


REPUBLIC OF KENYA



Enhancing Accountability

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THE AUDITOR-GENERAL

ON

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

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

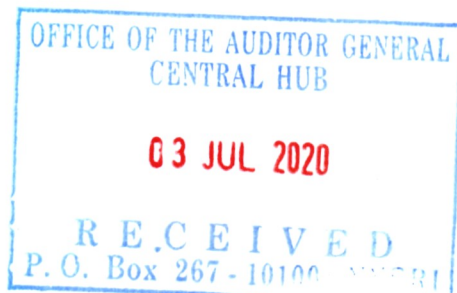


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –MATHIRA
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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



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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	A.I.E holder	Wanderi Samuel
2.	Sub-County Accountant	Denis Ndungu
3.	Chairperson NG-CDFC	Wahome Mwangi
4.	Member NG-CDFC	Jane Njeri Mwangi

(d) Fiduciary Oversight Arrangements

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

P.O.BOX 806-10101
Karatina, Kenya

(f) NGCDF MATHIRA Constituency Contacts

Telephone: 016-72027
E-mail: mathira@ngcdf.go.ke
Website: www.ngcdf.go.ke

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MATHIRA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

(g) NGCDF MATHIRA Constituency Bankers

Cooperative bank
Karatina, Kenya
P.O BOX 608-10101
Karatina, Kenya

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MATHIRA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

In the financial year 2018/2019, Mathira NG-CDF was allocated Kenya Shillings One Hundred and Nine Million Forty Thousand Eight Hundred Seventy Five (109,040, 875) only. Within the year, Mathira NG-CDF received from the NG-CDF board Kenya Shillings Fifty Four Million Seven Hundred Eighty Four Thousand Four Hundred Eighty Three Cents Fifteen (54,784, 483) only being the balance of undisbursed funds as at 30th June 2018 and which related to the allocation for the year ended 30th June 2018. The NG-CDF also had an accumulated A.I.A as at 30th June 2019 amounting to Kenya Shillings Fifty Seven Thousand (57,000) only from sale of tenders.

In total, Mathira NG-CDF had a total of Kenya Shillings One Hundred Sixty Seven Million Three Hundred Fifty Seven Thousand and Eighty Three (167,357,083) only for utilization in the financial year ended 30th June 2019 whose details are as below:

DETAILS	AMOUNT
Original Budget For Financial Year 2018/2019	109,040,875.00
Balances undisbursed from NG-CDF board for 2017/2018 as at 1 st July 2018	54,784,483.15
Opening bank balance as at 1 st July 2018	3,474,724.30
A.I.A	57,000.00
TOTAL	167,357,083.00

For the year ended 30th June 2019, Mathira NG-CDF had at its disposal a total of Kenya Shillings One Hundred and Twelve Million, Two Hundred Fifty Nine Thousand, Two Hundred and Seven (112,259,207) out of a possible total amount of Kenya Shillings One Hundred Sixty Seven Million, Three Hundred Fifty Seven Thousand and Eighty Three (167, 357, 083) which translates to 67.1% of budget utilization.

The NG-CDF for Mathira has embraced the risk management system as introduced by the NG-CDF board and we are making use of this system to monitor the risk associated with NG-CDF management and developing strategies and solutions to mitigate against the identified risks.

Wahome Mwangi

Chairman NG-CDFC
Mathira constituency

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MATHIRA 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-MATHIRA 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-MATHIRA 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-MATHIRA 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-MATHIRA 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-MATHIRA Constituency financial statements were approved and signed by the Accounting Officer on 28th April 2019.

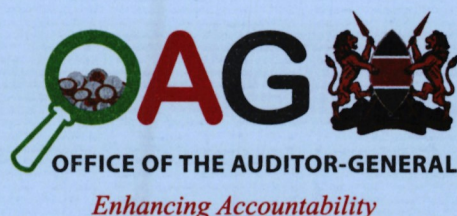

Fund Account Manager
Name: Wanderi Samuel


Sub-County Accountant
Name: Dennis Ndung'u
ICPAK Member Number: 12688



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 - MATHIRA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Mathira Constituency set out on pages 6 to 30, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Mathira 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 Qualified Opinion

1. Inaccuracies in the Statement of Assets and Liabilities

The statement of assets and liabilities reflects total financial assets balance of Kshs.14,949,643 and nil liabilities. The statement, however, shows erroneously at the bottom net liabilities instead of net financial position balance of Kshs.14,949,643. The error has not been corrected.

In the circumstance the accuracy and validity of the statement of assets and liabilities as at 30 June, 2019 could not be confirmed.

2. Unsupported Other Grants and Transfers

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling Kshs.34,053,357. The balance includes contract amount of Kshs.1,736,207, under environment projects, awarded to a firm for supply, delivery, planting, watering and nurturing of 15,300 indigenous tree seedlings to seventeen (17) schools. However, details of the tree seedlings, delivery notes and confirmation of watering and nurturing of the seedlings were not provided.

In the circumstances, the accuracy, completeness and validity of the expenditure totalling to Kshs.1,736,207 for the year ended 30 June, 2019 on environment projects could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.167,300,083 and Kshs.108,841,483 respectively resulting to an underfunding of Kshs.58,458,600 or 35% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.167,300,083 and Kshs.99,071,461 respectively resulting to an under expenditure of Kshs.68,228,622 or 41% of the budget.

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

2. Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else 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

1. Delay in Submission of a Strategic Plan

Disclosed under Note 9 to the financial statement is an expenditure of Kshs.2,700,000 in respect of strategic plan. A review of records revealed that a contract for preparation of 2018-2022 strategic plan was awarded in July, 2018 to a consultancy firm at a sum of Kshs.3,000,000. According to the contract agreement, the consultant was to submit a final report by 31 October, 2018.

Although a draft strategic plan had been submitted as at the time of audit in February, 2020, the final report including published fifty (50) books of strategic plan, one thousand (1000) pieces of popular version in print on art paper and published fifty (50) CDS with branded jackets as per the contract agreement had not been done. No explanation was given for the delay in submitting the final report.

In the circumstances, the propriety of the expenditure totalling to Kshs.2,700,000 incurred on the strategic plan could not be confirmed.

2. Unutilized Project

Disclosed in Note 7 to the financial statements is an expenditure of Kshs.2,000,000 on security projects. Included in the expenditure is an amount of Kshs.1,500,000 disbursed to Ngaini Police Post for construction of staff houses. The works entailed wall plastering, fixing window panes, painting and construction of five (5) door ablution block.

However, physical verification of the project carried out in March, 2020 revealed that the facility had been completed but remained unutilized. No reason was provided for the failure to use the project for the intended purposes.

In the circumstances, the value for money of the expenditure totalling to Kshs.1,500,000 for the year ended 30 June, 2019 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

20 September, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MATHIRA CONSTITUENCY


Reports and Financial Statements

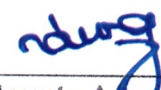
For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	108,784,483	43,405,172
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	57,000	-
TOTAL RECEIPTS		108,841,483	43,405,172
PAYMENTS			
Compensation of employees	4	1,630,360	1,815,132
Use of goods and services	5	10,537,171	5,811,363
Transfers to Other Government Units	6	49,677,759	14,800,000
Other grants and transfers	7	34,053,357	23,006,911
Acquisition of Assets	8	473,343	-
Other Payments	9	2,700,000	-
TOTAL PAYMENTS		99,071,990	45,433,406
SURPLUS/DEFICIT		9,769,493	(2,028,234)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MATHIRA Constituency financial statements were approved on 28th April 2020 and signed by:


Fund Account Manager
Name: Wanderi Samuel


Sub-County Accountant
Name: Dennis Ndung'u
ICPAK Member Number: 12688

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MATHIRA CONSTITUENCY


Reports and Financial Statements

For the year ended June 30, 2019

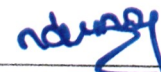
V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	14,479,441	3,474,724
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		14,479,441	3,474,724
CURRENT RECEIVABLES			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		14,479,441	3,474,724
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		14,479,441	3,474,724
REPRESENTED BY			
Fund balance b/fwd. 1st July 2018	13	3,474,724	5,502,958
Surplus/Deficit for the year		9,769,493	(2,028,234.00)
Prior year adjustments	14	1,235,224	-
NET LIABILITIES		14,479,441	3,474,724

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MATHIRA Constituency financial statements were approved on 28th April 2020 and signed by:



Fund Account Manager
Name: Wanderi Samuel




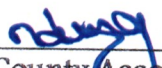
Sub-County Accountant
Name: Dennis Ndung'u
ICPAK Member Number: 12688

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**MATHIRA CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****VI. STATEMENT OF CASHFLOW****CASH FLOWS FROM OPERATING ACTIVITIES**

		2018 - 2019	2017 - 2018
		Kshs	Kshs
Receipts			
Transfers from CDF Board	1	108,784,483	43,405,172
Other Receipts	3	57,000	-
Total Receipts		108,841,483	43,405,172
Payments			
Compensation of Employees	4	1,630,360	1,815,132
Use of goods and services	5	10,537,171	5,811,363
Transfers to Other Government Units	6	49,677,759	14,800,000
Other grants and transfers	7	34,053,357	23,006,911
Other Payments	9	2,700,000	-
Total Payments		98,598,647	45,433,406
Total Receipts Less Total Payments		10,242,836	(2,028,234)
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	1,235,224	-
Net Adjustments		1,235,224	-
Net cash flow from operating activities		11,478,060	(2,028,234)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(473,343)	-
Net cash flows from Investing Activities		(473,343)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		11,004,717	(2,028,234)
Cash and cash equivalent at BEGINNING of the year	13	3,474,724	5,502,958
Cash and cash equivalent at END of the year		14,479,441	3,474,724

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MATHIRA Constituency financial statements were approved on 28th April 2020 and signed by:


Fund Account Manager
Name: Wanderi Samuel


Sub-County Accountant
Name: Dennis Ndung'u
ICPAK Member Number: 12688

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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,875	58,259,207	167,300,083	108,784,483	58,515,600	65.1%
Proceeds from Sale of Assets	-	-	-	-	-	0.0%
Other Receipts	-	57,000	57,000	57,000	-	0.0%
TOTAL RECEIPTS	109,040,875	58,316,207	167,357,083	108,841,483	58,515,600	65.1%
PAYMENTS						
Compensation of Employees	2,419,320	1,094,916	3,514,236	1,630,360	1,883,876	46.4%
Use of goods and services	6,878,449	5,363,751	12,242,200	10,536,642	1,705,558	86.1%
Transfers to Other Government Units	50,602,039	37,677,759	88,279,798	49,677,759	38,602,039	56.3%
Other grants and transfers	44,141,067	5,972,414	50,113,481	34,053,357	16,060,124	68.0%
Acquisition of Assets	5,000,000	473,343	5,473,343	473,343	5,000,000	8.6%
Other Payments	-	7,677,024	7,677,024	2,700,000	4,977,024	35.2%
unallocated		57,000	57,000	-	57,000	0.0%
TOTAL	109,040,875	58,316,206	167,357,082	99,071,461	68,285,621	59.2%

(a) For the revenue items, indicate whether they form part of the A1A by inserting the "A1A" alongside the revenue category.]

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

- i. Transfer from NG-CDF Board is at 67.1%. This has resulted from the fact that out of the final budget of Kshs 167,357,083 only Kshs 112,316,207 was actually received by the NG-CDF for Mathira constituency by 30th June 2019.

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

- iv. *Transfer to other government units was at 56.5% which has been attributed to late disbursement of funds to the NG-CDFC.*
- v. *Other grants and transfers was at 68.0% which has been attributed to late disbursement of funds to the NG-CDFC.*
- vi. *Acquisition of Assets was at 8.6% which has been attributed to non-disbursement of the allocation for purchase of a NG-CDF motor vehicle amounting to Kenya shillings five million (5,000,000) whose release was conditional on bonding of the older NG-CDF vehicle.*
- vii. *Other payments were at 35.2% which was attributed to the need to reallocate funds initially allocated for ICT hubs.*
- (Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*

The NGCDF-MATHIRA Constituency financial statements were approved on 28th April 2020 and signed by: 


Fund Account Manager
Name: Wanderi Samuel

ndung'u
Sub-County Accountant
Name: Dennis Ndung'u
CPAK Member Number: 12688

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	2,419,320.00	1,094,916	3,514,236.00	1,630,360.00	1,883,876.00
1.2 Committee allowances	1,248,000.00	-	1,248,000.00	936,000.00	312,000.00
1.3 Use of goods and services	2,530,792.92	3,635,707.10	6,166,500.02	5,769,470.66	397,029.36
1.4 Acquisition of assets	-	-	-	-	-
2.0 Monitoring and evaluation					
2.1 Capacity building	500,000.00	120,000.00	620,000.00	424,000.00	196,000.00
2.2 Committee allowances	2,199,656.00	1,608,044.00	3,807,700.00	3,407,700.00	400,000.00
2.3 Use of goods and services	400,000.00	-	400,000.00	-	400,000.00
3.0 Emergency	5,738,993.45	500,000.00	6,238,993.45	1,000,000.00	5,238,993.45
4.0 Bursary and Social Security					
4.1 Primary Schools	-	-	-	-	-
4.2 Secondary Schools	20,944,350.00	-	20,944,350.00	20,525,293.00	419,057.00
4.3 Tertiary Institutions	11,055,650.00	-	11,055,650.00	7,055,650.00	4,000,000.00
4.4 Universities	-	-	-	-	-
4.5 Social Security					
5.0 Sports					
5.1	2,066,037.00	1,736,207.00	3,802,244.00	1,736,207.00	2,066,037.00
6.0 Environment					
6.1	-	-	1,736,207.00	1,736,207.00	-
Ngurumo Primary School	150,000.00	-	150,000.00	-	150,000.00
Icuga Primary School	150,000.00	-	150,000.00	-	150,000.00
Krigu Primary School	150,000.00	-	150,000.00	-	150,000.00
Wakamata Primary School	150,000.00	-	150,000.00	-	150,000.00

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Ndimani Primary School	150,000.00	-	150,000.00	-	150,000.00
Thengeini Primary School	150,000.00	-	150,000.00	-	150,000.00
Kiajau Primary School	150,000.00	-	150,000.00	-	150,000.00
Kiriko Primary School	150,000.00	-	150,000.00	-	150,000.00
Gikumbo Primary School	150,000.00	-	150,000.00	-	150,000.00
Chebe Primary School	150,000.00	-	150,000.00	-	150,000.00
Karura Primary School	150,000.00	-	150,000.00	-	150,000.00
Ragati Primary School	150,000.00	-	150,000.00	-	150,000.00
Gathehu Primary School	150,000.00	-	150,000.00	-	150,000.00
Giakaabei Primary School	116,037.00	-	116,037.00	-	116,037.00
7.0 Primary Schools Projects					
Sagara primary school	1,500,000.00	-	1,500,000.00	1,500,000.00	-
Ngurumo primary school	1,500,000.00	-	1,500,000.00	-	1,500,000.00
Iauga Primary School	1,500,000.00	-	1,500,000.00	1,500,000.00	-
Iruri primary school	1,500,000.00	-	1,500,000.00	-	1,500,000.00
Karatina urban primary school	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Kirigu primary school	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Ndimani Primary School	1,500,000.00	-	1,500,000.00	1,500,000.00	-
Wakamata Primary School	1,500,000.00	-	1,500,000.00	1,500,000.00	-
Gathaithi primary school	1,500,000.00	-	1,500,000.00	-	1,500,000.00
Ragati Primary School	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Kianjau primary school	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Kiriko Primary School	1,300,000.00	-	1,300,000.00	-	1,300,000.00
Gathehu Primary School	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Gatundu primary school	1,400,000.00	-	1,400,000.00	-	1,400,000.00
Gikumbo Primary School	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Hurura primary school	1,000,000.00	-	1,000,000.00	-	1,000,000.00

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Mathaiti primary school	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Kiangoma primary school	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Ngandu boys primary school	1,500,000.00	-	1,500,000.00	1,500,000.00	-
Thengeini Primary School	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Miri primary school	1,500,000.00	-	1,500,000.00	1,500,000.00	-
Gikororo primary school	500,000.00	-	500,000.00	-	500,000.00
Gitunduti primary school	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Ngunguru primary school	500,000.00	-	500,000.00	-	500,000.00
Kieni primary school	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Giakabei Primary School	1,000,000.00	-	1,000,000.00	1,000,000.00	-
Gathugu primary school	1,500,000.00	-	1,500,000.00	-	1,500,000.00
Tumutumu School For The Deaf	1,000,000.00	-	1,000,000.00	1,000,000.00	-
Mathaiti Special School For Physically Challenged	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Rware Pry Sch	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Njatheini Pry. Sch	-	500,000.00	500,000.00	500,000.00	-
D.E.B Pry Sch	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Gatundu Pry. School	-	600,000.00	600,000.00	600,000.00	-
Ragati Pry. School	-	500,000.00	500,000.00	500,000.00	-
Ngandu Girls Pry. School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Mathaiti Pry. School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Kiangurwe Pry. School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Gathororero Pry. Sch	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Kianigwi Pry. School	-	500,000.00	500,000.00	500,000.00	-
Kiangi Primary School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Ngaini Pry. School	-	500,000.00	500,000.00	500,000.00	-
Itiati Pry. School	-	1,000,000.00	1,000,000.00	1,000,000.00	-

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Gatiko Pry. School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Kiamwangi P.S	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Thaithi P.S	-	1,186,208.00	1,186,208.00	1,186,208.00	-
Gathuini P.S	-	1,000,000.00	1,000,000.00	1,000,000.00	-
8.0 Secondary Schools Projects					
Tumutum secondary school	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Ngandu girls high school	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Iruri secondary school	500,000.00	-	500,000.00	500,000.00	-
Magajo secondary school	500,000.00	-	500,000.00	500,000.00	-
Ngunguru secondary school	1,500,000.00	-	1,500,000.00	-	1,500,000.00
Mathaithi secondary school	500,000.00	-	500,000.00	-	500,000.00
Kiangoma secondary school	500,000.00	-	500,000.00	-	500,000.00
Riithi secondary school	500,000.00	-	500,000.00	-	500,000.00
Magajo S.S	-	320,000.00	320,000.00	320,000.00	-
Kiamwangi S.S	-	500,000.00	500,000.00	500,000.00	-
Kiamabara S.S	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Icuga Sec School	-	1,500,000.00	1,500,000.00	1,500,000.00	-
Miiri Sec. School	-	1,500,000.00	1,500,000.00	1,500,000.00	-
Hiriga Sec. School	-	1,500,000.00	1,500,000.00	1,500,000.00	-
Ngaini Sec. School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Ndimaini Sec. School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Gakuyu Sec. School	-	1,500,000.00	1,500,000.00	1,500,000.00	-
Riithi Sec. School	-	1,500,000.00	1,500,000.00	1,500,000.00	-
Kiangoma Sec. School	-	1,500,000.00	1,500,000.00	1,500,000.00	-
General China Sec.	-	1,500,000.00	1,500,000.00	1,500,000.00	-
Kiamariga Sec. School	-	1,500,000.00	1,500,000.00	1,500,000.00	-

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Karatina Girls Sec.	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Iruri Sec. School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Magango Sec. School	-	1,500,000.00	1,500,000.00	1,500,000.00	-
9.0 Tertiary institutions Projects					
Mathira Technical and Vocational Centre	10,902,039.07	-	10,902,039.07	-	10,902,039.07
Mathira Tech& Voc Co		1,500,000.00	1,500,000.00	1,500,000.00	-
Ragati Youth Empowerment		2,071,551.45	2,071,551.45	2,071,551.45	-
10.0 Security Projects					
Kiannariga chief camp	470,000.00	-	470,000.00	-	470,000.00
Gatiko police post	500,000.00	-	500,000.00	-	500,000.00
Mbogoini chief camp	300,000.00	-	300,000.00	-	300,000.00
Ngaini police post	300,000.00	-	300,000.00	-	300,000.00
Gathaihi chiefs post	200,000.00	-	200,000.00	-	200,000.00
Konyu chiefs camp	500,000.00	-	500,000.00	-	500,000.00
Gathororo Chiefs Camp	-	500,000.00	500,000.00	500,000.00	-
Ngaini Police Post	-	1,500,000.00	1,500,000.00	1,500,000.00	-
Kiannwangi A.P. Post	-	500,000.00	500,000.00	500,000.00	-
11.0 Acquisition of assets					
11.1 Motor Vehicles	5,000,000.00	-	5,000,000.00	-	5,000,000.00
11.2 Construction of CDF office	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	368,342.90	368,342.90	368,342.90	-
11.4 Purchase of computers	-	105,000.00	105,000.00	105,000.00	-

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
12.0 Others					
12.1 Strategic Plan	-	3,000,000.00	3,000,000.00	2,700,000.00	300,000.00
12.2 Innovation Hub					
Constituency Innovation Hub at Kiamariga shopping centre	-	1,169,256.00	1,169,256.00	-	1,169,256.00
Constituency Innovation Hub at Kaiyaba	-	1,169,256.00	1,169,256.00	-	1,169,256.00
Constituency Innovation Hub at Karatina Posta	-	1,169,256.00	1,169,256.00	-	1,169,256.00
Constituency Innovation Hub at Karatina Law courts	-	1,169,256.00	1,169,256.00	-	1,169,256.00
12.2 TIVET					
Unallocated	-	57,000.00	57,000.00	-	57,000.00
	109,040,875.44	58,316,207.45	167,357,082.89	99,071,990.01	68,285,092.88

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

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 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) –
MATHIRA 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 the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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

Reports and Financial Statements

For the year ended June 30, 2019

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 2018 for the period 1st July 2018 to 30th June 2019 as required by Law. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MATHIRA 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 Kshs	2017-2018 Kshs
NGCDF Board			
A855929	1		5,500,000.00
A892841	2		37,905,172.00
B005012	1	43,405,172.80	
B005068	2	10,193,102.35	
B005383	3	1,186,208.00	
B006271	4	15,000,000.00	
B006454	5	10,000,000.00	
A724478	6	11,000,000.00	
B042940	7	18,000,000.00	
TOTAL		108,784,483.15	43,405,172.00

2. PROCEEDS FROM SALE OF ASSETS

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

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

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For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019 Kshs	2017-2018 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	57,000	-
Other Receipts Not Classified Elsewhere	-	-
Total	57,000	-

4. COMPENSATION OF EMPLOYEES

	2018-2019 Kshs	2017-2018 Kshs
Basic wages of contractual employees	1,630,360.00	1,452,564
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	362,568
Other personnel payments	-	-
Total	1,630,360.00	1,815,132.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MATHIRA CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	4,343,700	2,465,903
Utilities, supplies and services	16,399.56	19,148
Communication, supplies and services	69,829.00	80,000
Domestic travel and subsistence	2,139,300.00	78,000
Printing, advertising and information supplies & services	2,047,717.10	112,700
Rentals of produced assets	-	-
Training expenses	424,000.00	1,312,500
Hospitality supplies and services	1,090,835.00	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	-	643,542
Other operating expenses	91,737.00	40,000
Routine maintenance – vehicles and other transport equipment	70,858.00	1,059,570
Routine maintenance – other assets	242,795.00	-
Total	10,537,170.66	5,811,363

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	25,786,208	14,800,000
Transfers to secondary schools (see attached list)	20,320,000	-
Transfers to tertiary institutions (see attached list)	3,571,551	-
Transfers to health institutions (see attached list)	-	-
TOTAL	49,677,759	14,800,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	20,525,293	15,806,911
Bursary – tertiary institutions (see attached list)	7,055,650	6,000,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Agriculture	-	200,000
Security projects (see attached list)	2,000,000	500,000
Sports projects (see attached list)	1,736,207	-
Environment projects (see attached list)	1,736,207	-
Emergency projects (see attached list)	1,000,000	500,000
Total	34,053,357	23,006,911

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MATHIRA CONSTITUENCY
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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	245,842.90	-
Purchase of ICT Equipment, Software and Other ICT Assets	227,500.00	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	473,342.90	-

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	2,700,000	-
ICT Hub	-	-
TIVET	-	-
Total	2,700,000	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MATHIRA CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)		
Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>Cooperative Bank, Karatina Branch. Mathira NG-CDF Account No:01120059658500k,</i>	14,479,441	3,474,724
<i>Name of Bank, Account No.</i>	-	-
<i>Name of Bank, Account No.</i>	-	-
	-	-
Total	14,479,441	3,474,724
	-	-
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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13. BALANCES BROUGHT FORWARD

	2017 - 2018 Kshs (1/7/2018)	2016 - 2017 Kshs (1/7/2017)
Bank accounts	Kshs 3,474,724.30	Kshs 5,502,958
Cash in hand	-	-
Imprest	-	-
Total	3,474,724.30	5,502,958
<i>[Provide short appropriate explanations as necessary]</i>		

14. PRIOR YEAR ADJUSTMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	1,235,224	-
Cash in hand	-	-
Imprest	-	-
Total	1,235,224	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-
	-	-

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	1,883,876	1,094,916
Use of goods and services	1,705,029	5,363,751
Amounts due to other Government entities (see attached list)	38,602,039	37,677,759
Amounts due to other grants and other transfers (see attached list)	16,060,124	5,972,414
Acquisition of assets	5,000,000	473,343
Others (<i>specify</i>)	4,977,024	7,677,024
Prior Year adjustment	1,235,224	-
unallocated	57,000	-
	69,520,316	58,259,207

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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)	17,598,225.95	-
	-	-
	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2019 d=a-c	Comments
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		1,883,876.00	1,094,916.00	
Use of goods & services		1,705,029.36	5,353,751.10	
Amounts due to other Government entities				
7.3 Primary Schools Projects		22,700,000.00	14,736,208.00	
8.3 Secondary Schools Projects		5,000,000.00	19,320,000.00	
9.3 Tertiary institutions Projects		10,902,039.07	3,571,551.45	
Sub-Total		38,602,039.07	37,677,759.45	
Amounts due to other grants and other transfers				
Bursary -Secondary		419,057.00		
Bursary -Tertiary		4,000,000.00		
Security		2,270,000.00	2,500,000.00	
Sports		2,066,037.00	1,736,207.00	
Environment		2,066,037.00	1,736,207.00	
Emergency Projects		5,238,993.45		
Sub-Total		16,060,124.45	5,972,414.00	
Acquisition of assets		5,000,000.00	473,342.90	
Sub-Total		5,000,000.00	473,342.90	
Others (specify)				
12.1 Strategic Plan		300,000.00	3,000,000.00	
12.2 Innovation Hub				
Constituency Innovation Hub at Kiamariga shopping centre		1,169,256.00	1,159,256.00	
Constituency Innovation Hub at Kayaba		1,169,256.00	1,159,256.00	
Constituency Innovation Hub at Karatina Posta		1,169,256.00	1,159,256.00	
Constituency Innovation Hub at Karatina Law courts		1,169,256.00	1,159,256.00	
Prior Year Adjustment		1,235,224.05		
Unallocated		57,000.00		
Sub-Total		6,269,248.05	7,677,024.00	
Grand Total		69,520,316.93	58,259,207.45	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/13	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/2019
Land	-	-	-	-
Buildings and structures	5,011,958	-	-	5,011,958.00
Transport equipment	4,215,000	-	-	4,215,000.00
Office equipment, furniture and fittings	1,282,556	368,342.90	-	1,650,898.90
ICT Equipment, Software and Other ICT Assets	475,340	105,000.00	-	580,340.00
Other Machinery and Equipment	15,660,000	-	-	15,660,000.00
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	26,644,854	473,342.90	-	27,118,196.90

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
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ANNEX 4 – PMC BANK BALANCES AS AT 30TH JUNE 2019

Fmc	Bank	Account Number	Bank Balance 2018/19	Bank Balance 2017/18
Mathira Env. Project	Eco Bank	0120135041578001	38,551.00	
Rware Pry Sch	Co-Operative Bank	01139478168801	-	
Kiangi Primary School	Co-Operative Bank	016271088630	52,423.00	
Gathorero Pry. Sch	Co-Operative Bank	01141710890200	998,975.00	
Thaiti P. S	Co-Operative Bank	01139059973200	84,678.00	
D.E.B Pry Sch	Co-Operative Bank	01141629287400	174,082.00	
Turnu Turnu School For The Deaf	Co-Operative Bank	01141711066600	-	
Miri Pry School	Co-Operative Bank	01141629625900	-	
Gathuni P.S	Co-Operative Bank	01141710895800	1,000,000.00	
Gatiko Pry. School	Co-Operative Bank	01141710893500	199,925.00	
Njathini Pry. Sch	Eco Bank	0120135036448101	2,473.20	
Ndimaini Pry School	Eco Bank	0120135027275601	18.00	
Gachuro Primary School	Eco Bank	0120135036447901	7,060.00	
Chebe Primary School	Eco Bank	0120135036448001	66,435.00	
Itundi Primary School	Eco Bank	0120135036453301	156,305.00	
Kiamngwi Pry. School	Eco Bank	0120135043507501	1,520.00	
Ngaini Pry. School	Equity Bank	0040266575808	304,534.35	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - MATHIRA CONSTITUENCY
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Prime	Bank	Account Number	Bank Balance 2018/19	Bank Balance 2017/18
Kiangurwe Pry. School	Equity Bank	0040277433886	1,000,000.00	
Itati Pry. School	National Bank	01022208917600	153,958.00	
Mathaiti Pry. School	National Bank	01022209099100	60,531.50	
Kiamwangi P.S	National Bank	01022209006900	998,550.00	
Gathaiti Pry. School	National Bank	01022220299800	1,500,000.00	
Giakaibei Pry. Sch	National Bank	01022208972100	55,457.00	
Sagana Pry. School	National Bank	0122219045900	-	
Gatundu Pry. School	National Bank	0122209009900	75,738.00	
Ragati Pry. School	National Bank	0102209071700	499,475.00	
Ngandu Boys Pry School	National Bank	01020217846300	86,455.00	
Ndimaini Sec. School	Co-Operative Bank	01141710891000	561,722.00	
Gakuyu Sec. School	Co-Operative Bank	01141710885100	733,206.50	
Kiangoma Sec. School	Co-Operative Bank	01141710886200	164,991.00	
Kiamariga Sec. School	Co-Operative Bank	01141710891400	1,498,975.00	
Mhuri Sec. School	Co-Operative Bank	01141629627500	81,359.00	
Kiamabara S.S	Co-Operative Bank	01141710897500	997,950.00	
Hiriga Sec. School	Eco Bank	0120135038953401	1,023,070.00	
Kiamwangi S.S	Eco Bank	0120135017257101	1,127.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
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Princ	Bank	Account Number	Bank Balance 2018/19	Bank Balance 2017/18
Iruiri Sec. School	Kenya Commercial Bank	1236479440	999,395.00	
Rititi Sec. School	Kenya Commercial Bank	1236413954	113,791.00	
General China Sec.	Kenya Commercial Bank	1236414241	564,889.00	
Magarajo Sec. School	National Bank	01022209108200	416,120.00	
Karatina Girls Sec.	National Bank	01022209001100	999,125.00	
Icuga Sec School	National Bank	01022208595700	722,306.40	
Ngaini Sec. School	National Bank	010222090337800	999,475.00	
Mathira Tech& Vocational	Co-Operative Bank	01141710983800	103,580.00	
Total			17,598,225.95	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
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)
	The accuracy and completeness of cash and cash equivalent could not be confirmed.	The reconciliation of the cash book and the financial statement could not be undertaken.	Wandari Samuel-Fund Account Manager	Resolved	Resolved in June 2019

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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The prior year adjustment of Kshs 1,235,224.05 is composed of the items as tabulated below:		
1. Reversal of stale cheques for previous year		
St Mary Karumandi	31-Jul-18	3,000.00
Msa Technical Training	31-Jul-18	5,000.00
University of Nairobi	31-Jul-18	5,000.00
Mbuvo Secondary School	31-Jul-18	10,000.00
Kiriti Boys Secondary Sch	31-Jul-18	2,000.00
Maru School	31-Jul-18	2,000.00
Commission of Income Tax	31-Jul-18	1,141.00
Embu college of Business	31-Jul-18	2,000.00
Kamugumo Girls	31-Jul-18	2,000.00
K.M.T.C mathere	31-Jul-18	2,000.00
Kieni star S.S	31-Jul-18	3,000.00
Kithungari S.S	31-Jul-18	3,000.00
Pinnacle Business Sch	31-Jul-18	5,000.00
S.t Paul University	31-Jul-18	5,000.00
Co-operative University	31-Jul-18	2,000.00
K.G.M.U	31-Jul-18	5,000.00
Kaitheri Polytechnic	31-Jul-18	4,000.00
Gatunga Sec. Sch	31-Jul-18	5,000.00
Ngorano High Sch	31-Jul-18	15,000.00
Gaikuyu Police Post	31-Jul-18	500,000.00
Tumutumu Girls Sch	31-Jul-18	2,000.00
Magutu A.C.C office	31-Jul-18	500,000.00
Comm of V.A.T	31-Jul-18	24,828.00
Mawasco	31-Jul-18	1,412.00
Reversal of cheque No.013299	20-Dec-18	30,327.00
2.PMC Bank Balances debited to the NG-CDF Main account		
Eco Bank	24-Jul-18	95,516.05
Total		1,235,224.05

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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PMC Bank Balances debited to the NG-CDF Main account

NAME	ACCOUNT	AMOUNT
GATHAITHI PRIMARY SCHOOL	0120135017348001	1,020.00
ITUNDU SECONDARY SCHOOL	0120135015388401	1,100.00
SAGANA PRIMARY SCHOOL	0120135013921101	1,180.00
NGANDU WATER PROJECT	0120135017016801	1,481.00
RAGATI SECONDARY SCHOOL	0120135013664801	1,559.00
KARATINA STADIUM	0120135013340301	1,645.00
ITUNDU ELECTRIC FENCE	0120135015805801	1,700.00
IRURI SECONDARY SCHOOL	0120135012594501	1,739.07
THAMARU POLYTECHNIC	0120135013685401	1,749.00
KAIYABA DISPENSARY	0120135016207501	1,800.00
MIIRI PRIMARY SCHOOL	0120135017326701	1,850.00
ICHUGA WATER PROJEC	0120135017017201	2,733.00
NGANDU BOYS PRIMARY SCHOOL	0120135017201901	3,260.00
KIRIMUKUYU ROAD PROJECT	0120185010931901	3,269.00
WAKAMATA DISPENSARY	0120135017430501	3,600.00
NGORANO ROAD	0120135013871701	5,360.00
KIANDUIGA YOUTH POLYTECHNIC	0120135017273001	5,532.00
KIRIGU PRIMARY SCHOOL	0120135015242201	5,850.00
IRIAINI WEST ROAD	0120135013760001	8,436.00
NGORANO SECONDARY SCHOOL	0120135017530001	9,750.00
ITIATI PRIMARY SCHOOL	0120135015061901	30,903.00
		95,516.07