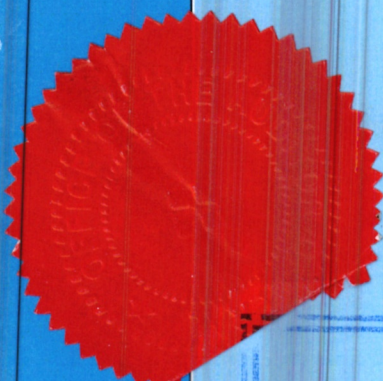

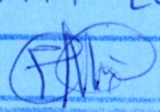


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



 <b>REPORT</b>	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 01 AUG 2019	DAY: THURSDAY
TABLED BY:	MAJORITY LEADER
CLERK AT THE TABLE:	

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
MATHIOYA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2018**









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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND MATHIOYA  
CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018**

**AMMENDED**

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**MATHIOYA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

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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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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



**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 Mathioya day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Mary Kyengo
3.	Sub-County Accountant	Joseph Kagunu
4.	Chairman NGCDFC	Peter Itegi
5.	Member NGCDFC	Lucy Njoroge

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 275-10204  
Kiriaini



**MATHIOYA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**(f) NGCDF MATHIOYA Constituency Contacts**

E-mail: [mathioya@ngcdf.go.ke](mailto:mathioya@ngcdf.go.ke)

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

**(g) NGCDF MATHIOYA Constituency Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Equity Bank  
Kiriaini Town

**(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

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

The constituency was able to implement at least 50% of the budget year allocation. This is because part of the funds budgeted for this financial year was not disbursed by the NG CDF Board.

The constituency was also able to disburse 98% of the funds released to project management committees. About ksh.19 million was disbursed to needy students under bursary program. This helped in maintaining needy students in school and therefore an improved performance.

There has been emerging issues like elections that delay the release of funds and hence the implementation of projects due to the political climate.

The April rains highly delayed the implementation of projects as the terrain is prone to landslides. This therefore means that there is need to allow more time for the ground to stabilise after every heavy rain season before projects can be implemented to ensure the foundations erected are stable.

The needs of the constituency surpasses the yearly allocation and therefore there is need to increase the allocations so that the constituency needs can comfortably be taken care of.

*Sign*



**CHAIRMAN NGCDF COMMITTEE**



III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 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-Mathioya 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 ended on June 30, 2018. 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.

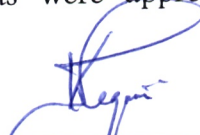
The Accounting Officer in charge of the NGCDF-Mathioya Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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, 2018, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-Mathioya 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-Mathioya 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-Mathioya Constituency financial statements were approved and signed by the Accounting Officer on 9/4/2019.

  
\_\_\_\_\_  
Fund Account Manager  
Name: MARY KYENGO

  
\_\_\_\_\_  
Sub-County Accountant  
Name: JOSEPH G. KALUNYA  
ICPAK Member Number: 16688



# REPUBLIC OF KENYA



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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 - MATHIOYA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mathioya Constituency set out on pages 6 to 29, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mathioya Constituency as at 30 June, 2018 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.

#### Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Mathioya Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I have determined that there are no key audit matters to communicate in my report.

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Mathioya Constituency for the year ended 30 June 2018*



## REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE 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**

#### **1.0 Budget Absorption**

During the financial year under review, Mathioya NG-CDF received a total of Kshs.79,975,152 from the National Government Constituencies Development Fund Board against a budget of Kshs.134,579,635. The Mathioya NG-CDF management incurred a total expenditure of Kshs.73,272,192 or 54% against the budget of Kshs.134,579,635, resulting in an overall under expenditure of Kshs.61,307,443 or 46%

No satisfactory explanation was provided for the underutilization of the budgetary provisions. In addition, the under absorption of Kshs.61,307,443 impacted negatively on service delivery to the residents of Mathioya Constituency.

#### **2.0 Security Projects**

Disclosed in Note 7 to the financial statements under other grants and other payments is an expenditure of Kshs.8,000,000 on security projects. Included in the expenditure are amounts disbursed to Kiiru Divisional Office, Kora AP Post, Kiambuthia AP Post and Wahundra AP Post comprising Kshs.850,000, Kshs.180,000, Kshs.250,000 and Kshs.350,000 for purchase of 10,000 litres water tank and construction of toilet, purchase and installation of 6,000 litres water tank, construction of toilets and completion AP Post and installation of 3 uni-huts respectively.

A review of progress on implementation of the approved projects revealed that as of February 2019, purchase and installation of water tank for Kiru Divisional Office had not been done while the other projects in Kora, Kiambuthia, Wahundra areas remained unutilized even though they were complete. No satisfactory explanations were given by Mathioya CDF management for the incomplete project and for failure to use the completed facilities for the intended purposes.

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, 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 internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and Those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 governance.

In preparing the financial statements, management is responsible for assessing the ability of National Government Constituencies Development Fund - Mathioya Constituency to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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 entity monitors compliance with



relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease 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 National Government Constituencies Development Fund - Mathioya Constituency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

**Nairobi**

**22 May 2019**

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Mathioya Constituency for the year ended 30 June 2018*



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)

MATHIOYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

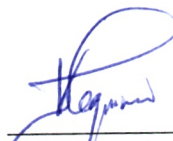
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	74,353,447	101,116,622
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	16,000
<b>TOTAL RECEIPTS</b>		<b>74,353,447</b>	<b>101,132,622</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,073,822	1,673,430
Use of goods and services	5	4,477,237	8,319,330
Transfers to Other Government Units	6	29,500,000	24,826,380
Other grants and transfers	7	35,931,397	65,210,810
Acquisition of Assets	8	1,289,736	0
Other Payments	9	-	0.00
<b>TOTAL PAYMENTS</b>		<b>73,272,192</b>	<b>100,029,970</b>
<b>SURPLUS/DEFICIT</b>		<b>1,081,255</b>	<b>1,102,652</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mathioya Constituency financial statements were approved on 9/14/2018 and signed by:



Fund Account Manager  
Name: MARY KYENGO



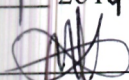
Sub-County Accountant  
Name: JOSEPH G. KALIANI  
ICPAK Member Number:

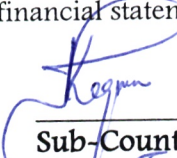
· NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
 · MATHIOYA CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2018

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	6,566,785	5,441,705
Cash Balances (cash at hand)	10B	0	0
<b>Total Cash and Cash Equivalents</b>		<b>6,566,785</b>	<b>5,441,705</b>
Current receivables - Outstanding Imprests	11	0	0
<b>TOTAL FINANCIAL ASSETS</b>		<b>6,566,785</b>	<b>5,441,705</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts payable - Retention	12	0	0
<b>NET FINANCIAL ASSETS</b>		<b><u>6,566,785</u></b>	<b><u>5,441,705</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	5,441,705	3,144,852
Surplus/Deficit for the year		1,081,255	1,102,651
Prior year adjustments	14	43,825	1,194,202
<b>NET FINANCIAL POSITION</b>		<b><u>6,566,785</u></b>	<b><u>5,441,705</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mathioya Constituency financial statements were approved on 9/11/2018 and signed by:

  
 Fund Account Manager  
 Name: MARY KYENGO

  
 Sub-County Accountant  
 Name: JOSEPH G. KARIUKI  
 ICPAK Member Number: 16688



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**MATHIOYA CONSTITUENCY**

**Reports and Financial Statements**


**For the year ended June 30, 2018**

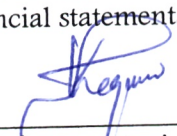
**VI. STATEMENT OF CASHFLOW**

		<b>2017- 2018</b>	<b>2016 - 2017</b>
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	74,353,447	101,116,621
Other Receipts	3		16,000
		<b>74,353,447</b>	<b>101,132,622</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,073,822	1,673,435
Use of goods and services	5	4,477,237	8,319,337
Transfers to Other Government Units	6	29,500,00	24,826,380
Other grants and transfers	7	35,931,397	65,210,819
Other Payments	9	-	-
		<b>71,982,456</b>	<b>100,029,971</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	43,825	1,194,202
<b>Net cash flow from operating activities</b>		<b>2,414,816</b>	<b>2,296,853</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	1,289,736	-
<b>Net cash flows from Investing Activities</b>		<b>-1,289,736</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>1,125,080</b>	<b>2,296,853</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>5,441,705</b>	<b>3,144,852</b>
<b>Cash and cash equivalent at END of the year</b>		<b>6,566,785</b>	<b>5,441,705</b>

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

9/14 2018 and signed by:

  
**Fund Account Manager**  
**Name: MARY KYENGO**

  
**Sub-County Accountant**  
**Name: JOSEPH G. KAHUNA**

**ICPAK Member Number: 16688**

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 %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	86,810,345	47,769,290	134,579,635	79,795,152	54,784,483	59.3%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
	<b>86,810,345</b>	<b>47,769,290</b>	<b>134,579,635</b>	<b>79,795,152</b>	<b>54,784,483</b>	<b>59.3%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,920,000	653,750	2,573,750	2,073,822	499,928	80.6%
Use of goods and services	5,892,930	3,042,376	8,935,306	4,477,237	4,458,069	50.6%
Transfers to Other Government Units	43,000,000	12,688,278	55,688,278	29,500,000	26,188,278	53.0%
Other grants and transfers	33,197,415	30,092,877	63,290,292	35,931,397	27,358,895	56.8%
Acquisition of Assets	300,000	1,292,009	1,592,009	1,289,736	302,273	79.9%
Other Payments	2,500,000		2,500,000	-	2,500,000	0.0%
<b>TOTALS</b>	<b>86,810,345</b>	<b>47,769,290</b>	<b>134,579,635</b>	<b>73,272,192</b>	<b>61,307,443</b>	<b>54.4%</b>

I. *There was underutilization of funds across all the project sectors. This was as a result of delay in the release of the budgeted funds from the NGCDF Board.*



Reports and Financial Statements

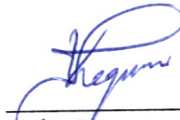
For the year ended June 30, 2018

- II. *The changes between the original and final budget were as a result of funds of the previous financial year disbursed by the Board in the current financial year, additional budget and unutilised funds carried forward from the current financial year.*
- III. *Other payments referred to in here is the cost of preparing the strategic plan. The procurement process for this project is ongoing.*

The NGCDF-Mathioya Constituency financial statements were approved on 9/4/2019 and signed by:



Fund Account Manager  
Name: MARY KYENGO



Sub-County Accountant  
Name: JOSEPH G. KALUNGU  
ICPAK Member Number: 16688



### **VIII. 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-Mathioya 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 30<sup>th</sup> June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Other receipts**

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

### **b) Recognition of payments**

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

### **Compensation of Employees**

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

### **Use of Goods and Services**

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

### **Acquisition of Fixed Assets**

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

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



## **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 Funds**

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.



## **SIGNIFICANT ACCOUNTING POLICIES**

### **11. Budget**

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

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

### **12. Comparative Figures**

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

### **13. Subsequent Events**

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

### **14. Errors**

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

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

### **15. Related Party Transactions**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
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**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
AIE NO	A825801		50,168,345
AIE NO	A 829922		4,094,828
AIE NO	A855127		36,853,449
	A839688		10,000,000
AIE NO	A 855928	5,500,000	
AIE NO	A 892714	30,948,275	
AIE NO	A 892964	37,905,172	
<b>TOTAL</b>		<b>74,353,447</b>	<b>101,116,622</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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

**3. OTHER RECEIPTS**

Description	2017-2018	2016-2017
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of Tender Documents	-	-
Other Receipts Not Classified Elsewhere (specify)	-	16,000
<b>TOTAL</b>	<b>-</b>	<b>16,000</b>

**4.**

**COMPENSATION OF EMPLOYEES**

Description	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	1,358,980	1,652,435
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	58,442	21,000.00
Gratuity-contractual employees	656,400	-
<b>TOTAL</b>	<b>2,073,822</b>	<b>1,673,435</b>

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

**5. USE OF GOODS AND SERVICES**

<b>Description</b>	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	-	65,304
Electricity	46,207	-
Water & sewerage charges	10,620	-
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	475,000
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Other committee expenses	1,351,000	2,414,876
Committee allowance	1,825,000	2,222,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	569,520	2,274,216
Fuel , oil & lubricants	350,000	500,000
Other operating expenses	--	-
Bank service commission and charges	55,750	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	269,140	367,940
Routine maintenance- other assets	-	-
<b>TOTAL</b>	<b>4,477,237</b>	<b>8,319,337</b>



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

**MATHIOYA CONSTITUENCY**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>		
<b>Description</b>	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary schools	16,200,000	14,176,380
Transfers to Secondary schools	11,800,000	7,000,000
Transfers to Tertiary institutions	1,500,000	1,700,000
Transfers to Health institutions	-	1,950,000
<b>TOTAL</b>	<b>29,500,000</b>	<b>24,826,380</b>

**7 OTHER GRANTS AND OTHER PAYMENTS**

<b>Description</b>	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary –Secondary	13,927,229	13,958,352
Bursary –Tertiary	5,135,100	13,364,904
Bursary-Special schools	-	-
Mocks & CAT	-	-
Water	-	-
Food security	-	-
Electricity	-	10,965,912
Security	8,000,000	3,600,000
Roads and Bridges	-	1,500,000
Sports	-	3,229,703
Environment	1,637,931	-
Cultural Projects	-	-
Agriculture	-	-
Emergency Projects	3,556,137	3,277,027
Other capital grants and transfer	3,675,000	15,314,921
<b>TOTAL</b>	<b>35,931,397</b>	<b>65,210,819</b>

7. ACQUISITION OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	290,000	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	999,736	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
<b>TOTAL</b>	<b>1,289,736</b>	-

8. OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TIVET	-	-
	-	-
	-	-
	-	-
	-	-
	-	-



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

**MATHIOYA CONSTITUENCY**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
<i>Equity Bank, Kiriaini Branch . Mathioya NG-CDF A/C no.0050290920356</i>	6,566,785	5,441,705
<b>Total</b>	<b>6,566,785</b>	<b>5,441,705</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
<b>Total</b>	-	-
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCY 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>
NIL	-	-	-	-
NIL	-	-	-	-
<b>Total</b>				<b>-</b>

**12 RETENTION**

	2017 - 2018 Kshs	2016-2017 Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*[Provide short appropriate explanations as necessary]*

**13. BALANCES BROUGHT FORWARD**

	2017-2018 Kshs	2016-2017 Kshs
Bank accounts	5,441,705	3,144,852
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>5,441,705</b>	<b>3,144,852</b>

*[Provide short appropriate explanations as necessary]*



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

**MATHIOYA CONSTITUENCY**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**14. PRIOR YEAR ADJUSTMENTS**

	2017- 2018 Kshs	2016-2017 Kshs
Bank accounts	43,825	1,194,202
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>43,825</b>	<b>1,194,202</b>

**15. OTHER IMPORTANT DISCLOSURES**

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

	2017-2018 Kshs	2016-2017 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-

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

	2017-2018 Kshs	2016-2017 Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (specify)	-	-
	-	-

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

	2017-2018 Kshs	2016-2017 Kshs
Compensation of employees	499,928	-
Use of goods and services	4,535,980	-
Amounts due to other Government entities (see attached list)	26,188,278	-
Amounts due to other grants and other transfers (see attached list)	30,127,082	2,159,258
	-	3,266,446
	<b>61,351,268</b>	<b>5,425,704</b>

15.4: PMC account balances (See Annex 5)

	2017- 2018
	Kshs
PMC account Balances (see attached list)	53,118,339
	53,118,339



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF), MATHIOYA 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 2016	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
	Sub-Total						
<b>Middle Management</b>							
4.							
5.							
6.							
	Sub-Total						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	Sub-Total						
<b>Others (specify)</b>							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						



Reports and Financial Statements  
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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
<b>Compensation of employees</b>	Salaries	499,928		
<b>Use of goods &amp; services</b>	Office expenses	4,535,980		
<b>Amounts due to other Government entities</b>				
1. Primary Schools	Constructions	7,340,000		
2. Secondary Schools	constructions	18,848,278		
<b>Sub-Total</b>		<b>26,188,278</b>		
<b>Amounts due to other grants and other transfers</b>				
3. Security Projects	constructions	350,000		
4. Roads and Bridges Projects		-		
5. Environmental Projects	Tree planting	1,963,792		
6. Cultural Activities		-		
7. Electrification and Lighting		-		
8. Sports Projects	Sporting activities	1,963,792		
Others	constructions	25,849,498		
<b>Sub-Total</b>		<b>30,127,082</b>		
<b>Acquisition of assets</b>		-		
<b>Sub-Total</b>		-		
<b>Grand Total</b>		<b>61,351,268</b>		

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – MATHIOYA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2016/17</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2017/18</b>
Land	N/A	-	-	N/A
Buildings and structures	10,000,000		-	10,000,000
Transport equipment	8,245,932	290,000	-	8,535,932
Office equipment, furniture and fittings	701,400	999,736.00	-	1,701,136
ICT Equipment, Software and Other ICT Assets	585,144	-	-	585,144
Other Machinery and Equipment	561,540	-	-	561,540
Heritage and cultural assets	N/A	-	-	-
Intangible assets	N/A	-	-	-
<b>Total</b>	<b>20,094,016</b>	<b>1,289,736</b>	<b>-</b>	<b>21,383,752</b>



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
MATHIOYA CONSTITUENCY  
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**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2017/18</b>
Wamikurwe nursery school	Equity	50273956311	835
Mihuti mixed sec. school	Equity	50261646980	25,352
Gitugi location landslide project	Equity	50277064032	101,098
Kaganjo Primary school	Equity	50264884814	1,800,175
Mananga sec. school	Equity	50190182596	150,000
Kiriko sec. school	Equity	50263413929	65,286
Ngutu primary school	Equity	50272272125	300,000
Mihuti primary school	Equity	50267024819	400,000
Kagongo primary school	Equity	50277306166	189
Kamune s. hall	Equity	50262613068	7,613,580
Kiru Primary School	Equity	50272277453	1,600,662
Muthangari Primary School	Equity	50276532583	1,600,000
Kiuu Primary School	Equity	50262314201	1,601,803
Kirimiga Primary School	Equity	50263419244	497,661
Iruri Primary School	Equity	50272193255	1,600,000
Gitugi Primary School	Equity	50263737019	1,600,000
Chui Primary School	Equity	30290810015	1,521,498
Kaganjo Primary School	Equity	50264884814	1,800,175
Kambara Primary School	Equity	220190140473	704,925
Kihari Primary School	Family	8000016022	900,000
Kirimahiga Primary School	Equity	50272110695	3,500,055
Mioro Primary School	Equity	50261918577	505,498
Umbui Primary School	Equity	50272134120	900,605
Wambwe Primary School	Equity	50260394438	1,175,687

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
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PMC	Bank	Account number	Bank Balance 2017/18
Kiriaini girls sec.	Equity	50201511189	457,744
Kamune sec. school	Equity	50101513160	1,004,515
Kamacharia Secondary School	Equity	50190055788	794,578
Kiamuturi Sec. School	Equity	50277313396	2,000,000
Kiria-ini Mixed Secondary School	Equity	50201511205	1,000,855
Runyeki Secondary School	Equity	50262379652	4,803,210
Wahundura mixed Sec. school	Equity	50263776728	602,055
Yakarengo Sec. school	Equity	50262285969	2,022,483
Mathioya technical and vocational college	Equity	50277339582	1,499,525
Nyakianga police station	Family	8000015735	500,000
Nyakianga Divisional Headquarters	Family	8000015733	4,000,000
Gitugi Divisional Office	Equity	50299225278	1,149,787
Kiru Divisional office	Equity	50299215625	887,502
Njumbi Divisional Office	Equity	50299236794	547,001
Wahundura AP Post	Equity	50277366313	345,000
Kiambuthia AP Post	Family	8000015955	247,000
Nyangiti police stn	Equity	8000015736	188,000
Kora AP Post	Equity	8000015737	178,000
Kairi AP Post	Family	8000015734	178,000
Nyakianga chiefs office	Family	8000015871	198,000
Kiambuthia sec. school	Equity	50277449573	550,000
			<b>53,118,339</b>



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	procedural aviation programme	Discontinuation of further aviation funding	FAM- Mary Kyengo	Resolved on ML	3 Months
2	Completed unutilized devolved projects	Measures being put in place to hand over the devolved projects to muranga county government	FAM- Mary Kyengo	Resolved on ML	3 Months
3	Variiances in the financial statements	The variiances have now been reconciled	FAM- Mary Kyengo	Resolved on ML	3 Months
	Delays in project implementation	Projects implementation fast tracked	FAM- Mary Kyengo	Resolved on ML	3 Months
4	Underfunding in projects	More allocations set aside to complete projects	FAM- Mary Kyengo	Resolved on ML	3 Months

