

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

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REPORT

OF



THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
MATHIRA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2016

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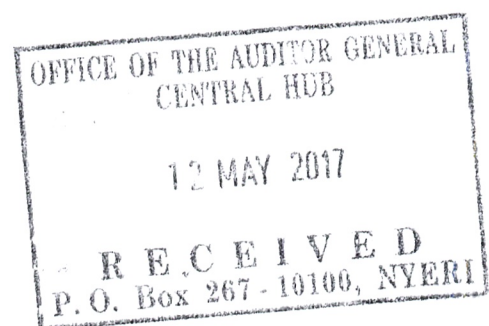


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
MATHIRA CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

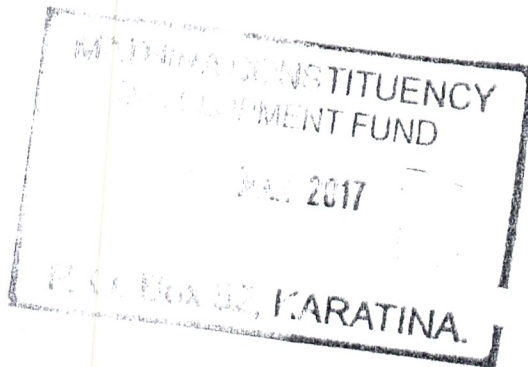


NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MATHIRA
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MATHIRA
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2016**

KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

(b) Key Management

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

- i. 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 2016 and who had direct fiduciary responsibility were:

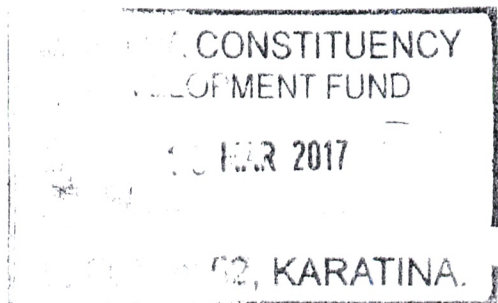
No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Margaret Rugiri
3.	Accountant	Stephen .M.Githinji
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of MATHIRA Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) MATHIRA NGCDF Headquarters

NGCDF Office Building,
P.O Box 806-10101
Karatina



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MATHIRA
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

(f) MATHIRA NGCDF Contacts

Telephone: (254) 061-67072

E-mail: MATHIRAcdf@NGCDF.go.ke

Website: www.MATHIRAcdf.go.ke

(g) MATHIRA NGCDF Bankers

Co-operative Bank

Karatina Branch

011200596585500

(h) Independent Auditors

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 CONSTITUENCY DEVELOPMENT FUND- MATHIRA
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2016**

**I. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

CDF funds in Mathira Constituency have a great social and economic impact in uplifting the lives of the constituents. A large percentage of the sectors that are funded in Mathira are mainly education, health, water and improvement of rural roads. Some other sectors funded at a lower scale include agriculture, security and other social services especially issuance of bursary to secondary school and college students.

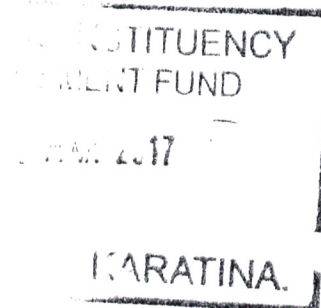
In financial year 2015/2016 the funds were utilised well. Some of the money spent in the year included balances brought forward from the previous year. Most of the funds were allocated to school facilities and roads. It is worth noting that Mathira Constituency was selected to benefit with funds allocated by the National government through Ministry of Education toward construction of a technical institute. The construction is ongoing and the CDF allocation earmarked for that project was released by the end of the financial year amounting to Ksh10 million.

Another key achievement in the year was in agricultural sector where several tea buying centres received funds for renovations which included replacement of wooded tea collection tables with concrete tables as per International requirements.

Despite the successes, the Financial Year has not been without challenges. These challenges included late disbursement of funds from the NG-CDF Board, delayed reallocation approvals as well as delayed disbursement of funds to projects which was occasioned by the transition from the Old CDF Act of 2013 to the new enacted NG-CDF Act of 2015.

Sign... 

CHAIRMAN MATHIRA NG-CDFC



II. STATEMENT OF NGCDF 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 NGCDF shall prepare financial statements in respect of that NGCDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the MATHIRA NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. 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 NGCDF; (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 NGCDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

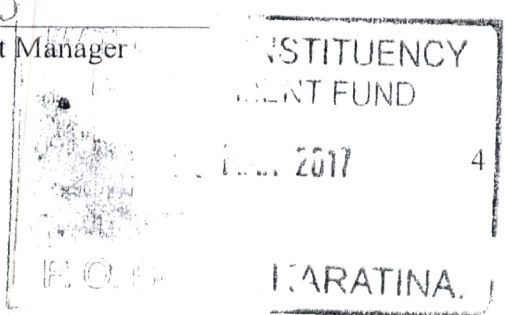
The Accounting Officer in charge of the MATHIRA NGCDF accepts responsibility for the NGCDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2016, and of the NGCDF's financial position as at that date. The Accounting Officer in-charge of the MATHIRA NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the MATHIRA NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 NGCDF'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's financial statements were approved and signed by the Accounting Officer on 16/03 2017.


Fund Account Manager




Chairman

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT - CONSTITUENCIES DEVELOPMENT FUND - MATHIRA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government - Constituencies Development Fund - Mathira Constituency set out on pages 5 to 24 which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, statement of appropriation 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.

Management's Responsibility for the Financial Statements

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 such 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.

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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report 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 of Kenya. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

Report of the Auditor-General on the Financial Statements of National Government - Constituencies Development Fund - Mathira Constituency for the year ended 30 June 2016

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government - Constituencies Development Fund - Mathira Constituency as at 30 June 2016, and of its financial performance and its cash flows for the for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituency Development Fund (NG-CDF) Act, 2015.

Other Matter

1.0 Overall Budget Performance

Review of summary statement of appropriation revealed 100% and 66% overall budget utilization on receipts and expenditure of Mathira Constituency Development Fund respectively as follows:

item	Budgeted 2015/2016 (Kshs)	Actual 2015/2016 (Kshs)	Absorption rate %
Receipts	155,916,184	155,918,184	100
Expenditure	155,916,184	102,164,630	66

As the data indicates the Fund budgeted for and received Kshs.155,916,184 during the year under review. The Fund had in addition budgeted to spend Kshs.155,916,184 but spent Kshs.102,164,630 and therefore, incurred under-expenditure of Kshs.53,751,554. Management has not provided reasons for underutilizing the budget.

1.2 Expenditure on Development Projects

Out of the total expenditure budget of Kshs.155,916,184, the sum of Kshs.107,917,931 related to the Development Vote while the balance of Kshs.47,997,253 was in respect of Recurrent Vote. Audit verification revealed that out of the development budget of Kshs.107,917,931, the CDF Management spent Kshs.69,810,000 on the projects during the year thus underspending by Kshs.38,107,931 or 35% as indicated in the Projects implementation status report for the year ended 30 June 2016. Further, the Fund had budgeted to implement a total of 113 projects during the year under review. As at 30 June 2016, seventy three (73) projects were complete, 27 projects were ongoing but works on 13 projects had not started:

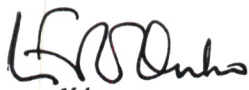
	Amount Budgeted (Kshs.)	Actual Disbursements to the projects (Kshs.)	Total projects budgeted for 2015/2016	No. Completed	No. Ongoing	No. not started	% of Projects Completed
Environment Projects	2,500,000	1,680,000	-2	1	1	0	50
Sports	1,800,000	-	1	0	0	1	0
Roads Projects	27,180,000	28,280,000	6	6	0	0	100
Water Projects	6,000,000	2,000,000	5	2	2	1	40
Agriculture Projects	2,200,000	1,150,000	11	4	7	0	36
Security Projects	10,550,000	5,300,000	21	12	4	5	57
Transfers to Primary Schools	21,887,931	13,700,000	37	28	8	1	76
Transfers to Secondary Schools	21,500,000	6,900,000	23	15	4	4	65
Transfers to tertiary institutions	10,000,000	10,000,000	1	1			100
Transfers to health Institutions	4,300,000	800,000	6	4	1	1	67
Grand Total	107,917,931	69,810,000	113	73	27	13	65

The management did not provide reasons for underutilizing the funds received during the year under review.

2.0 Unauthorized expenditure of Bursary Funds

Other grants and payments balance include bursary - tertiary institutions expenditure of Kshs.8,311,800 disbursed during the year under review. Included in the balance was Kshs.1000,000 used to facilitate an Information Communication Technology (ICT) training program for primary school teachers without authority from the CDF Board. Further, the expenditure was incurred contrary to guidelines issued on use of CDF disbursements. The guidelines state that bursary beneficiaries should be orphans, self-sponsored students without guardians or parents, or socially/economically disadvantaged and other vulnerable students. Consequently, the propriety of the training expenditure of Kshs.8,311,800 reported as bursary payments for tertiary Institutions for the year ended 30 June 2016 cannot be confirmed.

My opinion is not qualified in respect of these matters.



FCPA Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

15 June 2017

Report of the Auditor-General on the Financial Statements of National Government - Constituencies Development Fund - Mathira Constituency for the year ended 30 June 2016

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MATHIRA
CONSTITUENCY

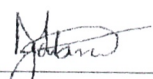
Reports and Financial Statements

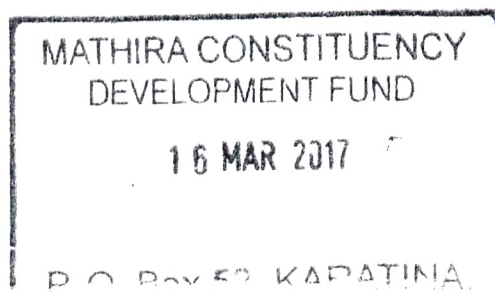
For the year ended June 30, 2016

iii. STATEMENT OF RECEIPTS AND PAYMENTS			
	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	155,467,202	84,734,119.50
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	2,000	-
TOTAL RECEIPTS		155,469,202	84,734,119.50
PAYMENTS			
Compensation of Employees	4	1,465,241	1,746,488.00
Use of goods and services	5	6,590,758	6,642,389.00
Transfers to Other Government Units	6	31,400,000	17,279,776.00
Other grants and transfers	7	62,708,631	63,496,000.00
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		102,164,630	89,164,653.00
SURPLUS/DEFICIT		53,304,572	(4,430,533.50)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MATHIRA NGCDF financial statements were approved on 16/03 2017 and signed by:


Chairman - NGCDFC


Fund Account Manager



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MATHIRA
CONSTITUENCY

Reports and Financial Statements

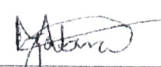
For the year ended June 30, 2016

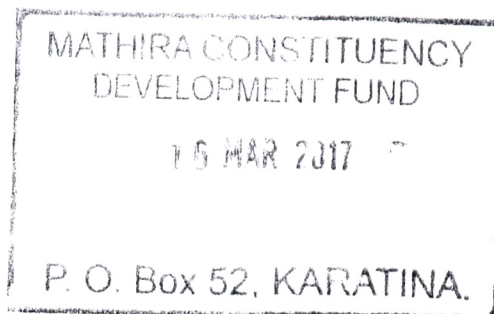
IV. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	53,673,554	368,982.40
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		53,673,554	368,982.00
REPRESENTED BY			
Fund balance b/fwd	13	368,982	4,766,515.90
Surplus/Deficit for the year		53,304,572	(4,430,533.50)
Prior year adjustments	14		33,000.00
NET FINANCIAL POSITION		53,673,554	368,982.40

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MATHIRA NGCDF financial statements were approved on 16/03/2017 and signed by:


Chairman - NGCDFC


Fund Account Manager



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MATHIRA
CONSTITUENCY

Reports and Financial Statements

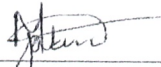
For the year ended June 30, 2016

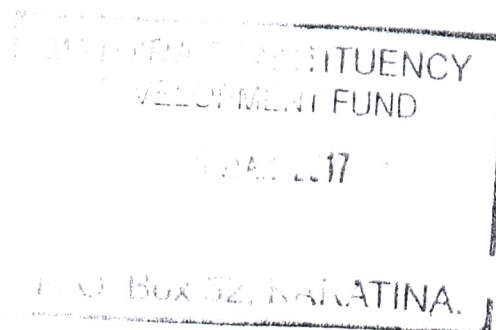
V. STATEMENT OF CASHFLOW

		2015 - 2016	2014 - 2015
Receipts for operating income			
Transfers from CDF Board	1	155,467,202	84,734,119.50
Other Receipts	3	2,000	-
		155,469,202	84,734,119.50
Payments for operating expenses			
Compensation of Employees	4	1,465,241	1,746,488.00
Use of goods and services	5	6,590,758	6,642,389.00
Transfers to Other Government Units	6	31,400,000	17,279,776.00
Other grants and transfers	7	62,708,631	63,496,000.00
Acquisition of Assets	8	-	-
Other Payments	9	-	-
		102,164,630	89,164,653.00
Adjusted for:			
Adjustments during the year	14		33,000.00
Net cash flow from operating activities		53,304,572	(4,397,533.50)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT			(4,397,533.50)
Cash and cash equivalent at BEGINNING of the year	13	368,982	4,766,515,90
Cash and cash equivalent at END of the year	10A	53,673,554	368,982,40

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MATHIRA NGCDF financial statements were approved on 16/03/2017 and signed by:


Chairman NGCDF


Fund Account Manager



VI. 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	105,607,829	50,308,355	155,916,184	155,916,184	0	100%
Proceeds from Sale of Assets						
Other Receipts(sale of tender)				2,000	-	
TOTAL	105,607,829	50,228,355	155,916,184	155,918,184		100%
PAYMENTS						
Compensation of Employees	1,888,560	557,406	2,445,966	1,465,241	980,725	59%
Use of goods and services	7,451,622	3,432,759	10,884,381	6,390,758	4,493,623	58%
Transfers to Other Government Units	30,250,000	27,437,931	56,487,931	31,400,000	26,287,931	55%
Other grants and transfers	66,017,647	18,880,259	86,017,906	62,908,631	22,189,275	73.9%
Acquisition of Assets						
Other Payments						
TOTAL	105,607,829	50,228,355	155,916,184	102,164,630	53,671,554	65%

CONSTITUENCY
 DEVELOPMENT FUND
 JUNE 30, 2017
 BOGOTÁ, COLOMBIA

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

Reports and Financial Statements

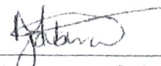
For the year ended June 30, 2016

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
- (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

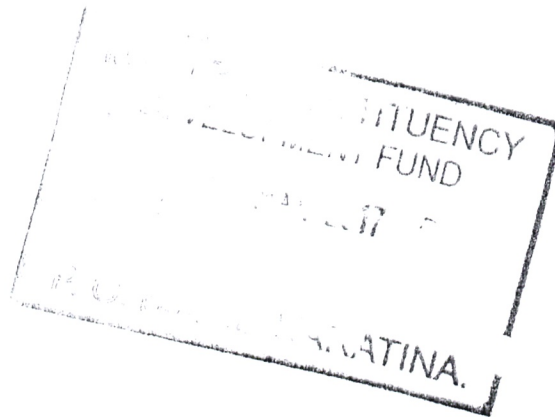
The MATHIRA NGCDF financial statements were approved on 16/02/ 2017 and signed by:



Chairman NGCDF



Fund Account Manager



II. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NGCDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NGCDF.

2. Recognition of revenue and expenses

The NGCDF recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the NGCDF. In addition, the NGCDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NGCDF.

3. In-kind contributions

In-kind contributions are donations that are made to the NGCDF 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 NGCDF includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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 NGCDF 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.

6. Budget

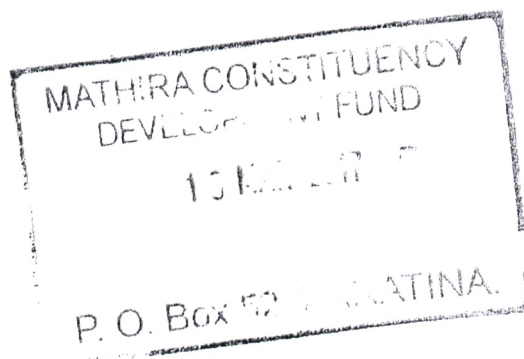
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NGCDF’s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NGCDF’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. 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 June 30, 2016.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHIRA
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 - 2016		2014 - 2015
		Kshs		Kshs
Normal allocation	A790760	24,929,686	AIE NO :A750206	34,874,747
	A796225	24,929,686	AIE NO:A796501	20,929,686
	A796441	20,000,000	AIE NO:A796828	14,957,812
	A8208847	20,000,000	AIE NO:A796960	13,971,874
	A820978	12,000,000		
	A825737	53,607,829		
TOTAL		155,467,202	84,734,120	84,734,120

2. PROCEEDS FROM SALE OF ASSETS

	2015 – 2016	2014 – 2015
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Total		

MATHIRA CONSTITUENCY
DEVELOPMENT FUND
16 MAR 2017
P. O. Box 52. KANUNGU

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHIRA
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

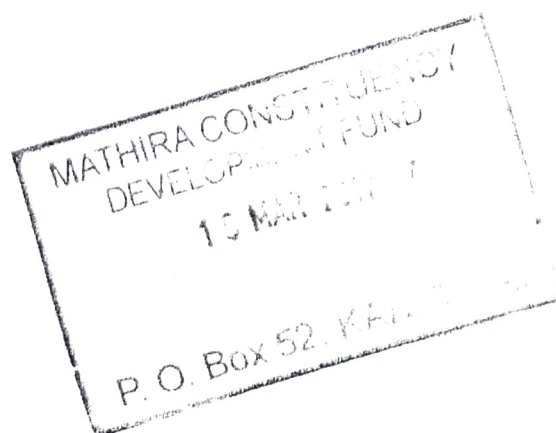
NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	2,000	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Basic wages of contractual employees	1,465,241	1,746,488
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF gratuity	-	-
Total	1,465,241	1,746,488



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHIRA
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	30,000	32,499
Office rent	-	-
Communication, supplies and services	150,000	180,558
Domestic travel and subsistence	208,000	175,230
Printing, advertising and information supplies & services	200,000	138,760
Rentals of produced assets	-	-
Training expenses	1,129,000	-
Hospitality supplies and services	-	390,000
Other committee expenses	983,000	1,955,000
Committee allowance	1,665,000	1,415,000
Insurance costs	53,226	-
Specialized materials and services	-	-
Office and general supplies and services	400,000	193,304
Fuel ,oil & lubricants	1,000,000	1,300,000
Other operating expenses	346,861	135,582
Routine maintenance – vehicles and other transport equipment	308,047	683,376
Routine maintenance – other assets	117,624	43,080
Total	6,590,758	6,642,389

MATHIRA CONSTITUENCIES
DEVELOPMENT FUND
10 MARCH 2016
P O BOX 12700

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHIRA
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	13,700,000	9,938,397
Transfers to secondary schools (see attached list)	6,900,000	4,300,000
Transfers to tertiary institutions (see attached list)	10,000,000	500,000
Transfers to health institutions (see attached list)	800,000	2,541,279
-TOTAL	31,400,000	17,279,776

7. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary – secondary schools (see attached list)	15,986,831	19,498,000
Bursary – tertiary institutions (see attached list)	8,311,800	4,348,000
Bursary – special schools (see attached list)		
Mock & CAT (see attached list)		
Water projects (see attached list)	2,000,000	11,450,000
Agriculture projects (see attached list)	1,150,000	6,850,000
Electricity projects (see attached list)		
Security projects (see attached list)	5,300,000	5,850,000
Roads projects (see attached list)	28,280,000	14,000,000
Sports projects (see attached list)		1,500,000
Environment projects (see attached list)	1,680,000	
Other Projects (see attached list)		
Emergency Projects (specify)		
Total	62,708,631	63,496,000

MATHIRA CONSTITUENCY
DEVELOPMENT FUND
P.O. BOX 1000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHIRA
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Financial Assets</u>	2015 - 2016	2014 - 2015	2013 - 2014
	Kshs	Kshs	Kshs
Acquisition of Buildings	-	-	-
Construction of Buildings	-	-	-
Refurbishment of Buildings	-	-	-
Acquisition of Vehicles and Other Transport Equipment	-	-	-
Leasehold of Vehicles and Other Transport Equipment	-	-	-
Acquisition of Household Furniture and Institutional Equipment	-	-	-
Acquisition of Office Furniture and General Equipment	-	-	-
Acquisition of ICT Equipment, Software and Other ICT Assets	-	-	-
Acquisition of Specialized Plant, Equipment and Machinery	-	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-
Acquisition of Land	-	-	-
Acquisition of Intangible Assets	-	-	-

MATHIRA CONSTITUENCY DEVELOPMENT FUND
2016

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHIRA
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

Specify	2015 - 2016 Kshs	2014 - 2015 Kshs
---------	---------------------	---------------------

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs	Kshs
Co-operative Bank-01120059658500	53,673,554.00	368,982.00
10B: CASH IN HAND		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Location 1		
Location 2		
Location 3		
Other Locations (specify)		
Total		
[Provide cash count certificates for each]		

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHIRA
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

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

12 Retention			
Supplier/Contractor	PV no	2015 - 2016	2014 - 2015
		Kshs	Kshs
TOTAL			

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHIRA
 CONSTITUENCY

Reports and Financial Statements
 For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	368,982	4,766,515.90
Cash in hand		
Imprest	-	-
Total	368,982.00	4,766,515.90

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs	2012 - 2013 Kshs
accounts	-	-	-
n hand	-	-	-
st	-	-	-
Total	-	-	-

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015- 2016 Kshs	2014 - 2015 Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	xxx	xxx

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others (specify)	xxx	xxx
	xxx	xxx

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	xxx	xxx
Amounts due to other grants and other transfers (see attached list)	xxx	xxx
Others (specify)	xxx	xxx
	xxx	xxx

Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	b	c	d=a-c		
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						

Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.	Primary Schools	10,650,000			10,650,000		
2.	Secondary Schools	11,700,000			11,700,000		
3.	Health	3,500,000			3,500,000		
	Sub-Total	25,850,000			25,850,000		
Amounts due to other grants and other transfers							
4.	Bursary to Secondary School	3,500,000			3,500,000		
5.	water	3,700,000			3,700,000		
6.	Agriculture	1,600,000			1,600,000		
7.	Security	5,750,000			5,750,000		
8.	Environment	1,000,000			1,000,000		
9.	Sports	1,800,000			1,800,000		
	Sub-Total	17,350,000			17,350,000		
	Sub-Total						
Others (specify)							
	Emergency	4,687,647			4,687,647		
10.							
11.							
12.							
	Sub-Total	4,687,647			4,687,647		
	Grand Total	47,887,647			47,887,647		



Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	N/A	N/A
Buildings and structures	5,011,958.00	5,011,958.00
Transport equipment	4,215,000.00	4,215,000.00
Office equipment, furniture and fittings	1,238,556.00	1,238,556.00
ICT Equipment, Software and Other ICT Assets	383,540.00	383,540.00
Other Machinery and Equipment	15,660,000.00	15,660,000.00
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	26,509,054.00	26,509,054.00

Prepared by:

Margaret.N.Rugiri
Fund Account Manager
MATHIRA

