***Revised 30th June 2024***





**XXX CONSTITUENCY**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED**

**30th JUNE 20XX**

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

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# Acronyms and Definition of Key Terms

1. **Acronyms**

AIE Authority to Incur Expenditure

ARMC Audit and Risk Management Committee

DCC Deputy County Commissioner

IPSAS International Public Sector Accounting Standards.

FAM Fund Account Manager

NG-CDFB National Government Constituencies Development Fund Board

NG-CDF National Government Constituencies Development Fund

NG-CDFC National Government Constituency Development Fund Committee

NSCA National Sub-County Accountant

PFM Public Finance Management

PMC Project Management Committee

PWD Persons with Disability

FY Financial Year

1. **Definition of Key Terms**

**Fiduciary Management -** Members of Management directly entrusted with the entity's financial resources.

**Comparative Year**- Means the prior period.

*(This list is an indication of the common acronyms and abbreviations; Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)*

# Key Constituency Information and Management

1. **Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDFis represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

**Mandate**

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

1. Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
2. Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
3. 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;
4. 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;
5. Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
6. Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
7. Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
8. Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
9. Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
10. Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
11. Create a harmonious relationship between citizens and the national government and its officers in local development;
12. Provide a platform for citizens’ participation in service delivery;
13. Build local accountability and transparency in the use of resources; and
14. 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.

**Vision**

Equitable Socio-economic development countrywide.

**Mission**

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

**Core Values**

1. **Patriotism** – we uphold the national pride of all Kenyans through our work.
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund.
3. **Timeliness** – we adhere to prompt delivery of service.
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people.
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

**Functions of NG-CDF Committee**

The Functions of the NG-CDF Committee are as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

1. **Key Management**

The NGCDF XXX Constituency’s day-to-day management is under the following key organs:

1. National Government Constituencies Development Fund Board (NGCDFB)
2. National Government Constituency Development Fund Committee (NGCDFC
3. **Fiduciary Management**

The key management personnel who held office during the financial year ended 30th June 20XX and who had direct fiduciary responsibility were:

| No | Designation | Name |
| --- | --- | --- |
| 1. | AIE holder | Name of FAM |
| 2. | National Sub-County Accountant | Name of NSCA |
| 3. | Chairman NGCDFC | Name of Chair |
| 4. | Member NGCDFC | Name of alternate signatory |

1. **Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF XXX Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

1. **NGCDF XXX Constituency Headquarters**

P.O. Box XXXXX

XXX Building/House/Plaza

XXX Avenue/Road/Highway

XXX (Indicate town) KENYA.

1. **NGCDF XXX Constituency Contacts**

Telephone: (254) XXXXXXXX

E-mail: XXXXXXXX.go.ke

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

1. **NGCDF XXX Constituency Bankers**
2. Bank A. (Operations Account). *Specify the constituency account banker details*.

Branch

P.O. Box xxx

1. Bank B. (Deposit account). *Specify the constituency account banker details*.

Branch

P.O. Box xxx

*(List all the banks where the fund has accounts)*

1. **Independent Auditor**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

1. **Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

# NG-CDFC Chairman’s Report

***(One to two pages)***

*Include, among others, the following:*

* + *Passport-size photo and name of the chairman*
  + *Mention in summary the budget performance against actual amounts for the current year based on sectors (under this section, include graphs, pie charts, figures, and tables)*
  + *Detail key achievements for the entity (under this section, use pictorials to depict successful projects in different sectors undertaken during the year),*
  + *You may include photos of successfully implemented projects during the year to underscore the performance of the constituency.*
  + *List emerging issues related to the entity,*
  + *List the implementation challenges and recommended way forward. (Ensure that you include what the entity is doing to overcome the challenges noted).*

**……………………………………..**

**Name: xxxxx**

**Chairman NGCDF Committee**

# Statement Of Performance Against Predetermined Objectives for FY20XX/XX

**Introduction**

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

The key development objectives of the ***NGCDF*** ***XXX Constituency*** *20X1-20X5* plan are to:

***(Enumerate the key objectives of the constituency as per the Strategic Plan)***

**Progress on the attainment of Strategic development objectives**

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sector** | **Objective** | **Outcome** | **Indicator** | **Performance** |
| Education | *To have all children of school going age attending school* | *Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions* | *number of usable physical infrastructure build in primary, secondary, and tertiary institutions*  *number of bursary’s beneficiaries at all levels* | *In FY 20xx/xx -we increased number of classrooms, dormitories, laboratories etc from … to… in the following schools/institutions*  *- Bursary beneficiaries at all levels were as per the attached schedules* |
| Security |  |  |  |  |
| Environment |  |  |  |  |
| Sports |  |  |  |  |
| Emergency |  |  |  |  |
| Others (Specify) |  |  |  |  |

# Governance Statement

**(**Two-to-three pages)

(*Under this section, include: the process of appointment, tenure, and removal of NGCDFC Members, roles and functions of the NGCDFC, date of gazettement of each member, induction and training of Members, Number of meetings held (tabulate the details), disclose the policy on conflict of interest, Members remuneration rates, Succession plan, ethics and conduct, risk management, etc.)*

*NB: The details above should be presented according to the guiding laws and contextualized to the specific constituency.*

# Environmental and Sustainability Reporting

*Include an Introductory paragraph on the main mandate of the organization and its strategy on sustainability. Sustainability is the ability to maintain or continue offering services to the country's citizens over the long term.*

*(Customise the literature below as per your constituency)*

1. **Sustainability strategy and profile -**

To ensure sustainability of XXXX NG CDF, the committee funds the following key sectors with the following sustainable priorities.

* 1. **Education and Training**: XXXX Constituency’s focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.
  2. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
  3. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
  4. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

1. **Environmental performance**

* *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
* *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
* *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*

1. **Employee welfare**

We invest in providing the best working environment for our employees. Xxx constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. xxx constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms ofmovement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

1. **Market place practices-**

XXX Constituency is committed to fair and ethical market practices.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

1. Responsible competition practice by encouraging fair competition and zero tolerance to corruption
2. Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
3. Responsible marketing and advertisement
4. Product stewardship by safeguarding consumer rights and interest.
5. **Community Engagements**-

XXX Constituency has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

**Public Participation in Project Identification and Implementation and Monitoring**

XXX Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long-term, was submitted to the NG CDF Board in accordance with the Act.

**Public participation** is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

**Public Awareness**

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community‐based needs assessments and public awareness campaigns and holding community meetings.

XXX Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

**………………………………**

**Name: xxxx**

**Fund Account Manager.**

# Statement Of 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-XXXX 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, 20XX. 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-XXXX Constituency accepts responsibility for the entity’s financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency ’s* financial statements give a true and fair view of the state of entity’s transactions during the financial year ended June 30, 20XX, and of the entity’s financial position as at that date. The Accounting Officer charge of the NGCDF- XXXX Constituency further confirms the completeness of the accounting records maintained for the *constituency,* which have been relied upon in the preparation of the entity’s financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF XXXX Constituency confirms that the *constituency* 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 *constituency* ’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- XXXX Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_\_\_\_\_\_\_\_ 20XX.

|  |  |
| --- | --- |
| **……………………………………….** | **…………………………………** |
| **Name:** | **Name:** |
| **Chairman – NGCDF Committee** | **Fund Account Manager** |

# 

# Report Of the Independent Auditors On The NGCDF- xx Constituency

# Statement Of Receipts and Payments for the Year Ended 30th June 20XX

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Note** | ***Insert Current FY*** | ***Insert***  ***Comparative FY\**** |
|  |  | **Kshs** | **Kshs** |
| **Receipts** |  |  |  |
| Transfers From NGCDF Board | 1 | xx | xx |
| Proceeds From Sale of Assets | 2 | xx | xx |
| Other Receipts | 3 | xx | xx |
| **Total Receipts** |  | **xx** | **xx** |
|  |  |  |  |
| **Payments** |  |  |  |
| Compensation of Employees | 4 | xx | xx |
| Committee expenses | 5 | xx | xx |
| Use of Goods and Services | 6 | xx | xx |
| Transfers To Other Government Units | 7 | xx | xx |
| Other Grants and Transfers | 8 | xx | xx |
| Acquisition Of Assets | 9 | xx | xx |
| Other Payments | 10 | xx | xx |
| **Total Payments** |  | **xx** | **xx** |
| **Surplus/(Deficit)** |  | **xx** | **xx** |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on \_\_\_\_\_\_\_\_\_\_\_ 20XX and signed by:

|  |  |  |
| --- | --- | --- |
| **Chairman NG-CDF Committee** | **Fund Accountant Manager** | **National Sub-County**  **Accountant** |
| **Name:** | **Name:** | **Name:** |
|  |  | **ICPAK M/No:** |
|  |  |  |

# Statement Of Assets and Liabilities As At 30th June, 20XX

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Note** | ***Insert Current FY*** | ***Insert***  ***Comparative FY*** |
|  |  | **Kshs** | **Kshs** |
| **Financial Assets** |  |  |  |
| **Cash And Cash Equivalents** |  |  |  |
| Bank Balances | 11A | xx | xx |
| Cash Balances | 11B | xx | xx |
| **Total Cash and Cash Equivalents** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Accounts Receivable** |  |  |  |
| Outstanding Imprests | 12 | xx | xx |
| **Total Financial Assets (A)** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Financial Liabilities** |  |  |  |
| **Accounts Payable** |  |  |  |
| Retention | 13 | xx | xx |
| Gratuity | 14 | xx | xx |
| **Total Financial Liabilities (B)** |  | **xxx** | **xxx** |
| **Net Financial Assets (A-B)** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Represented By** |  |  |  |
| Fund Balance B/Fwd | 15 | xx | xx |
| Prior Year Adjustments | 16 | xx | xx |
| Surplus/(Deficit) for The Year |  | xx | xx |
| **Net Financial Position** |  | **xxx** | **xxx** |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on \_\_\_\_\_\_\_\_\_\_\_ 20XX and signed by:

|  |  |  |
| --- | --- | --- |
| **………………………….**  **Chairman NG-CDF Committee** | **………………………….**  **Fund Accountant Manager** | **………………………**  **National Sub-County**  **Accountant** |
| **Name:** | **Name:** | **Name:** |
|  |  | **ICPAK M/No:** |

# Statement Of Cash Flows for The Year Ended 30th June 20XX

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Notes** | ***Insert Current FY*** | ***Insert Comparative FY*** |
|  |  | **Kshs** | **Kshs** |
| **Receipts From Operating Activities** |  |  |  |
| Transfers From NGCDF Board | 1 | xx | xx |
| Other Receipts | 3 | xx | xx |
| **Total Receipts** |  | **xx** | **xx** |
| **Payments** |  |  |  |
| Compensation Of Employees | 4 | xx | xx |
| Committee Expenses | 5 | xx | xx |
| Use Of Goods and Services | 6 | xx | xx |
| Transfers To Other Government Units | 7 | xx | xx |
| Other Grants and Transfers | 8 | xx | xx |
| Other Payments | 10 | xx | xx |
| **Total Payments** |  | **xx** | **xx** |
| **Total Receipts Less Total Payments** |  | **xx** | **xx** |
| Adjusted For: |  |  |  |
| Prior Year Adjustments | 16 | xx | xx |
| Decrease/(Increase) In Accounts Receivable | 17 | xx | (xx) |
| Increase/(Decrease) In Accounts Payable | 18 | xx | xx |
| **Net Cash Flow from Operating Activities** |  | **xx** | **xx** |
|  |  |  |  |
| **Cashflow From Investing Activities** |  |  |  |
| Proceeds From Sale of Assets | 2 | xx | xx |
| Acquisition Of Assets | 9 | (xx) | (xx) |
| **Net Cash Flows from Investing Activities** |  | **xx** | **xx** |
| Net Increase In Cash & Cash Equivalents |  | xx | xx |
| **Cash & Cash Equivalent At Start Of The Year** | **11** | **xx** | **xx** |
| **Cash & Cash Equivalent At End Of The Year** | **11** | **xx** | **xx** |

# Summary Statement of Appropriation for The Year Ended 30th June 20XX

| **Receipts/Payments** | **Original Budget** | **Adjustments** | | **Final Budget** | **Actual on**  **comparable basis** | **Budget utilization**  **difference** | **% of Utilization** | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **a** | **b** | | **c=a+b** | **d** | **e=c-d** | f=d/c % | |
| **Receipts** | *Insert current FY* | Opening Balance (C/Bk) and AIA | Previous  Years’  Outstanding  disbursements | *Insert current FY* | *Insert current FY* |  | |  | |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | |  | |
| Transfers From NGCDF Board |  |  |  |  |  |  | |  | |
| Proceeds From Sale of Assets |  |  |  |  |  |  | |  | |
| Other Receipts |  |  |  |  |  |  | |  | |
| **Totals** |  |  |  |  |  |  | |  | |
| **Payments** |  |  |  |  |  |  | |  | |
| Compensation Of Employees |  |  |  |  |  |  | |  | |
| Committee Expenses |  |  |  |  |  |  | |  | |
| Use Of Goods and Services |  |  |  |  |  |  | |  | |
| Transfers To Other Government Units |  |  |  |  |  |  | |  | |
| Other Grants and Transfers |  |  |  |  |  |  | |  | |
| Acquisition Of Assets |  |  |  |  |  |  | |  | |
| Other Payments |  |  |  |  |  |  | |  | |
| Funds Pending Approval\*\* |  |  |  |  |  |  | |  | |
| **Totals** |  |  |  |  |  |  | |  | |

*\*\*Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

***Explanatory Notes****.*

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

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

|  |  |
| --- | --- |
| **Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities** | |
| **Description** | **Amount** |
| Budget utilisation difference totals | xx |
| Less undisbursed funds receivable from the Board as at 30th June 20XX | (xx) |
|  | xxx |
| Increase/(decrease) Accounts payable | xx |
| (Decrease)/Increase Accounts Receivable | (xx) |
| Add/Less Prior Year Adjustments | xx |
| Cash and Cash Equivalents at the end of the 30th June 20XX | **xxx** |

# 

|  |  |  |
| --- | --- | --- |
|  |  |  |

# Budget Execution By Sectors And Projects For The Year Ended 30th June 20XX

| **Programme/Sub-programme** | **Original Budget** | **Adjustments** | | **Final Budget** | **Actual on**  **comparable basis** | **Budget utilization**  **difference** |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | **Opening Balance (C/Bk) and AIA** | **Previous**  **Years’**  **Outstanding**  **Disbursements** |  |  |  |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **1.0 Administration and Recurrent** |  |  |  |  |  |  |
| 1.1 Compensation of employees |  |  |  |  |  |  |
| 1.2 Committee allowances |  |  |  |  |  |  |
| 1.3 Use of goods and services |  |  |  |  |  |  |
| **Sub-total** |  |  |  |  |  |  |
| **2.0 Monitoring and evaluation** |  |  |  |  |  |  |
| 2.1 Capacity building |  |  |  |  |  |  |
| 2.2 Committee allowances |  |  |  |  |  |  |
| 2.3 Use of goods and services |  |  |  |  |  |  |
| **Sub-total** |  |  |  |  |  |  |
| 1. **Emergency** |  |  |  |  |  |  |
| 3.1 Primary Schools |  |  |  |  |  |  |
| 3.2 Secondary schools |  |  |  |  |  |  |
| 3.3 Tertiary institutions |  |  |  |  |  |  |
| 3.4 Security projects |  |  |  |  |  |  |
| **Sub-total** |  |  |  |  |  |  |
| **4.0 Bursary and Social Security** |  |  |  |  |  |  |
| 4.1 Primary Schools |  |  |  |  |  |  |
| 4.2 Secondary Schools |  |  |  |  |  |  |
| 4.3 Tertiary Institutions |  |  |  |  |  |  |
| 4.4 Universities |  |  |  |  |  |  |
| 4.5 Education Support Programmes |  |  |  |  |  |  |
| 4.6 Social Security |  |  |  |  |  |  |
| **Sub-total** |  |  |  |  |  |  |
| **5.0 Sports** |  |  |  |  |  |  |
| 5.1 |  |  |  |  |  |  |
| 5.2 |  |  |  |  |  |  |
| **Sub-total** |  |  |  |  |  |  |
| **6.0 Environment** |  |  |  |  |  |  |
| 6.1 |  |  |  |  |  |  |
| 6.2 |  |  |  |  |  |  |
| **Sub-total** |  |  |  |  |  |  |
| **7.0 Primary Schools Projects**  **(List all the Projects)** |  |  |  |  |  |  |
| 7.1 |  |  |  |  |  |  |
| 7.2 |  |  |  |  |  |  |
| 7.3 |  |  |  |  |  |  |
| **Sub-total** |  |  |  |  |  |  |
| **8.0 Secondary Schools Projects (List all the Projects)** |  |  |  |  |  |  |
| 8.1 |  |  |  |  |  |  |
| 8.2 |  |  |  |  |  |  |
| **Sub-total** |  |  |  |  |  |  |
| **9.0 Tertiary institutions Projects (List all the Projects)** |  |  |  |  |  |  |
| 9.1 |  |  |  |  |  |  |
| 9.2 |  |  |  |  |  |  |
| 9.3 |  |  |  |  |  |  |
| **Sub-total** |  |  |  |  |  |  |
| **10.0 Security Projects** |  |  |  |  |  |  |
| 10.1 |  |  |  |  |  |  |
| 10.2 |  |  |  |  |  |  |
| 10.3 |  |  |  |  |  |  |
| **Sub-total** |  |  |  |  |  |  |
| **11.0 Acquisition of assets** |  |  |  |  |  |  |
| 11.1 Motor Vehicles (including motorbikes) |  |  |  |  |  |  |
| 11.2 Construction of CDF office |  |  |  |  |  |  |
| 11.3 Purchase of furniture and equipment |  |  |  |  |  |  |
| 11.4 Purchase of computers |  |  |  |  |  |  |
| 11.5 Purchase of land |  |  |  |  |  |  |
| **Sub-total** |  |  |  |  |  |  |
| **12.0 Others** |  |  |  |  |  |  |
| 12.1 Strategic Plan |  |  |  |  |  |  |
| 12.2 Innovation Hub |  |  |  |  |  |  |
| 12.2 |  |  |  |  |  |  |
| Funds pending approval\*\* |  |  |  |  |  |  |
| **Sub-total** |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |

*(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity’s budgets which are programme based. This statement totals should time to totals of statement in schedule 12*

# 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;

* Receivables that include imprests
* Payables that include gratuity 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.

1. **Reporting Entity**

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

1. **Reporting Currency**

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

1. **Recognition of Receipts**

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

* 1. **Transfers from the National Government Constituency Development Fund (NG-CDF)**

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

* 1. **Proceeds from the Sale of Assets**

Proceeds from the disposal of assets are recognized as and when cash is received in the constituency account.

* 1. **Other receipts**

These include Appropriation-in-Aid and relate to receipts such as proceeds from the sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, and Unutilized funds from PMCs among others.

* 1. **Unutilized Funds from PMCs.**

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

* 1. **External Assistance**

External assistance refers to grants and loans received from local, multilateral, and bilateral development partners. In the year under review, there was no external assistance received.

1. **Recognition of payments**

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

1. **Compensation of Employees**

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

1. **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.

1. **Acquisition of Fixed Assets**

The payment on the 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 constituency and a summary is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

1. **In-kind contributions**

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

1. **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 an insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

1. **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.

1. **Accounts Payable**

For these financial statements, Deposits (gratuity 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 the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

1. **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 are 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 financial 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.

1. **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 the NGCDF Act, 2015

1. **Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is 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 xx June 20xx for the period 1st July 20XX to 30th June 20XX as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

1. **Comparative Figures**

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

1. **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 20XX.

1. **Prior Period Errors**

Material prior period errors are 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, restate 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.

1. **Related Party Transactions**

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly or to exercise significant influence over the Entity, or vice versa.

# Notes To the Financial Statements

1. Transfers from NGCDF Board

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert current FY*** | ***Insert Comparative FY*** |
| NGCDF Board | **Kshs** | **Kshs** |
| AIE NO | xx | xx |
| AIE NO | xx | xx |
| AIE NO | xx | xx |
| AIE NO | xx | xx |
| **TOTAL** | **xx** | **xx** |

1. Proceeds From Sale of Assets

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Receipts from sale of Buildings | xxx | xxx |
| Receipts from the Sale of Vehicles and Transport Equipment | xxx | xxx |
| Receipts from sale of office and general equipment | xxx | xxx |
| Receipts from the Sale Plant Machinery and Equipment | xxx | xxx |
| Others (specify) | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. Other Receipts

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Interest Received | xxx | xxx |
| Rent | xxx | xxx |
| Receipts from sale of tender documents | xxx | xxx |
| Hire of plant/equipment/facilities | xxx | xxx |
| Unutilized funds from PMCs account | xxx | xxx |
| Other Receipts Not Classified Elsewhere *(specify)* | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. Compensation Of Employees

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| NG-CDFC Basic staff salaries | xxx | xxx |
| Personal allowances paid as part of salary | xxx | xxx |
| House Allowance | xxx | xxx |
| Transport Allowance | xxx | xxx |
| Leave allowance | xxx | xxx |
| Gratuity to contractual employees | xxx | xxx |
| Employer Contributions Compulsory national social security schemes | xxx | xxx |
| Employer Contributions Compulsory Housing levy | xxx | xxx |
| Employer contributions to National Industrial Training Authority | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. Committee Expenses

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Sitting allowance | xxx | xxx |
| Other committee expenses | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. Use of Goods and services

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Utilities, supplies and services | xxx | xxx |
| Communication, supplies and services | xxx | xxx |
| Domestic travel and subsistence | xxx | xxx |
| Printing, advertising and information supplies & services | xxx | xxx |
| Rentals of produced assets | xxx | xxx |
| Training expenses | xxx | xxx |
| Hospitality supplies and services | xxx | xxx |
| Insurance costs | xxx | xxx |
| Specialized materials and services | xxx | xxx |
| Office and general supplies and services | xxx | xxx |
| Fuel, oil & lubricants | xxx | xxx |
| Bank Charges | xxx | xxx |
| Other operating expenses | xxx | xxx |
| Routine maintenance – vehicles and other transport equipment | xxx | xxx |
| Routine maintenance – other assets | xxx | xxx |
| Other operating expenses | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. Transfer To Other Government Units

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Transfers To Primary Schools (See Attached List) | xx | xx |
| Transfers To Secondary Schools (See Attached List) | xx | xx |
| Transfers To Tertiary Institutions (See Attached List) | xx | xx |
| **Total** | **xx** | **xx** |

1. Other Grants and Other transfers

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Bursary – secondary schools | xx | xx |
| Bursary – tertiary institutions | xx | xx |
| Bursary – special schools | xx | xx |
| Bursary- education support programmes |  |  |
| Social Security programmes (NHIF) |  |  |
| Security projects | xx | xx |
| Sports projects | xx | xx |
| Environment projects | xx | xx |
| Emergency projects | xx | xx |
| Roads projects | xx | xx |
| **Total** | **xx** | **xx** |

1. Acquisition Of Assets

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Purchase of Buildings | xx | xx |
| Construction of Buildings | xx | xx |
| Refurbishment of Buildings | xx | xx |
| Purchase of Vehicles and Other Transport Equipment | xx | xx |
| Purchase of Household Furniture and Institutional Equipment | xx | xx |
| Purchase of Office Furniture and General Equipment | xx | xx |
| Purchase of ICT Equipment, Software and Other ICT Assets | xx | xx |
| Purchase of Specialized Plant, Equipment and Machinery | xx | xx |
| Rehabilitation and renovation of plant, machinery and equipment | xx | xx |
| Acquisition of Land | xx | xx |
| Acquisition Intangible Assets | xx | xx |
| **Total** | **xx** | **xx** |

1. Other Payments

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Strategic plan | xx | xx |
| ICT Hub | xx | xx |
| Others *(specify)* | xx | xx |
| **Total** | **xxx** | **xxx** |

1. Cash and Cash Equivalents

|  |  |  |
| --- | --- | --- |
| **Name Of Bank and Account No.** | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| **11A: Bank Accounts (Cash Book Bank Balance)** |  |  |
| *Name Of Bank, Account No. (Operation account)* | xxx | xxx |
| *Operation account pending closure (Indicate name & account no.)* | xxx | xxx |
| *Name of Bank, account No. (Deposit)* | xxx | xxx |
| **Total** | **xxx** | **xxx** |
|  |  |  |
| **11B: Cash Balances** |  |  |
| Location 1 | xxx | xxx |
| Location 2 | xxx | xxx |
| Other Locations (*Specify)* | xxx | xxx |
| **Total** | **xxx** | **xxx** |
| *[Provide Cash Count Certificates for Each]* |  |  |

1. Outstanding Imprests

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ***Name of Officer or Institution*** | ***Date Imprest Taken*** | ***Amount Taken*** | ***Amount Surrendered*** | ***Balance*** |
|  |  | ***Kshs*** | ***Kshs*** | ***Kshs*** |
| *Name of Officer* | dd/mm/yy | xxx | xxx | xxx |
| *Name of Officer* | dd/mm/yy | xxx | xxx | xxx |
| *Name of Officer* | dd/mm/yy | xxx | xxx | xxx |
| *Name of Officer* | dd/mm/yy | xxx | xxx | xxx |
| *Name of Officer* | dd/mm/yy | xxx | xxx | xxx |
| *Name of Officer* | dd/mm/yy | xxx | xxx | xxx |
| ***Total*** |  | **xxx** | **xxx** | **xxx** |

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

1. Retention

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **KShs** | **KShs** |
| Retention as at 1st July (A) | xxx | xxx |
| Retention held during the year (B) | xxx | xxx |
| Retention paid during the Year (C) | xxx | xxx |
| Closing Retention as at 30th June D= A+B-C | **xxx** | **xxx** |

**Retentions aging analysis.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Insert**  **Current FY** | **% of**  **the total Retention** | **Insert**  **Comparative FY** | **% of**  **the total Retention** |
| Under one year | xxx | % | xxx | % |
| 1-2 years | xxx | % | xxx | % |
| 2-3 years | xxx | % | xxx | % |
| Over 3 years | xxx | % | xxx | % |
| **Total** | **xxx** |  | **xxx** |  |

1. Gratuity

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert***  ***Comparative FY*** |
|  | **KShs** | **KShs** |
| Gratuity as at 1st July (A) | xxx | xxx |
| Gratuity held during the year (B) | xxx | xxx |
| Gratuity paid during the Year (C) | xxx | xxx |
| **Closing Gratuity as at 30th June D= A+B-C** | **xxx** | **xxx** |

**Gratuity aging analysis**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Insert**  **Current FY** | **% of**  **the total Gratuity** | **Insert**  **Comparative FY** | **% of**  **the total Gratuity** |
| Under one year | xxx | % | xxx | % |
| 1-2 years | xxx | % | xxx | % |
| 2-3 years | xxx | % | xxx | % |
| Over 3 years | xxx | % | xxx | % |
| **Total** | **xxx** |  | **xxx** |  |

*The total above should be equal to the Gratuity closing figures)*

1. Fund Balance B/F

|  |  |  |
| --- | --- | --- |
|  | **(1st July 20XX-1)** | **(1st July 20XX-2)** |
|  | **Kshs** | **Kshs** |
| Bank accounts | xx | xx |
| Cash in hand | xx | xx |
| Imprest | xx | xx |
| Total | xx | xx |
| **Less** |  |  |
| Payables: - Retention | xx | xx |
| Payables - Gratuity | xx | xx |
| Fund Balance Brought Forward | xx | xx |

*[Provide short appropriate explanations as necessary]*

1. Prior Year Adjustments

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Balance b/f**  **as per Audited Financial statements** | **Adjustments** | **Adjusted Balance\*\* BF** |
| **Description of the error** | **Kshs** | **Kshs** | **Kshs** |
| Bank account Balances | xxx | xxx | Xxx |
| Cash in hand | xxx | xxx | Xxx |
| Imprests | (xxx) | xxx | (Xxx) |
| Retentions | xxx | xxx | Xxx |
| Gratuity | xxx | xxx | Xxx |
| Others (*specify*) | xxx | xxx | Xxx |
| **Total** | **xxx** | **xxx** | **Xxx** |

***\*\**** *The adjusted balances are not carried down on the face of the financial statement.*

*(Entity to provide disclosure on the adjusted amounts)*

1. Changes In Accounts Receivable – Outstanding Imprests

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **KShs** | **KShs** |
| Outstanding Imprest as at 1st July (A) | xxx | xxx |
| Imprest issued during the year (B) | xxx | xxx |
| Imprest surrendered during the Year (C) | xxx | xxx |
| Closing accounts in account receivables D= A+B-C | **xxx** | **xxx** |
| **Net changes in accounts Receivables D - A** | **xxx** | **xxx** |

1. **Changes In Accounts Payable – Gratuities and Retentions**

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert***  ***Comparative FY*** |
|  | **KShs** | **KShs** |
| Gratuities and Retentions as at 1st July (A) | xxx | xxx |
| Gratuities and Retentions held during the year (B) | xxx | xxx |
| Gratuities and Retentions paid during the Year (C) | xxx | xxx |
| Closing account payables D= A+B-C | **xxx** | **xxx** |
| **Net changes in accounts payables D-A** | **xxx** | **xxx** |

1. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Construction of buildings | xx | xx |
| Construction of civil works | xx | xx |
| Supply of goods | xx | xx |
| Supply of services | xx | xx |
| **Total** | **xx** | **xx** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Insert**  **Current FY** | **% of the total** | **Insert**  **Comparative FY** | **% of the total** |
| Under one year | xxx | % | xxx | % |
| 1-2 years | xxx | % | xxx | % |
| 2-3 years | xxx | % | xxx | % |
| Over 3 years | xxx | % | xxx | % |
| **Total** | **xxx** |  | **xxx** |  |

**Aging Analysis for Pending Accounts Payables**

19.2: Pending Staff Payables (See Annex 2)

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| NGCDFC Staff | xx | xxx |
| Others (*specify*) | xx | xxx |
| **Total** | **xx** | **xxx** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Insert**  **Current FY** | **% of the total** | **Insert**  **Comparative FY** | **% of the total** |
| Under one year | xxx | % | xxx | % |
| 1-2 years | xxx | % | xxx | % |
| 2-3 years | xxx | % | xxx | % |
| Over 3 years | xxx | % | xxx | % |
| **Total** | **xxx** |  | **xxx** |  |

**Aging Analysis for staff Payables**

**19.3:** Unutilized Fund (See Annex 3)

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Compensation of employees | xx | xx |
| Committee expense | xx | xx |
| Use of goods and services | xx | xx |
| Amounts due to other Government entities | xx | xx |
| Amounts due to other grants and other transfers | xx | xx |
| Acquisition of assets | xx | xx |
| Other Payments (specify) | xx | xx |
| Funds pending approval | xx | xx |
| **Total** | **xx** | **xxx** |

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

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| PMC account balances | xxx | xxx |
| Total | **xxx** | **xxx** |

**19.5 Related Party Transactions**

|  |  |  |
| --- | --- | --- |
|  | ***Insert current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| **Committee Members Remuneration** |  |  |
| Sitting allowance of committee Members during the year | xxx | xxx |
|  |  |  |
| **Transaction with the NGCDF Board** |  |  |
| Receipts from the NGCDF Board during the year | xxx | xxx |
| **Total** | **xxx** | **xxx** |

# Annexes

**Annexes: 1 Analysis of Pending Accounts Payable**

| **Supplier of Goods or Services** | **Original Amount** | **Date Contracted** | **Amount Paid To-Date** | **Outstanding Balance** | **Comments** |
| --- | --- | --- | --- | --- | --- |
|  | a | b | c | d=a-c |  |
| **Construction of buildings** |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |
| **Construction of civil works** |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |
| **Supply of goods** |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |
| **Supply of services** |  |  |  |  |  |
|  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |

**Annex 2 - Analysis of Pending Staff Payables**

| **Name of Staff** | **Designation** | **Date employed** | **Outstanding Balance**  **30th June 20xx** | **Comments** |
| --- | --- | --- | --- | --- |
| **NG-CDFC Staff** |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Sub-Total** |  |  |  |  |
| **Grand Total** |  |  |  |  |

**Annex 3 – Unutilized Fund**

| **Name** | **Brief Transaction Description** | **Outstanding Balance**  **Current FY** | **Outstanding Balance**  **Previous FY** | **Comments** |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| Compensation of employees |  |  |  |  |
| Use of goods & services |  |  |  |  |
| Amounts due to other Government entities |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| Sub-Total |  |  |  |  |
| Amounts due to other grants and other transfers |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| Sub-Total |  |  |  |  |
| Acquisition of assets |  |  |  |  |
|  |  |  |  |  |
| Others (*specify*) |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| Sub-Total |  |  |  |  |
| Funds pending approval |  |  |  |  |
| **Sub-total** |  |  |  |  |
| Grand Total |  |  |  |  |

**Annex 4 – Summary of Fixed Asset Register**

| **Asset class** | **Historical Cost b/f**  **(Kshs)** | **Additions during the year (Kshs)** | **Disposals during the year (Kshs)** | **Historical Cost**  **(Kshs)**  **At Year End** |
| --- | --- | --- | --- | --- |
| Land |  |  |  |  |
| Buildings and structures |  |  |  |  |
| Transport equipment |  |  |  |  |
| Office equipment, furniture and fittings |  |  |  |  |
| ICT Equipment, Software and Other ICT Assets |  |  |  |  |
| Other Machinery and Equipment |  |  |  |  |
| Intangible assets |  |  |  |  |
| **Total** |  |  |  |  |

**Annex 5 –PMC Bank Balances As At 30th June 20xx**

| **PMC** | **Bank** | **Account number** | **Bank Balance**  **Current FY** | **Bank Balance**  **Comparative FY** |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
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|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Total** |  |  |  |  |

**Annex 6: 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 and subsequent progress made on the resolution of the issues.

| **Reference No. on the external audit Report** | **Issue / Observations from Auditor** | **Management comments** | **Status:**  ***(Resolved / Not Resolved)*** | **Timeframe:**  ***(Put a date when you expect the issue to be resolved)*** |
| --- | --- | --- | --- | --- |
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|  |  |  |  |  |

**……………………………………………..**

**Name**

**Fund Account Manager.**