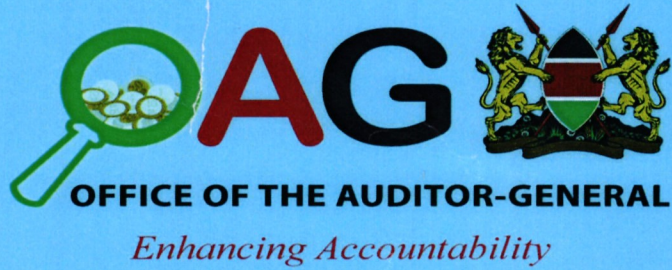


REPUBLIC OF KENYA



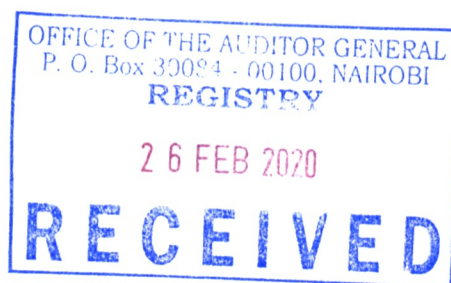
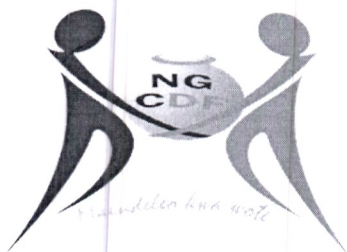
REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF	
THE NATIONAL ASSEMBLY	
THE AUDITOR-GENERAL	
DATE: 13 OCT 2021	DAY: WED
TABLED BY:	MAJ. WHEP
CLERK ON THE TABLE:	SAMUEL KASUMA

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – WESTLANDS CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2019



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - WESTLANDS
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 (NG-CDF)
WESTLANDS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
WESTLANDS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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 WESTLANDS 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 2019 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Risper Loisa
2.	Sub-County Accountant	Michael Muchoki
3.	Chairman NGCDFC	Roselidah Atundo
4.	Member NGCDFC	Consolata Kimathire

(d) Fiduciary Oversight Arrangements

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

Bhenga House
Off Kiuna Highrise, Westlands
P.O. Box 13712-00800
Sari Centre Nairobi,

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
WESTLANDS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

(f) NGCDF WESTLANDS Constituency Contacts

Telephone: (254) 713895337, 0722889684
E-mail: NG-CDFwestlands@NG-CDF.go.ke
Website: www.NG-CDF.go.ke

(g) NGCDF WESTLANDS Constituency Bankers

Equity Bank, Kangemi Branch
P.O. Box 75104,
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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
WESTLANDS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

II.FORWARD BY THE CHAIRPERSON NGCDF COMMITTEE

Westlands NG-CDF had an allocation of Kshs. 109,040,875.00 in the financial year 2018/2019. We have been able to implement most of the projects. The constituency has so far received Kshs. 54,000,000.00 from the NG-CDF Board and disbursed the same to the beneficiaries.

During the financial year, 2018/2019, a considerable number of projects have been completed. These include, Kihumbuini Primary School – construction of 2 classrooms, Kangemi High School Construction of perimeter wall. Kangemi A P Camp construction of 4 staff houses, Farasi Lane Primary School renovation of classes.

NG-CDF being the backbone of development in the Constituency is an integral part in any development agenda. The Constitutional crisis arising on NG-CDF should be taken as a critical decision for the survival of NG-CDF.

NG-CDF as a development wheel is faced with numerous challenges. 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.



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-WESTLANDS Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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-WESTLANDS Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF-WESTLANDS Constituency 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 financial position as at that date. The Accounting Officer charge of the NGCDF-WESTLANDS Constituency further confirms the completeness of the accounting records maintained for the NGCDF-WESTLANDS, 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-WESTLANDS Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants 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-WESTLANDS Constituency financial statements were approved and signed by the Accounting Officer on 25/2 2020.



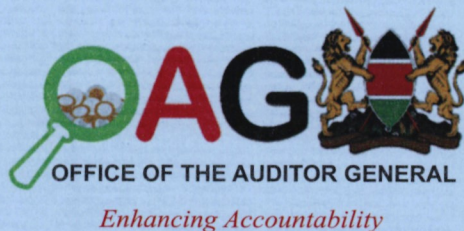
Fund Account Manager
Name: Risper Loisa



Sub-County Accountant
Name: Michael Muchoki
ICPAK Member Number: 9557

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – WESTLANDS CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Westlands Constituency set out on pages 7 to 34, 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 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, the financial statements present fairly, in all material respects, the financial position of the of National Government Constituencies Development Fund - Westlands 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 Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Westlands 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 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

Budget Control and Performance

As reflected in the summary statement of appropriation–recurrent and development combined, the National Government Constituencies Development Fund – Westlands Constituency had budgeted receipts of Kshs.180,086,287 and actual receipts on comparable basis amounting to Kshs.123,545,413 resulting into under-collection of revenue of Kshs.56,540,874 or 32% of budgeted receipts.

Similarly, the Fund’s actual expenditure amounted to Kshs.91,959,752 against a budget of Kshs.180,086,287 resulting into an under-expenditure of Kshs.88,126,535 or 49% of the budget. The under expenditure indicates that planned projects were not fully implemented which may have impacted negatively on efficient and effective delivery of services to the constituents.

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 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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the ability of the Fund to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern 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 governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. 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 going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Fund to continue as a going concern or 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 as a going concern or 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 National Government Constituency Development Fund– Westlands Constituency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi


14 September, 2021

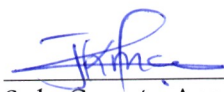
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
WESTLANDS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	108,784,484	84,853,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	=	=
TOTAL RECEIPTS		108,784,484	84,853,447
PAYMENTS			
Compensation of employees	4	1,447,158	1,244,136
Use of goods and services	5	11,505,309	4,788,325
Transfers to Other Government Units	6	44,301,550	42,571,080
Other grants and transfers	7	34,705,735	30,350,666
Acquisition of Assets	8	-	-
Other Payments	9	=	=
TOTAL PAYMENTS		91,959,752	78,954,207
SURPLUS/(DEFICIT)		<u>16,824,732</u>	<u>5,899,240</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- WESTLANDS Constituency financial statements were approved on 25/2 2020 and signed by:


 Fund Account Manager
 Name: Risper Loisa


 Sub-County Accountant
 Name: Michael Muchoki
 ICPAK Member Number: 9557

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
WESTLANDS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019


V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	31,585,661	14,760,929
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		31,585,661	14,760,929
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		<u>31,585,661</u>	<u>14,760,929</u>
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	0.00	-
TOTAL FINANCIAL LIABILITES		<u>0.00</u>	<u>-</u>
NET FINANCIAL ASSETS		<u>31,585,661</u>	<u>14,760,929</u>
REPRESENTED BY			
Fund balance b/fwd	13	14,760,929	8,861,689
Surplus/Defict for the year		16,824,732	5,899,240
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		<u>31,585,661</u>	<u>14,760,929</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-WESTLANDS Constituency financial statements were approved on

25/2 2020 and signed by:


Fund Account Manager
Name: Risper Loisa



Sub-County Accountant
Name: Michael Muchoki
ICPAK Member Number: 9557


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
WESTLANDS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	108,784,484	84,853,447
Other Receipts	3	-	-
Total receipts		108,784,484	84,853,447
Payments			
Compensation of Employees	4	1,447,158	1,244,136
Use of goods and services	5	11,505,309	4,788,325
Transfers to Other Government Units	6	44,301,550	42,571,080
Other grants and transfers	7	34,705,735	30,350,666
Other Payments	9	-	-
Total payments		91,959,752	78,954,207
Total Receipts Less Total Payments		16,824,732	5,899,240
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		16,824,732	5,899,240
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		16,824,732	5,899,240
Cash and cash equivalent at BEGINNING of the year	13	14,760,929	8,861,689
Cash and cash equivalent at END of the year		<u>31,585,661</u>	<u>14,760,929</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-WESTLANDS Constituency financial statements were approved on 25/2 2020 and signed by:


Fund Account Manager
Name: Risper Loisa


Sub-County Accountant
Name: Michael Muchoki
ICPAK Member Number: 9557

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – WESTLANDS CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,875.00	71,045,412.00	180,086,287.00	123,545,413.00	56,540,874.00	68.6%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTALS	109,040,875.00	71,045,412.00	180,086,287.00	123,545,413.00	56,540,874.00	68.60%
PAYMENTS						
Compensation of Employees	2,215,000.00	287,206.00	2,502,206.00	1,447,158.00	1,055,048.00	57.80%
Use of goods and services	7,598,679.00	4,784,910.00	12,383,589.00	11,505,309.00	878,280.00	92.90%
Transfers to Other Government Units	58,416,385.00	26,976,843.00	85,393,228.00	44,301,550.00	41,091,678.00	51.90%
Other grants and transfers	40,810,811.00	13,362,528.00	54,173,339.00	34,705,735.00	19,467,604.00	64.10%
Acquisition of Assets	-	17,456,898.00	17,456,898.00	-	17,456,898.00	0.00%
Other Payments	-	8,177,027.00	8,177,027.00	-	8,177,027.00	-
TOTALS	109,040,875.00	71,045,412.00	180,086,287.00	91,959,752.00	88,126,535.00	51.1%

- i. Transfers to Other Government Units ---52% this is because, the constituency is yet to receive the 2nd half for the year.
- ii. Other payments..... 0.0%---- This construction of a NGCDF office whereby the funds are included in the 2nd half which is yet to be released.

The NGCDF - WESTLANDS Constituency Financial Statements were approved on 26/02 2020 and signed by:

 **Fund Account Manager**
Name: Risper Loisa

 **Sub-County Accountant**
Name: Michael Muchoki
ICPAK Member Number: 9557

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – WESTLANDS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,215,000	287,206.00	2,502,206.00	1,447,158.00	1,055,048.00
1.2 Committee allowances	3,144,339.00	1,899,610.00	5,043,949.00	4,945,360.00	98,589.00
1.3 Use of goods and services	1,183,113.00	383,610.00	1,566,723.00	1,110,400.00	456,323.00
2.0 Monitoring and evaluation					
2.1 Capacity building	1,971,227.00	1,104,300	3,075,537.00	2,843,653.00	231,884.00
2.2 Committee allowances	1,000,000	1,235,380.00	2,235,380.00	2,200,600.00	34,780.00
2.3 Use of goods and services	300,000.00	162,000.00	462,000.00	405,296.00	56,704.00
3.0 Emergency					
3.1 Primary Schools	-	-	-	-	-
3.2 Secondary schools	-	-	-	-	-
3.3 Tertiary institutions	5,738,993.00	4,894,809.00	10,633,802.00	3,554,148.00	7,079,654.00
3.4 Security projects					
4.0 Bursary and Social Security					
4.1 Primary Schools					
4.2 Secondary Schools	16,000,000.00	984,137.00	16,984,137.00	16,100,000.00	884,137.00
4.3 Tertiary Institutions					
4.4 Universities	10,691,000.00	1,000,000.00	11,691,000.00	11,691,000.00	646,000.00
4.5 Social Security	1,200,000.00	1,200,000.00	2,400,000.00	0.00	2,400,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – WESTLANDS CONSTITUENCY

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
5.0 Sports					
5.1	2,180,818.00	1,736,206.00	3,917,024.00	1,700,000.00	2,217,024.00
5.2					
5.3					
6.0 Environment					
6.1	0.00	1,728,000.00	1,728,000.00	576,000.00	1,152,000.00
6.2					
6.3					
7.0 Primary Schools Projects (List all the Projects)					
Visa Oshwal primary School	3,000,000.00		3,000,000.00	-	3,000,000.00
Westlands primary School	10,000,000.00	-	10,000,000.00	5,000,000.00	5,000,000.00
Kihumbuini Primary School	4,500,000.00	5,000,000.00	9,500,000.00	7,500,000.00	2,000,000.00
Karura Primary school	4,416,385.00	2,701,207.00	7,117,592.00	5,701,207.00	1,416,385.00
Lower Kabete Primary School	500,000.00	751,129.00	1,251,129.00	721,466.00	529,663.00
Vet Lab Primary school	500,000.00	-	500,000.00		500,000.00
New Kihumbuini Primary School	-	7,500,000.00	7,500,000.00	6,142,360.00	1,357,640.00
Kangemi Primary School	-	385,000.00	385,000.00		385,000.00
Bohra Primary School	-	500,000.00	500,000.00		500,000.00
Highridge Primary School	-	3,279,007.00	3,279,007.00	3,279,007.00	

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
8.0 Secondary Schools Projects (List all the Projects)					
Loesho Secondary school	10,000,000.00	500,000.00	10,500,000.00	5,000,000.00	5,500,000.00
Vet lab Secondary school	10,000,000.00	500,000.00	10,500,000.00	1,497,009.00	9,002,991.00
Farasi Lane Secondary School	10,000,000.00	500,000.00	10,500,000.00	5,000,000.00	5,500,000.00
Kangemi High School	5,000,000.00	360,500.00	5,360,500.00	360,498.00	5,000,002.00
North Highridge Secondary School	500,000.00	4,500,000.00	5,000,000.00	4,500,000.00	500,000.00
Highridge Secondary School	-	500,000.00	500,000.00		500,000.00
9.0 Tertiary institutions Projects (List all the Projects)					
9.1					
9.2					
9.3					
9.4					
10.0 Security Projects					
10.1 Parklands Police Station	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00
10.2 Kangemi AP Houses		1,819,376.00	1,819,376.00	1,730,590.00	88,786.00
10.3					
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
11.2 Construction of CDF office	-	-	17,456,898.00	17,456,898.00	17,456,898.00-
11.3 Purchase of furniture and equipment	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-
12.0 Others	-	-	-	-	-
12.1 Strategic Plan		3,500,000.00	3,500,000.00		3,500,000.00
12.2 Innovation Hub		4,677,027.00	4,677,027.00		4,677,027.00
12.2					
Totals	109,040,875.00	71,045,412.00	180,086,287.00	91,959,752.00	88,126,535.00

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

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

3. Reporting Currency

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

4. 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.

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.

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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 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –
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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 Constituency Bank 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.

Reports and Financial Statements

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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 2018 for the period 1st July 2018 to 30th 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 30th 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.

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WESTLANDS CONSTITUENCY
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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
Normal Allocation	2017/2018/867	54,784,484.00	5,500,000.00
Normal Allocation	2018/2019/089	10,000,000.00	40,948,275.00
Normal Allocation	2018/2019/524	10,000,000.00	500,000.00
Normal Allocation	2018/2019/841	6,000,000.00	17,905,172.00
Normal Allocation	2018/2019/1336	28,000,000.00	20,000,000.00
TOTAL		108,784,484.00	84,853,447.00

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from sale of office and general equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
Total	0.00	0.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019 Kshs	2017-2018 Kshs
Interest Received	0.00	0.00
Rents	0.00	0.00
Receipts from Sale of tender documents	0.00	0.00
Other Receipts Not Classified Elsewhere	0.00	0.00
Total	0.00	0.00

4. COMPENSATION OF EMPLOYEES

		2018-2019 Kshs	2017-2018 Kshs
Basic wages of contractual employees		1,282,758.00	1,244,136.00
Basic wages of casual labour		144,000.00	0.00
Personal allowances paid as part of salary			
House allowance		0.00	0.00
Transport allowance		0.00	0.00
Leave allowance		0.00	0.00
NSSF Contributions		20,400.00	
Gratuity – Paid	0.00		0.00
- Accrued			
Other personnel payments		0.00	0.00
Total		1,447,158.00	1,244,136.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	3,900,600.00	2,005,500.00
Utilities, supplies and services	705,296.00	710,080.00
Communication, supplies and services	0.00	0.00
Domestic travel and subsistence	94,550.00	0.00
Printing, advertising and information supplies & services	795,360.00	278,400.00
Rentals of produced assets	2,250,000.00	1,794,345.00
Training expenses	1,843,653.00	0.00
Hospitality supplies and services	0.00	0.00
Insurance costs	0.00	0.00
Specialized materials and services	0.00	0.00
Office and general supplies and services	0.00	0.00
Other operating expenses	1,915,850.00	0.00
Routine maintenance – vehicles and other transport equipment	0.00	0.00
Routine maintenance – other assets	0.00	0.00
Total	11,505,309.00	4,788,325.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
Transfers to National Government entities	Kshs	Kshs
Transfers to primary schools (see attached list)	28,344,042.00	37,501,365.00
Transfers to secondary schools (see attached list)	15,957,508.00	5,069,715.00
Transfers to tertiary institutions (see attached list)	0.00	0.00
Transfers to health institutions (see attached list)	0.00	0.00
TOTAL	44,301,550.00	42,571,080.00

7. OTHER GRANTS AND OTHER PAYMENTS

	18-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	16,100,000.00	17,260,000.00
Bursary – tertiary institutions (see attached list)	11,045,000.00	9,412,500.00
Bursary – special schools (see attached list)	0.00	0.00
Mock & CAT (see attached list)	0.00	0.00
Security projects (see attached list)	1,730,587.00	2,573,282.00
Sports projects (see attached list)	1,700,000.00	0.00
Environment projects (see attached list)	576,000.00	0.00
Emergency projects (see attached list)	3,554,148.00	1,057,000.00
Road Projects		47,884.00
Total	34,705,735.00	30,350,666.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non- Financial Assets</u>	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	0.00	0.00
Construction of Buildings	0.00	0.00
Refurbishment of Buildings	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of Office Furniture and General Equipment	0.00	0.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	0.00
Purchase of Specialized Plant, Equipment and Machinery	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	0.00
Acquisition of Land	0.00	0.00
Acquisition of Intangible Assets	0.00	0.00
Total	0.00	0.00

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	0.00	0.00
ICT Hub	0.00	0.00
	0.00	0.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
	30/6/2019	30/6/2018
<i>Equity Bank – Kangemi Branch - 1370261760659</i>	31,585,661.00	14,760,929.00
	0.00	0.00
Total	31,585,661.00	14,760,929.00
10B: CASH IN HAND		
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
Other Locations (<i>specify</i>)	0.00	0.00
Total	0.00	0.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
Total				0.00

12A. RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1	0.00	0.00
Supplier 2	0.00	0.00
Supplier 3	0.00	0.00
Total	0.00	0.00

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Emily Nafula Sirende	0.00	0.00
Jospart Alwiga Adamba	0.00	0.00
Dennis Wanyonyi Barasa	0.00	0.00
Total	0.00	0.00

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13. BALANCES BROUGHT FORWARD

	2018-2019 Kshs(1/7/2018)	2017-2018 Kshs(1/7/2017)
Bank accounts	14,760,929.00	8,861,689.00
Cash in hand	0.00	0.00
Imprest	0.00	0.00
Total	14,760,929.0	8,861,689.00

14. PRIOR YEAR ADJUSTMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	0.00	0.00
Cash in hand	0.00	0.00
Imprest	0.00	0.00
Total	0.00	0.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	0.00	0.00
Construction of civil works	0.00	0.00
Supply of goods	0.00	0.00
Supply of services	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Others (NGCDFC STAFFS)	<u>683,856.00</u>	<u>0.00</u>
	<u>683,856.00</u>	<u>0.00</u>

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	1,055,048.00	287,206.00
Use of goods and services	878,280.00	4,784,910.00
Amounts due to other Government entities (see attached list)	41,091,681.00	26,976,843.00
Amounts due to other grants and other transfers (see attached list)	19,467,604.00	13,362,528.00
Acquisition of assets	17,456,898.00	17,456,898.00
Others (<i>specify</i>)	8,177,027.00	8,177,027.00
	<u>88,126,535.00</u>	<u>71,045,412.00</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	26,776,531.00	0.00
	26,776,531.00	0.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –
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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					

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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						
NGCDFC STAFFS						
4. Emily N. Sirende		245,165	1/3/2017		245,165	
5. Jospart A. Adamba		245,165	1/3/2017		245,165	
6. Denis W. Barasa		193,527	1/2/2018		193,527	
Sub-Total		683,856			683,856	
Unionizable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total		683,856			683,856	

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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
	Compensation of employees	1,055,048.00	287,206.00	
	Use of goods & services	878280.00	4,784,910.00	
	Amounts due to other Government entities		26,976,843.00	
	Primary Schools	14,688,688.00		
	Secondary School	26,402,993.00		
	Sub-Total			
	Amounts due to other grants and other transfers		13,362,528.00	
	Bursaries – Secondary Schools	884,137.00		
	Universities	646,000.00		
	Social Securities	2,400,000.00		
	Parklands Police Station	5,000,000.00		
	Construction of AP Houses	88,786.00		
	Sports	2,217,027.00		
	Environments	1,152,000.00		
	Emergency	7,079,654.00		
	Sub-Total	19,467,601.00		
	Sub-Total			
	Acquisition of assets			
	Construction of NG-CDF Office	17,456,898.00	17,456,898.00	
	Others (<i>specify</i>)			
	Strategic Plan	3,500,000.00		
	Innovation Hub	4,677,027.00	8,177,027.00	
	Sub-Total			
	Grand Total	88,126,535.00	71,045,412.00	

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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	0.00	0.00	0.00	0.00
Buildings and structures	0.00	0.00	0.00	0.00
Transport equipment	0.00	0.00	0.00	0.00
Office equipment, furniture and fittings	1,303,519.00	0.00	0.00	1,303,519.00
ICT Equipment, Software and Other ICT Assets	0.00	0.00	0.00	0.00
Other Machinery and Equipment	15,688.00	0.00	0.00	15,688.00
Heritage and cultural assets		0.00	0.00	
Intangible assets		0.00	0.00	
Total	1,319,207.00	0.00	0.00	1,319,207.00

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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
KARURA FOREST PRIMARY SCHOOL	COOPERATIVE BANK	114106999740	3,424,930.25	
WESTLANDS PRIMARY SCHOOL	KCB SARIT CENTRE	1205528369	5,257,179.85	
KIHUMBUINI PRIMARY SCHOOL	EQUITY BANK	1370278450011	4,518,303.89	
NEW KIHUMBUINI PRIMARY SCHOOL	EQUITY BANK	1370277568647	2,000,000.00	
HIGHRIDGE PRIMARY SCHOOL	EQUITY BANK	0550278438699	673,747.00	
LORESHO SECONDARY SCHOOL	EQUITY BANK	1370278933728	5,000,000.00	
VET LAB SECONDARY SCHOOL	EQUITY BANK	1370278981139	0.00	
FARASI LANE SECONDARY SCHOOL	EQUITY BANK	1370278926109	5,000,000.00	
NORTH HIGHRIDGE SECONDARY SCHOOL	EQUITY BANK	0550278498177	440,187.00	
WEFOCO SELF HELP GROUP NGCDF SPORTS PMC	EQUITY BANK	1370278049328	49,257.00	
KANGEMI HIGH SCHOOL	EQUITY BANK	1370278999484	-	
BOHRA PRIMARY SCHOOL	EQUITY BANK- KANGEMI	1370878984897	321,577.00	
VISA OSHWAL PRIMARY SCHOOL	KCB -SARIT CENTRE	1197722653	91,349.00	
TOTALS			26,776,531.00	

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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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe To resolve issues
Report of the Auditor General for the year ended 30 June 2018	1. Stale Cheque Bank reconciliation statement as at 30 June 2018 reflects unrepresented cheques totalling ksh 19,144,493 which include stale cheques amounting to ksh 2,049,546.08. However, no explanation has been given for failure to reverse the stale cheques in the cash book.	The management has authorised all stale cheques to be reversed and re-issued accordingly.	Risper Loisa - FAM	Resolved	June 30 2019
	2. Unconfirmed bank balances The project management committee bank balances of ksh 1,624,421 held at cooperative and equity banks as at 30 June 2018 were not supported by bank statements and certificates of bank balances as that date.	The management has written to all PMCs to submit their bank balance certificates to the office.	Risper Loisa - FAM	Resolved	June 30 2019
	3. Net Financial Position The statement of assets and liabilities as at 30 June 2019 reflects total financial assets of ksh 14,760,929 and a nil liabilities. However, contrary to the guidelines issued by the public sector accounting standards board, the net financial position of Kshs 14,760,929 has instead been presented as net liabilities	The management has amended the financial statement for the year ended 30 June 2018	Risper Loisa - FAM	Resolved	22 may 2018