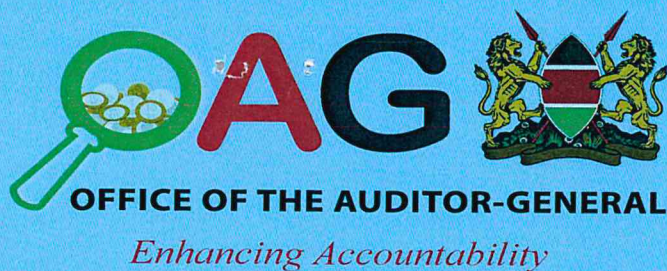



REPUBLIC OF KENYA



 <b>REPORT</b> THE NATIONAL ASSEMBLY PAPER NO. 10	
DATE: 13 OCT 2021	DAY: WED
TABLED BY: OF	MAJ. KHEP
CLERK-AT THE-TABLE:	CAMUEH KIRAMA

**THE AUDITOR-GENERAL**

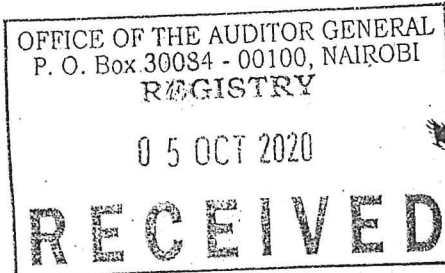
**ON**

**NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND -  
DAGORETTI NORTH CONSTITUENCY**

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







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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -DAGORETTI  
NORTH 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)





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

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Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	1
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE .....	4
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES .....	8
IV. STATEMENT OF RECEIPTS AND PAYMENTS .....	9
V. STATEMENT OF ASSETS AND LIABILITIES .....	10
VI. STATEMENT OF CASHFLOW .....	11
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	12
VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES .....	14
IX. SIGNIFICANT ACCOUNTING POLICIES .....	18
X. NOTES TO THE FINANCIAL STATEMENTS .....	22





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
DAGORETTI NORTH 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, 2012. 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)  
DAGORETTI NORTH 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 DAGORETTI NORTH 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 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	AZIZ M. JUMA
2.	Sub-County Accountant	MICHAEL M. MUNENE
3.	Chairman NGCDFC	ERICK NYANDIKO
4.	Member NGCDFC	DORIS M. KANINI

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -DAGORETTI NORTH Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) NGCDF DAGORETTI NORTH Constituency Headquarters**

P.O. Box 36845-00100  
Kango Estate Kileleshwa off Tabere Crescent Road  
Nairobi, KENYA





*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)*  
*DAGORETTI NORTH CONSTITUENCY*

Reports and Financial Statements

For the year ended June 30, 2019

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(f) NGCDF DAGORETTI NORTH Constituency Contacts

Telephone: (254) 0205217862

E-mail: [info@dagorettinorthngcdf.go.ke](mailto:info@dagorettinorthngcdf.go.ke)

Website: [www.dagorettinorthngcdf.go.ke](http://www.dagorettinorthngcdf.go.ke)

(g) NGCDF DAGORETTI NORTH Constituency Bank

1.

Bank name:	Equity Bank
Branch:	Kilimani Supreme
Account name:	Dagoretti North NG-CDF
Account number:	14702616322406
Address:	75104-00200 Nairobi

(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)**  
**DAGORETTI NORTH CONSTITUENCY**

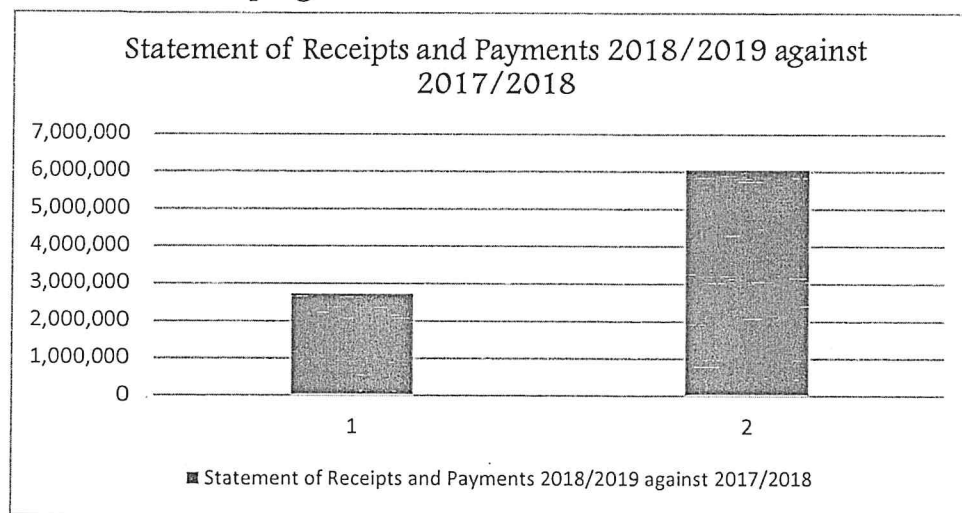
**Reports and Financial Statements**

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

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

The introduction of the IPSAS mode of preparing Financial Statements is a great milestone in achieving our end goal of ensuring development and proper utilization of funds. Accountability has been enhanced and the committee has been more empowered in decision making with regards to utilization of funds

*Summary of the budget performance against actual amounts for current year based on economic classification and programmes*

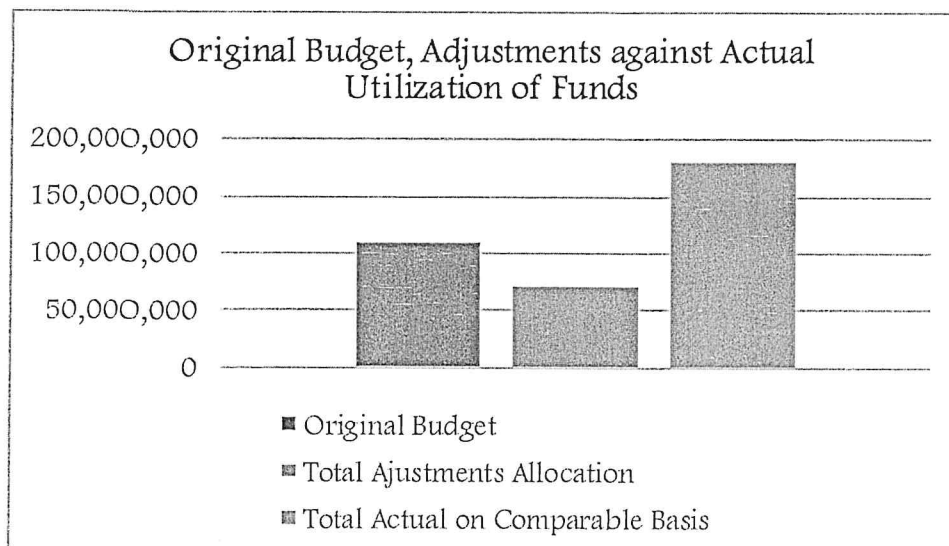


Key

1- Surplus of FY 2018/2019

2- Surplus of FY 2017/2018

The above graph indicates better performance in FY 2018/2019 compared to FY 2017/2018.



Key

1- Original Budget Allocation

2- Total Adjustment Allocation during the FY 2018/2019

3- Total Actual on Comparable Basis

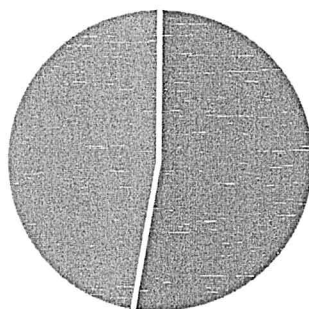
The funds allocated during the financial year was implemented at 65%



*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
DAGORETTI NORTH CONSTITUENCY*

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

FY 2018/2019 ALLOCATION AGAINST FY 2017/2018  
ALLOCATION



■ 2018/2019 ■ 2017/2018

Key

1- FY 2018/2019 Allocation (Ksh.109,040,876)

2- FY 2017/2018 Allocation (Ksh. 98,189,655)

This shows an improvement as compared to the last financial year

KEY ACHIEVEMENTS IN THE FY 2018/2019

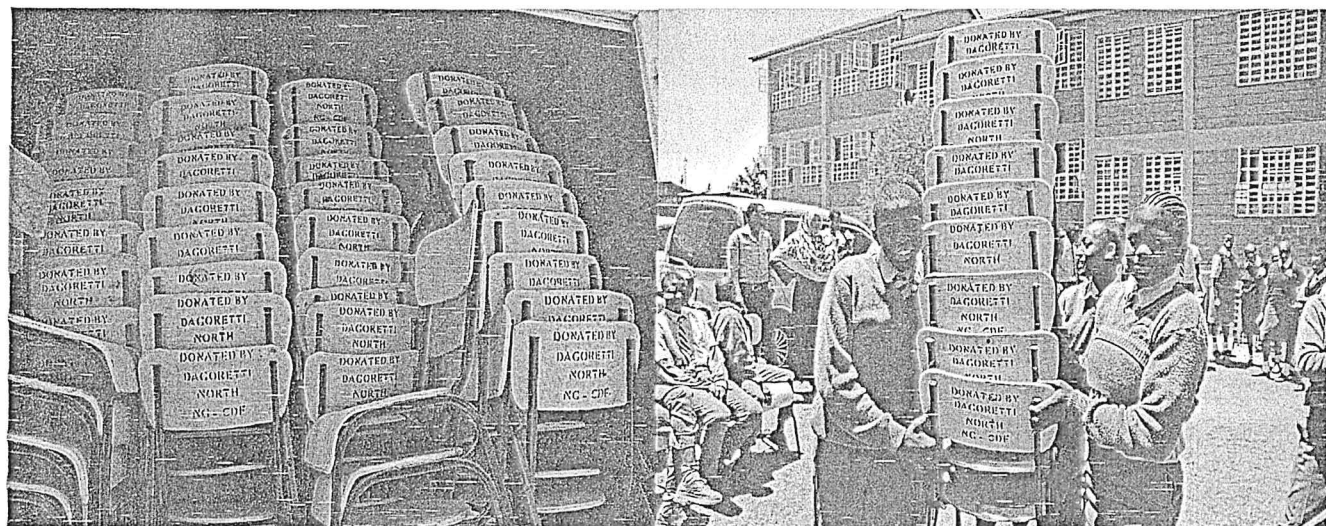


*Figure 1: Construction of a Perimeter wall at Nairobi Primary School.*

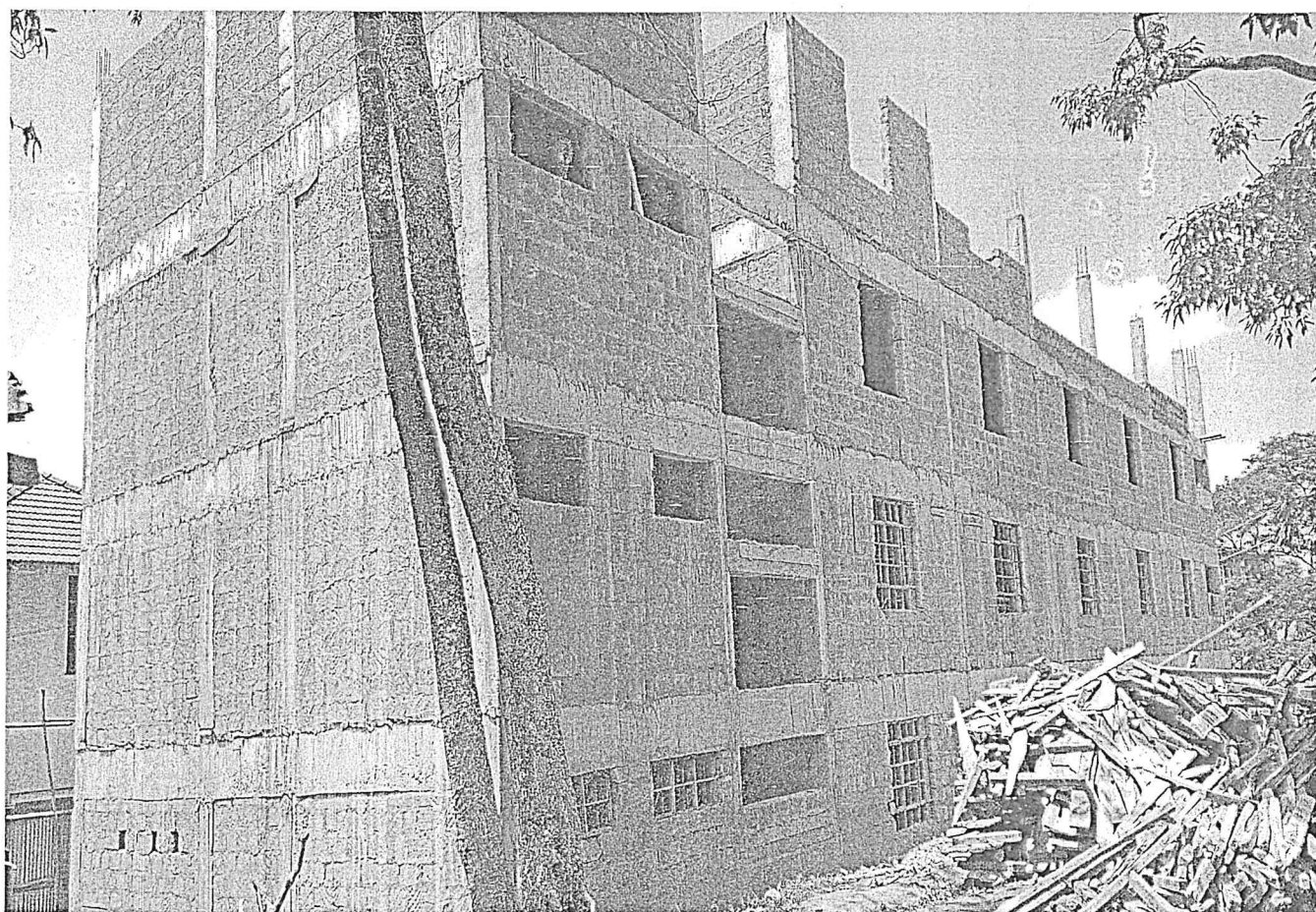


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**DAGORETTI NORTH CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2019

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*Figure 2: Supply of School Lockers and Desks to various Primary Schools and Secondary Schools within the Constituency.*



*Figure 3: Ongoing Construction of 3 Floors (400 student's capacity) Modern Dormitory Block at Nairobi Milimani Secondary School.*

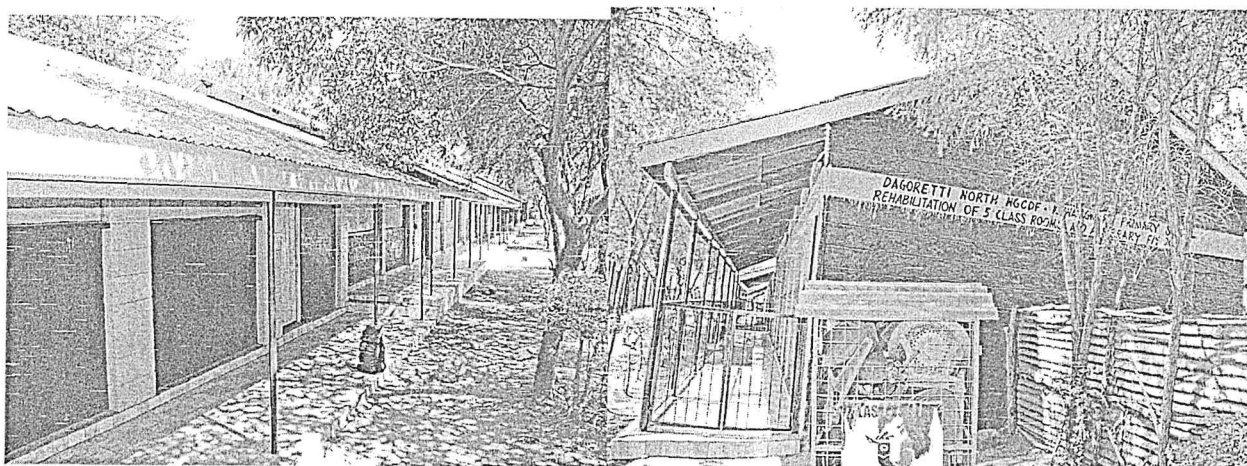




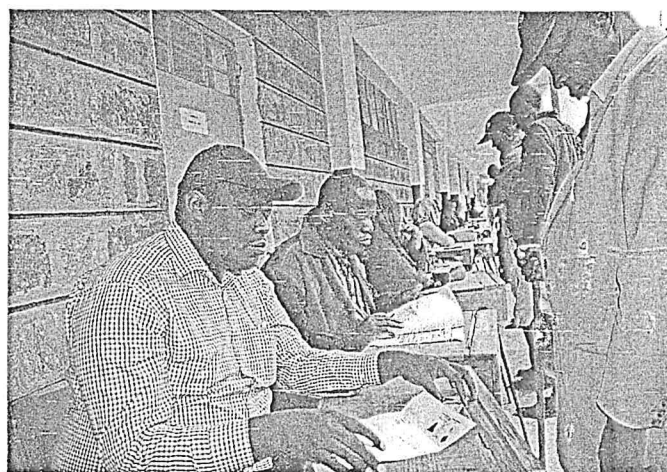
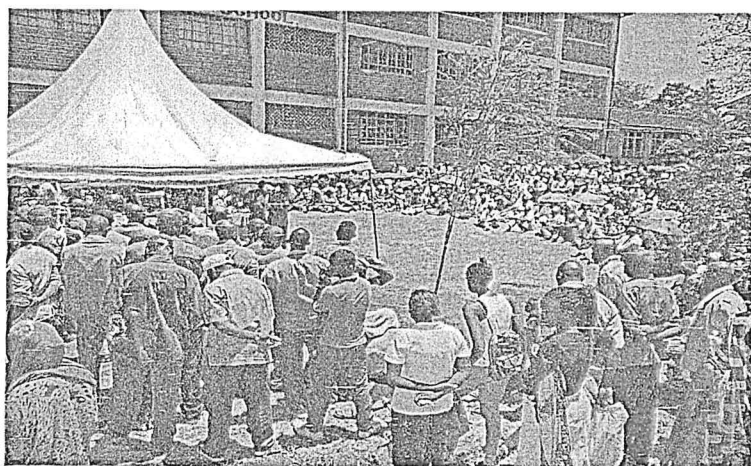
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
DAGORETTI NORTH CONSTITUENCY**

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

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*Figure 4: Renovation of Classrooms at Kawangware Primary School*



*Figure 5: Issuance of Bursary to needy students*

**IMPLEMENTATION CHALLENGES**

There has been the staff turnover Challenge ie. Fund account Manager Transfers which results to time consumption in understanding the constituency environment with its operational challenges in the past but currently this has been addressed and there is smooth operations.

Many projects delayed due to the late disbursement of public funds. We hope that this will improve to enable us do the projects in time.

Otherwise the impact of the NG-CDF kitty is felt countrywide and we hope and pray that the fund lives longer and longer in order to impact more and more lives in Kenya.

*Sign*

**CHAIRPERSON NGCDF COMMITTEE**



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

**DAGORETTI NORTH 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-DAGORETTI NORTH 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-DAGORETTI NORTH 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 charge of the NGCDF-DAGORETTI NORTH 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.

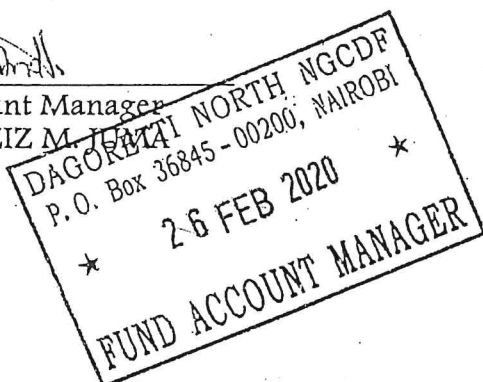
The Accounting Officer in charge of the NGCDF-DAGORETTI NORTH Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for 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-DAGORETTI NORTH Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2019.

Fund Account Manager

Name: AZIZ M. JUMA



Sub-County Accountant

Name: MICHAEL MUNENE MUCHOKI  
ICPAK Member Number: 9557





# REPUBLIC OF KENYA

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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 - DAGORETTI NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Dagoretti North Constituency set out on pages 9 to 38, 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, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Dagoretti North 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

#### **Basis for Opinion**

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



## **Key Audit Matters**

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

## **Other Matter**

## **Budgetary Control and Performance**

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.184,926,873 and Kshs.113,816,483 respectively resulting to an under-funding of Kshs.71,110,390 or 39% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.184,926,873 and Kshs.110,520,474 respectively resulting to an under expenditure of Kshs.74,406,399 or 40% of the budget.

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

## **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 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)**

**DAGORETTI NORTH CONSTITUENCY**


**Reports and Financial Statements**

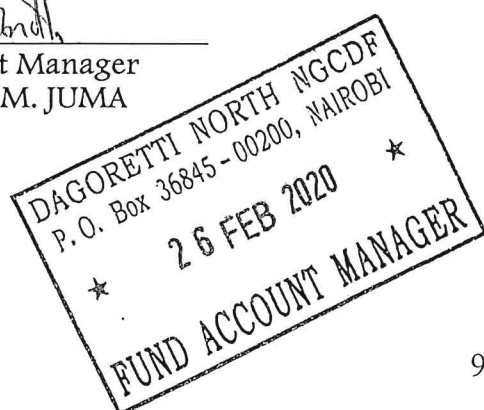
**For the year ended June 30, 2019**


**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board	1	113,784,483	69,353,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	32,000	-
<b>TOTAL RECEIPTS</b>		<b>113,816,483</b>	<b>69,353,447</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,967,878	1,728,246
Use of goods and services	5	5,667,810	4,472,338
Transfers to Other Government Units	6	51,910,961	22,979,007
Other grants and transfers	7	46,999,825	34,122,298
Acquisition of Assets	8	-	-
Other Payments	9	3,974,000	-
<b>TOTAL PAYMENTS</b>		<b>110,520,474</b>	<b>63,301,889</b>
<b>SURPLUS/DEFICIT</b>		<b>3,296,009</b>	<b>6,051,558</b>

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

  
Fund Account Manager  
Name: AZIZ M. JUMA



  
Sub-County Accountant  
Name: MICHAEL MUNENE MUCHOKI  
ICPAK Member Number: 9557



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

**DAGORETTI NORTH 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
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	9,365,524	6,069,514
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		9,365,524	6,069,514
Current Receivables			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>9,365,524</b>	<b>6,069,514</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
<b>NET FINANCIAL ASSETS</b>		<b>9,365,524</b>	<b>6,069,514</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	6,069,514	17,956
Surplus/Deficit for the year		3,296,009	6,051,558
Prior year adjustments	14	-	-
<b>NET FINANCIAL POSITION</b>		<b>9,365,524</b>	<b>6,069,514</b>

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

Fund Account Manager

Name: AZIZ M. JUMA



Sub-County Accountant

Name: MICHAEL MUNENE MUCHOKI

ICPAK Member Number: 9557



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
DAGORETTI NORTH CONSTITUENCY**

**Reports and Financial Statements**

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

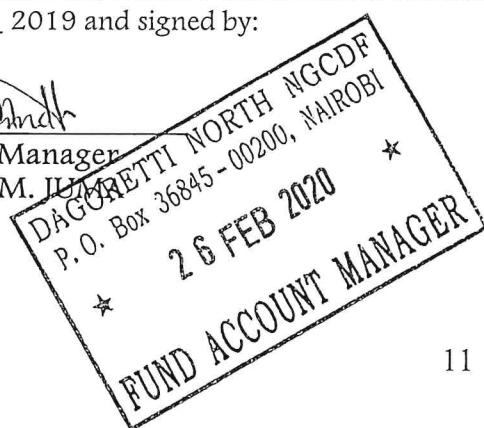
**VI. STATEMENT OF CASHFLOW**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			<b>2018 - 2019</b>	<b>2017 - 2018</b>
<b>Receipts</b>				
Transfers from CDF Board	1		113,784,483	69,353,447
Other Receipts	3		32,000	-
<b>Total Receipts</b>			<b>113,816,483</b>	<b>69,353,447</b>
<b>Payments</b>				
Compensation of Employees	4		1,967,878	1,728,246
Use of goods and services	5		5,667,810	4,472,338
Transfers to Other Government Units	6		51,910,961	22,979,007
Other grants and transfers	7		46,999,825	34,122,298
Other Payments	9		3,974,000	-
<b>Total Payments</b>			<b>110,520,474</b>	<b>63,301,889</b>
<b>Total Receipts Less Total Payments</b>			<b>3,296,009</b>	<b>6,051,558</b>
<b>Adjusted for:</b>				
Outstanding Imprest	11	-		-
Retention	12A	-		-
Gratuity Payable	12B	-		-
Prior Year adjustment	14	-		-
<b>Net Adjustments</b>			<b>-</b>	<b>-</b>
<b>Net cash flow from operating activities</b>			<b>3,296,009</b>	<b>6,051,558</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>				
Proceeds from Sale of Assets	2	-	-	-
Acquisition of Assets	8	-	-	-
<b>Net cash flows from Investing Activities</b>			<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			<b>3,296,009</b>	<b>6,051,558</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>		<b>6,069,514</b>	<b>17,956</b>
<b>Cash and cash equivalent at END of the year</b>			<b>9,365,524</b>	<b>6,069,514</b>

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

Fund Account Manager

Name: AZIZ M. JUMA



Sub-County Accountant

Name: MICHAEL MUNENE MUCHOKI  
ICPAK Member Number: 9557





## 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 NG-CDF Board	109,040,876	75,853,997	184,894,873	113,784,483	71,110,390	62%
Proceeds from Sale of Assets			-		-	
Other Receipts		32,000	32,000	32,000	-	100%
TOTAL RECEIPTS	109,040,876	75,885,997	184,926,873	113,816,483	71,110,390	62%
PAYMENTS						
Compensation of Employees	2,844,104	2,714,513	5,558,617	1,967,878	3,590,739	35%
Use of goods and services	6,969,575	4,046,020	11,015,595	5,667,810	5,347,785	51%
Transfers to Other Government Units	42,266,349	35,654,612	77,920,961	51,910,961	26,010,000	67%
Other grants and transfers	48,460,847	22,970,852	71,431,699	46,999,825	24,431,874	66%
Acquisition of Assets	8,000,000	7,000,000	15,000,000	-	15,000,000	0%
Other Payments	500,000	3,500,000	4,000,000	3,974,000	26,000	99%
TOTAL	109,040,876	75,885,997	184,926,873	110,520,474	74,406,399	60%

- a) On Receipts, the total receipt from NGCDF Board is 62% which is due to the Proposal of Ksh.109,040,876 and additional Ksh. 75,853,997 not yet disbursed by the Board at the closure of the last financial year and Ksh. 32,000.00 which resulted from the sale of Tender Documents that is yet to be approved by the NGCDF Board.
- b) On Acquisition of assets 0% is due to the funds for the construction of Dagoretti North NGCDF Office which is underway to be done and so far, no expense has been incurred as at the end of the financial year.



For the year ended June 30, 2019

- c) *The changes between the original budget and final Budget are as a result of the opening cashbook balance and the funds for financial year 2017/2018 that were not yet disbursed by the Board.*

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



Fund Account Manager  
Name: AZIZ M. JUMA



Sub-County Accountant  
Name: MICHAEL MUNENE MUCHOKI  
ICPAK Member Number: 9557





## VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of Employees	2,844,104	2,714,513	5,558,617	1,967,878	3,590,739
1.2 Committee Allowances	1,709,000	1,116,000	2,825,000	2,397,000	428,000
1.3 Use of goods and services	1,989,349	1,282,531	3,271,879	1,938,503	1,333,376
Sub-Total	6,542,453	5,113,044	11,655,496	6,303,381	5,352,115
2.0 Monitoring and evaluation					
2.1 Capacity Building	1,900,000	373,000	2,273,000	543,053	1,729,947
2.2 Committee allowances	750,000	493,786	1,243,786	190,000	1,053,786
2.3 Use of goods and services	621,226	780,703	1,401,929	599,254	802,675
Sub-Total	3,271,226	1,647,489	4,918,716	1,332,307	3,586,409
3.0 Emergency					
3.1 Primary Schools	5,738,993	7,706,897	13,445,890	6,300,000	7,145,890
3.2 Secondary schools			-		-
3.3 Tertiary institutions			-		-
3.4 Security projects			-		
3.5 others			-		
Sub-Total	5,738,993	7,706,897	13,445,890	6,300,000	7,145,890





For the year ended June 30, 2019

4.0 Bursary and Social Security									
4.1 Primary Schools									-
4.2 Secondary Schools		11,000,000	7,398,438	18,398,438	16,627,000			1,771,438	
4.3 Tertiary Institutions		16,260,219	2,000,000	18,260,219	17,000,630			1,259,589	
4.4 Universities									-
4.5 Social Security									-
Sub-Total		27,260,219	9,398,438	36,658,657	33,627,630			3,031,027	
5.0 Sports									
5.1Dagoretti North NGCDF Sports Tournament		2,180,818	3,601,724	5,782,542	3,563,793			2,218,749	
Sub-Total		2,180,818	3,601,724	5,782,542	3,563,793			2,218,749	
6.0 Environment									-
6.1 Kawangware Primary School Pmc		690,409	227,586	917,995	917,995				-
6.2 Kiruta HGM Primary School Pmc		600,000		600,000	600,000				-
6.3 Dagoretti Muslim primary School Pmc		490,409		490,409	490,408			1	
6.4 Muthangari Primary School Pmc		400,000		400,000	400,000				-
6.5 Constituency Environmental Activities			1,736,207	1,736,207	-			1,736,207	
Sub-Total		2,180,818	1,963,793	4,144,611	2,408,403			1,736,208	
7.0 Primary Schools Projects									
7.1 Riruta HGM Primary School		6,266,349	-	6,266,349	6,266,349			0	
7.2 St. Georges Primary School		500,000	1,200,000	1,700,000	1,700,000				-
7.3 Kawangware Primary. School		3,500,000	-	3,500,000	3,500,000				-



For the year ended June 30, 2019

7.4 Kilimani Primary school	500,000	-	500,000	500,000	-
7.5 Gatina Primary School	500,000	-	500,000	500,000	-
7.6 Muthangari Primary school	5,000,000	-	5,000,000	5,000,000	-
7.7 Lavington Primary school	500,000	6,177,027	6,677,027	6,667,027	10,000
7.8 Kileleshwa Primary School	2,000,000	-	2,000,000	-	2,000,000
7.9 Nairobi Primary School	5,500,000	-	5,500,000	500,000	5,000,000
7.10 Jacaranda Special School	1,000,000	4,400,000	5,400,000	-	5,400,000
7.11 Muslim Primari School	-	2,000,000	2,000,000	2,000,000	-
7.12 Milimani Pimary School	-	1,091,379	1,091,379	491,379	600,000
7.13 retention b/f	-	-	-	-	-
Sub-Total	25,266,349	14,868,406	40,134,755	27,124,755	13,010,000
8.0 Secondary Schools Projects					
8.1 Nairobi Milimani Sec School	10,000,000	5,786,206	15,786,206	12,786,206	3,000,000
8.2 Lavington Secondary Sch.	7,000,000	5,000,000	12,000,000	12,000,000	-
8.3 Dagoretti Mixed Primary School	-	10,000,000	10,000,000	-	10,000,000
8.4 retention b/f	-	-	-	-	-
Sub-Total	17,000,000	20,786,206	37,786,206	24,786,206	13,000,000
Transfers to Other Government Units					
9.0 Tertiary institutions Projects (List all the Projects)					
9.1 Retention b/f	-	-	-	-	-
Sub-Total	-	-	-	-	-
10.0 Security Projects					



For the year ended June 30, 2019

10.1 Kileleshwa Police Station	4,100,000	-	4,100,000	-	4,100,000
10.2 Muslim Chiefs Office	1,200,000		1,200,000	-	1,200,000
10.3 Muthangari Police Station	5,000,000		5,000,000	-	5,000,000
10.3 Kawangware Acc Office	800,000	300,000	1,100,000	1,100,000	-
10.9 Retention b/f	-	-	-	-	-
Sub-Total	11,100,000	300,000	11,400,000	1,100,000	10,300,000
11.0 Acquisition of assets					
11.1 Motor Vehicles	-		-		-
11.2 Construction of CDF office	8,000,000	7,000,000	15,000,000	-	15,000,000
11.3 Purchase of furniture and equipment	-		-		-
11.4 Purchase of computers	-		-		-
11.5 Purchase of land			-		-
Sub-Total	8,000,000	7,000,000	15,000,000	-	15,000,000
12.0 Others					
12.1 Strategic Plan		3,500,000	3,500,000	3,474,000	26,000
12.2 Innovation Hub			-		-
12.3 TIVET			-		-
12.4 Website	500,000	-	500,000	500,000	-
Sub-Total	500,000	3,500,000	4,000,000	3,974,000	26,000
GRAND TOTALS	109,040,876	75,885,997	184,926,872	110,520,475	74,406,398

(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)





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
DAGORETTI NORTH CONSTITUENCY**

**Reports and Financial Statements**

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

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**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-DAGORETTI NORTH 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.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
DAGORETTI NORTH CONSTITUENCY**

**Reports and Financial Statements**

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

---

**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.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
DAGORETTI NORTH CONSTITUENCY**

**Reports and Financial Statements**

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

---

**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 DAGORETTI NORTH NGCDF EQUITY BANK ACCOUNT- KILIMANI SUPREME BRANCH 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.





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
DAGORETTI NORTH CONSTITUENCY**

**Reports and Financial Statements**

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

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**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> 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 30<sup>th</sup> 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) –  
DAGORETTI NORTH 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. A855786	1		5,500,000
AIE NO. A892575	2		25,948,275
AIE NO. A892879	3		37,905,172
AIE NO. 2017/2018-B005237	1	54,784,483	
AIE NO. 2018/2019-B030048	2	10,000,000	
AIE NO. 2018/2019-B030370	3	10,000,000	
AIE NO. 2018/2019- B006314	4	6,000,000	
AIE NO. 2014/2015-B042699	5	5,000,000	
AIE NO. 2018/2019-B042725	6	13,000,000	
AIE NO. 2018/2019-B042880	7	15,000,000	
<b>TOTAL</b>		<b>113,784,483</b>	<b>69,353,447</b>

**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	-	-
<b>Total</b>	-	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
DAGORETTI NORTH CONSTITUENCY**

**Reports and Financial Statements**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEPTS**

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	0	-
Rents	0	-
Receipts from Sale of tender documents	32,000	-
Other Receipts Not Classified Elsewhere	0	-
<b>Total</b>	<b>32,000</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	1,793,400	1,020,246
Basic wages of casual labour	128,000	279,000
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
Employer contribution to NSSF	23,600	13,600
Gratuity Paid	22,878	735,110
<b>TOTAL</b>	<b><u>1,967,878</u></b>	<b><u>1,728,246</u></b>





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
DAGORETTI NORTH CONSTITUENCY**

**Reports and Financial Statements**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

<b>Description</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services		231,023
Electricity	31,203	60,000
Water & sewerage charges		34,000
Office rent	696,000	580,000
Communication, supplies and services		40,000
Domestic travel and subsistence		30,000
Printing, advertising and information supplies & services		46,977
Rentals of produced assets		
Training expenses	543,053	1,127,000
Hospitality supplies and services		
Other committee expenses		150,000
Committee allowance	2,587,000	1,541,000
Insurance costs	51,470	
Specialized materials and services		
Office and general supplies and services	1,066,000	273,448
Fuel , oil & lubricants	300,000	200,000
Other operating expenses	151,212	
Bank service commission and charges	25,300	10,890
Security operations		
Routine maintenance - vehicles and other transport equipment	216,572	24,000
Routine maintenance- other assets		124,000
<b>TOTAL</b>	<b><u>5,667,810</u></b>	<b><u>4,472,338</u></b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
DAGORETTI NORTH CONSTITUENCY**

**Reports and Financial Statements**

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary schools	27,124,755	17,979,007
Transfers to Secondary schools	24,786,206	5,000,000
Transfers to Tertiary institutions		
TIVET		
<b>TOTAL</b>	<b>51,910,961</b>	<b>22,979,007</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

<b>Description</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary -Secondary	16,627,000	13,400,500
Bursary -Tertiary	17,000,630	10,650,000
Bursary-Special schools		
Mocks & CAT		
Security	1,100,000	6,433,867
Sports	3,563,793	
Environment	2,408,402	1,637,931
Emergency Projects	6,300,000	2,000,000
<b>TOTAL</b>	<b>46,999,825</b>	<b>34,122,298</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
DAGORETTI NORTH CONSTITUENCY**

**Reports and Financial Statements**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

Non-Financial Assets

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

**9. OTHER PAYMENTS**

	2018-2019	2017-2018
	Kshs	Kshs
ICT HUB	-	-
Strategic Plan	3,474,000	-
Website	500,000	-
<b>TOTAL</b>	<b><u>3,974,000</u></b>	<b><u>-</u></b>





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
DAGORETTI NORTH 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	Account Number	2018-2019	2017 - 2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
<i>Equity Bank Bank, Kilimani Supreme Branch. Dagoretti North NG-CDF</i>	<i>A/C no.14702616322406</i>	9,365,524	6,069,514
<b>10B: CASH IN HAND</b>			
		2018-2019	2017 - 2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
<b>TOTAL</b>		-	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
DAGORETTI NORTH 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>

*Total*

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

**12A. RETENTION**

	<b>2018 - 2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Supplier 1		
Supplier 2		
Supplier 3		

*Total*

*[Provide short appropriate explanations as necessary]*

**12B. STAFF GRATUITY OUTSTANDING**

	<b>2018 - 2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate		
<i>Total</i>	-	-

*[Provide short appropriate explanations as necessary]*



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
DAGORETTI NORTH CONSTITUENCY**

**Reports and Financial Statements**

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

**13. BALANCES BROUGHT FORWARD**

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	6,069,514	17,956
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>6,069,514</b>	<b>17,956</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>-</b>	<b>-</b>





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
DAGORETTI NORTH CONSTITUENCY**

**Reports and Financial Statements**

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

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

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	Kshs	Kshs
NGCDFC Staff	568,850	49,848
Others ( <i>specify</i> )	-	-
	568,850	49,848

**15.3: UNUTILIZED FUND (See Annex 3)**

	2018-2019	2017 - 2018
	Kshs	Kshs
Compensation of employees	3,590,739	2,714,513
Use of goods and services	10,315,785	4,046,020
Amounts due to other Government entities	21,010,000	35,654,612
Amounts due to other grants and other transfers	24,431,874	22,970,852
Acquisition of assets	15,000,000	7,000,000
Others ( <i>specify</i> )	26,000	3,500,000
	74,374,399	75,885,997



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
DAGORETTI NORTH CONSTITUENCY**

**Reports and Financial Statements**

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15.4: PMC account balances (See Annex 5)**

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	41,215,542	27,059,923
	41,215,542	27,059,923



## Reports and Financial Statements

For the year ended June 30, 2019 (Kshs'000)

## ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
Construction of buildings	a	b	c	d=a-c	
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					





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
NGCDF Staff salary		a	b	c	d=a-c	
1.						
2.						
Sub-Total						
NGCDFC Staff gratuity						
1. Gilbert Momanyi Karani		186,000	01-03-18	0	186,000	
2. Phillip Owino Omolloh		111,600	01-07-18	0	111,600	
3. Caroline Atieno Oketch		52,080	01-07-18	0	52,080	
4. Divinnah Nyagaka Moriango		83,700	01-07-18	0	83,700	
5. Rodgers Ateya		49,910	01-07-18	0	49,910	
6. Dannis Ngugi Karanja		85,560	01-07-18	0	85,560	
Sub-Total		568,850			568,850	
Others (specify)						
1						
2						
3						
Sub-Total						
Grand Total		568,850				



Reports and Financial Statements  
For the year ended June 30, 2019 (Kshs'000)

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of Employees		3,590,739	2,714,513	
Sub-Total		3,590,739	2,714,513	
Use of goods & services				
ADM- Committee allowances		428,000	1,116,000	
Adm - Use of goods and services		1,333,376	1,282,531	
M&E Capacity building		1,729,947	373,000	
M&E Committee allowances		1,053,786	493,786	
M&E Use of goods and services		802,675	780,703	
Sub-Total		5,347,785	4,046,020	
Amounts due to other Government entities				
Lavington Primary school		10,000	6,177,027	
St. Georges Primary School			1,200,000	
Milimani Primary School		600,000	1,091,379	
Kileleshwa Primary School		2,000,000		
Nairobi Primary School		5,000,000		
Jacaranda Special School		5,400,000	4,400,000	
Muslim Primary School			2,000,000	
Nairobi Milimani Secondary School		3,000,000	5,786,206	
Lavington Secondary School			5,000,000	
Dagoretti Mixed Secondary School		10,000,000	10,000,000	
Sub-Total		26,010,000	35,654,612	
Amounts due to other grants and other transfers				



## Reports and Financial Statements

For the year ended June 30, 2019 (Kshs'000)

Kileleshwa Police Station		4,100,000			
Kawangware Acc Office			300,000		
Muslim Chiefs Office		1,200,000			
Muthangari Police Station		5,000,000			
Bursary		3,031,027	9,398,438		
Sports		2,218,749	3,601,724		
Environment		1,736,208	1,963,793		
Emergency		7,145,890	7,706,897		
Sub-Total		24,431,874	22,970,852		
Acquisition of assets					
Dagoretti North NGCDF Office	Construction of an office	15,000,000	7,000,000		
Sub-Total		15,000,000	7,000,000		
Others ( <i>specify</i> )					
Strategic plan		26,000	3,500,000		
Sub-Total		26,000	3,500,000		
Grand Total		74,406,398	75,885,997		



Reports and Financial Statements

For the year ended June 30, 2019 (Kshs'000)

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				
Transport equipment	2,050,000			2,050,000
Office equipment, furniture and fittings	1,670,000			1,670,000
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	3,720,000			3,720,000





**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**

**Reports and Financial Statements**

**For the year ended June 30, 2019 (Kshs'000)**

**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
Kileleshwa Police Station	Equity-Kilimani Branch	1470272153382	182,814	182,814
Muthangari Primary School	Equity-Kilimani Branch	1470271830666	5,414,895	2,504,875
Nairobi Primary School	Equity-Kilimani Branch	1470271830574	4,950,175	4,950,175
Milimani Primary School	Equity-Kilimani Branch	1470269814613	543,756	2,491,487
Lavington Primary School	Equity-Kilimani Branch	1470271830222	4,235,977	1,775
Kileleshwa Primary School	Equity-Kilimani Branch	1470268910687	120,369	620,369
Riruta HGM Primary School	Equity-Kilimani Branch	1470271830060	6,977,998	1,002,125
St. Georges Girls Sec. School	Equity-Kilimani Branch	1470271425101	158,069	2,197,552
Dagoretti Muslim Pri. Sch.	Equity-Kilimani Branch	1470268579903	2,342,646	467,413
Kabiro Muslim Chiefs Office	Equity-Kilimani Branch	1470271424902	482,016	1,138,297
Kawangware Primary School	Equity-Kilimani Branch	1470271424958	317,645	2,786,091
Gatina Primary School	Equity-Kilimani Branch	1470268910644	272,415	1,063,826
Dagoretti Mixed Secondary School	Equity-Kilimani Branch	1470268910618	91,883	134,572
Dagoretti Sub County Office	Equity-Kilimani Branch	1470268910586	2,780	2,780
Kenya High School	Equity-Kilimani Branch	1470271829992	205,618	1,999,835
Lavington Secondary School	Equity-Kilimani Branch	1470268941783	7,599,893	38,017
Jacaranda Special School	Equity-Kilimani Branch	1470267814476	1,900	1,900
Nairobi Milimani Sec. School	Equity-Kilimani Branch	1470272153436	7,085,091	1,999,835
Muthangari Police Station	Equity-Kilimani Branch	1470276334943	229,602	5,000
St. Georges Primary School	Barclays- Hurlingham Branch	2036822085	584,745	3,471,185
State House Girls High School	Cooperative -Moi Avenue Branch	1129152176701	-	1,993,070
Kawangware Acc Office	Equity - Kawangware Branch	1800277697745	4,200	-
<b>Total</b>			<b><u>41,804,486</u></b>	<b><u>29,052,993</u></b>



**NATIONAL GOVERNMENT ENTITY - DAGORETTI NORTH NGCDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019 (Kshs'000)**

**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)
1.	Budget Performance Under expenditure of 52% (Ksh. 57,101,305) of the total budget	<i>This was because of late disbursement of funds from the NGCDF Board.</i>	Fund Account Manager- Aziz M. Juma	Resolved	
1.	Unpresented Bursary Cheques amounting to Ksh. 14,406,000.00	<i>This was because the Bursary Cheques were issued out in June 2018 hence by the closure of the financial year most of the Cheques had not been presented at the bank. This cheques cleared through the bank in the following months.</i>	Fund Account Manager- Aziz M. Juma	Resolved	

