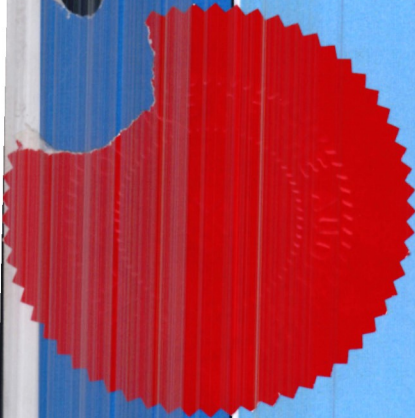
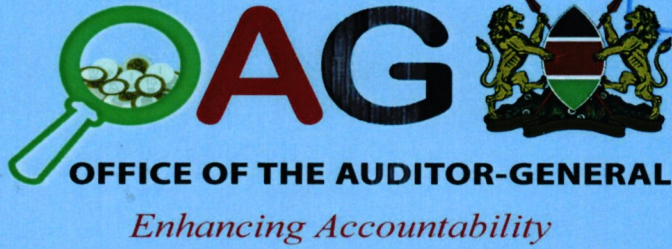


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REPORT

OF

THE AUDITOR-GENERAL

ON

THE NATIONAL ASSEMBLY PAPER LAID	
DATE: 13 APR 2022	DAY: WED
TABLED BY:	LOM
CLERK AT THE TABLE:	S WALAMA

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
WESTLANDS CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2020**





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -
WESTLANDS CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WESTLANDS CONSTITUENCY
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WESTLANDS CONSTITUENCY
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For the year ended June 30, 2020**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

To be the role model Constituency in Kenya in terms of transformative and inclusive development.

MISSION

To harmonize and manage resources to facilitate equitable and sustainable development in Westlands Constituency.

10

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WESTLANDS CONSTITUENCY
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CORE VALUES

1. Servant Leadership
2. Transparency and accountability
3. Integrity
4. Professionalism
5. Teamwork

(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 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Risper Loisa
2.	Sub-County Accountant	Cornelius Kimori
3.	Chairman NGCDFC	Roselida A. Upendo
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, behind the Nairobi school
P.O. Box 13712-00800
Sarit Centre.
Nairobi



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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For the year ended June 30, 2020

(f) NGCDF Westlands Constituency Contacts

Telephone: (254) 713895337,
E-mail: cdwestlands@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF Westlands Constituency Bankers

Equity Bank, Kangemi Branch
A/c no. 1370261760659
P.O. Box 75104,
Nairobi, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WESTLANDS CONSTITUENCY
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II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

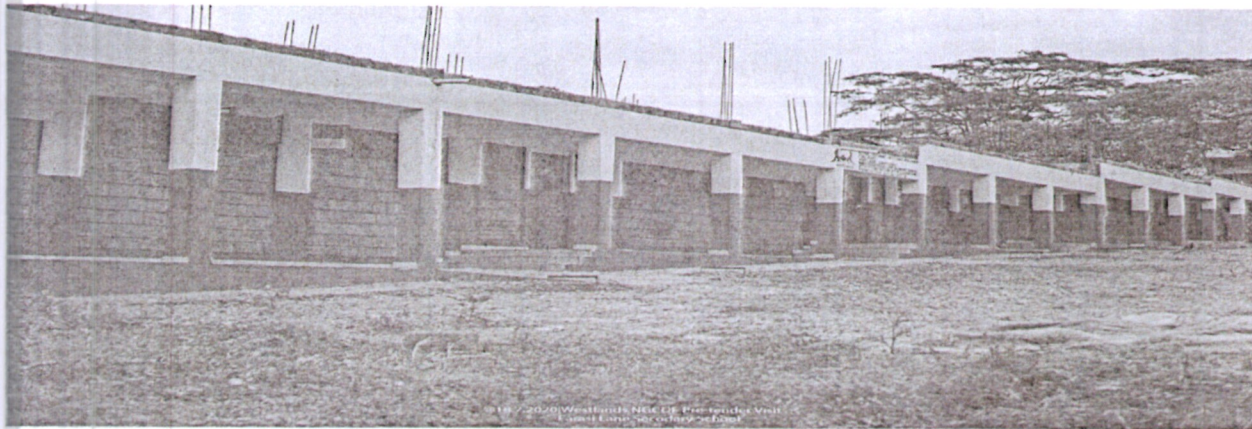
Westlands NG-CDF had an allocation of Kshs. 137,367,724.00 in the financial year 2019/2020. We were able to implement most of the projects. The constituency has so far received Kshs. 123,040,876.00 from the NG-CDF Board and disbursed the same to the beneficiaries.

The Westlands NG-CDF committee has worked tirelessly to ensure projects are completed in good time and that there is prudent use of the available funds.

During the financial year, 2019/2020, a considerable number of projects have been completed. These include, Loresho Secondary School – construction of 5 classrooms, Kangemi High School Construction of perimeter wall and paving of walk way and at Karura Primary School we renovated 6 classrooms and replaced the roof of the same just to name but a few.

Photos of completed projects

Farasi lane, Loresho and kabete vet lab secondary schools construction of 5 classrooms and are all in use





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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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.

During the public participation wards meetings the members expressed concern on the restrictive nature of the projects procurement citing that most youth have been left out for lack of capital to start up and maintain businesses hence asked the NGCDFC to assist them. This observation showed that there was need to sensitize the public on NGCDF mandate and functions to enhance youth's participation in development.

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 for example Uwezo fund and the like.

Sign

CHAIPERSON NGCDF COMMITTEE



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WESTLANDS CONSTITUENCY
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III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of NGCDF-Westlands Constituency's 2018-2022 plan are to:

- a) Assess the performance of Westlands Constituency (WC) in the last five years.
- b) Review the previous strategic plan
- c) Analyse the strengths, weaknesses, opportunities and threats (SWOT),
- d) Conduct the political, economic, social, technological environmental and legal (PESTEL) analyses.
- e) Determine the key strategic pillars that will inform the operations of the constituency
- f) Outline strategies for the constituency's new scope of operation for optimum performance.
- g) Come up with a definitive SP document that informs Westlands constituency's strategic focus for the next 5 years.

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure build in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	In FY 19/20 -we increased number of classrooms in the following schools: - a) North Highridge secondary school - from 2 to 4. b) Vet lab secondary – from 2 to 5. c) Loresho secondary – from 2 to 5. d) Farasi lane secondary – from 2 to 5. e) Lower kabete primary school – from 2 to 6. f) Parklands Arya Girls Secondary – 1 floor of the dormitory Bursary beneficiaries at all levels were as per the attached schedules
Security	to have all security officers work in a conducive environment	Increased new construction of toilets chief's office, perimeter wall & renovation front offices of police stations	Numbers of usable physical infrastructure build in police stations and chiefs offices.	In FY 19/20 we set aside funds for 1 toilet, 1 boundary perimeter wall and renovation of 1 front office which are on-going.



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Environment	to enhance clean water supply	Provision of water tanks	Numbers of water tanks purchased and installed.	In FY 19/20 we set provided for 10,000 litres water tank to Highridge primary school.
Sports	to develop the talents of young people	Increased participation of youth in Sports tournaments.	Increased number of girl's football teams during tournament their counterpart's boy's teams for the first time.	The winning teams were awarded with trophies, balls, and games kits
Disaster Management	to develop disaster mitigation mechanism to ensure safe working environment	Provision of fire extinguishers Accessible emergency exits	No recorded disaster occurrence in the office	The door locks of emergency exits were serviced to ensure functionality Continuous capacity building on work environment safety



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Westlands Constituency exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To make a better impact and enhance the lives of the people, the area Member of Parliament (MP) and the Constituency Development Fund Committee (NG-CDFC) developed a five year Strategic Plan (SP) with the view of evaluating what the constituency had done so far, establish the gaps and set new strategies for the future. Their objective is to assess their performance in the last five years, knowing their current status through analysis of their strengths, weaknesses, opportunities and threats (SWOT) and coming up with goals and strategies for Westlands Constituency's new scope of operation. They purposed to adopt an aggressive strategy that builds on their existing strengths to exploit opportunities available in the area.

In the current plan, the constituency envisages a continuation of their current programs only with better focus on achieving higher efficiency.

Five main goals identified as their strategic focus include:-

- a) Enhancing the quality of education in schools, which range from construction of classrooms and other blocks, renovations of dilapidated buildings, supply of desks and lockers, laboratory equipment and making schools accessible to children with disability.
- b) Enhancement of the bursary allocations that target the neediest.
- c) Supporting the improvement of security in the constituency.
- d) Improvement of sanitation, hygiene and environmental sustainability.
- e) Sports and talent development for the young people in the constituency.
- f) Collaboration with other stakeholders for improved development of the constituency; important segments of population are targeted for empowerment including people with disability (PWDs), women and the youth.

2. Environmental performance

For sufficient supply of water, water tanks were provided for needy primary and secondary schools.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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3. Employee welfare

The Westlands NGCDFC plays an important role in development of its staffs and ensures that they are equipped with relevant skills. The need of a well-trained and knowledgeable team gives the organization the competitive advantage that it needs to survive in a tough and increasingly uncertain environment of performance appraisals and result oriented.

The ability of the staffs to deliver will depend on their capacity to understand their duties and responsibilities. The success of any staff will depend on how it handles its work in line with the legal structures in place.

The Westlands NGCDFC trains its staffs at least once a year and encourages them to pursue other relevant skills to further their career development.

The staffs are given service gratuity tabulated at 31% of their annual basic salary for the contract period.

Employment laws and staff rules and regulations are applicable subject to provisions of the Employment Act, 2013 and other relevant regulations as issued.

The committee has put in policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement, accessibility within the office and in all rooms not forgetting to put in place disaster mitigating measures like fire extinguishers and accessible escape routes in case of emergency.

The staffs have a medical cover with a credible health insurance.

4. Market place practices-

The Westlands NGCDFC has ensured that they comply with the applicable provisions of the Constitution of Kenya 2010, Public Finance Act No.18 of 2012 and Public Procurement and Asset Disposal Act No. 33 of 2015 and adheres to the article 227(1) of the Constitution of Kenya 2010 and Section 54(2) of the Public Procurement and Disposal Act

Tenders are advertised in an open and transparent manner to provide responsible competition practices and sufficient notices are given within good time to all concerned in case of any changes that may affect competition.

Projects contractors are paid on time as per guidelines after consultative meetings to approve works done and payment request done.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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5. Community Engagements-

On keen analysis, and in consultation with stakeholders, we embarked on key areas that would have a great positive impact on the livelihoods of my constituents. One of these areas was provision of quality education in a conducive environment for learning. Many public schools were in a sorry state of disrepair. We embarked on fixing roofs, ceiling boards, windows, tiling and paintwork. We also supplied desks, lockers and chairs to enhance comfort in learning.

Further, we established well equipped computer labs complete with internet connectivity in all primary schools in the constituency. For sufficient supply of water, we provided water tanks for needy primary and secondary schools.

This initiative has led to improved student enrolment and attendance in schools and equally improved the quality of education in public schools. We also established four new secondary schools within the existing primary schools. These are North Highridge, Farasi Lane, Loresho and Kabete Vet Lab Secondary Schools. These schools continue to record impressive enrolment and helping to achieve the government's policy of 100% transition. Transparent and open bursary allocations to deserving students in secondary schools and colleges have enabled them to get quality education that has oriented them to achieve their dreams.

1. *Constructed and equipped a special unit class room in Highridge primary in collaboration with CFC bank.*



Outside the Special Unit Room – Highridge Primary



Inside the special unit at Highridge Primary

2. *Renovated and equipped a special unit at Kangemi primary with help from the Australian High Commission*



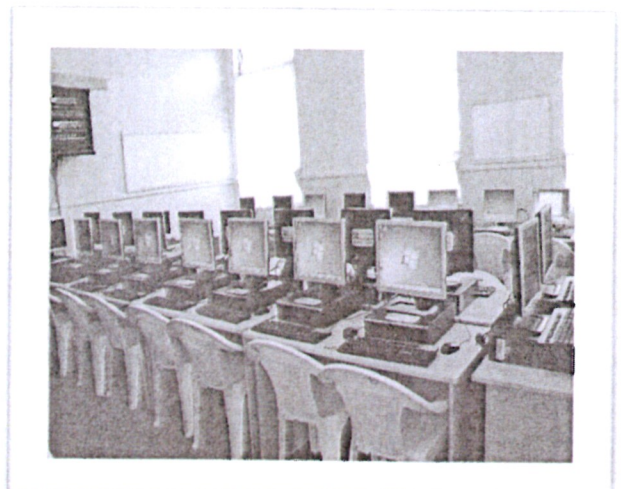
Special unit at Kangemi Primary





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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3. Established computer laboratories in 18 public primary schools and changed blackboards to whiteboards





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WESTLANDS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

V. 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, 2020. 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* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's 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.

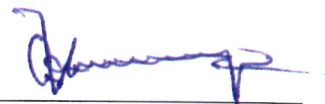
The Accounting Officer in charge of the NGCDF- Westlands Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Westlands Constituency financial statements were approved and signed by the Accounting Officer on 30/09 2020.



**Fund Account Manager
Name: Risper L. Loisa**

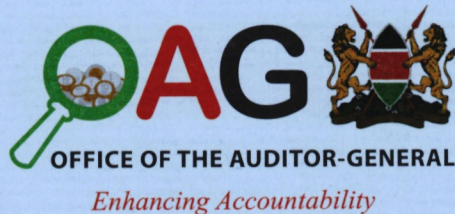


**Sub-County Accountant
Name: Cornelius Kimori
ICPAK Member Number: 17636**



REPUBLIC OF KENYA

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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, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Westlands Constituency set out on pages 15 to 34, which comprise the statement of financial of asset and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows, statement of appropriation - recurrent and development combined for the year then ended, and summary of significant accounting policies and other explanatory information in accordance with the provision 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 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 National Government Constituencies Development Fund - Westlands Constituency at 30 June, 2020 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standard (cash basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituency Development Fund Act, 2015 .

Basis for Qualified Opinion

1.0 Accuracy of the Financial statements

The financial statements for the year ending 30 June 2020 presented for audit had the following errors:

1.1 Statement of Appropriation – Recurrent and Development Combined

The statement of appropriation - recurrent and development combined reflects final payments budget of Kshs.225,494,259 while a recast of the statement adds to Kshs.242,951,157 resulting to a difference of Kshs.17,456,898.

1.2 Comparative figures

The financial statements had errors on balances brought forward as indicated in the table below;

	Description	2019/2020 Financial Statements Comparative Amount	2018/2019 Financial Statement Amount	Variance
1	Compensation of employees	1,426,758	1,447,158	(20,400)
2	Transfers to Other Govt Units	44,332,937	44,701,550	(368,613)
3	Note 1 - Transfers from other Government units	108,795,471	108,784,484	10,987
4	Note 4 - Compensation of employees	1,426,758	1,447,158	(20,400)
5	Note 6 - Transfers to Other Govt Units	44,332,937	44,701,550	(368,613)
6	Note 17.3 - Unutilized funds	88,126,535	88,115,558	10,977
7	Note 17.2 - Staff payables	0	683,856	(683,856)
8	Note 17.4 - PMC Account balances	27,216,717	20,142,567	7,074,150
9	Annex 4 - Summary of Fixed Assets	2,185,175	1,319,207	865,968
10	Annex 5 - PMC Bank Balances	27,216,717	20,142,567	7,074,150

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2020 could not be confirmed.

1.3 Transfers to Other Government Units

The statements of receipts and payments for the year under review reflect transfers to other government entities amounting to Kshs.83,022,084. The amount includes Kshs.46,529,763 and Kshs.36,492,321 in respect of transfers to primary schools and secondary schools respectively as shown in Note 6 to the financial statements. Examination of expenditure documents for the respective transfers revealed payments amounting to Kshs.1,189,469 whose payment vouchers were missing and could not be availed for audit.

In the circumstances, the validity and completeness of the payments amounting to Kshs.1,189,469 during the year ending 30 June, 2020 could not be confirmed.

2.0 Undisclosed funds

Note 17.3 to the financial statements reflect unutilized funds amounting to Kshs.75,893,039 as at 30 June, 2020. Review of the project implementation status report presented for audit revealed that Hospital Hill Primary School had received Kshs.5,500,000 for the construction of a library with a capacity of 200 pupils in 2013/2014 financial year. The scope of works comprised a slab, staircase and a ramp to completion. The project funds were deposited at the school's Westlands main bank account, from where payments were made. However, a donor came on board and finalized the project, but the unutilized funds, which have not been reallocated, are not disclosed in the financial statement.

In the circumstances, the validity and completeness of transfers of Kshs.5,500 could not be confirmed.

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

Budget Control and Budget Performance

The summary statement of appropriation – recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.225,494,162 and Kshs.154,626,537 respectively resulting and shortfall of Kshs.70,867,625 or 31% of the approved budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totaling to Kshs.225,494,162 and Kshs.149,601,220 respectively, resulting in underperformance amounting to Kshs.75,892,942 or 34% of the budget.

The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Westlands Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Transfers to Other Government Units

1.1 Irregular purchase of Furniture

The statement of receipts and payments reflects transfers to other government units amounting to Kshs.83,022,084, which includes Kshs.3,925,000 transferred to Nairobi School for purchase of furniture. However, the Project Management Committee (PMC) was not constituted contrary to section 57 of the National Government Constituencies Development Fund Act, 2015. Further, there was no evidence that a PMC bank account was opened for the implementation of the Project, contrary to Regulation 15(1 c) of the National Government Constituencies Development Fund Regulations, 2015.

In addition, review of procurement records provided for audit revealed that the evaluation committee of a tender for the supply furniture, recommended a supplier who was most responsive, subject to adherence of the required quality. The professional opinion also recommended award to the supplier subject to meeting the required quality. However, different suppliers were contracted to supply the furniture by the Management of Nairobi School, and as a result, it could not be ascertained whether the other suppliers were identified in accordance with the Public Procurement and Asset Disposal Act, 2015. In addition, there was no evidence to show that the furniture had been received inspected by an inspection and acceptance committee in accordance with the section 48 (3) of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, the fund administrator was in breach of the Law.

2.0 Bursaries

Note 7 to the financial statements reflects Kshs.17,344,600 and Kshs.15,484,124 in respect of bursaries to secondary schools and tertiary institutions respectively. However, the bursaries were not supported with documentary evidence including applications, approval process, acknowledgement by schools and institutions, and a list of recipients or beneficiaries.

In the circumstances, the accuracy and validity of the Kshs.17,344,600 and Kshs.15,484,124 bursary disbursements for the year ending 30 June, 2020 could not be confirmed.

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 ability to sustain 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 abolish the Fund or cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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


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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

10 February, 2022




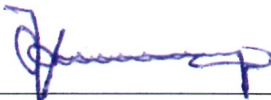
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WESTLANDS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

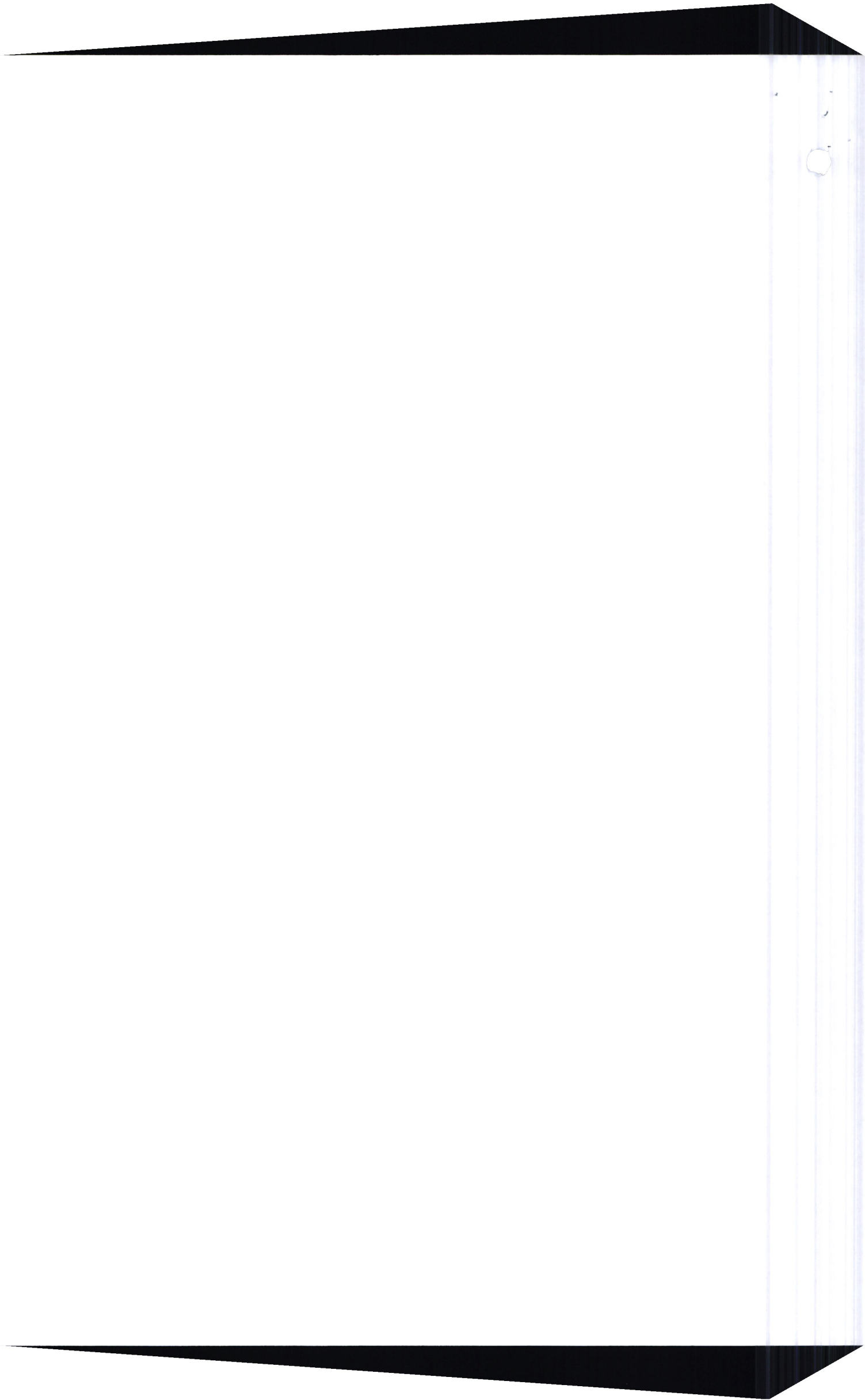
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	123,040,876	108,795,471
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	=	=
TOTAL RECEIPTS		<u>123,040,876</u>	<u>108,795,471</u>
PAYMENTS			
Compensation of employees	4	3,194,702	1,426,758
Use of goods and services	5	7,671,769	11,505,309
Transfers to Other Government Units	6	83,022,084	44,332,937
Other grants and transfers	7	52,286,510	34,705,735
Acquisition of Assets	8	-	-
Other Payments	9	<u>3,426,155</u>	=
TOTAL PAYMENTS		149,601,220	91,970,739
SURPLUS/(DEFICIT)		<u>(26,560,344)</u>	<u>16,824,732</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 30/06 2020 and signed by:


 Fund Account Manager
 Name: Risper L. Loisa


 National Sub-County Accountant
 Name: Cornelius Kimori
 ICPAK Member Number: 17636





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WESTLANDS CONSTITUENCY
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VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	5,025,317	31,585,661
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		5,025,317	31,585,661
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		5,025,317	31,585,661
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		5,025,317	31,585,661
REPRESENTED BY			
Fund balance b/fwd	13	31,585,661	14,760,929
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(26,560,344)	16,824,732
NET FINANCIAL POSITION		5,025,317	31,585,661

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 30/09 2020 and signed by:


Fund Account Manager
Name: Risper L. Loisa


National Sub-County Accountant
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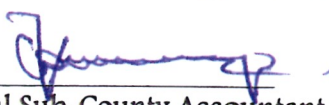
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123,040,876	108,795,471
Other Receipts	3	-	-
Total receipts		123,040,876	108,795,471
Payments for operating expenses			
Compensation of Employees	4	3,194,702	1,426,758
Use of goods and services	5	7,671,769	11,505,309
Transfers to Other Government Units	6	83,022,084	44,332,937
Other grants and transfers	7	52,286,510	34,705,735
Other Payments	9	3,426,155	-
Total payments		149,601,220	91,970,739
Total Receipts Less Total Payments		-	-
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		<u>(26,560,344)</u>	<u>16,824,732</u>
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		<u>(26,560,344)</u>	<u>16,824,732</u>
Cash and cash equivalent at BEGINNING of the year	13	31,585,661	14,760,929
Cash and cash equivalent at END of the year		<u>5,025,317</u>	<u>31,585,661</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 30/09 2020 and signed by:


Fund Account Manager
Name: Risper L. Loisa


National Sub-County Accountant
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Reports and Financial Statements
For the year ended June 30, 2020

X.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 Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137,367,724	88,126,438	225,494,162	154,626,537	70,867,625	69%
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	3,851,434	1,055,048	4,906,482	3,194,702	1,711,780	65%
Use of goods and services	7,078,804	878,280	7,957,084	7,671,769	285,315	96%
Transfers to Other Government Units	77,000,000	58,548,579	135,548,579	83,022,084	52,526,495	61%
Other grants and transfers	44,304,629	19,467,601	63,772,230	52,286,510	11,485,720	82%
Acquisition of Assets	5,132,857	17,456,898	22,589,755	0.00	22,589,755	0%
Other Payments	0	8,177,027	8,177,027	3,426,155	4,750,872	41%
TOTALS	137,367,724	88,126,535	225,494,259	149,601,220	75,892,942	66%

- i. Transfers to Other Government Units ----- 69%--- This is because, the constituency is yet to receive part of the 2nd disbursement of the year's allocation.
- ii. Other payments which emergency, environment and sports have not been implemented as expected because they were planned for the second allocation of funds to be received from the Board.
- iii. The Westlands NGCDFC had planned to purchase a GK vehicle and a motorbike but was not able to realise that but once funds are available the same will be purchased.

Westlands Constituency financial statements were approved on 30/09 2020 and signed by:


Fund Account Manager
Name: Risper L. Loisa


Sub-County Accountant
Name: Cornelius Kimori
ICPAK Member Number: 17636



Reports and Financial Statements
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XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,851,434.00	1,055,048.00	4,906,482.00	3,194,702.00	1,711,780.00
1.2 Committee allowances	2,370,217.00	98,589.00	2,468,806.00	2,432,785.00	36,021.00
1.3 Use of goods and services	1,587,556.00	456,323.00	2,043,879.00	1,932,490.00	111,389.00
2.0 Monitoring and evaluation					
2.1 Capacity building	900,000.00	231,884.00	1,131,884.00	1,104,235.00	27,649.00
2.2 Committee allowances	1,259,782.00	34,780.00	1,294,562.00	1,205,044.00	89,518.00
2.3 Use of goods and services	961,250.00	56,704.00	1,017,954.00	997,316.00	20,638.00
3.0 Emergency	7,198,241.00	7,079,654.00	14,277,895.00	9,425,653.00	4,852,242.00
3.1 Primary Schools	0.00	0.00	0.00	0.00	0.00
3.2 Secondary schools	0.00	0.00	0.00	0.00	0.00
3.3 Tertiary institutions	0.00	0.00	0.00	0.00	0.00
3.4 Security projects	0.00	0.00	0.00	0.00	0.00
4.0 Bursary and Social Security					
4.1 Primary Schools					
4.2 Secondary Schools	16,700,250.00	884,137.00	17,584,387.00	17,344,600.00	237,787.00
4.3 Tertiary Institutions	16,141,280.00	646,000.00	16,787,280.00	15,484,124.00	1,303,156.00
4.4 Universities					
4.5 Social Security	1,500,000.00	2,400,000.00	3,900,000.00	3,158,000.00	742,000.00
5.0 Sports					
5.1	1,000,000.00	2,217,024.00	3,217,024.00	1,586,133.00	1,630,891.00



Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
5.2					
6.0 Environment					
6.1	200,857.00	1,152,000.00	1,352,857.00	288,000.00	1,064,857.00
6.2					
7.0 Primary Schools Projects (List all the Projects)					
7.1 Hospital Hill Primary School	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00
7.2 Lower Kabete Primary School	8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00
7.3 Westlands Primary School	17,500,000.00	5,000,000.00	22,500,000.00	21,740,668.00	7,59,332.00
7.4 Visa Oshwal Primary School	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
7.5 Kihumbuini Primary School		2,000,000.00	2,000,000.00	1,957,906.00	42,094.00
7.6 Karura Primary School		1,416,385.00	1,416,385.00	1,374,291.00	42,094.00
7.7 Lower Kabete Primary School		529,663.00	529,663.00	500,000.00	29,663.00
7.8 Kabete Vet Lab Secondary School		500,000.00	500,000.00	0.00	500,000.00
7.9 New Kihumbuini Primary School		1,357,640.00	1,357,640.00	0.00	1,357,640.00
7.10 Kangemi Primary School		385,000.00	385,000.00	0.00	385,000.00
7.11 Bohra Primary School		17,956,798.00	17,956,798.00	17,956,798.00	0.00
8.0 Secondary Schools Projects (List all the Projects)					
8.1 Farasi lane Secondary School	10,000,000.00	5,500,000.00	15,500,000.00	5,457,906.00	10,042,094.00
8.2 Loresho Secondary School	10,000,000.00	5,500,000.00	15,500,000.00	5,457,906.00	10,042,094.00
8.3 North Highridge Secondary School	4,500,000.00	0.00	4,500,000.00	118,602.00	4,381,398.00
8.4 North Highridge Secondary School	3,500,000.00	500,000.00	4,000,000.00		4,000,000.00
8.5 Parklands Arya Girls Secondary School	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00
8.6 Kabete Vet Lab Secondary School	10,000,000.00	9,403,093.00	19,403,093.00	10,457,906.00	8,945,187.00
8.7 Kangemi High School		5,000,000.00	5,000,000.00	5,000,000.00	0.00
8.8 Highridge Secondary School		500,000.00	500,000.00	0.00	500,000.00



Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
9.0 Tertiary institutions Projects (List all the Projects)					
9.1					
10.0 Security Projects					
10.1 Parklands Police Station	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
10.2 Kangemi Chief's Office	1,564,000.00	0.00	1,564,000.00	0.00	1,564,000.00
10.3 Kangemi Chief's Office	0.00	88,786.00	88,786.00	0.00	88,786.00
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)	5,132,857.00	0.00	5,132,857.00	0.00	5,132,857.00
11.2 Construction of CDF office	0.00	0.00	0.00	0.00	0.00
11.3 Purchase of furniture and equipment	0.00	0.00	0.00	0.00	0.00
11.4 Purchase of computers	0.00	0.00	0.00	0.00	0.00
11.5 Purchase of land	0.00	0.00	0.00	0.00	0.00
12.0 Others					
12.1 Strategic Plan	0.00	3,500,000.00	3,500,000.00	3,426,155.00	73,845.00
12.2 Innovation Hub	0.00	4,677,027.00	4,677,027.00	0.00	4,677,027.00
12.2					
	137,367,724.00	88,126,535.00	225,494,259.00	149,601,220.00	75,892,942.00

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
WESTLANDS CONSTITUENCY**
Reports and Financial Statements
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XII. 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. (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 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
WESTLANDS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

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 NG-CDF Act, 2015.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
WESTLANDS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

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 2019 for the period 1st July 2019 to 30th June 2020 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 2020.

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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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO. 1569	1	55,040,876	
AIE NO. 288	2	4,000,000	
AIE NO. 387	3	18,000,000	
AIE NO. 621	4	5,000,000	
AIE No 890	5	6,000,000	
AIE NO. 1160	6	14,000,000	
AIE NO. 1474	7	21,000,000	
AIE NO. 867			54,784,483
			10,988
AIE NO. 524			10,000,000
AIE NO. 089			10,000,000
AIE NO. 841			6,000,000
AIE NO. 1336			28,000,000
TOTAL		123,040,876	108,795,471

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	0.00	0.00
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
	0.00	0.00
Total	0.00	0.00



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3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	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
	0.00	0.00
Total	0.00	0.00

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of Contractual employees	2,242,363	1,282,758
Personal allowances paid as part of salary	144,000	144,000.00
Pension and other social security contributions (Gratuity)	743,539	0.00
Employer Contributions Compulsory national social security schemes	64,800	0.00
Total	3,194,702	1,426,758



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5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Allowances	1,696,400	3,900,600
Utilities, supplies and services	0.00	705,296
Communication, supplies and services	0.00	0.00
Office Rent	1,350,000	2,250,000
Domestic travel and subsistence	323,650	94,550
Printing, advertising and information supplies & services	536,290	795,360
Rentals of produced assets	0.00	0.00
Training expenses	0.00	1,843,653
Hospitality supplies and services	0.00	0.00
Insurance costs	200,096	0.00
Specialized materials and services	0.00	0.00
Office and general supplies and services	1,205,044	0.00
Other operating expenses	2,101,449	1,915,850
Routine maintenance – vehicles and other transport equipment	0.00	0.00
Bank services Commission	18,720	0.00
Routine maintenance – other assets	0.00	0.00
Security Operations	240,120	0.00
Total	7,671,769	11,505,309



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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools	46,529,763	28,344,042
Transfers to secondary schools	36,492,321	15,988,895
Transfers to tertiary institutions		
Transfers to health institutions		
TOTAL	83,022,084	44,332,937

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools	17,344,600	16,100,000
Bursary – tertiary institutions	15,484,124	11,045,000
Bursary – special schools		
NHIF	3,158,000	
Security projects	5,000,000	1,730,587
Sports projects	1,586,133	1,700,000
Environment projects	288,000	576,000
Emergency projects	9,425,653	3,554,148
Total	52,286,510	34,705,735



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8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	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 Specialised 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

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	3,426,155	0.00
ICT Hub	0.00	0.00
	3,426,155	0.00



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10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
Equity Bank – Kangemi Branch (A/C No. 1370261760659)		
	5,025,317.00	31,585,661.00
Total	5,025,317.0	31,585,661.00
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
	0.00	0.00
Total	0.00	0.00

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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

	2019 - 2020	2018-2019
	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. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total	0.00	0.00



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13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
	1/7/2019	1/7/2018
Bank Accounts	31,585,661.00	14,760,929.00
Cash in hand		
Imprest		
Total	31,585,661.00	14,760,929.00

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0.00	0.00	0.00
Cash in hand	0.00	0.00	0.00
Accounts Payables	0.00	0.00	0.00
Receivables	0.00	0.00	0.00
Others (<i>specify</i>)	0.00	0.00	0.00
	0.00	0.00	0.00

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Outstanding Imprest as at 1 st July 2019 (A)	0.00	0.00
Imprest issued during the year (B)	2,691,500	0.00
Imprest surrendered during the Year (C)	2,691,500	0.00
Net changes in account receivables D= A+B-C	0.00	0.00

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2019 (A)	0.00	0.00
Deposit and Retentions held during the year (B)	0.00	0.00
Deposit and Retentions paid during the Year (C)	0.00	0.00
Net changes in account receivables D= A+B-C	0.00	0.00



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17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE

	2019-2020	2018-2019
	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
	0.00	0.00

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff Gratuity	374,997	0.00
Others (<i>specify</i>)	0.00	0.00
	374,997	0.00

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,711,780	1,055,048
Use of goods and services	285,315	878,280
Amounts due to other Government entities (see attached list)	52,526,498	58,548,579
Amounts due to other grants and other transfers (see attached list)	11,485,720	19,467,601
Acquisition of assets	5,132,857	0.00
Others (<i>specify</i>)	4,750,872	9,177,027
	75,892,942	88,126,535



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17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	16,433,959.77	27,216,717.99
	16,433,959.77	27,216,717.99

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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 2020	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Sub-Total					
Supply of goods					
4.					
5.					
6.					
Sub-Total					
Supply of services					
7.					
8.					
9.					
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 2020	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
	Sub-Total					
Middle Management						
1. Emily N. Sirende		97,808.00	1/4/2019			
2. Josepart A. Adamba		97,808.00	1/4/2019			
3. Denis W. Barasa		30,581.00	1/3/2020			
4. Joseph K. Machila		74,400.00	1/7/2019			
5. Diana N. Nelima		74,400.00	1/7/2019			
	Sub-Total	374,997.00				
Unionisable Employees						
4.						
5.						
6.						
	Sub-Total					
Others (specify)						
7.						
8.						
9.						
	Sub-Total					
	Grand Total					

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Compensation of employees		1,711,780.00	1,055,048.00	
Use of goods & services		285,215.00	878,280.00	
Amounts due to other Government entities				
Primary Schools		14,615,823.00	14,688,688.00	
Secondary Schools		37,910,773.00	26,402,993.00	
	Sub-Total			
Amounts due to other grants and other transfers				
Bursaries – Secondary Schools		239,787.00	884,137.00	
Universities		1,303,156.00	646,000.00	
Social Securities		742,000.00	2,400,000.00	
Parklands Police Station		0.00	5,000,000.00	
Kangemi Chief Office		1,652,786.00	88,786.00	
Sports		1,630,891.00	2,217,027.00	
Environment		1,064,857.00	1,152,000.00	
Emergency		4,852,242.00	7,079,654.00	
	Sub-Total			
	Sub-Total			
Acquisition of assets				
Motor Vehicles (Including Motorbikes)		5,132,857.00		
Construction of NG-CDF Office		0.00	17,456,798.00	
Others (specify)				
Strategic Plan		73,845.00	3,500,000.00	
ICT Innovation Hub		4,677,027.00	4,677,027.00	
	Sub-Total			
Grand Total		75,892,942	88,126,438	



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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
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	0.00	0.00	1,303,519
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	0.00	0.00
Intangible assets	0.00	0.00	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 2020

PROJECT MANAGEMENT COMMITTEE (PMC)	Bank	Account number	Bank Balance 2019/2020	Bank Balance 2018/2019
KARURA FOREST PRIMARY SCHOOL	COOPERATIVE BANK	114106999740	1,120,151.25	3,424,930.25
WESTLANDS PRIMARY SCHOOL	KCB SARIT CENTRE	1205528369	916,183.25	5,257,179.85
KIHUMBUINI PRIMARY SCHOOL	EQUITY BANK	137027845001	755,043.39	4,518,303.89
NEW KIHUMBUINI PRIMARY SCHOOL	EQUITY BANK	1370277568647	573,447.55	2,000,000.00
HIGHRIDGE PRIMARY SCHOOL	EQUITY BANK	0550278438699	417,331.61	673,747.00
LORESHO SECONDARY SCHOOL	EQUITY BANK	137278933728	5,000,000.00	5,000,000.00
VET LAB SECONDARY SCHOOL	EQUITY BANK	1370278981139	474,501.12	0.00
FARASI LANE SECONDARY SCHOOL	EQUITY BANK	137028926109	997,999.80	5,000,000.00
NORTH HIGHRIDGE PRIMARY SCHOOL	EQUITY BANK	0550278662300	436,466.70	440,187.00
NORTH HIGHRIDGE SECONDARY SCHOOL	EQUITY BANK	0550278498177	97,478.75	440,187.00
NORTH HIGHRIDGE SECONDARY SCHOOL	KCB -SARIT CENTRE	1271931699	0.00	0.00
WFOCO SELF HELP GROUP NGCDF SPORTS PMC	EQUITY BANK	1370278049328	0.00	49,257.00
KANGEMI HIGH SCHOOL	EQUITY BANK	1370278999484	213,659.87	-
BOHRA PRIMARY SCHOOL	EQUITY BANK	1370272924481	451,214.75	321,577.00
BOHRA PRIMARY SCHOOL	EQUITY BANK	1370279742499	0	
VISA OSHWAL PRIMARY SCHOOL	KCB -SARIT CENTRE	1197722653	72,289.00	91,349.00
PARKLANDS ARYA GIRLS	COOPERATIVE BANK	01129587170200	-1,482.17	
PARKLANDS POLICE STATION	EQUITY BANK	0550279437205	4,909,674.90	
	TOTAL		16,433,959.77	27,216,717.99



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ANNEX 6 PMC BANK RETENTION BALANCES AS AT 30TH JUNE 2020

PROJECT MANAGEMENT COMMITTEE (PMC)	Bank	Account number	RETENTION	AMOUNT
KARURA FOREST PRIMARY SCHOOL	COOPERATIVE BANK	114106999740	CLOUD LOGISTICS LIMITED	97,092.00
WESTLANDS PRIMARY SCHOOL	KCB SARIT CENTRE	1205528369	YASUKE GROUP LIMITED	225,598.83
KIHUMBUINI PRIMARY SCHOOL	EQUITY BANK	137027845001	FAIRFIRST ENTERPRISES	110,051.50
			ZEKO COMPANY LTD	106,803.08
NEW KIHUMBUINI PRIMARY SCHOOL	EQUITY BANK	1370277568647	BRIMOLE GENERAL ENTERPRISES LTD	41,386.48
HIGHRIDGE PRIMARY SCHOOL	EQUITY BANK	0550278438699		0
LORESHO SECONDARY SCHOOL	EQUITY BANK	137278933728	EMCO TECH LIMITED	235,775.62
VET LAB SECONDARY SCHOOL	EQUITY BANK	1370278981139	BALTIC COMPANY LTD	237,982
FARASI LANE SECONDARY SCHOOL	EQUITY BANK	137028926109	OPEN YARD DEVELOPERS (K)	227,177.30
NORTH HIGHRIDGE PRIMARY SCHOOL	EQUITY BANK	0550278662302	CAMINA (K) LIMITED	52,072
NORTH HIGHRIDGE SECONDARY SCHOOL	EQUITY BANK	0550278498177	EMCO TECH LIMITED	351,835
NORTH HIGHRIDGE SECONDARY SCHOOL	KCB -SARIT CENTRE	1271931699		0
KANGEMI HIGH SCHOOL	EQUITY BANK	1370278999484	RAHTICH HOLDINGS COMPANY	93,952.75
			DAHENVA COMPANY LIMITED	17,291.25
BOHRA PRIMARY SCHOOL	EQUITY BANK	1370272924481	DYNAMIX AFRICA LIMITED	49,998.75
			MARVELS AGENTS	34,777
BOHRA PRIMARY SCHOOL	EQUITY BANK	1370279742499		0
PARKLANDS POLICE STATION	EQUITY BANK	0550279437205	EMCO TECH LTD	62,440
			CASLAM VENTURES LTD	46,106
			TOTAL	1,990,339.71



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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: (Put a date when you expect the issue to be resolved)
Report of the Auditor General for the year ended 30 June 2018	<p>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.</p> <p>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.</p> <p>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.</p>	<p>The management has authorised all stale cheques to be reversed and re-issued accordingly.</p> <p>The management has written to all PMCs to submit their bank balance certificates to the office.</p> <p>The management has amended the financial statement for the year ended 30 June 2018</p>			



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	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				

