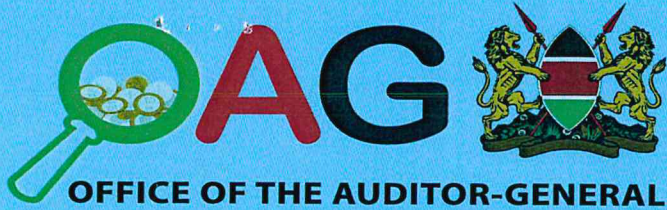



REPUBLIC OF KENYA



Enhancing Accountability

 THE NATIONAL ASSEMBLY PAPER NO. 107			
REPORT 13 OCT 2021			
<table border="1"><tr><td>DAY.</td></tr><tr><td>WED</td></tr></table>		DAY.	WED
DAY.			
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TABLED BY:	MAJ. WHP		
CLERK-AT THE TABLE:	SAMUEL KALAMA		

THE AUDITOR-GENERAL

ON

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

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



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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

Reports and Financial Statements

For the year ended June 30, 2019

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KIBRA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

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 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Jimnah Macharia
2.	Sub-County Accountant	Michael Munene
3.	Chairman NGCDFC	Emmanuel Mungami
4.	Member NGCDFC	Ann Ithara

(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) NG-CDF KIBRA Constituency Headquarters

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KIBRA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

(f) NG-CDF KIBRA Constituency Contacts

Telephone: (254)
E-mail: kibracdf@ng-cdf.go.ke
Website: www.kibracdf.go.ke

(g) NG-CDF 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
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

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

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

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

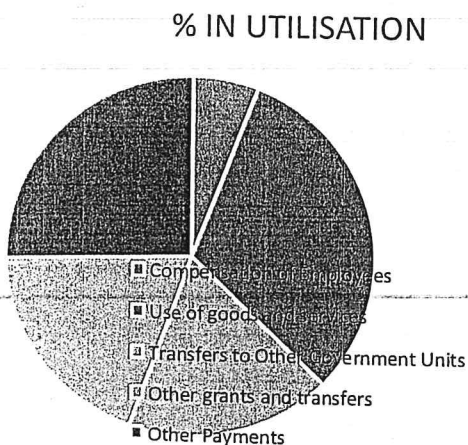
In the financial year 2018/19 the NG-CDF KIBRA Constituency was allocated Kshs, 109,040,872.01 and we have received half the allocation for the financial year 2018/2019 and the utilization has gone well in which over 50% of the funds allocated to projects has been utilized effectively as bellow.

Table 1.0 summary of budget performance

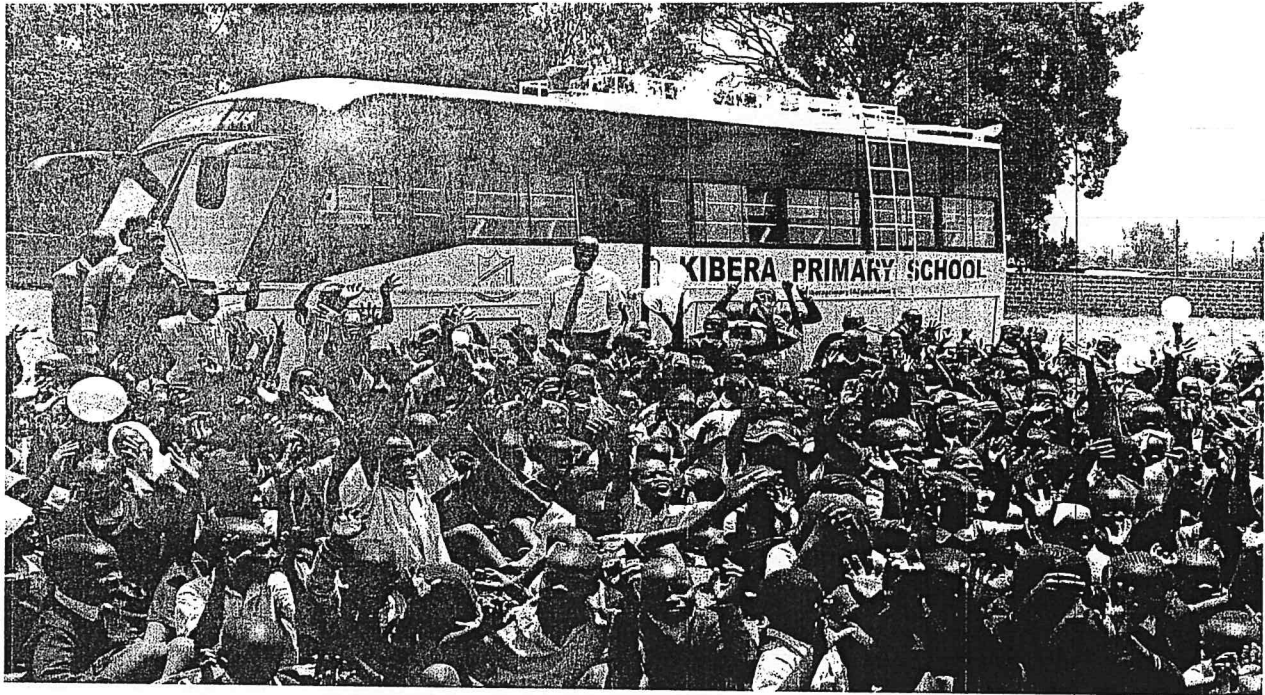
Key achievements

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	18.10%
Use of goods and services	98.30%
Transfers to Other Government Units	57.10%
Other grants and transfers	60.40%
Other Payments	79.90%



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

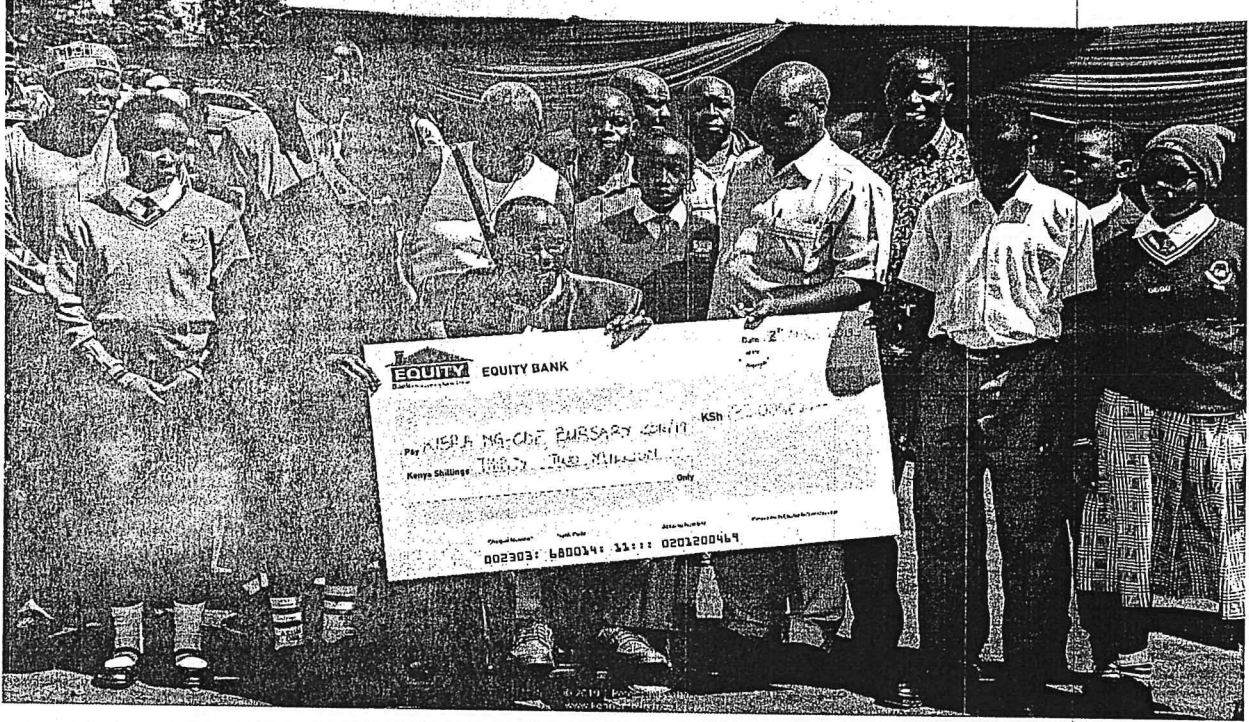


Kibera Primary School-School bus

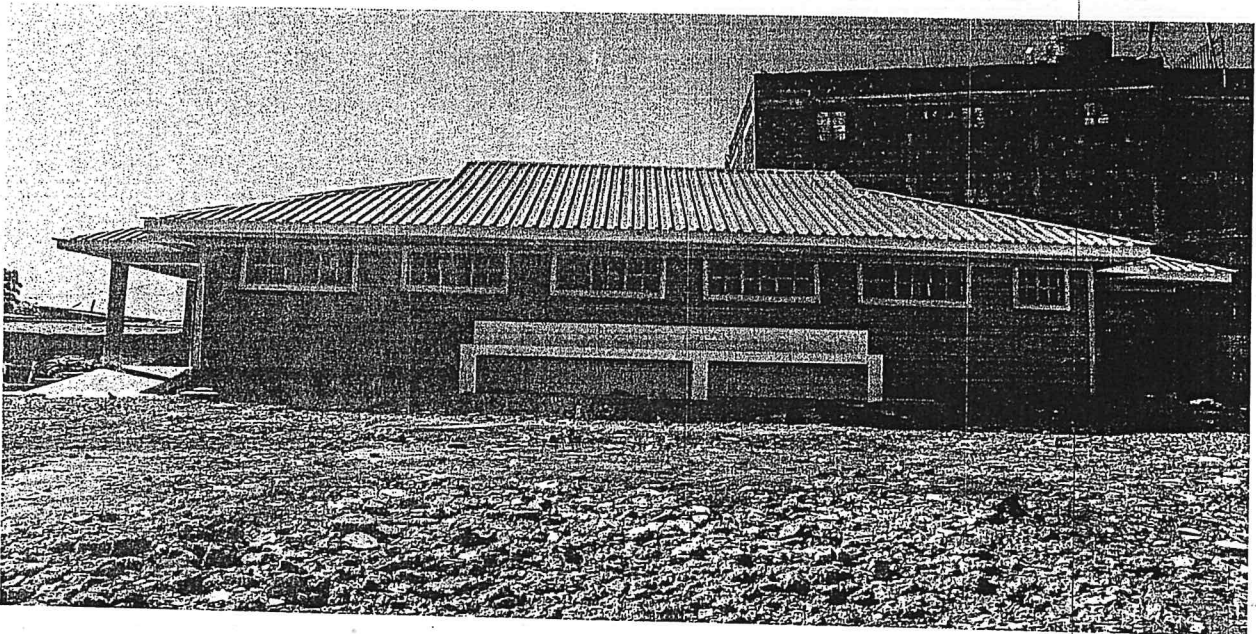


Kibera Schools Sports Day

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



Disbursement of Bursary in Kibra NG-CDFC



Kibera Primary School Ablution Block

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KIBRA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

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 NG-CDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIBRA 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-KIBRA 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-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 *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-KIBRA 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-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 SEPT 2019.



Fund Account Manager
Name:

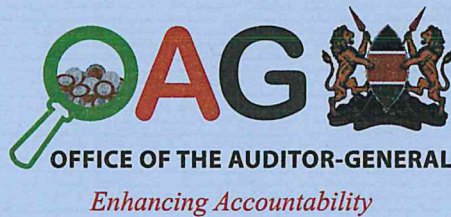
JIMNAH MACHARIA



Sub-County Accountant
Name: MICHAEL MUNENE
ICPAK Member Number:

REPUBLIC OF KENYA

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



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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kibra Constituency set out on pages 9 to 35, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flow and 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 matter described in the basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kibra Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

Presentation of Financial Statements

The trial balance of the National Government Constituencies Development Fund (NGCDF) - Kibra Constituency as at 30 June, 2019 is presented on page 12 as a component of the financial statements. This is contrary to the financial reporting guidelines provided by the Public Sector Accounting Standards Board and the provisions of paragraph 21 of IPSAS No. 1 – Presentation of Financial Statements – which provides the components of financial statements.

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

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

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

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.154,642,462 and Kshs.99,624,716 respectively resulting into a shortfall of Kshs.55,017,746 or 36% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.154,642,462 and Kshs.94,941,280 respectively resulting to an under-expenditure of Kshs.59,701,182 or 39% of the budget.

The under-funding and under-expenditure is an indication that some approved projects and programmes were not fully implemented which in turn impacted negatively on efficient and effective delivery of services to the constituents.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and 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 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 National Government Constituencies Development Fund – Kibra Constituency Constituency to sustain services, disclosing and 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 Fund's 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 entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 National Government Constituencies Development Fund - Kibra Constituency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

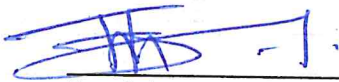
08 September, 2021

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

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019 Kshs	2017-2018 Kshs
RECEIPTS			
Transfers from NG CDF board-AIEs' Received	1	65,379,310	86,810,345
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	23,130	-
TOTAL RECEIPTS		65,402,440	86,810,345
PAYMENTS			
Compensation of employees	4	883,167	2,168,634
Use of goods and services	5	9,466,215	7,873,005
Transfers to Other Government Units	6	41,239,466	33,321,650
Other grants and transfers	7	36,176,172	27,705,796
Acquisition of Assets	8	5,178,260	-
Other Payments	9	1,998,000	-
TOTAL PAYMENTS		94,941,280	71,069,086
SURPLUS/DEFICIT		(29,538,840)	15,741,259

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 SEPT 2019 and signed by:



Fund Account Manager
Name:

JIMMY MACHARIA



Sub-County Accountant
Name:
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KIBRA CONSTITUENCY


Reports and Financial Statements

For the year ended June 30, 2019

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	4,683,436	34,222,276
Cash Balances (cash at hand)	10B	-	-
Current Receivables		-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		4,683,436	34,222,276
current receivables-		-	-
TOTAL FINANCIAL ASSETS		4,683,436	34,222,276
FINANCIAL LIABILITIES			
Accounts payable-			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES			
NET FINANCIAL ASSETS		<u>4,683,436</u>	<u>34,222,276</u>
REPRESENTED BY			
Fund balance b/fwd	13	34,222,276	18,481,016
Surplus/Defict for the year		(29,538,840)	15,741,259
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		<u>4,683,436</u>	<u>34,222,276</u>

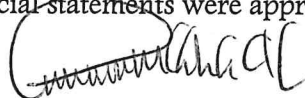
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBRA Constituency financial statements were approved on SEPT 2019 and signed by:



Fund Account Manager

Name:

JIMNAH MACHARIA



Sub-County Accountant

Name: MICHAEL MUNENE

ICPAK Member Number: 9557

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KIBRA CONSTITUENCY

Reports and Financial Statements


For the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2018-2019	2017-2018
Transfers from CDF Board	1	65,379,310	86,810,345
Other Receipts	3	23,130	-
Total receipts		65,402,440	86,810,345
Payments			
Compensation of Employees	4	883,167	2,168,634
Use of goods and services	5	9,466,215	7,873,005
Transfers to Other Government Units	6	41,239,466	33,321,650
Other grants and transfers	7	36,176,172	27,705,796
Other Payments	9	1,998,000	-
Total payments		89,763,020	71,069,086
Total Receipts Less Total Payments		(24,360,580)	15,741,259
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		=	-
Net cash flow from operating activities		(24,360,580)	15,741,259
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	5,178,260	-
Net cash flows from Investing Activities		(29,538,840)	15,741,259
NET INCREASE IN CASH AND CASH EQUIVALENT		(29,538,840)	15,741,259
Cash and cash equivalent at BEGINNING of the year	13	34,222,276	18,481,016
Cash and cash equivalent at END of the year	10A	4,683,436	34,222,276

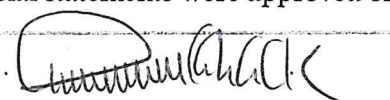
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBRA Constituency financial statements were approved on

SEPT 2019 and signed by:



Fund Account Manager
Name:

JIMMAY KACHANIA



Sub-County Accountant
Name: *MICHAEL MUNENG*
ICPAK Member Number: *9557*

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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TRIAL BALANCE

TRIAL BALANCE AS AT 30TH JUNE 2019			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	4,683,436	
	Bank Balances		
	Cash Balances	-	
	Outstanding Imprest	-	-
Payments			
	Compensation of Employees	883,167	
	Use of goods and services	9,466,215	
	Transfers to Other Government Units	41,239,466	
	Other grants and transfers	36,176,172	
	Acquisition of Assets	5,178,260	
	Other Payments	1,998,000	
Receipts			
	Transfers from the Board		65,379,310
	Proceeds from sale of assets		-
	Others receipts		23,130
Fund Balance b/f			
	Prior year adjustments		-
TOTAL		99,624,716	99,624,716

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

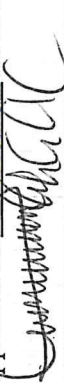
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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 %
RECEIPTS						
Transfers from CDF Board	109,040,876	45,601,586	154,642,462	99,601,586	55,040,876	64%
Proceeds from Sale of Assets						
Other Receipts				23,130	-23,130	
PAYMENTS						
Compensation of Employees	2,203,189	2,669,020	4,872,209	883,167	3,989,042	18.1%
Use of goods and services	7,610,489	2,024,138	9,634,627	9,466,215	168,412	98.3%
Transfers to Other Government Units	47,962,262	24,279,466	72,241,728	41,239,466	31,002,262	57.1%
Other grants and transfers	51,264,935	8,628,962	59,893,897	36,176,172	23,717,725	60.4%
Acquisition of Assets		5,500,000	5,500,000	5,178,260.00	321,740.00	0.0%
Other Payments		2,500,000	2,500,000.00	1,998,000	502,000	79.9%
TOTALS	109,040,876	45,601,586	154,642,462	94,941,280	59,701,182	61.4%

(a) There was an AIA in the financial year 2018/2019 in KIBRA NG-CDF

(b) The implementation was below 100% due to delays in disbursement of funds from the NG-CDF Board.

The NGCDF-KIBRA Constituency financial statements were approved on SEPT 2019 and signed by:



Sub-County Accountant

Name: MICHAEL MUNGENE

ICPAK Member Number 9557

Fund Account Manager

Name:

JUMBA MACHARIA

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBRA CONSTITUENCY
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VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19
	Actual	Approved	Actual	Approved	Actual	Approved	Actual	Approved	Actual
1.0 Administration and Recurrent									
1.1 Compensation of employees	2,203,189	2,669,020	4,872,209	883,167	3,989,042				
1.2 Committee allowances	2,051,129	520,000	2,571,129	2,566,000	5,129				
1.3 Use of goods and services	2,288,135	720,000	3,008,135	3,006,215	1,920				
Sub-Total	6,542,453	3,909,020	10,451,473	6,455,382	3,996,091				
2.0 Monitoring and evaluation									
2.1 Capacity building	1,582,880	-	1,582,880	1,421,000	161,880				
2.2 Committee allowances	844,173	624,138	1,468,311	1,455,000	13,311				
2.3 Use of goods and services	844,173	160,000	1,004,173	1,000,000	4,173				
Sub-Total	3,271,226	784,138	4,055,364	3,876,000	179,364				
3.0 Emergency									
3.1 Primary Schools	-	-	-	-	-				
3.2 Secondary schools	-	-	-	-	-				
3.3 Tertiary institutions	-	-	-	-	-				
3.4 Security projects	-	-	-	-	-				
3.5 others	5,738,994	3,516,356	9,255,350	3,420,047	5,835,303				

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBRA CONSTITUENCY

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Sub-Total		5,738,994	3,516,356	9,255,350	3,420,047	5,835,303
4.0 Bursary and Social Security						-
4.1 Special schools						-
4.2 Secondary Schools		25,508,521	1,506,379	27,014,900	25,805,000	1,209,900
4.3 Tertiary Institutions		12,655,785	3,401,771	16,057,556	5,072,100	10,985,456
4.4 Universities						-
4.5 Social Security						-
Sub-Total		38,164,306	4,908,150	43,072,456	30,877,100	12,195,356
5.0 Sports						-
5.1 Sports		2,180,817	204,457	2,408,404	1,897,025	488,249
Sub-Total		2,180,817	204,457	2,408,404	1,897,025	488,249
6.0 Environment						-
6.1 Environment		2,180,818	-	2,180,818		2,180,818
Sub-Total		2,180,818	-	2,180,818	-	2,180,818
7.0 Primary Schools Projects						-
7.1 Raila Educational Centre Primary School		2,962,262	-	2,962,262	2,960,000	2,262
7.2 Toi Primary School		5,000,000	-	5,000,000	3,000,000	2,000,000
7.3 Primary School Desks		2,000,000	-	2,000,000	-	2,000,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBERA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

7.4 KIBERA PRI.SCHOOL ABLUTION BLOCK	-	4,230,000	4,230,000	4,230,000	-
7.5 KIBERA PRI.BUS)	-	7,000,000	7,000,000	7,000,000	-
7.6 primary school desks		1,806,466	1,806,466	1,806,466	-
Sub-Total	9,962,262	13,036,466	22,998,728	18,996,466	4,002,262
8.0 Secondary Schools Projects					-
8.1 Moi Girls School	2,000,000		2,000,000		2,000,000
8.2 Kibera Secondary School	34,000,000		45,243,000	22,243,000	23,000,000
8.3 Secondary School Desks	2,000,000		2,000,000		2,000,000
Sub-Total	38,000,000	11,243,000	49,243,000	22,243,000	27,000,000
9.0 Health institutions Projects					-
10.0 Security Projects					-
10.1 Kibra Sub-County A.P Station	3,000,000		3,000,000		3,000,000
11.0 Acquisition of assets					-
11.1 Motor Vehicles					-
11.2 Construction of CDF office		5,500,000	5,500,000	5,178,260	321,740
11.3 Purchase of furniture and equipment					-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBRA CONSTITUENCY
Reports and Financial Statements
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11.4 Purchase of computers									
Sub-Total		3,000,000		5,500,000					
12.0 ROADS						8,500,000		5,178,260	3,321,740
13.0 Others									
13.1 Strategic Plan									
13.2 Innovation Hub				2,500,000		2,500,000		1,998,000	502,000
Sub-Total									
GRAND TOTALS		109,040,876		45,601,586		154,642,462		94,941,280	59,701,182

(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-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 Entity for all the years presented.

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIBRA CONSTITUENCY
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X. NOTES TO THE FINANCIAL STATEMENT

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
DEP07/2017/2018/100	1		5,500,000	
DEP07/2017/2018/188	2		37,905,172	
DEP07/2017/2018/614	3		43,405,173	
DEP07/2017/2018/718	1	11,379,310.00		
DEP07/2018/2019/029	2	10,000,000.00		
DEP07/2018/2019/355	3	13,000,000.00		
DEP07/2018/2019/653	4	7,000,000.00		
DEP07/2018/2019/540	5	11,000,000.00		
DEP07/2018/2019/1204	6	13,000,000.00		
		65,379,310	86,810,345	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
Receipts from the Sale of Buildings		-	-	
Receipts from the Sale of Vehicles and Transport Equipment		-	-	
Receipts from the Sale Plant Machinery and Equipment		-	-	
Receipts from the Sale of office and general equipment		-	-	
		-	-	
	Total	-	-	
3 OTHER RECEIPTS				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
Interest Received		-	-	
Rents		-	-	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

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Sale of tender documents			-
Other Receipts Not Classified Elsewhere- Hire of Hall		23,130.00	-
Total		23,130.00	-

4 COMPENSATION OF EMPLOYEES

Description	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	809,727	2,083,514
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
employer contribution to NSSF	73,440	85,120
gratuity - Paid	-	-
-Accrued	-	-
Other personnel payments	-	-
	-	-
Total	883,167	2,168,634

5 USE OF GOODS AND SERVICES

Description	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	9,000.00	1,000
Electricity		-
Water & sewerage charges		-
Office rent		-
Communication, supplies and services	353,000.00	70,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

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Domestic travel and subsistence		193,000.00	65,000	
Printing, advertising and information supplies & services		631,000.00	513,850	
Rentals of produced assets			-	
Training expenses		1,439,000.00	1,449,000	
Other committee expenses		2,455,000.00	3,112,000	
Committee allowance		2,566,000.00	1,644,000	
Hospitality supplies and services		-	-	
Insurance costs		-		
Specialized materials and services		-		
Office and general supplies and services		1,275,800.00	585,000	
Fuel ,oil & lubricants		-	50,000	
Other operating expenses				
Routine maintenance – vehicles and other transport equipment		150,545.00	-	
Bank charges		393,870	383,155	
Total		9,466,215	7,873,005	
6 TRANSFER TO OTHER GOVERNMENT ENTITIES				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
Transfers to National Government entities		-	-	
Transfers to primary schools (see attached list)		18,996,466	900,000	
Transfers to secondary schools (see attached list)		22,243,000	32,421,650	
Transfers to tertiary institutions (see attached list)		-	-	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

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Transfers to health institutions (see attached list)			-
TOTAL		41,239,466	33,321,650
7 OTHER GRANTS AND OTHER PAYMENTS			
Description		2018-2019	2017-2018
		Kshs	Kshs
Bursary -Secondary		25,805,000	20,185,000
Bursary -Tertiary, cats		5,072,100	4,538,987
Bursary-Special		-	-
Mocks & CAT		-	-
water/Sewers		-	-
Agriculture (Markets)		-	-
Electricity projects		-	-
Security		-	-
Roads		-	-
Sports		1,897,025	1,929,200
Environment		-	-
Emergency Projects (specify)		3,402,047	1,052,609
Development - factories/stadiums		-	-
CIT Hubs		-	-
Total		36,176,172	27,705,796
8 ACQUISITION OF ASSETS			
Non-Financial Assets		2018-2019	2017-2018
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		-	-
Refurbishment of Buildings		5,178,260	-
Purchase of Vehicles		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of Office furniture and fittings		-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

KIBRA CONSTITUENCY

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Purchase of computers ,printers and other IT equipment's			-	
Purchase of photocopier		-	-	
Purchase of other office equipment		-	-	
Acquisition of Land		-	-	
		-	-	
Total		5,178,260	-	
9 OTHER PAYMENTS				
		2018-2019	2017-2018	
		Kshs	Kshs	
strategic plan		1,998,000	-	
ICT Hub		-	-	
			-	
TOTAL		1,998,000	-	
10A: Bank Balances (cash book bank balance)				
		2018-2019	2017-2018	
Name of Bank	Account Number	Kshs (30/6/2019)	Kshs (30/6/2018)	
<i>Equity Bank</i>		4,683,436	34,222,276	
Total		4,683,436	34,222,276	
10B: CASH IN HAND				
		2018-2019	2017-2018	
		Kshs (30/6/2018)	Kshs (30/6/2017)	
Location 1			-	
Location 2		-	-	
Location 3		-	-	
Other receipts (specify)		-	-	
			-	
Total		-	-	
<i>[Provide cash count certificates for each]</i>				
11: OUTSTANDING IMPRESTS				
Name of Officer	Date imprest taken	Amount Taken	Amount Taken	Balance (30/6/2019)
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

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None	None	-	-
Name of Officer	dd/mm/yy	-	-
Name of Officer	dd/mm/yy	-	-
Name of Officer	dd/mm/yy	-	-
Name of Officer	dd/mm/yy	-	-
Name of Officer	dd/mm/yy	-	-
Total			-
12A Retention			
		2018-2019	2017-2018
Supplier/Contractor	PV No.	None	None
TOTAL		-	-
12B STAFF GRATUITY OUTSTANDING			
		2018-2019	2017-2018
NAME 1		-	-
NAME 2		-	-
NAME 3		-	-
NAME 4		-	-
Total		-	-
13 BALANCES BROUGHT FORWARD			
		2018-2019	2017-2018
		Kshs (1//7/2017)	Kshs (1//7/2016)
Equity Bank	11702612239145	34,222,276	18,481,016
Cash in hand			-
Imprest		-	
Total		34,222,276	18,481,016
<i>[Provide short appropriate explanations as necessary]</i>			
14 PRIOR YEAR ADJUSTMENTS			
		2018-2019	2017-2018
		Kshs	Kshs
Bank accounts		-	-
Cash in hand		-	-
Imprest		-	-
Total		-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

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15 OTHER IMPORTANT DISCLOSURES				
15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				
		2018-2019	2017-2018	
		Kshs	Kshs	
No pending bills		-		
		-		
		-		
		-		
TOTAL		-		
15.2: PENDING STAFF PAYABLES (See Annex 2)				
		2018-2019	2017-2018	
		Kshs	Kshs	
No pending staff payables		-		
		-		
		-		
		-		
15.3: : UNUTILIZED FUND (See Annex 3)				
		2018-2019	2017-2018	
		Kshs	Kshs	
Compensation of employees		3,989,042	786,970.00	
Use of goods and services		168,412	1,499,289.00	
Amounts due to other Government entities (see attached list)		31,002,262	10,763,764.00	
Amounts due to other grants and other transfers (see attached list)		23,717,725	4,677,027.00	
Acquisition of assets		321,740		
Others (specify)		502,000		
Total		59,701,182		
15.4: : PMC account balances (See Annex 5)				
		2018-2019	2017-2018	
		Kshs	Kshs	
PMC account Balances (see attached list)		6,959,910.00	11,585,942.70	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

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TOTAL		6,959,910.00	11,585,942.70	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBRA CONSTITUENCY
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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.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBRA CONSTITUENCY
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Name of Staff	Job Group	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2019 d=a-c	Comments
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 FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		3,989,042	786,970.00	
Use of goods & services		168,412	1,499,289.00	
Amounts due to other Government entities		31,002,262	10,763,764.00	
Sub-Total		35,159,716	13,050,023.00	
Amounts due to other grants and other transfers		23,717,725	27,874,535.00	
Sub-Total		23,717,725	27,874,535.00	
Acquisition of assets		321,740		
Others (specify)		502,000	4,677,027.00	
Sub-Total			4,677,027.00	
Grand Total		59,701,182	45,601,586.00	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land			-	
Buildings and structures	11,279,170.00	5,178,260	-	16,457,430
Transport equipment	4,500,000.00	-	-	4,500,000.00
Office equipment, furniture and fittings	1,550,495.84	-	-	1,550,495.84
ICT Equipment, Software and Other ICT Assets	518,418.40	-	-	518,418.40
Other Machinery and Equipment	-	-	-	
Heritage and cultural assets	-	-	-	
Intangible assets	-	-	-	
Total	17,848,084.24	5,178,260	-	23,026,344

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBRA
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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Kibera Secondary School	Equity Bank	1170270942529	999,910.00	9,999,935.00
Raila Educational Centre Primary School	Equity Bank	1170278998867	2,960,000.00	Nil
Toi Primary School	Equity Bank	1170278998690	3,000,000.00	Nil
Total			6,959,910.00	9,999,935.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Report of the Auditors - General on F/s of NGCDF Kibra Constituency	The statements of receipts and payments for the year ended 30 June 018 reflects an expenditure of Kshs. 27,705,796 against other grants and other payments, which includes Kshs. 24,723,987 for bursaries to secondary and tertiary schools. However, no satisfactory explanation was given for failure to present cheques amounting to Kshs. 3,285,000 for payments. As a result, the validity of the payments totalling to Kshs. 3,285,000 could not be confirmed.	Kibra NG-CDF accepts that there was unrepresented Bursary cheque amounting to Kshs 3,285,000 which had already been disbursed. These unrepresented bursary cheques had been disbursed to the beneficiaries but the institutions had not presented them to the bank for clearance as at 30 th June 2018 which they have currently presented. Part of these cheques had been brought back to the office for correction which has been reversed, corrected and disbursed to the beneficiaries.	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 acknowledgement slip are brought back to the office.	Resolved.	Corrective measures are to be implemented in two month's time.

1. The first part of the document is a list of names and addresses of the members of the committee.

2. The second part of the document is a list of names and addresses of the members of the committee.

3. The third part of the document is a list of names and addresses of the members of the committee.

4. The fourth part of the document is a list of names and addresses of the members of the committee.

5. The fifth part of the document is a list of names and addresses of the members of the committee.

6. The sixth part of the document is a list of names and addresses of the members of the committee.