges:

Many projects delayed due to the late disbursement of public funds. We hope that this will improve to enable us do the projects in time. The delay in implementing of the projects was due to the delayed disbursement for the project funds.

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.

Another challenge is the fact that the society is yet to embrace it as a non-political fund. Separation here becomes an uphill task. A negative attitude towards the fund is also another big challenge to the implementers.

A lot of sensitization is necessary to change the community's mind set. It has been our core responsibility to educate the general public on the mandate of NGCDF as well as refer those seeking moral and financial support to relevant partners.

We humbly look forward to working very closely with the National Government Constituencies Development Fund Board with a view to enhancing accountability and efficiency in the management of the fund.

Sign



CHAIRMAN NGCDF COMMITTEE

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

EMBAKASI CENTRAL CONSTITUENCY

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For the year ended June 30, 2019

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 Fund. 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 CENTRAL Constituency is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund 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 CENTRAL Constituency accepts responsibility for the Fund'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 Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2019, and of the Fund's financial position as at that date. The Accounting Officer charge of the NGCDF-EMBAKASI CENTRAL Constituency further confirms the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-EMBAKASI CENTRAL Constituency confirms that the Fund has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the 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 Fund'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

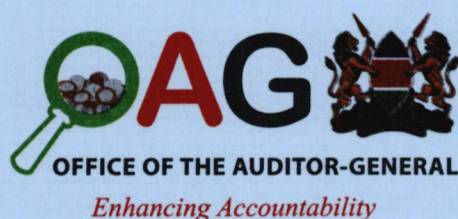
The NGCDF-EMBAKASI CENTRAL Constituency financial statements were approved and signed by the Accounting Officer on 24th August 2021.



A blue ink signature is written over a blue rectangular stamp. The stamp contains the text: "Sub-County Accountant", "Name: Dennis Mathenge", and "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 CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Embakasi Central Constituency set out on pages 7 to 32, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the 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 effect of the matters 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 Central Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in Cash and Cash Equivalents

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.5,702,908. However, the supporting bank reconciliation statement showed payments in cash book not recorded in bank statement amounting to Kshs.4,680,511 which included stale cheques totalling to Kshs.1,169,015 dated from 09 March, 2018 to 26 November, 2018 which have not been reversed in the cash book. In addition, the statement included long outstanding payments in bank statement amounting to Kshs.193,953 dated from 17 April, 2018 to 15 May, 2018 which have not been updated in the cash book.

Consequently, the accuracy, completeness and validity of the cash and cash equivalents balance of Kshs.5,702,908 reflected in the statement of assets and liabilities as at 30 June, 2019 could not 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 Central 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

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.167,282,164 and Kshs.108,784,483 respectively resulting to an under-funding of Kshs.58,497,681 or 35% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.167,282,164 and Kshs.106,538,380 respectively, resulting to an under expenditure of Kshs.60,743,784 or 36% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 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 overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 to continue to sustain its services, disclosing, 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 to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with Governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Fund 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 overall 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

22 September, 2021

Report of the Auditor-General on National Government Constituencies Development Fund – Embakasi Central Constituency for the year ended 30 June, 2019

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
EMBAKASI CENTRAL CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

V STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019	2017-2018
		Kshs	Kshs
RECEIPTS			
Transfers from NG CDF board-AIEs' Received	1	108,784,483	43,405,172
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	153,000
TOTAL RECEIPTS		108,784,483	43,558,172
PAYMENTS			
Compensation of employees	4	2,515,557	1,756,261
Use of goods and services	5	6,314,431	4,931,905
Transfers to Other Government Units	6	36,606,141	8,679,760
Other grants and transfers	7	55,486,022	30,307,104
Acquisition of Assets	8	2,196,229	-
Other Payments	9	3,420,000	-
TOTAL PAYMENTS		106,538,380	45,675,030
SURPLUS/DEFICIT		2,246,103	(2,116,858)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-EMBAKASI CENTRAL Constituency financial statements were approved on 24th August 2021 and signed by:

[Signature]
Fund Account Manager
Name: Eliza M. Mute
Sign: [Signature]
24 AUG 2021
NG-CDF
EMBAKASI CENTRAL CONSTITUENCY
P. O. BOX 871 - 00518, NAIROBI - KENYA

[Signature]
Sub-County Accountant
Name: Dennis Mathenge
ICPAK Member Number: 14373

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

EMBAKASI CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

VI STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	5,702,908	3,456,805
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		5,702,908	3,456,805
Current Receivables		-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		5,702,908	3,456,805
current receivables-		-	-
TOTAL FINANCIAL ASSETS		5,702,908	3,456,805
FINANCIAL LIABILITIES			
Accounts payable-			
Retention	12A	-	17,200
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS		<u>5,702,908</u>	<u>3,474,005</u>
REPRESENTED BY			
Fund balance b/fwd.	13	3,474,005	5,590,863
Surplus/ Deficit for the year		2,246,103	(2,116,858)
Prior year adjustments	14	(17,200)	
NET FINANCIAL POSITION		<u>5,702,908</u>	<u>3,474,005</u>

NOTE: The Retention of Kshs.17,200 is included in Cash and Cash Equivalents.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-EMBAKASI CENTRAL Constituency financial statements were approved on 20th August 2021 and signed by:

Fund Account Manager
 Name: Eric M. Mait
 Sign: [Signature]
24 AUG 2021
NG-CDF
EMBAKASI CENTRAL CONSTITUENCY
P.O. BOX 871 - 00518, NAIROBI - KENYA

Sub-County Accountant
 Name: Dennis Mathenge
 ICPAK Member Number: 14373

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

EMBAKASI CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

VII. STATEMENT OF CASHFLOW

Receipts for operating income		2018-2019	2017-2018
Transfers from CDF Board	1	108,784,483	43,405,172
Other Receipts	3	-	153,000
Total receipts		108,784,483	43,558,172
Payments			
Compensation of Employees	4	2,515,557	1,756,261
Use of goods and services	5	6,314,431	4,931,905
Transfers to Other Government Units	6	36,606,141	8,679,760
Other grants and transfers	7	55,486,022	30,307,104
Other Payments	9	3,420,000	-
Total payments		104,342,151	45,675,030
Total Receipts Less Total Payments		4,442,332	(2,116,858)
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	17,200
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		4,442,332	(2,134,058)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	2,196,229	-
Net cash flows from Investing Activities		2,196,229	(2,134,058)
NET INCREASE IN CASH AND CASH EQUIVALENT		2,246,103	(2,134,058)
Cash and cash equivalent at BEGINNING of the year	13	3,456,805	5,590,863
Cash and cash equivalent at END of the year	10A	5,702,908	3,456,805

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-EMBAKASI CENTRAL Constituency financial statements were approved on 24th August 2021 and signed by:

Fund Account Manager

Name:

M. Maiti

NG-CDF

EMBAKASI CENTRAL CONSTITUENCY
P.O. BOX 871 - 00518, NAIROBI - KENYA

Sub-County Accountant

Name: *Dennis Mathenge*

ICPAK Member Number: *14373*

VIII. 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	109,040,876	58,241,288	167,282,164	108,784,483	58,497,681	65%
Proceeds from Sale of Assets						
Other Receipts		-		-		
	109,040,876	58,241,288	167,282,164	108,784,483	58,497,681	65%
PAYMENTS						
Compensation of Employees	3,716,802	-	3,716,802	2,515,557	1,201,245	67.7%
Use of goods and services	6,096,877	1,300,000	7,396,877	6,314,431	1,082,446	85.4%
Transfers to Other Government Units	42,462,262	20,000,000	62,462,262	36,606,141	25,856,121	58.6%
Other grants and transfers	51,764,935	33,441,288	85,206,223	55,486,022	29,720,201	65.1%
Acquisition of Assets	5,000,000	0	5,000,000	2,196,229	2,803,771	0.0%
Other Payments	-	3,500,000.00	3,500,000.00	3,420,000.00	80,000.00	0.0%
TOTALS	109,040,876	58,241,288	167,282,164	106,538,380	60,743,784	63.7%

The NGCDF-EMBAKASI CENTRAL Constituency financial statements were approved on 24th August 2021 and signed by:

FUND ACCOUNT MANAGER
Fund Account Manager
Name: Eli M. Mate
Sign: [Signature]
24 AUG 2021
NG-CDF
EMBAKASI CENTRAL CONSTITUENCY
P. O. BOX 871 - 00518, NAIROBI - KENYA

Sub-County Accountant
Name: Dennis Mathenge
ICPAK Member Number: 14373

IX. 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
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,716,802	-	3,716,802	2,515,557	1,201,245
1.2 Committee allowances	1,248,000	20,000	1,268,000	1,256,000	12,000
1.3 Use of goods and services	1,577,651	100,000	1,677,651	1,500,000	177,651
Sub-Total	6,542,453	120,000	6,662,453	5,271,557	1,390,896
2.0 Monitoring and evaluation			-		-
2.1 Capacity building	1,200,000	-	1,200,000	904,900	295,100
2.2 Committee allowances	1,035,000	-	1,035,000	784,650	250,350
2.3 Use of goods and services	1,036,226	1,180,000.00	2,216,226	1,868,881	347,345
Sub-Total	3,271,226	1,180,000.00	4,451,226	3,558,431	892,795
3.0 Emergency			-		
3.1 Primary Schools	5,738,993	568,500.00	6,307,493	568,500	5,738,993
3.2 Secondary schools			-	-	-
3.3 Tertiary institutions			-		-
3.4 Security projects			-		-

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Sub-Total	5,738,993	568,500.00	6,307,493	568,500	5,738,993
4.0 Bursary and Social Security			-		-
4.1 Primary Schools			-	-	-
4.2 Secondary Schools	20,398,584	0	20,398,584	20,000,000	398,584
4.3 Tertiary Institutions	17,765,723	10,665,581	28,431,304	18,059,578	10,371,726
4.4 Universities	-		-	-	-
4.5 Social Security	-		-	-	-
Sub-Total	38,164,306	10,665,581.00	48,829,887	38,059,578	10,770,309
5.0 Sports			-	-	-
5.1	2,180,818	1,736,207	3,917,025	3,830,820	86,205
Sub-Total	2,180,818	1,736,207	3,917,025	3,830,820	86,205
6.0 Environment	2,180,818	163,499	2,344,317	2,122,461	221,857
6.1			-		-
Sub-Total	2,180,818	163,499.00	2,344,317	2,122,461	221,856
7.0 Primary Schools Projects			-		-
(List all the Projects)			-		-
7.1 Kayole north primary school	5,000,000		5,000,000	-	5,000,000
7.2 Mwangaza primary school	10,500,000		10,500,000	-	10,500,000
7.3 Kayole 1 primary school	16,500,000	-	16,500,000	-	16,500,000

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7.4 Komarock primary school	4,500,000		4,500,000	2,000,000	2,500,000
7.5 mwangaza primary school	550,000		550,000	550,000	-
7.6 Thawabu primary school	146,960		146,960	146,960	-
7.7 school desks		3,848,880	3,848,880	3,848,880	-
7.8 Imara primary school		10,295,000	10,295,000	10,295,000	-
7.9 Bondeni primary school		4,500,000	4,500,000	4,500,000	-
7.91 kayole north primary School		5,000,000.00	5,000,000	5,000,000	-
7.92 mwangaza Primary school		6,500,000.00	6,500,000	6,500,000	-
Sub-Total	37,196,960	30,143,880	67,340,840	32,840,840	34,500,000
8.0 Secondary Schools Projects (List all the Projects)			-	-	-
8.1 Kayole south secondary school	1,500,000	-	1,500,000	-	1,500,000
8.2 Kayole south secondary school	3,765,301	-	3,765,301	3,765,301	-
Sub-Total	5,265,301	0.00	5,265,301	3,765,301	1,500,000
9.0 Tertiary institutions Projects (List all the Projects)			-		-
Sub-Total	-	-	-	-	-
10.0 Security Projects			-		-
10.1 Kayole chiefs camp	3,500,000		3,500,000	3,500,000	-
10.2 kayole police station		3286207	3,286,207	3,285,190	1,017

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Sub-Total	3,500,000	3,286,207.00	6,786,207	6,785,190.00	1,017
11.0 Acquisition of assets			-		-
11.1 Motor Vehicles (including motorbikes)			-	-	-
11.2 Construction/Renovations of CDF office	5,000,000	2,200,386.00	7,200,386	2,196,229	5,004,157
11.3 Purchase of furniture and equipment		-	-	-	-
11.4 Purchase of computers			-		-
11.5 Purchase of land			-	-	-
12.0 Others			-	-	-
12.1 Strategic Plan		3,500,000	3,500,000	3,420,000	80,000
12.2 Innovation Hub		4,677,027	4,677,027	-	4,677,027
12.2 Roads		0	-	-	-
Sub-Total	5,000,000	10,377,413	15,377,413	5,616,229	9,761,184
13.0 Health projects			-		-
14.0 OTHERS Legal		4,119,473	4,119,473	4,119,473	
GRAND TOTALS	109,040,875	62,360,760	171,401,635	106,538,380	64,863,255

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Fund's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

X.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 CENTRAL 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.

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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.

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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 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) –
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XI. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
NGCDF Board	1		5,500,000	
AIE NO	2		37,905,172	
AIE NO	1	48,284,483		
AIE NO	2	6,500,000		
AIE NO	3	10,000,000		
AIE NO	4	20,000,000		
AIE NO	5	6,000,000		
AIE NO	6	11,000,000	-	
AIE NO	7	7,000,000		
TOTAL		108,784,483	43,405,172	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
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		-	-	
		-	-	
	Total	-	-	
3 OTHER RECEIPTS				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
Interest Received		-	-	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Rents		-	-	
Sale of tender documents		-	153,000	
Other Receipts Not Classified Elsewhere			-	
Total		-	153,000	

4 COMPENSATION OF EMPLOYEES

Description		2018-2019	2017-2018	
		Kshs	Kshs	
Basic wages of contractual employees		2,481,557	1,734,061	
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		34,000	22,200	
gratuity - Paid		-	-	
-Accrued		-	-	
Other personnel payments		-	-	
		-		
Total		2,515,557	1,756,261	

5 USE OF GOODS AND SERVICES

Description		2018-2019	2017-2018	
		Kshs	Kshs	
Utilities, supplies and services		487,030.00	332,500	
Office rent			324,000	
Communication, supplies and services		60,000.00	150,000	
Domestic travel and subsistence		70,000.00		

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Printing, advertising and information supplies & services		82,000.00	142,680	
Rentals of produced assets				
Training expenses		904,900.00	587,500	
Other committee expenses		784,650.00	636,000	
Committee allowance		1,256,000.00	1,221,000	
Hospitality supplies and services		-		
Insurance costs		-		
Specialised materials and services		-		
Office and general supplies and services		2,313,940.00	1,104,500	
Fuel ,oil & lubricants		-		
Other operating expenses			150,000	
Routine maintenance – vehicles and other transport equipment		-		
Bank charges		355,911	283,725	
Total		6,314,431	4,931,905	

6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018	
		Kshs	Kshs	
Transfers to National Government entities		-		
Transfers to primary schools (see attached list)		32,840,840	6,550,000	
Transfers to secondary schools (see attached list)		3,765,301	2,129,760	
Transfers to tertiary institutions (see attached list)		-		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Reports and Financial Statements

For the year ended June 30, 2019

Transfers to health institutions (see attached list)				
TOTAL		36,606,141	8,679,760	
7 OTHER GRANTS AND OTHER PAYMENTS				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
Bursary -Secondary		20,000,000	22,529,991	
Bursary -Tertiary, cats		18,059,578	-	
Bursary-Special NHIF		-	-	
Mocks & CAT		-	-	
water/Sewers			-	
Agriculture (Markets)			-	
Electricity projects			-	
Security		6,785,190	-	
Roads		-	-	
Sports		3,830,820	-	
Environment		2,122,461	3,234,309	
Emergency Projects (specify)		568,500	4,560,004	
Development - factories/stadiums		-	-	
CIT Hubs		-		
Legal		4,119,473		
Total		55,486,022	30,324,304	
8 ACQUISITION OF ASSETS				
Non Financial Assets		2018-2019	2017-2018	
		Kshs	Kshs	
Purchase of Buildings		-	-	
Construction of Buildings		2,196,229	-	
Refurbishment of Buildings		-	-	
Purchase of Vehicles		-	-	

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Purchase of Bicycles & Motorcycles		-	-	
Overhaul of Vehicles		-	-	
Purchase of Office furniture and fittings		-	-	
Purchase of computers ,printers and other IT equipments			-	
Purchase of photocopier		-	-	
Purchase of other office equipments		-	-	
Acquisition of Land		-	-	
		-	-	
Total		2,196,229	-	

9 OTHER PAYMENTS

		2018-2019	2017-2018	
		Kshs	Kshs	
strategic plan		3,420,000	-	
ICT Hub		-	-	
			-	
TOTAL		3,420,000	-	

10A: Bank Balances (cash book bank balance)

Name of Bank	Account Number	2018-2019	2017-2018	
		Kshs (30/6/2019)	Kshs (30/6/2018)	
Family bank		4,855,619	-	
<i>Equity Bank</i>		847,289	3,456,805	
Total		5,702,908	3,456,805	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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10B: CASH IN HAND				
		2018-2019	2017-2018	
		Kshs (30/6/2018)	Kshs (30/6/2017)	
Location 1			-	
Location 2		-	-	
Location 3		-	-	
Other receipts (specify)		-	-	
			-	
Total		-	-	
11: OUTSTANDING IMPRESTS				
Name of Officer	Date imprest taken	Amount Taken	Amount Taken	Balance (30/6/2018)
		Kshs	Kshs	Kshs
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Total				-
12A Retention				
		2018 - 2019	2017 - 2018	
Supplier/Contractor	PV No.			
		-	17,200	
TOTAL		-	17,200	
12B STAFF GRATUITY OUTSTANDING				
		2018 - 2019	2017 - 2018	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NAME 1		-	-	
NAME 2		-	-	
NAME 3		-	-	
NAME 4		-	-	
Total		-	-	
13 BALANCES BROUGHT FORWARD				
		2018 - 2019	2017 - 2018	
		Kshs (1//7/2018)	Kshs (1//7/2017)	
Equity Bank		3,474,005	5,590,863	
			-	
Cash in hand				
Imprest		-		
Total		3,456,805	5,590,863	
14 PRIOR YEAR ADJUSTMENTS				
		2018 - 2019	2017 - 2018	
		Kshs	Kshs	
Bank accounts			-	
Cash in hand		-	-	
Imprest		-	-	
		-	-	
Total		-	-	
15 OTHER IMPORTANT DISCLOSURES				
15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				
		2018 - 2019	2017 - 2018	
		Kshs	Kshs	
Construction of buildings		-		
Construction of civil works		-		
Supply of goods		-		

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Supply of services		-		
TOTAL		-		
15.2: PENDING STAFF PAYABLES (See Annex 2)				
		2018 - 2019	2017 - 2018	
		Kshs	Kshs	
Senior management		-		
Middle management		-		
Unionisable employees		-		
Others (<i>specify</i>)		-		
		-		
15.3: : UNUTILIZED FUND (See Annex 3)				
		2018 - 2019	2017 - 2018	
		Kshs	Kshs	
Compensation of employees		-		
Use of goods and services		-		
Amounts due to other Government entities (see attached list)		-		
Amounts due to other grants and other transfers (see attached list)		-		
Acquisition of assets				
Others (<i>specify</i>)				
15.4: : PMC account balances (See Annex 5)				
		2018 - 2019	2017 - 2018	
		Kshs	Kshs	
PMC account Balances (see attached list)		11,283,798.66	6,446,100.00	
TOTAL	-	<u>11,283,798.66</u>	<u>6,446,100.00</u>	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMBAKASI CENTRAL CONSTITUENCY

**Reports and Financial Statements
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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	
Construction of buildings					
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 CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMBAKASI CENTRAL
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	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (<i>specify</i>)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMBAKASI CENTRAL
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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities				
Sub-Total				
Amounts due to other grants and other transfers				
Sub-Total				
Sub-Total				
Acquisition of assets				
Others (<i>specify</i>)				
Sub-Total				
Grand Total				

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	58,000,000	-		58,000,000
Buildings and structures	10,000,000	2,196,229	-	12,196,229
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	-	-	-	-
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	68,000,000	2,196,229		70,196,229

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
BONDENI PRIMARY SCHOOL	FAMILY	061000032864	546,361.20	0
KAYOLE NORTH PRIMARY SCHOOL	FAMILY	061000032863	607,139.42	0
THAWABU PRIMARY SCHOOL	FAMILY	061000032866	21.39	1,448,050
IMARA PRIMARY SCHOOL	FAMILY	061000032865	500.00	4,998,050
MWANGAZA PRIMARY SCHOOL	FAMILY	061000033499	867,485.27	0
KOMAROCK PRIMARY SCHOOL	FAMILY	061000034090	1,998,794.87	0
KAYOLE CHIEFS CAMP	FAMILY	061000034163	3,499,400.00	0
KAYOLE SOUTH SECONDARY SCHOOL	FAMILY	061000034092	3,764,096.51	0
<u>Total</u>			<u>11,283,798.66</u>	<u>6,446,100.00</u>

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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.

Referen ce No. on the externa l audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timefr ame: (Put a date when you expect the issue to be resolv ed)
4.1	Budget under utilization	The issue of delays in disbursement has been raised with NG-CDF Board to ensure timely disbursement of funds	ELIAS MATE FUND ACCOUNT MANAGER	Not Resolved	
4.2	Unremitted withholding Tax	It is true that the above funds had not been remitted at the time of audit. This was occasioned by the delays experienced in the County treasury who had the mandate of filing this returns for the whole of Nairobi region. However, we liaised with the Commissioner of Domestic Taxes and we have since been appointed as withholding VAT and Rent agents and a retrogressive check is being implemented to ensure that these funds	ELIAS MATE FUND ACCOUNT MANAGER	Not Resolved	



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Referen ce No. on the externa l audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timefr ame: (<i>Put a date when you expect the issue to be resolv ed</i>)
		have been remitted to the authority			

