

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY	
DATE: 15 FEB 2022	Tuesday
TABLED BY: LDM	
CLERK-AT-THE-TABLE: Gre	

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

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

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT
FUND –KIBRA 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) KIBRA
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

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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 KIBRA 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	Mr. Jimnah Macharia
2.	Sub-County Accountant	Mr. Conelius Kimori
3.	Chairman NG-CDFC	Mr. Emmanuel Mungami
4.	Member NG-CDFC	Ms. Jackline Najabi

(d) Fiduciary Oversight Arrangements

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

P.O. Box 22033-00523
Kibra DC's Compound
Kibera Road
Nairobi, KENYA

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(f) NGCDF KIBRA Constituency Contacts

Telephone:

E-mail: kibracdf@ngcdf.go.ke

Website: www.kibrangcdf.go.ke

(g) NGCDF KIBRA Constituency Bankers

1. Equity Bank,
Kibra Branch,
Account No.1170261223145,
P.O. Box 75104,
City Square 00200
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

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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

I am pleased to present the Kibra –NCDF annual report and financial statements for the financial year 2019/20. The people of kibra constituency are determined to participate effectively in domesticating objectives of vision the big 5 in our development planning. The constituents now have power to implement the formulation and implementation of development programmes in the constituency for the works within the aspiration of the constitution of Kenya which makes public participation mandatory. The utilization of the NG-CDF has always been carried out with fairness, transparency, openness and accountability.

Financial year budget

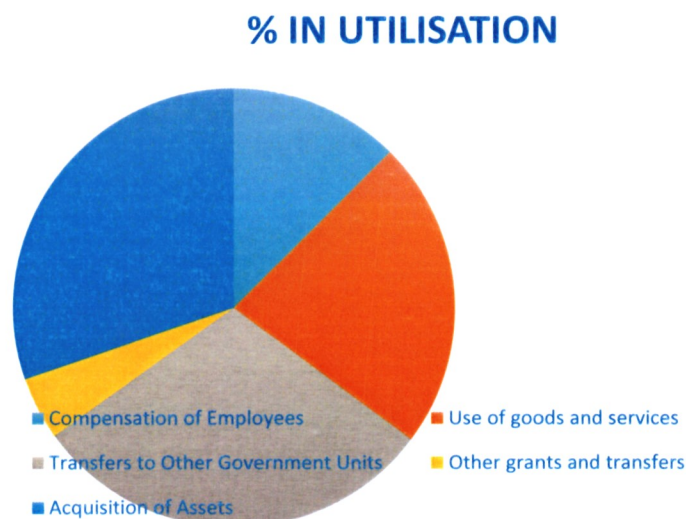
In the financial year 2019/20 the NG-CDF KIBRA Constituency was allocated Kshs **137,367,724** and we have received half the allocation for the financial year **2019/2020** and the utilization has gone well in which 50% of the funds allocated to projects has been utilized effectively as bellow.

Table 1.0 summary of budget performance

Key achievements

We have therefore completed our allocations in time, and achieved the results as stipulated in the summary graph below:

PROJECTS	% IN UTILISATION
Compensation of Employees	35.00%
Use of goods and services	64.00%
Transfers to Other Government Units	84.00%
Other grants and transfers	13.00%
Acquisition of Assets	85.00%



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Kibera Secondary School



Upper Hill School Bus

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Moi Girls Ablution Block.



Ayany Primary School Bus

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Rehabilitation of Toi Primary School.



Secondary School Desks

Challenges and emerging issues

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

Sign



CHAIRMAN NGCDF COMMITTEE

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KIBRA 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-KIBRA Constituency's 2018-2022 plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

- a) Education
- b) Health
- c) Water, Environment and Sanitation
- d) Security
- e) Roads and Infrastructure
- f) Scio economic empowerment, Youth gender and sports

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, dormitories, laboratories through the ongoing construction at Kibera Secondary school, Renovation of classrooms at Toi primary school and an ablution block at Moi Girls school We also bought some school buses for various

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				schools. - Bursary beneficiaries at all levels.
Security	To have enhanced security in the constituency	Good working initiatives between the security personnel and the constituents	Provision of light masts to the constituency	Long hours working economy due to the erected lighting masts Great working relationship amongst the security personnel and constituents Improved security
Environment	Accessibility to a clean and pure environment and drainage systems	Coming up with waste management systems formula and routine maintenance of drainage systems	Coming up with an umbrella group in the constituency that could help ascertain challenges facing solid waste management groups in Kibra	Good and clean environment in NGCDF Kibra Constituency.
Sports	Promote drug free sports and recreation, establishing sports institution and engage the institutions and the youths in sporting activities	Reduction in crime rate especially within the youths and also having a good inter socializing environment amongst the schools due to the organized interschool tournaments	Having inter-base soccer and sports tournaments for the youths in the constituency Having interschool soccer tournaments for both the primary and secondary schools in Kibra	There were no sports activities carried this financial year. It will be implemented in the next financial year. This was mainly due to budget constraints
Disaster Management	Help the community and families know where to take refuge and how to take care for basic medical and emergency issues	Provision to support over 6,000 families affected by disaster	Enhancement of disaster response and control Improvement on infrastructure to help in easy accessibility incase of calamities	There were no emergency cases during the year.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – KIBRA 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

The office has been able to be partnering with different organizations to improve in especially the infrastructural facilities set up in the constituency. In Kibra constituency the political trend has been at sometimes challenging, this can be evidenced by especially when political climate is at peak but other factors held constant, through partnerships, the sustainability is at greater heights and this can be seen through when Mbagathi Road secondary school was constructed, there was a partnership with an organization that made the library be supplied with learning equipments and also computers and laboratory apparatus

The greatest achievements of the projects are that they end up helping the community in different aspects. For instance, the public secondary schools built help benefitting the community by easy transitioning from primary to secondary.

2. Environmental performance

The constituency aspires to achieve the highest development levels possible which must be done without ruining the environment. Complementarities between a healthy natural environment and prosperity to achieve sustainable development must factor environmental issues. The natural environmental is central to economic activity and growth, providing the resources we need to produce goods and services, absorbing and processing unwanted by- products in the form of pollution and waste. Waste management is also a very important aspect in developed areas, especially in the urban set ups. The constituency needs to meet the needs of the present generation without the ability of future generations to meet their own needs

3. Employee welfare

Our policy is to ensure the benefits and facilities are given to the employees to work in a better environment. These policies are maintained so that the employees maintain proper productivity. The employees are hired through the interview basis merit after submitting their applications. There is also consideration of the 2/3rd gender rule in the employment.

4. Market place practices

The Kibra NG-CDF ensures that all activities that are carried out are done through a transparent manner. This begins all way through when the project proposals are being submitted where there is inclusivity of the community through public Barraza's. In activities like bursaries, the community leadership and administration is involved to ensure that the system is free and fair.

The Kibra NG-CDF maintains its good relationship with the suppliers through them signing agreements that bind them work together with a mutual concept and payments is always done in consideration to the works delivered and on good time

In situations where any service is required to be rendered to the organization, this is mainly done through advertisements through different platforms like through the public notice boards in the constituency, local media platforms and also the social media platforms and this brings in about transparency.

5. Community Engagements-

The Kibra NG-CDF partners with other organisation in community engagement activities like the Music Festivals which brings together all the schools in the constituency and that is great exposure especially in talent development.

In Education, this is well evidenced through the annual prize giving days that are usually done to award the best performing students in the examinations both in primary and secondary schools. There are also annual inter-sports activities that brings about soccer and sporting talent activities where their winners are awarded per their category.

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The Kibra NG-CDF takes it staff for capacity building to especially learn on the roles of the CDF and also creating a good working environment relationship amongst themselves.

Through the water and sanitation, there has been partnership with other institutions to provide water tanks to youth groups and also other institution. This is evidently helping curb the water and sanitation issue being faced in the constituency.

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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.

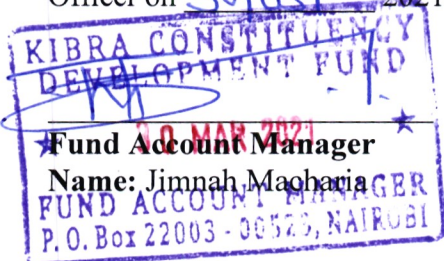
The Accounting Officer in charge of the NGCDF-KIBRA Constituency is responsible for the preparation and presentation of the NGCDF-KIBRA Constituency financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on 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.

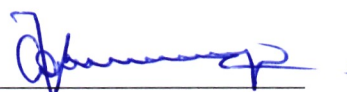
The Accounting Officer in charge of the NGCDF-KIBRA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Constituency's 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-KIBRA Constituency further confirms the completeness of the accounting records maintained for the Constituency, 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-KIBRA 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

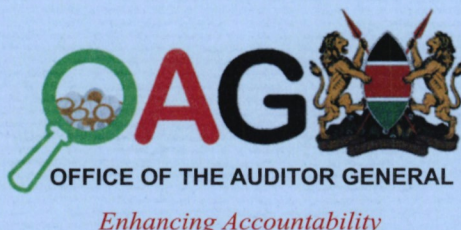
The NGCDF-KIBRA Constituency financial statements were approved and signed by the Accounting Officer on 30/03/2021.




Sub-County Accountant
Name: Mr. Conelius Kimori
ICPAK 17636

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIBRA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kibra Constituency set out on pages 17 to 41, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cashflows and the summary statement of appropriation - recurrent and development combined the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kibra Constituency as 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 Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the 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 - Kibra 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

Budgetary Control and Performance

The summary statement of appropriation – recurrent and development combined reflects a final receipts budget and actual receipts on comparable basis of Kshs.197,092,036 and Kshs.127,724,311 respectively, resulting to an under-funding of Kshs.69,367,725 or 35% of the budget. Similarly, the Fund expended Kshs.98,885,438 against an approved budget of Kshs.197,092,036 resulting to an under-expenditure of Kshs.98,206,598 or 50% of the budget.

Consequently, the under-funding and under-absorption may have impacted negatively on service delivery 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, 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 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

Approved Projects Not Implemented

Projects estimated to cost Kshs.28,838,873 were approved and included in the project execution programme of the Fund. However, as at 30 June, 2020 the projects had not been implemented contrary to Regulation 11(1)(o) of the National Government Constituencies Development Fund Regulations, 2016 which requires a Constituency Committee to ensure formation of project management committees, opening of project accounts, project implementation and closure of projects.

Delayed completion of projects may lead to loss of public funds through price variations.

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 public resources have not been applied lawfully and in an effective way.

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 processes

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the ability of the Fund to sustain services, disclosing and as applicable matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of intention to either 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 Fund's 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 non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the 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

17 December, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KIBRA CONSTITUENCY

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VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	123,040,876	65,379,310
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	23,130
TOTAL RECEIPTS		123,040,876	65,402,440
PAYMENTS			
Compensation of employees	4	2,357,391	883,167
Use of goods and services	5	6,266,007	9,466,215
Transfers to Other Government Units	6	79,180,000	41,239,466
Other grants and transfers	7	10,809,500	36,176,172
Acquisition of Assets	8	272,540	5,178,260
Other Payments	9	-	1,998,000
TOTAL PAYMENTS		98,885,438	94,941,280
SURPLUS/DEFICIT		24,155,438	(29,538,840)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBRA Constituency financial statements were approved on 30/03/2021 and signed by:




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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KIBRA CONSTITUENCY

Reports and Financial Statements

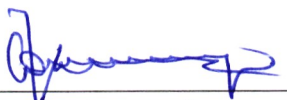
For the year ended June 30, 2020

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	28,838,873	4,683,436
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		28,838,873	4,683,436
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		28,838,873	4,683,436
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		28,838,873	4,683,436
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	4,683,436	34,222,276
Surplus/Deficit for the year		24,155,438	(29,538,840)
Prior year adjustments	14		
NET FINANCIAL POSITION		28,838,873	4,683,436

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBRA Constituency financial statements were approved on 30/03/2021 and signed by:

FUND ACCOUNT MANAGER
Name: Jimnah Macharia
FUND ACCOUNT MANAGER
P. O. Box 22003 - 00523, NAIROBI


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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KIBRA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123,040,876	65,379,310
Other Receipts	3	-	23,130
		123,040,876	65,402,440
Payments for operating expenses			
Compensation of Employees	4	2,357,391	883,167
Use of goods and services	5	6,266,007	9,466,215
Transfers to Other Government Units	6	79,180,000	41,239,466
Other grants and transfers	7	10,809,500	36,176,172
Other Payments	9	-	1,998,000
		98,612,898	89,763,020
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		24,427,978	(24,360,580)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	(272,540)	5,178,260
Net cash flows from Investing Activities		(272,540)	(29,538,840)
Net Increase In Cash And Cash Equivalent		24,155,438	(29,538,840)
Cash And Cash Equivalent At Beginning Of The Year	13	4,683,436	34,222,276
Cash and cash equivalent at END of the year		28,838,873	4,683,436

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBRA Constituency financial statements were approved on 30/07/2021 and signed by:

Fund Account Manager
Name: Jimman Macharia

FUND ACCOUNT MANAGER
P. O. Box 22003 - 00523, NAIROBI

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBRA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

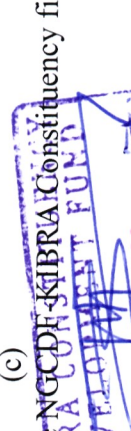
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	59,724,312	197,092,036	127,724,311	69,367,725	65%
Proceeds from Sale of Assets				-	-	0%
Other Receipts		-		-	-	0%
TOTAL RECEIPTS	137,367,724	59,724,312	197,092,036	127,724,311	69,367,725	65%
PAYMENTS						
Compensation of Employees	2,824,579	3,989,042	6,813,621	2,357,391	4,456,230	35%
Use of goods and services	9,538,516	186,412	9,724,929	6,266,007	3,458,922	64%
Transfers to Other Government Units	56,110,000	38,202,262	94,312,262	79,180,000	15,132,262	84%
Other grants and transfers	68,894,629	16,445,828	85,340,457	10,809,500	74,530,957	13%
Acquisition of Assets	-	321,740	321,740	272,540	49,200	85%
Other Payments	-	579,027	579,027	-	579,027	0%
TOTAL	137,367,724	59,724,312	197,092,036	98,885,438	98,206,598	50%

N/B: This adjustments column shows the balances received from the board for previous financial year and opening cashbook balance as at 1ST July 2020.

- (a) The constituency did not realize any AIA in the financial year 2019/2020.
- (b) The Constituency had underutilization due to delays of funds from NG-CDF Board.
- (c)

The NGCDF-KIBRA Constituency financial statements were approved on 30/03/2021 and signed by:


Fund Account Manager
Name: Jimnah Maebaria
FUND ACCOUNT MANAGER
P.O. Box 22003 - 00523, NAIROBI


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

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

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020 Kshs		2018/2019 Kshs	30/06/2019 Kshs	
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,824,579	3,989,042	6,813,621	2,357,391	4,456,230
1.2 Committee allowances	2,583,975	5,129	2,589,103	1,802,000	787,103
1.3 Use of goods and services	2,833,510	1,920	2,835,429	1,705,507	1,129,922
Sub-Total	8,242,063	3,996,091	12,238,154	5,864,898	6,373,256
2.0 Monitoring and evaluation					
2.1 Capacity building	1,300,000	161,879.78	1,461,880	-	1,461,880
2.2 Committee allowances	1,757,558	13,311	1,770,869	1,758,500	12,369
2.3 Use of goods and services	1,063,474	4,173	1,067,647	1,000,000	67,647
Sub-Total	4,121,032	179,364	4,300,396	2,758,500	1,541,896
3.0 Emergency	7,198,241	5,435,303	12,633,544	2,000,000	10,633,544
3.1 Primary Schools	-	-	-	-	-
3.2 Secondary schools	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-
3.4 Security projects	-	-	-	-	-
Sub-Total	7,198,241	5,435,303	12,633,544	2,000,000	10,633,544
4.0 Bursary and Social Security					
4.1 Primary Schools	-	-	-	-	-
4.2 Secondary Schools	34,847,222	1,209,900	36,057,122	-	36,057,122
4.3 Tertiary Institutions	13,231,481	6,208,429	19,439,911	2,809,500	16,630,411
4.4 Universities	-	-	-	-	-
4.5 Social Security	-	-	-	-	-
Sub-Total	48,078,703	7,418,329	55,497,032	2,809,500	52,687,532
5.0 Sports	2,747,354	511,379	3,258,733	-	3,258,733
Sub-Total	2,747,354	511,379	3,258,733	-	3,258,733

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBRA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

6.0 Environment	2,747,354	80,818	2,828,172	-	2,828,172
Sub-Total	2,747,354	80,818	2,828,172	-	2,828,172
7.0 Primary Schools Projects (List all the Projects)	-	-	-	-	-
7.1 Ayany Primary School	7,000,000	-	7,000,000	7,000,000	-
7.2 Jamhuri Primary School	7,000,000	-	7,000,000	7,000,000.00	-
7.3 Ayany Primary School	510,000	-	510,000	-	510,000.00
7.4 Raila Educational Centre Pry Sch	360,000	-	360,000	-	360,000.00
7.5 Kibera Primary Sch	510,000	-	510,000	-	510,000.00
7.6 Joseph Kang'ethe Pry Sch	360,000	-	360,000	-	360,000.00
7.7 Shadrack Kimalel Pry Sch	360,000	-	360,000	-	360,000.00
7.8 Raila Educ Centre Primary School	-	2,262	2,262	-	2,261.82
7.9 Toi Primary School	-	6,600,000	6,600,000	6,600,000	-
7.9.1 Primary School Desks	-	2,100,000	2,100,000	2,070,000.00	30,000.00
Sub-Total	16,100,000	8,702,262	24,802,262	22,670,000	2,132,262
8.0 Secondary Schools Projects (List all the Projects)					
8.1 Upper Hill School	7,000,000	-	7,000,000	7,000,000	-
8.2 Woodley Boys Secondary School	7,000,000	-	7,000,000	7,000,000	-
8.3 Kibera Secondary School	17,000,000	-	17,000,000	13,000,000	4,000,000
8.4 Kibera Secondary School	600,000	-	600,000	600,000	-
8.5 Olympic Sec Sch	360,000	-	360,000	360,000	-
8.6 Moi Girls School	360,000	-	360,000	360,000	-
8.7 Upper Hill School	360,000	-	360,000	360,000	-
8.8 Raila Educational Center	330,000	-	330,000	330,000	-
8.9 Moi Girls School	-	4,500,000.00	4,500,000	4,500,000	-
8.9.1 Kibera Secondary School	-	23,000,000.00	23,000,000	23,000,000	-
8.9.2 Secondary School Desks	-	2,000,000.00	2,000,000	-	2,000,000
Sub-Total	33,010,000	29,500,000	62,510,000	56,510,000	6,000,000
9.0 Tertiary institutions Projects (List all the Projects)					
9.1 Toi Technical Education and Vocational Training (TVET) Centre	7,000,000	-	7,000,000	-	7,000,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBRA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Sub-Total	7,000,000	-	7,000,000	-	7,000,000.00
10.0 Health projects	-	-	-	-	-
Sub-Total	-	-	-	-	-
11.0 Security Projects					
11.1 Capitol Hill Police Station	5,122,975		5,122,975	-	5,122,975
11.2 Kibra Sub-County A.P Station	3,000,000		3,000,000	3,000,000	-
11.3 Kibra Sub-County A.P Station		3000000	3,000,000	3,000,000	-
Sub-Total	8,122,975	3,000,000	11,122,975	6,000,000	5,122,975
12.0 Acquisition of assets	-	-	-	-	-
12.1 Motor Vehicles (including motorbikes)	-	-	-	-	-
12.2 Construction/Renovations of CDF office	-	321,740	321,740	272,540	49,200
12.3 Purchase of furniture and equipment	-	-	-	-	-
12.4 Purchase of computers	-	-	-	-	-
12.5 Purchase of land	-	-	-	-	-
12.2 Roads	-	-	-	-	-
Sub-Total	-	321,740	321,740	272,540	49,200
13.0 Others					
13.1 Strategic Plan	-	502,000	502,000	-	502,000
13.2 Innovation Hub	-	77,027	77,027	-	77,027.00
Sub-Total	-	579,027	579,027	-	579,027
GRAND TOTALS	137,367,724	59,724,312	197,092,036	98,885,438	98,206,598

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-KIBRA 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 NGCDF-KIBRA Constituency for all the years presented.

a) Recognition of receipt's

The NGCDF-KIBRA Constituency 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 NGCDF-KIBRA Constituency 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.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBRA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the NGCDF-KIBRA Constituency 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 NGCDF-KIBRA Constituency 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 NGCDF-KIBRA Constituency 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.

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

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

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 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.

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

Reports and Financial Statements

For the year ended June 30, 2020

XIII. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES				
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Description		2019 - 2020	2018 - 2019
1330407	Normal Allocation		Kshs	Kshs
	1			11,379,310
	2			10,000,000
	3			13,000,000
	4			7,000,000
	5			11,000,000
	6			13,000,000
	1	AIE NO.	55,040,876	
	2	AIE NO 047458.	4,000,000	
	3	AIE NO 041294	18,000,000	
	4	AIE NO B047714	5,000,000	
	5	AIE NO B047918	6,000,000	
	6	AIE NO B104330	15,000,000	
	7	AIE NO B096583	6,000,000	
	8	AIE NO B049305	14,000,000	
1330408	Conditional Grants			
			-	-
1330409	Receipt from other Constituency		-	-
	TOTAL		123,040,876	65,379,310

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

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

3510000 2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings		-	-
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-
3510801	Receipts from the Sale Plant Machinery and Equipment		-	-
3510803	Receipts from the Sale of Office and General Equipment		-	-
1400000 3 OTHER RECEIPTS				
	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
1410107	Interest Received			-
1410405	Rents			-
1420601	Sale of Tender Documents		-	7,130
1450207	Other Receipts Not Classified Elsewhere (specify)			16,000
	TOTAL		-	23,130
2110000 4 COMPENSATION OF EMPLOYEES				
	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
2110201	Basic wages of contractual employees		991,382	809,727
2110202	Basic wages of casual labour		-	-
	Personal allowances paid as part of salary		-	-
2110301	House allowance		-	-
2110314	Transport allowance		-	-
2110320	Leave allowance		-	-
2110326	Other personnel payments		-	-
2120101	Employer contribution to NSSF		108,026	73,440
2710120	Gratuity-contractual employees		1,257,983	-
	TOTAL		2,357,391	883,167
2200000 5 USE OF GOODS AND SERVICES				
	Description		2019 - 2020	2018 - 2019

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBRA CONSTITUENCY

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

			Kshs	Kshs
2210100	Utilities, supplies and services		140,000	9,000
2210101	Electricity		-	-
2210102	Water & sewerage charges		-	-
2210104	Office rent		-	-
2210200	Communication, supplies and services		30,000	353,000.00
2210300	Domestic travel and subsistence		60,000	193,000
2210500	Printing, advertising and information supplies & services		738,407	631,000
2210600	Rentals of produced assets		-	-
2210700	Training expenses		-	1,439,000
2210800	Hospitality supplies and services		-	-
2210802	Other committee expenses		1,802,000	2,455,000
2210809	Committee allowance		1,758,500	2,566,000
2210900	Insurance costs		-	-
2211000	Specialised materials and services		-	-
2211100	Office and general supplies and services		1,455,000	1,275,800
2211200	Fuel , oil & lubricants		250,000	-
2211300	Other operating expenses		-	-
2211301	Bank service commission and charges		32,100	393,870
2211313	Security operations		-	-
2220100	Routine maintenance - vehicles and other transport equipment		-	150,545
2220200	Routine maintenance- other assets		-	-
2211310	Strategic Plan		-	-
	TOTAL		6,266,007	9,466,215
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
2630204	Transfers to Primary Schools		22,600,000	18,996,466
2630205	Transfers to Secondary Schools		58,250,000	22,243,000
2630206	Transfers to Tertiary Institutions		330,000	-
2630207	Transfers to Health Institutions			
	TOTAL		81,180,000	41,239,466

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

Reports and Financial Statements

For the year ended June 30, 2020

2640000 7 OTHER GRANTS AND OTHER PAYMENTS				
	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
2640101	Bursary - Secondary		-	25,805,000
2640102	Bursary -Tertiary		2,809,500	5,072,100
2640104	Bursary- Special Schools		-	-
2640105	Mocks & CAT		-	-
2640504	Water		-	-
2640505	Food Security		-	-
2640506	Electricity		-	-
2640507	Security		6,000,000	-
2640508	Roads and Bridges		-	-
2640509	Sports		-	1,897,025
2640510	Environment		-	-
2640512	Cultural Projects		-	-
2640513	Agriculture		-	-
2640200	Emergency Projects		-	3,402,047
	TOTAL		8,809,500	36,176,172
3100000 8 ACQUISITION OF ASSETS				
	<u>Non Financial Assets</u>		2019 - 2020	2018 - 2019
			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	-
3110302	Refurbishment of Buildings		272,540.00	5,178,260
3110701	Purchase of Vehicles		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of office furniture and fittings		-	-
3111002	Purchase of computers ,printers and other IT equipments		-	-

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3111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipments		-	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
	TOTAL		272,540	5,178,260

9 Other Payments

2211310	Strategic Plan			1,998,000
2211311	ICT Hubs		-	-
			-	-
	TOTAL		-	1,998,000

10A: Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
		Kshs (30/6/2019)	Kshs (30/6/2018)
EQUITY BANK	1170261223145	28,838,873	4,683,436
		-	-
	TOTAL	28,838,873	4,683,436

10B: CASH IN HAND)

	2019 - 2020	2018 - 2019
	Kshs (30/6/2019)	Kshs (30/6/2018)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
	TOTAL	-

11: OUTSTANDING IMPRESTS

Name of Officer	Date imprest taken	Amount Taken	Amount Surrendered	Balance (30/6/2018)
		Kshs	Kshs	Kshs
		-	-	-

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		-	-	-	-
		-	-	-	-
12 Retention					
Supplier/Contractor	PV No.	2019 - 2020	2018 - 2019		
TOTAL					

13 BALANCES BROUGHT FORWARD

		2019 - 2020	2018 - 2019	
		Kshs	Kshs	
		(1/7/2019)	(1/7/2018)	
Bank accounts -		4,683,436	34,222,276	
Cash in hand				
Imprest				
TOTAL		4,683,436	34,222,276	

14. PRIOR YEAR ADJUSTMENTS

		Balance b/f FY2019 - 2020 per Financial statements	Adjusments	Adjusted balance b/f 2018 - 2019
Description of the error		Kshs	Kshs	Kshs
Bank accounts balances		-	-	-
Cash in hand		-	-	-
Accounts Payable		-	-	-
Receivables		-	-	-
Others (specify)		-	-	-
TOTAL		-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST

		2019-2020	2018-2019
		Kshs	Kshs
Outstanding Imprest as at 1st July 2019 (A)		-	-

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Imprest issued during the year (B)		-	-
Imprest surrendered during the Year ©		-	-
Net changes in accounts receivables (D=A+B-C)		-	-

16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION

		2019-2020	2018-2019
		Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)		-	-
Deposits and Retention held during the year (B)		-	-
Deposits and Retention paid during the year ©		-	-
Net changes in accounts payable (D=A+B-C)		-	-

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
TOTAL		-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Staff salaries		-	-
Staff Gratuity		-	-
Others (specify)		-	-
		-	-

17.3: UNUTILISED FUNDS (See Annex 3)

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		2019 - 2020	2018 - 2019
		Kshs	Kshs
Compensation of Employees		4,456,230	3,989,042
Use of goods and services		3,458,922	168,412
Transfers to Other Government Units		15,132,262	31,002,262
Other grants and transfers		74,530,957	23,717,725
Acquisition of Assets		49,200	321,740
Other Payments		579,027	502,000
GRAND TOTAL		98,206,598	59,701,182
17.4: PMC ACCOUNT BALANCES (See Annex 5)			
		2019 - 2020	2018 - 2019
		Kshs	Kshs
PMC Account Balances		41,487,942.50	6,959,910
TOTAL		41,487,942.50	6,959,910

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	k	Outstanding Balance 2020	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 2020	Comments
		a	b	c	d=a-c	
Senior Management		-	-	-	-	
1.		-	-	-	-	
2.		-	-	-	-	
3.		-	-	-	-	
Sub-Total						
Middle Management		-	-	-	-	
4.		-	-	-	-	
5.		-	-	-	-	
6.		-	-	-	-	
Sub-Total						
Unionisable Employees		-	-	-	-	
7.		-	-	-	-	
8.		-	-	-	-	
9.		-	-	-	-	
Sub-Total						
Others (specify)		-	-	-	-	
10.		-	-	-	-	
11.		-	-	-	-	
12.		-	-	-	-	
Sub-Total						
Grand Total						

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		4,456,230	3,989,042	
Use of goods & services		3,458,922	168,412	
Amounts due to other Government entities		15,132,262	31,002,262	
Sub-Total	23,047,414		35,159,716	
Amounts due to other grants and other transfers		74,530,957	23,717,725	
Sub-Total	74,530,957		23,717,725	
Sub-Total	97,578,371			
Acquisition of assets		49,200	321,740	
Others (specify)		579,027	502,000	
Sub-Total	628,227			
Grand Total	98,206,598		59,701,182	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBRACONSTITUENCY
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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) 2019/19
Land			-	16,729,970
Buildings and structures	16,457,430	272,540	-	-
Transport equipment	4,500,000	-	-	4,500,000
Office equipment, furniture and fittings	1,550,496	-	-	1,550,496
ICT Equipment, Software and Other ICT Assets	518,419	-	-	518,419
Other Machinery and Equipment		-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	23,026,344	272,540	-	23,298,884

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Upper hill School	Equity	1170270264320	7,001,945.00	Nil
Jamhuri Estate Primary School	Equity	1170279876897	7,000,000.00	Nil
Ayany Primary School	Equity	1170279874025	7,000,000.00	Nil
Kibera Secondary School	Equity	1170270942529	6,997,050.00	999,910.00
Woodley Boys Secondary School	Equity	1170279874087	7,000,000.00	Nil
Kibra Sub-County A.P Station	Equity	1170279141568	3,099,880.00	Nil
Toi Primary School	Equity	1170278998690	429,067.50	3,000,000.00
Raila Educational Centre Primary School	Equity	1170278998867	2,960,000.00	2,960,000.00
Total			41,487,942.50	6,959,910.00

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 on F/s of NGCDF Kibra Constituency	The statement of receipts and payments for the year ended 30 June 2019 reflects an expenditure of Kshs. 36,176,172 against other grants and other payments, which includes Kshs. 30,877,100 for bursaries to secondary schools and tertiary institutions. However, no satisfactory explanation was given for failure to present cheques amounting to Kshs. 4,614,603 for payments. As a result, the validity of the payments totalling Kshs. 4,614,603 could not be confirmed.	<p>The committee agrees that as at 30th June 2019, there were bursary amounting to Kshs 4,614,603/= had not been presented to the bank. This can be explained by the fact that one tranche of the un-presented cheques had been disbursed at the end of the month of April as shown by the copy of the disbursement register. This can further be explained that the second tranche of the Bursary cheques were written at the end of the Month of June as can be shown by the copy of the Cash Book as attached index above which were disbursed after 30th June 2019 to the beneficiaries. This in totality explains why we had bursary Un presented cheques.</p> <p>That's not withstanding, the committee would like to confirm that there were no any stale cheques in the un-presented cheques and all of them have been presented and cleared as per the attached copies of the bank statement.</p>	Kibra NG-CDF have the full responsibility to ensure that the cheques are corrected and disbursed. They will also contact the beneficiaries to ensure that the acknowledge ment slip are brought back to the office.	Resolved.	Corrective measures are to be implemented in two months' time

