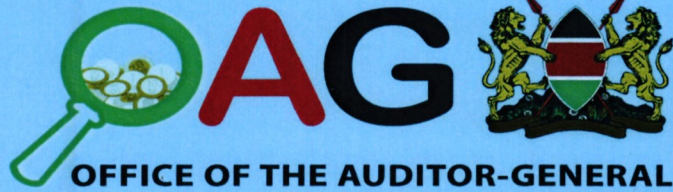



PUBLIC OF KENYA



*Enhancing Accountability*

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
<b>DATE:</b> 05 OCT 2021	<b>DAY:</b> TUE
<b>TABLED BY:</b>	LOMP
<b>CLERK-AT THE-TABLE:</b>	Irroga M.

PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT  
FUND – KIKUYU CONSTITUENCY**

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



*Revised Template 30<sup>th</sup> June 2019*



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -KIKUYU  
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019

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

04 OCT 2019

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

To provide leadership and policy direction for effective and efficient management of the Fund

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

**Reports and Financial Statements**

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

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 KIKUYU Constituency day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Elizabeth Kagira
2.	Sub-County Accountant	Gaceri Gitabi
3.	Chairman NG CDFC	Simon Ngugi

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -KIKUYU 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) NG-CDF KIKUYU CONSTITUENCY OFFICE**

P.O. Box 167  
NG CDF Building  
Kikuyu Road  
Nairobi, KENYA

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

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(f) NG-CDF KIKUYU CONSTITUENCY CONTACTS

Telephone: (254) 736102808  
E-mail: kikuyucdf@gmail.com  
Website: kikuyuconstituency.com

(g) NG-CDF KIKUYU CONSTITUENCY BANKERS

1. Equity Bank  
P.O. Box 1707-00902  
Kikuyu Branch

...

(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)  
KIKUYU CONSTITUENCY**

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

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

**Annual Constituency Allocation**

I am pleased to present the unaudited financial statements for Kikuyu Constituency for the financial year ended 30th June 2019. During the year, the Constituency was allocated a total of Kshs 109,040,875..

On receipt of the above allocations, Kikuyu National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2018/2019, we received 50% of the normal Constituency funding equivalent to Kshs 54,000,000 and these funds were then disbursed to earmarked projects. Ksh 54,784,482.86 from FY 2017/18 was received in 2018/19 financial year.

**Sector Prioritization**

During the year, a total of Kshs 90,134,000 was allocated as transfers to Government Units which consist of transfers to Security, Primary schools and secondary schools projects. Another amount of Ksh.34,773,543.20 was allocated to Administration, Sports, Bursary ,M & E and Environment.

**Sectoral Analysis of Funding**

Over the past 5 years, the Constituency has received over Kshs 522,883,468.31 which were subsequently been disbursed to various projects in such sectors as Health, Roads, Education, water, security etc in addition to the statutory bursary, emergency, sports, environment, administration and monitoring and evaluation votes. The funding has benefitted over 100 projects and the breakdown in terms of the number of projects funded in these leading sectors over the last five years is as hereunder provided;

**Number of Projects Per Sectors FY2012/13-2017/18 (In Key Sectors)**

Sector	Number of Projects						
	2017/1	2017/1	2016/1	2015/1	2014/1	2013/1	Total
Primary Schools	24	3	16	17	13	7	80
Secondary Schools	8	2	0	6	5	6	27
Tertiary Institutions	0	0	0	0	1	0	1
Health	0	0	0	2	3	4	9
Water	0	0	0	2	4	5	11
Security	4	1	6	3	1	0	15
Roads	0	0	0	0	3	3	6
<b>Total No Funded</b>	<b>36</b>	<b>6</b>	<b>16</b>	<b>30</b>	<b>30</b>	<b>25</b>	<b>149</b>

Source: Kikuyu NGCDF Records (2019)

It is therefore notable that within the education sector, primary schools have realized the highest number of projects funded in the Constituency followed by secondary schools and finally Security and Water institutions. Overall, the ranking based on highest number of projects funded over the period has primary Schools as the leading sector followed by secondary Schools, security and finally Water Institutions.

The NG-CDF (Amendment) Act 2016 introduced a major shift in the scope of projects eligible to be funded. Under this Act only projects falling within the functions of the National Government as outlined in the Constitution of Kenya 2010 will

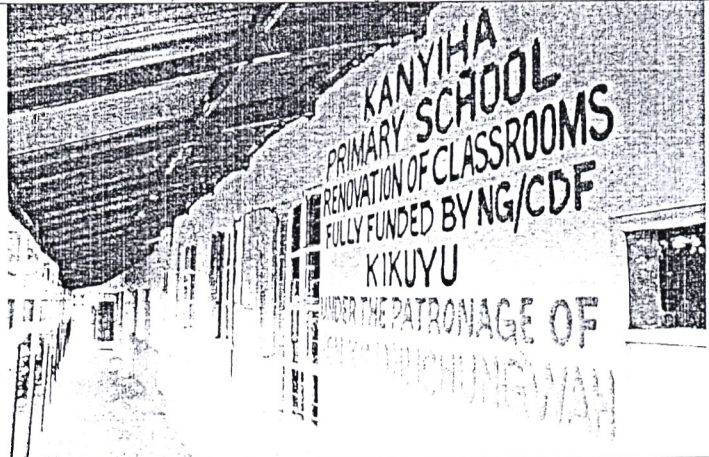


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KIKUYU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

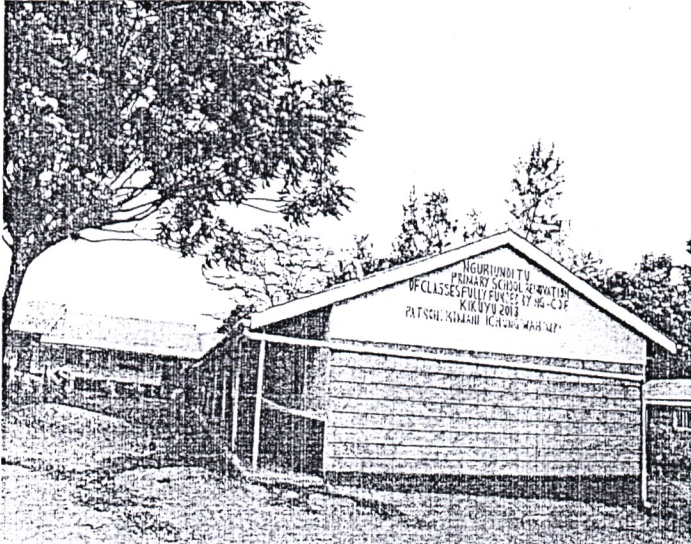
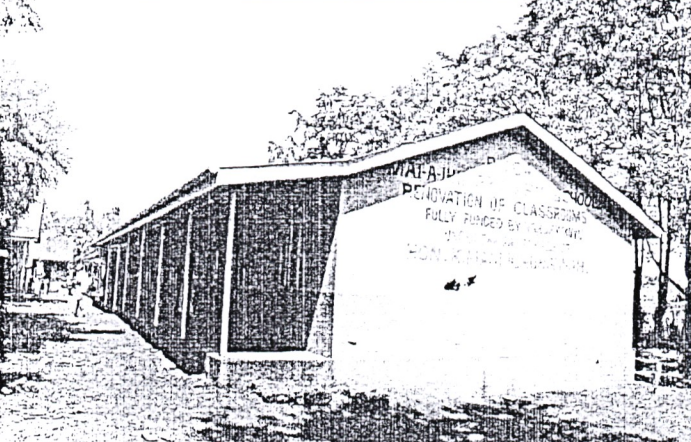
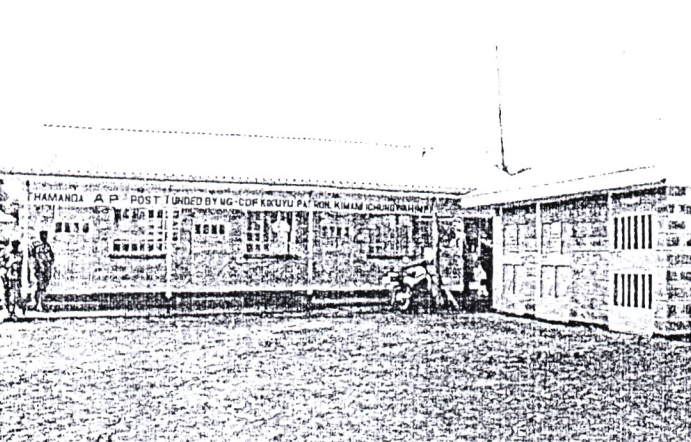
be funded. This effectively means that the Fund has since been concentrating primarily on education, security, sports and environment sectors as well as other national government residual functions. During the FY 2018/2019, the Committee undertook to expedite the disbursement of funds to earmarked projects in accordance with the provisions of the NGCDF Act, 2015, as amended in 2016, and the requirements of the Annual Performance Contract. The disbursements saw the implementation of approved project activities across the Constituency. As at the close of the fiscal year 2018/2019 on 30th June 2019, the funds utilised was Kshs 124,907,543.20 out of Ksh.127,251,594 received which is 98%. This is an impressive performance realized by the Committee during the year on funds absorption based on funding received from the NGCDF Board. The remaining amount was not received from the National Board.

**Achievements and Major Undertakings**

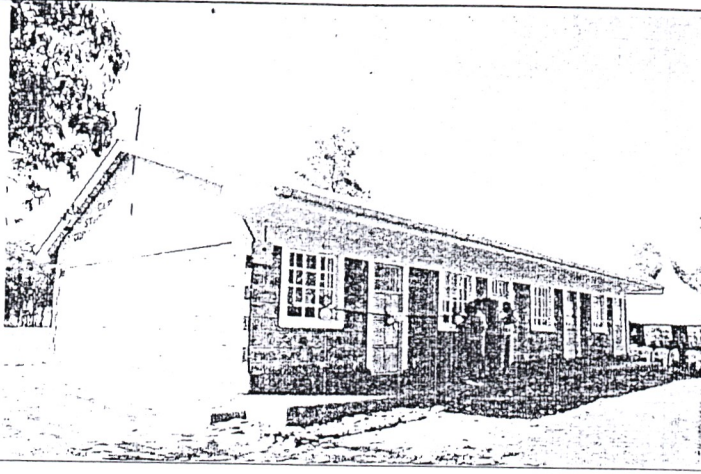
During the year, the Committee disbursed a total of Kshs 19,705,000 as bursary to needy students in secondary, Special and tertiary institutions and this benefitted a total of 3,891 students. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desks and equipping of laboratories and libraries. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Another major project undertaken during the year is the Kikuyu NG-CDF Office starring new schools to increase capacity and transition.

NO.	Project name	Image of the project	Impact of the project
<b>a) Education Projects</b>			
1	Kanyia Primary School in Nachu Ward		Students at Kanyiha Primary School have good classrooms to do their learning

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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2	Nguriunditu Primary school in Sigona Ward		Pupils at Nguriunditu Primary school have good classrooms for their studies.
3	Mai-a-ihii Primary School in Karai Ward		Pupils at Mai-a-ihii will have good classrooms for their studies
		Security Projects	
1.	Thamanda Police Post in Sigona Ward		The project will enable Police Officers to provide security in Sigona area to reduce crime rate which was worrying .

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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For the year ended June 30, 2019**

1	Gatune Police Post in Nachu Ward		The Project will enable the police to provide security to reduce crime in the area.
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**Budgetary Appropriations**

During the financial year 2018/2019, the overall budget utilization stood at 98 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period Kshs 54,000,000 was received against the total allocation of Kshs 109,040,875 ..

**Development Planning**

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is reviewing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NGCDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

**Challenges**

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2018/2019. These encompass, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2018/2019 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2019/2020.

I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining better assessments in its performance targets for FY 2019/2020.

**SIMON NGUGI  
CHAIRPERSON-NG-CDF COMMITTEE**

27 SEP 2019

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KIKUYU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that 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.

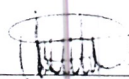
The Accounting Officer in charge of the NGCDF-KIKUYU Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

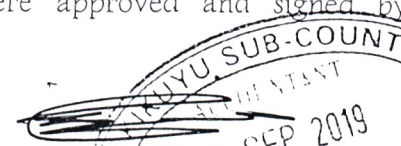
The Accounting Officer in charge of the NGCDF-KIKUYU Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-KIKUYU Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-KIKUYU 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-KIKUYU Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2019.

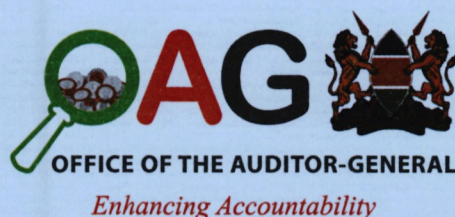
  
\_\_\_\_\_  
Fund Account Manager  
Elizabeth Kagira

  
\_\_\_\_\_  
Sub-County Accountant  
Gaceri Gitabi  
ICPAK Member Number: F1937902. KIKUYU

KIKUYU SUB-COUNTY  
ACCOUNTANT  
21 SEP 2019

# REPUBLIC OF KENYA

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NAIROBI

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

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kikuyu Constituency set out on pages 9 to 30, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Kikuyu Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### Inaccuracy in the Statement of Receipts and Payments

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services totalling to Kshs.13,251,258. However, casting of Note 5 gave a total of Kshs.12,406,306 resulting into an uncorrected error amounting to Kshs.844,952.

Consequently, the accuracy and completeness of the use of goods and services totalling to Kshs.13,251,258 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Kikuyu Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

### **Other Matter**

#### **1. Budgetary Control and Performance**

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.182,292,469 and Kshs.127,251,594 respectively resulting to an under-funding of Kshs.55,040,875 or 30% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.182,292,469 and Kshs.124,907,543 respectively resulting to an under expenditure of Kshs.57,384,926 or 31% of the budget.

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

#### **2. Unresolved Prior Year Matters**

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

## **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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


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



- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

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

**Nairobi**

**14 September, 2021**

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KIKUYU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

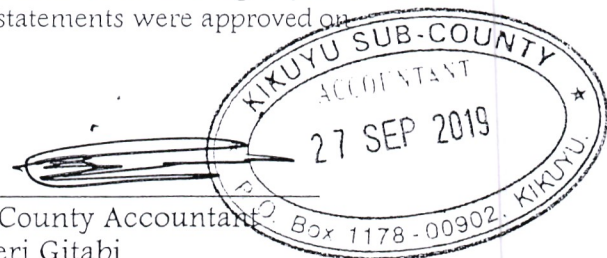
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	111,634,483	71,503,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	=	=
<b>TOTAL RECEIPTS</b>		<b>111,634,483</b>	<b>71,503,447</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,817,285	1,519,451
Use of goods and services	5	13,251,258	4,224,133
Transfers to Other Government Units	6	84,134,000	24,500,000
Other grants and transfers	7	25,705,000	30,643,400
Acquisition of Assets	8	-	-
Other Payments	9	=	=
<b>TOTAL PAYMENTS</b>		<b>124,907,543</b>	<b>60,886,984</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>(13,273,060)</u></b>	<b><u>10,616,463</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIKUYU Constituency financial statements were approved on \_\_\_\_\_ 2019 and signed by:



Fund Account Manager  
Elizabeth Kagira



Sub-County Accountant  
Gaceri Gitabi  
ICPAK Member Number: 11937

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KIKUYU CONSTITUENCY


Reports and Financial Statements


For the year ended June 30, 2019

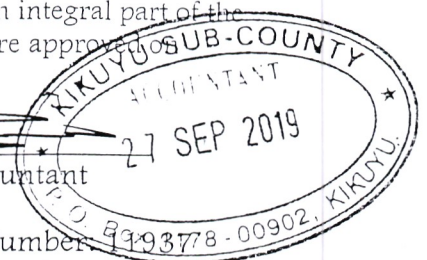
V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	2,344,051	15,216,976
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<u>2,344,051</u>	<u>15,216,976</u>
Current Receivables			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<u>2,344,051</u>	<u>15,216,976</u>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
<b>TOTAL FINANCIAL LIABILITES</b>		<u>-</u>	<u>-</u>
<b>NET FINANCIAL ASSETS</b>		<u>2,344,051</u>	<u>2,344,051</u>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	15,216,976	4,600,513
Surplus/Deficit for the year		(13,273,060)	10,616,463
Prior year adjustments	14	400,135	-
<b>NET FINANCIAL POSITION</b>		<u>2,344,051</u>	<u>15,216,976</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIKUYU Constituency financial statements were approved by the Board of Directors on 27 September 2019 and signed by:

  
Fund Account Manager  
Elizabeth Kagira

  
Sub-County Accountant  
Gaceri Gitabi  
ICPAK Member Number 939378-00902, KIKUYU



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KIKUYU CONSTITUENCY


Reports and Financial Statements


For the year ended June 30, 2019

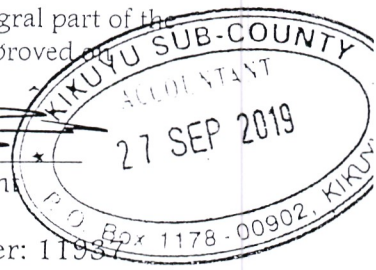
VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	111,634,483	71,503,447
Other Receipts	3	=	=
Total receipts		111,634,483	71,503,447
Payments			
Compensation of Employees	4	1,817,285	1,519,451
Use of goods and services	5	13,251,258	4,224,133
Transfers to Other Government Units	6	84,134,000	24,500,000
Other grants and transfers	7	25,705,000	30,643,400
Other Payments	9	-	-
Total payments		124,907,543	60,886,984
Total Receipts Less Total Payments		(13,273,060)	10,616,463
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	400,135	-
Net Adjustments		400,135	-
Net cash flow from operating activities		(12,872,925)	10,616,463
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		(12,872,925)	10,616,463
Cash and cash equivalent at BEGINNING of the year	13	15,216,976	4,600,513
Cash and cash equivalent at END of the year		2,344,051	15,216,976

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIKUYU Constituency financial statements were approved on \_\_\_\_\_ 2019 and signed by:

  
Fund Account Manager  
Elizabeth Kagira

  
Sub-County Accountant  
Gaceri Gitabi  
ICPAK Member Number: 11937



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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	109,040,876	73,251,594	182,292,470	127,251,594	55,040,875	69.8%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
<b>PAYMENTS</b>						
Compensation of Employees	2,000,000	1,217,068	3,217,068	1,817,285	1,399,783	56.5%
Use of goods and services	9,429,245	7,930,526	17,359,771	12,076,476	5,283,295	69.6%
Transfers to Other Government Units	58,750,000	61,100,000	119,850,000	84,134,000	35,716,000	70.2%
Other grants and transfers	38,861,630	1,804,000	40,665,630	25,705,000	14,960,630	63.2%
Acquisition of Assets	-	-	-	-	-	
Other Payments		1,200,000	1,200,000	1,174,782	25,218	
<b>TOTALS</b>	<b>109,040,875</b>	<b>73,251,594</b>	<b>182,292,469</b>	<b>124,907,543</b>	<b>57,384,926</b>	<b>68.5%</b>

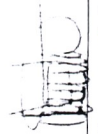
(i) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]


NAIROBI COUNTY GOVERNMENT REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2019

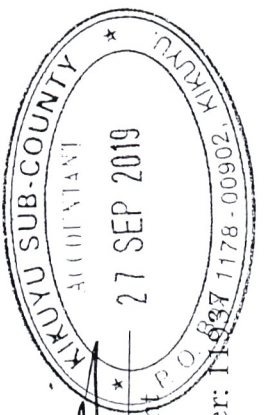
- i. Compensation of Employees underutilisation (below 90%) is due to delay in disbursement of funds from the national board
- ii. Use of Goods and Services underutilisation (below 90%) is due to delay in disbursement of funds from the national board
- iii. Transfers to Other Government Units underutilisation (below 90%) is due to delay in disbursement of funds from the national board
- iv. Other grants and transfers underutilisation (below 90%) is due to delay in disbursement of funds from the national board

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The NGCDF-KIKUYU Constituency financial statements were approved on \_\_\_\_\_ 2019 and signed by:

  
 Fund Account Manager  
 Elizabeth Kagira

  
 Sub-County Accountant  
 Gaceri Gitabi  
 ICPAK Member Number: 11837 1178 - 00902





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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
6.1					
6.2					
6.3					
7.0 Primary Schools Projects (List all the Projects)	47,250,000.00	31,850,000.00	79,100,000	57,134,000	21,966,000
7.1					
7.2					
7.3					
7.4					
8.0 Secondary Schools Projects (List all the Projects)	11,500,000	28,100,000	39,600,000	27,000,000	12,600,000
8.1					
8.2					
8.3					
8.4					
9.0 Tertiary institutions Projects (List all the Projects)	-	-	-	-	-
9.1					
9.2					
9.3					
9.4					
10.0 Security Projects	14,750,000	1,150,000	15,900,000	6,000,000	9,900,000
10.1					
10.2					
10.3					
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-



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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
11.4 Purchase of computers	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-
12.0 Others	-	-	-	-	-
12.1 Strategic Plan	-	1,200,000	1,200,000	1,174,782	25,218
12.2 Innovation Hub	-	-	-	-	-
12.2	-	-	-	-	-
TOTAL	109,040,875	73,251,594	182,292,469	124,907,543	57,384,926

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

## IX. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

### 1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

### 2. Reporting Entity

The financial statements are for the NGCDF-KIKUYU Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### 3. Reporting Currency

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

### 4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

#### a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

##### Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

##### Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

#### SIGNIFICANT ACCOUNTING POLICIES

##### External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

##### Other receipts

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

#### b) Recognition of payments

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

##### Compensation of Employees

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

##### Use of Goods and Services

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

##### Acquisition of Fixed Assets

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

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

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11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 as required by Law. Included in the adjustments are the unutilized funds.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2019.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -

KIKUYU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO A855814	1	43,405,173	
AIE NO A855861	2	11,379,310	
AIE NO A892920	3	10,000,000	
AIE NO A005765	1	6,000,000	
AIE NO B005278	2	20,000,000	
AIE NO B030328	3	11,000,000	
AIE NO B006381	4	7,000,000	
AIE NO B030439	5	2,850,000	
AIE NO A699129	6		
AIE NO A042769	7		28,098,275
AIE NO B030006	8		5,500,000
TOTAL		111,634,483	71,503,447

2. PROCEEDS FROM SALE OF ASSETS

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

	2018-2019 Kshs	2017-2018 Kshs
Basic wages of contractual employees	1,324,702	1,051,933
Basic wages of casual labour	165,668	124,000
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity – paid	-	-
- accrued	-	-
Other personnel payments	326,915	343,518
Total		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIKUYU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

s. USE OF GOODS AND SERVICES

	2018-2019 Kshs	2017-2018 Kshs
Committee Expenses	3,179,545	259,625
Utilities, supplies and services	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	167,000	283,500
Rentals of produced assets	1,197,000	757,700
Training expenses	1,722,361	147,789
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	1,452,400	767,936
Office and general supplies and services	-	-
Other operating expenses	4,388,000	1,490,900
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
	300,000	-
Total	<u>13,251,258</u>	<u>4,224,133</u>



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIKUYU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	57,134,000	24,000,000
Transfers to secondary schools (see attached list)	27,000,000	500,000
Transfers to tertiary institutions (see attached list)	-	24,000,000
Transfers to health institutions (see attached list)	-	-
<b>TOTAL</b>	<b>84,134,000</b>	<b>48,500,000</b>

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bursary – secondary schools (see attached list)	12,642,000	10,255,500
Bursary – tertiary institutions (see attached list)	1,002,000	6,973,900
Bursary – special schools (see attached list)	6,061,000	1,000,000
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	6,000,000	10,500,000
Sports projects (see attached list)	-	-
Environment projects (see attached list)	-	121,000
Emergency projects (see attached list)	-	1,700,000
Others	25,705,000	30,550,400
<b>Total</b>	<b>12,642,000</b>	<b>10,255,500</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIKUYU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2018-2019 Kshs	2017-2018 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
Total	-	-

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
ICT HUB	-	-
specify	-	-
	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 KIKUYU CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019  
 NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
Equity, 0570262103404.	2,344,051	15,216,976
Total	2,344,051	4,600,513
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIKUYU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

[Include an annex of the list is longer than 1 page.]

12A. RETENTION

Supplier 1  
Supplier 2  
Supplier 3

2018 - 2019 Kshs	2017-2018 Kshs
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Total

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

Name 1.  
Name 2.  
Name 3.

Add as appropriate

Total

2018 - 2019 Kshs	2017-2018 Kshs
-	-
-	-
-	-
-	-
-	-
-	-
-	-

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	15,216,976	4,600,513
Cash in hand		-
Imprest		-
<b>Total</b>	<b>15,216,976</b>	<b>4,600,513</b>
<i>[Provide short appropriate explanations as necessary]</i>		

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Previous years stale cheques	400,135	0
Cash in hand	-	-
Imprest	400,135	-
<b>Total</b>	<b>800,270</b>	<b>0</b>

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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019 Kshs	2017-2018 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
	-	-

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	1,399,783	1,217,068
Use of goods and services	5,283,295	7,930,526
Amounts due to other Government entities (see attached list)	35,716,000	61,100,000
Amounts due to other grants and other transfers (see attached list)	14,960,630	1,804,000
Acquisition of assets		
Others ( <i>specify</i> )	25,218	1,200,000
	57,384,926	73,251,594

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15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	42,816,569	33,998,917
	42,816,569	33,998,917

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2019 d=a-c	Comments
Construction of buildings					
1.	-				
2.	0				
3.	0				
Sub-Total	0				
Construction of civil works					
4.	0				
5.	0				
6.	0				
Sub-Total	0				
Supply of goods					
7.	0				
8.	0				
9.	0				
Sub-Total	0				
Supply of services					
10.	0				
11.	0				
12.	0				
Sub-Total	0				
Grand Total	0				



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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
Senior Management						
1.		0				
2.		0				
3.		0				
Sub-Total		0				
Middle Management		0				
4.						
5.		93,687	01-09-18	0	93,687	
6.		93,687	01-09-18	0	93,687	
Sub-Total		187,374			187,374	
Unionisable Employees						
7.		0				
8.		0				
9.		0				
Sub-Total		0				
Others (specify) Contractual		0				
10. Miriam Njeri		0				
11. Harun Kihuha		0				
12.		0				
Sub-Total		0				
Grand Total		187,374			187,374	



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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land				
Buildings and structures	4,000,000	0	0	4,000,000
Transport equipment	0	0	0	0
Office equipment, furniture and fittings	680,730	0	0	680,730
ICT Equipment, Software and Other ICT Assets	1,200,700	0	0	1,200,700
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets				
Intangible assets	0	0	0	0
Total	5,881,430	0	0	5,881,430

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ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
THIRIME PRIMARY SCHOOL	KCB	1107222567	2,260,674	11,004
KIKUYU TOWNSHIP PRIMARY SCHOOL	EQUITY	570299666970	4,056,853	57,093
KIDFARMACO PRIMARY SCHOOL	EQUITY	570298272511	2,106,353	719
LUSIGETTI PRIMARY SCHOOL	EQUITY	570293603903	4,001,223	1,223
GATHIRU PRIMARY SCHOOL	EQUITY	570298932865	2,186,835	1,701,571
HGM KINOO PRIMARY SCHOOL	EQUITY	570294352861	4,288,691	2,640,881
PCEA MAMA NGINA KENYATTA PRIMARY SCHOOL	EQUITY	570291568078	3,125,974	218,917
HGM KINOO SECONDARY SCHOOL	EQUITY	570278492673	7,449,520	10,000,000
KARAI MIXED DAY SECONDARY	EQUITY	570293476425	4,981,953	5,000,513
KERWA SECONDARY SCHOOL	EQUITY	570298134882	371,942	1,200,142
LUSIGETTI SENIOR HIGH SCHOOL	EQUITY	570270173526	68,773	1,004,020
MAI-A-IHII PRIMARY SCHOOL	EQUITY	570270671553	11,038	28,922
MUSA GITAU SECONDARY SCHOOL	EQUITY	570294407546	477,802	4,165,433
NACHU PRIMARY SCHOOL	EQUITY	570261808206	236,058	2,500,454
NDERI PRIMARY SCHOOL	EQUITY	570272031938	103,501	1,505,335
NJUMBI PRIMARY SCHOOL	EQUITY	570293364367	2,513,454	2,500,000
RIU NDERI PRIMARY SCHOOL	EQUITY	570260630647	171,744	428,993
GIKAMBURA PRIMARY SCHOOL	JAMII BORA	3061702305002	3,469,679	19,680
NDIGUINI PRIMARY SCHOOL	KCB	1224082079	685,218	470,610
KERWA PRIMARY SCHOOL	KCB	1141751895	125,485	114,339
MUHU SECONDARY SCHOOL	FAMILY BANK	102000005762	123,803	429,072
TOTAL			42,816,569	33,998,917



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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)
OAG/ TRI- HUB/K IKUY U NGCD F/2017- 2018/9	Unutilised funds/Under expenditure	The balance at the end of the year was broken down into the votes	Elizabeth Kagira Fund Account Manager	Resolved	Done

