

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



THE NATIONAL ASSEMBLY PAPERS LAID	
<b>REPORT</b>	
DATE: 11 SEP 2019	DAY: WED
TABLED BY:	LEADER OF MAJORITY
CLERK OF THE HOUSE:	LEAH MWADIA

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
- MATHIRA CONSTITUTEENCY**

**FOR THE YEAR  
ENDED 30 JUNE 2018**





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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
MATHIRA CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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





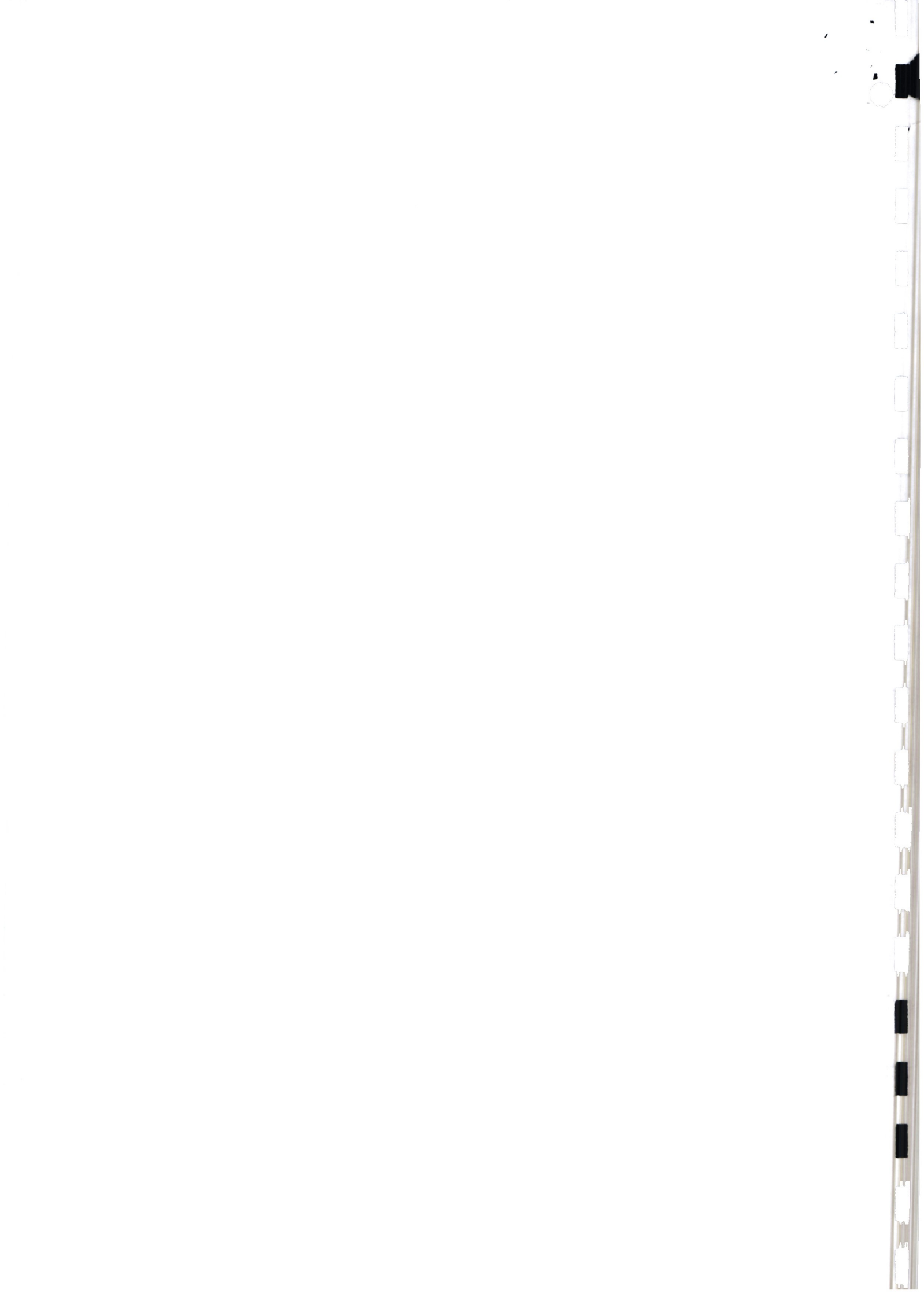
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) MATHIRA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2018**

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Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2018

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

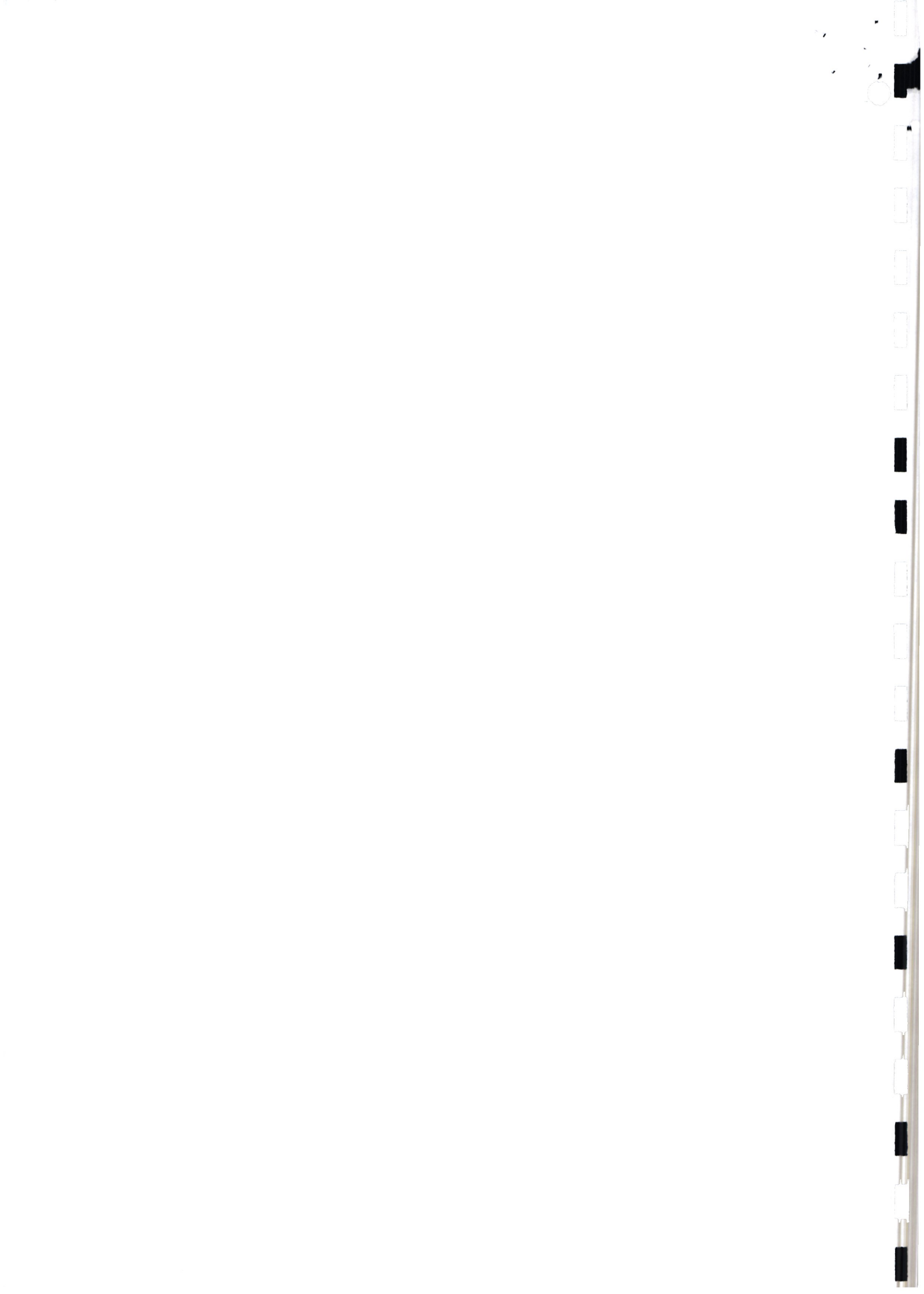
The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)  
MATHIRA CONSTITUENCY**

**Reports and Financial Statements**

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**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 NG-CDF MATHIRA day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

**(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	John Ngatia
3.	Sub-County Accountant	Denis ndungu
4.	Chairperson NG-CDFC	Wahome mwangi

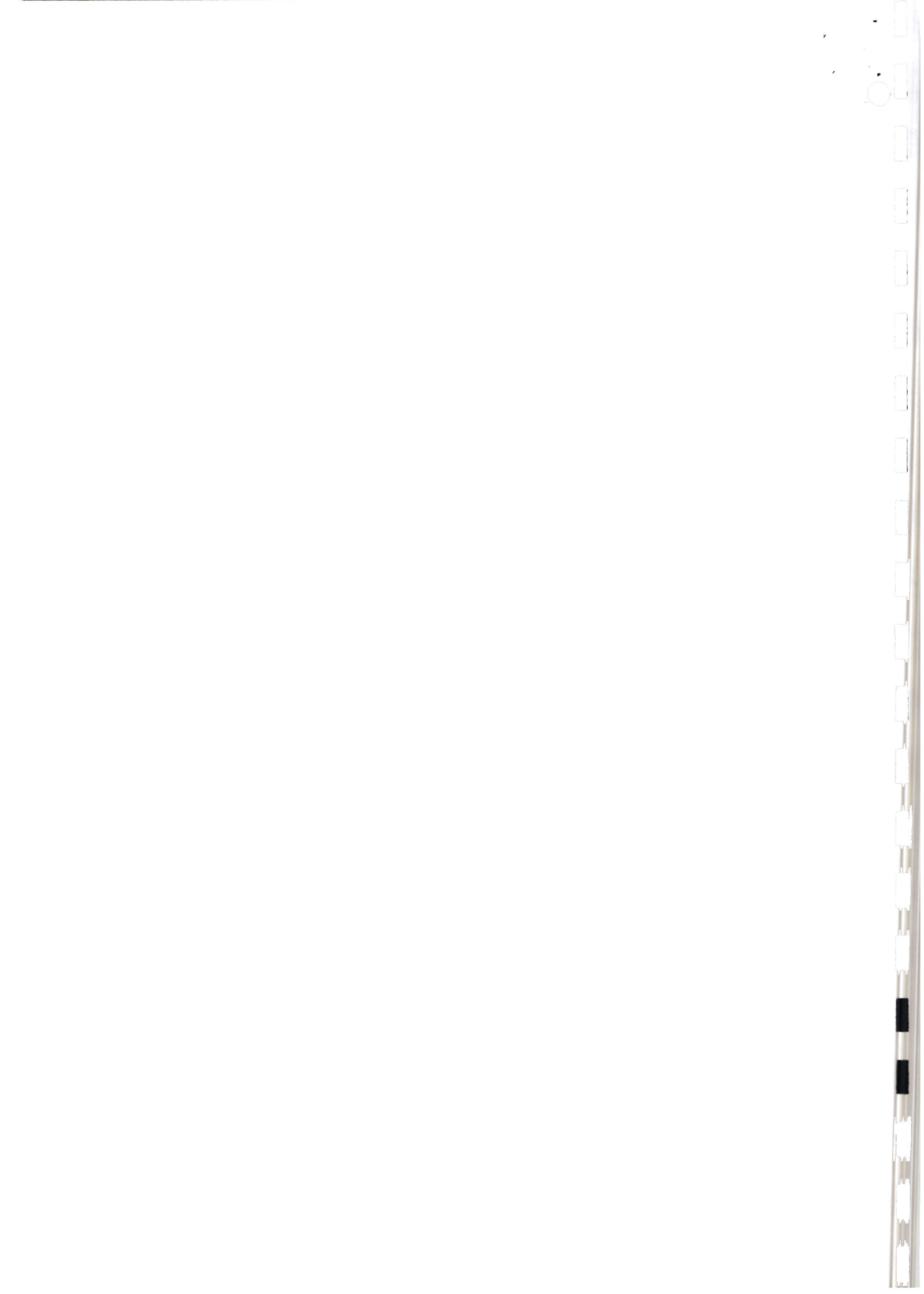
**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of NG-CDF -MATHIRA Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF 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) NG-CDF MATHIRA Constituency Headquarters**

P.O. BOX 806-10101  
Karatina, Kenya





**(f) NG-CDF MATHIRA Constituency Contacts**

Telephone: 016-72027

E-mail: [mathira@NG-CDF.go.ke](mailto:mathira@NG-CDF.go.ke)

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

**(g) NG-CDF MATHIRA Constituency Bankers**

Co-operative bank

Karatina, Kenya

P.O. BOX 608-10101

Karatina, Kenya

**(h) Independent Auditors**

Auditor - General

Office of the Auditor - General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney - General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)  
MATHIRA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2018**

**II.FORWARD BY THE CHAIRPERSON NG-CDF COMMITTEE**

The people of Mathira constituency are determined to participate effectively in domesticating objectives of the big 5 agenda in our development planning. The constituents now have power to formulate and implement development programmes in the constituency for the works within the aspiration of the constitution of Kenya which makes public participation mandatory. The utilization of the NG-CDF has always been carried out with fairness, transparency, openness and accountability.

**Financial year budget**

In the financial year 2017/18 the NG-CDF Mathira constituency was allocated Ksh. **86,810,345** in which the office had only received Ksh. **43,405,172** as at 30<sup>th</sup> June 2018. The utilization has gone well in which 90% of the funds allocated to projects has been utilized effectively as.

***Table 1.0 summary of budget performance***

<b>Project</b>	<b>Status %</b>
Njathaini Pri School	50%
Ngunguru Pri School	50%
Gatina Pri School	50%
Kiangi Pri School	50%
Bursary For Needy students	99%

**Key achievements**

We have therefore completed our allocations in time, and achieved the results as stipulated in the summary table above.

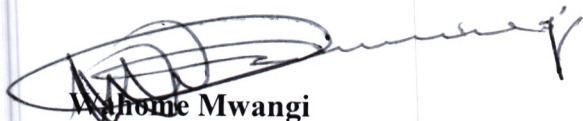
**Challenges and emerging issues**

The delay in implementing of the projects was due to the political situation in the country and the first disbursement was received on February 2018.

There is a great challenge which is the in availability of land which forces the constituency to re-allocate most of its projects which requires land.

There is also a challenge in the education sector this is because there are many needy students who are in need of support through the bursary fund which is never enough; this is due to lower middle income economy status within the constituency.

We therefore recommend that if the community and the National Government could join hand and avail land for CDF to realize the said projects which require land efficiently.



**Wilfred Mwangi**

**Chairman NG-CDFC  
Mathira constituency**





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)  
MATHIRA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2018**

**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 NG-CDF, MATHIRA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on 30<sup>th</sup> June 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.

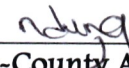
The Accounting Officer in charge of the NG-CDF, MATHIRA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended 30<sup>th</sup> June 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF, MATHIRA Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

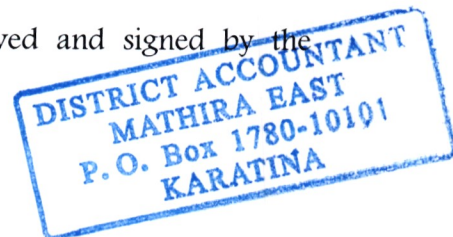
The Accounting Officer in charge of the NG-CDF, MATHIRA Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

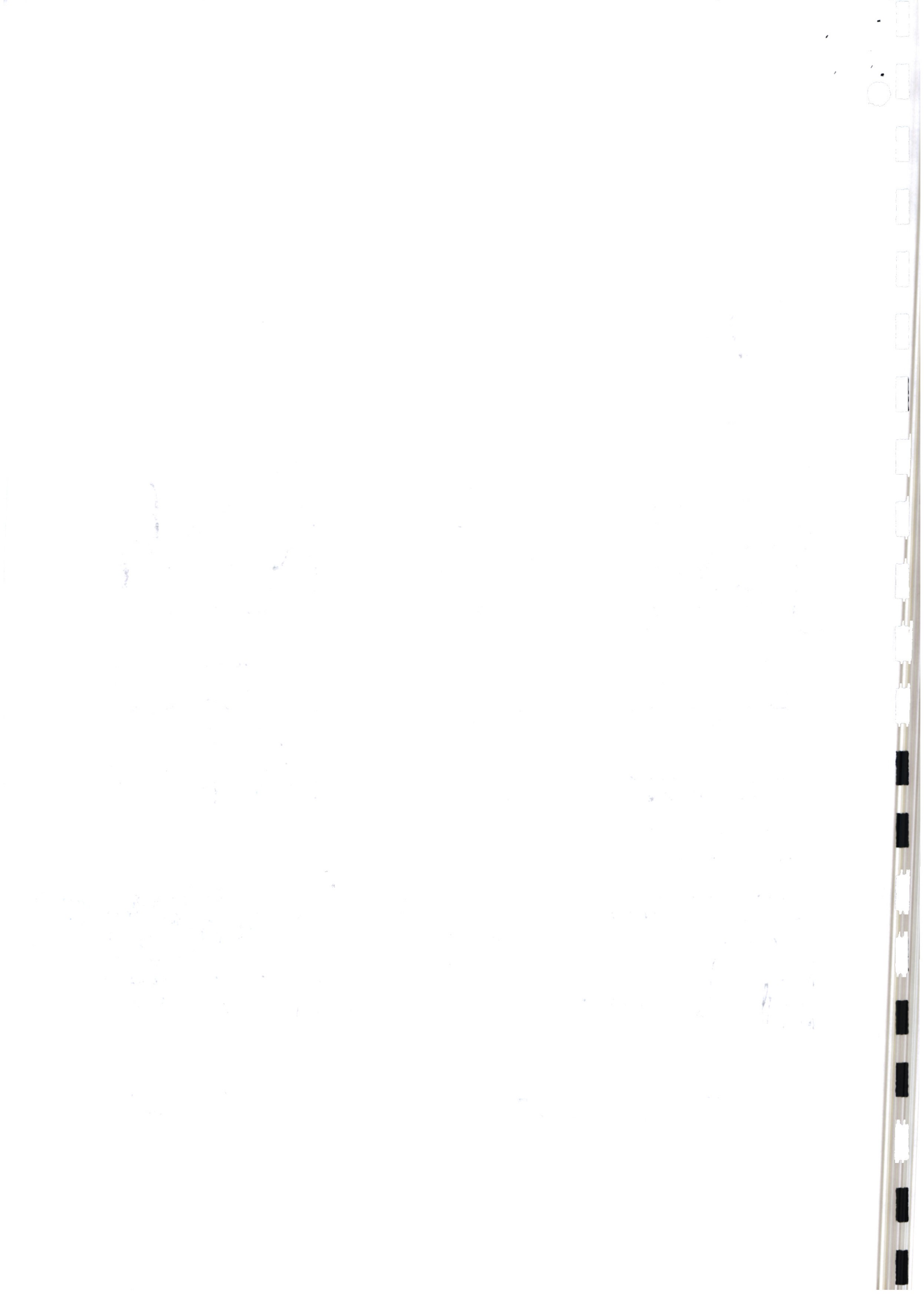
The NG-CDF, MATHIRA Constituency financial statements were approved and signed by the Accounting Officer on 4/4 2018.

  
Fund Account Manager  
Name: John Ngatia

  
Sub-County Accountant  
Name: Denis Ndungu









# REPUBLIC OF KENYA

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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 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mathira Constituency set out on pages 6 to 26, which comprise the statement of assets as at 30 June 2018, and the statement of receipts and payments, statement of cash flows, summary statements of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mathira 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 and Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1. Cash and Cash Equivalents

The statement of assets reflects bank balances of Kshs.3,474,724 as at 30 June 2018. However, a review of bank reconciliation statement as at 30 June 2018 revealed that unrepresented cheques amounting to Kshs.1,609,381. were stale and had not been replaced or reversed in the cash book. Further, cheques amounting to Kshs.139,000 issued were not recorded in the cash book for the year ended 30 June 2018. As a result, the accuracy and completeness of cash and cash equivalents balance of Kshs.3,474,724 as at 30 June 2018 could not be confirmed.

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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 2018*



## **2. Net Financial Position**

The statement of assets as at 30 June 2018 reflects total financial assets of Kshs.3,474,724 and nil liabilities. However, contrary to the guidelines issued by the Public Sector Accounting Standards Board, the net financial position of Kshs.3,474,724 has instead been presented as net liabilities.

## **3. Bursary to Needy Students**

Disclosed in Note 7 to the financial statements under other grants and transfers are payments of Kshs.15,806,911 and Kshs.6,000,000 for bursary-secondary schools and bursary-tertiary institutions, respectively. However, acknowledgement letters or receipts from the institutions which were paid a total of Kshs.62,000 to confirm receipt of the bursaries were not provided for audit review. Consequently, it could not be ascertained whether the bursary payments amounting to Kshs.62,000 reached the intended beneficiaries and were properly accounted for.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Mathira 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 qualified opinion.

### **Key Audit Matters**

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

## **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 Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections, 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. Budget Execution**

During the financial year under review, Mathira NG-CDF received a total of Kshs.48,908,130 from the National Government Constituencies Development Fund



Board against budgeted receipts of Kshs.103,692,613. Out of the total budgeted expenditure of Kshs.103,692,613, the Mathira NG-CDF incurred a total actual expenditure of Kshs.45,433,406 and thus, resulting in under expenditure of Kshs.58,259,207 or 56% of the approved amount.

The under expenditure occurred mainly on the following items:

Expenditure Component	Budgeted Amount (Kshs)	Actual Amount (Kshs)	Under Expenditure (Kshs)	Under Expenditure in %
Compensation to Employees	2,910,048	1,815,132	1,094,916	38%
Use of Goods and Services	10,862,280	5,811,363	5,050,917	46%
Transfers to Other Government Units	43,721,551	14,800,000	28,921,551	66%
Other Grants and Transfers	43,198,734	23,006,911	20,191,823	47%
Other Payments	3,000,000	0	3,000,000	100%

No satisfactory explanations were however provided for the under-utilization of the budgetary provisions. In addition, the overall under expenditure of Kshs.58,259,207 is an indication that planned projects, programmes and activities were not fully executed and as a result, impacted negatively on service delivery to the residents of Mathira Constituency.

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 matter described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and 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 – Mathira Constituency 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

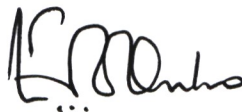


conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.

- 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- Mathira 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**

**25 July 2019**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**  
**MATHIRA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2018**

**V. STATEMENT OF ASSETS**

	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	3,474,724	5,502,958
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>3,474,724</b>	<b>5,502,958</b>
<b>REPRESENTED BY</b>			
<b>Retention</b>	12	-	-
<b>Fund balance b/fwd 1st July...2017</b>	13	<b>5,502,958</b>	<b>53,673,554</b>
<b>Surplus/Deficit for the year</b>		<b>(2,028,234)</b>	<b>(48,175,596)</b>
<b>Prior year adjustments</b>	14	-	5,000
<b>NET LIABILITIES</b>		<b>3,474,724</b>	<b>5,502,958</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF, MATHIRA Constituency financial statements were approved on 4/4 2018 and signed by:

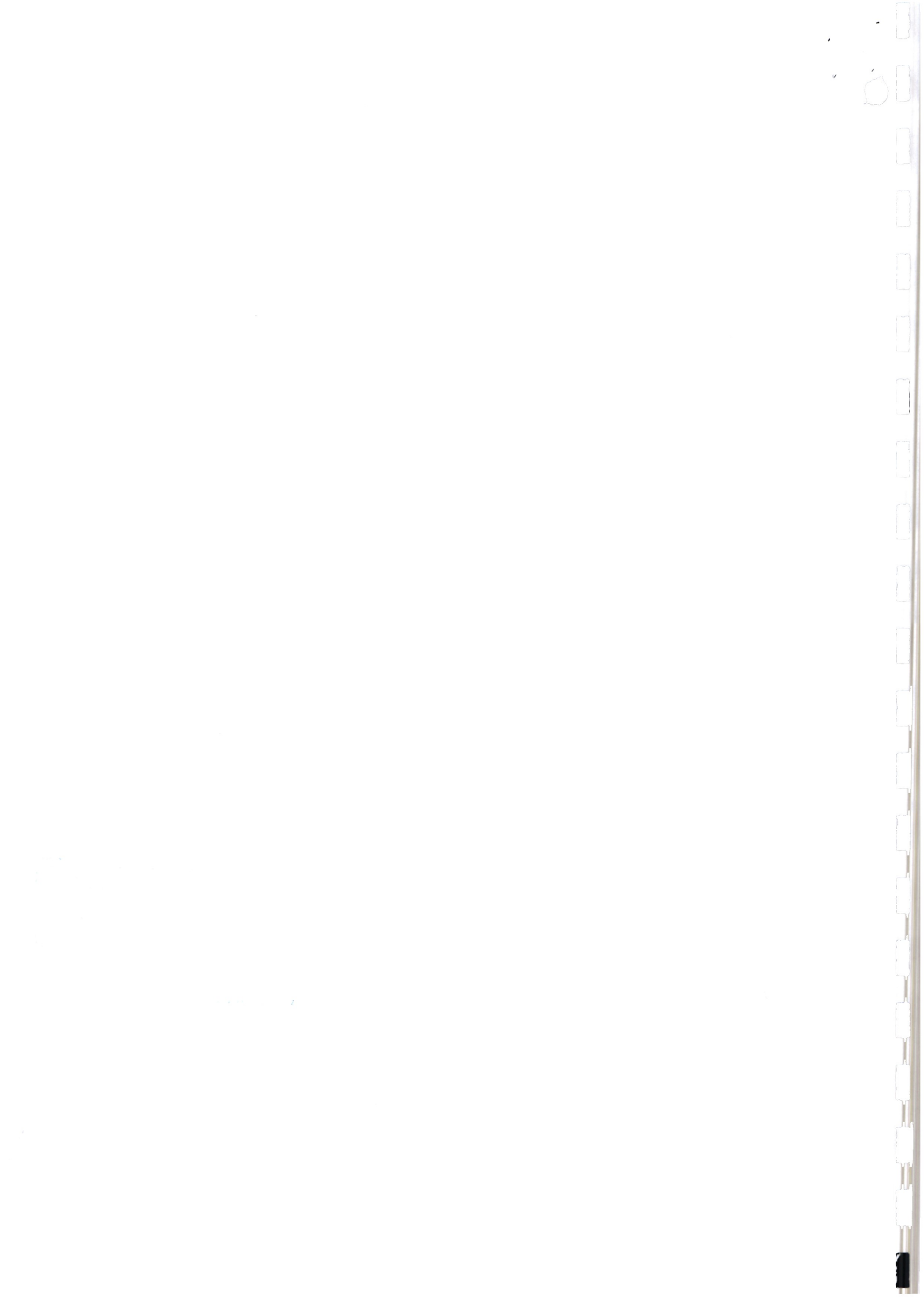
  
 John Ngari

Fund Account Manager

**DISTRICT ACCOUNTANT**  
**MATHIRA EAST**  
**P. O. Box 1780-10101**  
**KARATINA**

  
 Denis Ndungu

Sub-County Accountant





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**

**MATHIRA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2018**

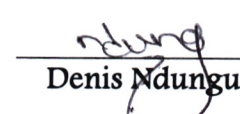
**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2017-2018	2016-2017
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	43,405,172	81,896,552
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>43,405,172</b>	<b>81,896,552</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,815,132	2,712,868
Use of goods and services	5	5,811,363	7,386,131
Transfers to Other Government Units	6	14,800,000	53,440,000
Other grants and transfers	7	23,006,911	66,397,349
Acquisition of Assets	8	-	135,800
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>45,433,406</b>	<b>130,072,148</b>
<b>SURPLUS/DEFICIT</b>		<b>(2,028,234)</b>	<b>(48,175,596)</b>

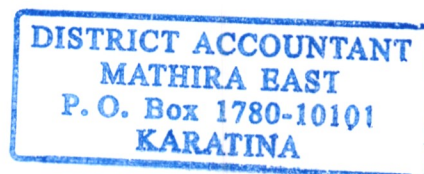
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF, MATHIRA Constituency financial statements were approved on 4/4 2018 and signed by:

  
John Ngatia

Fund Account Manager

  
Denis Ndungu

Sub-County Accountant





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**

**MATHIRA CONSTITUENCY**

**Reports and Financial Statements**

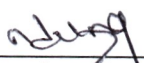
**For the year ended 30<sup>th</sup> June 2018**

**VI. STATEMENT OF CASHFLOW**

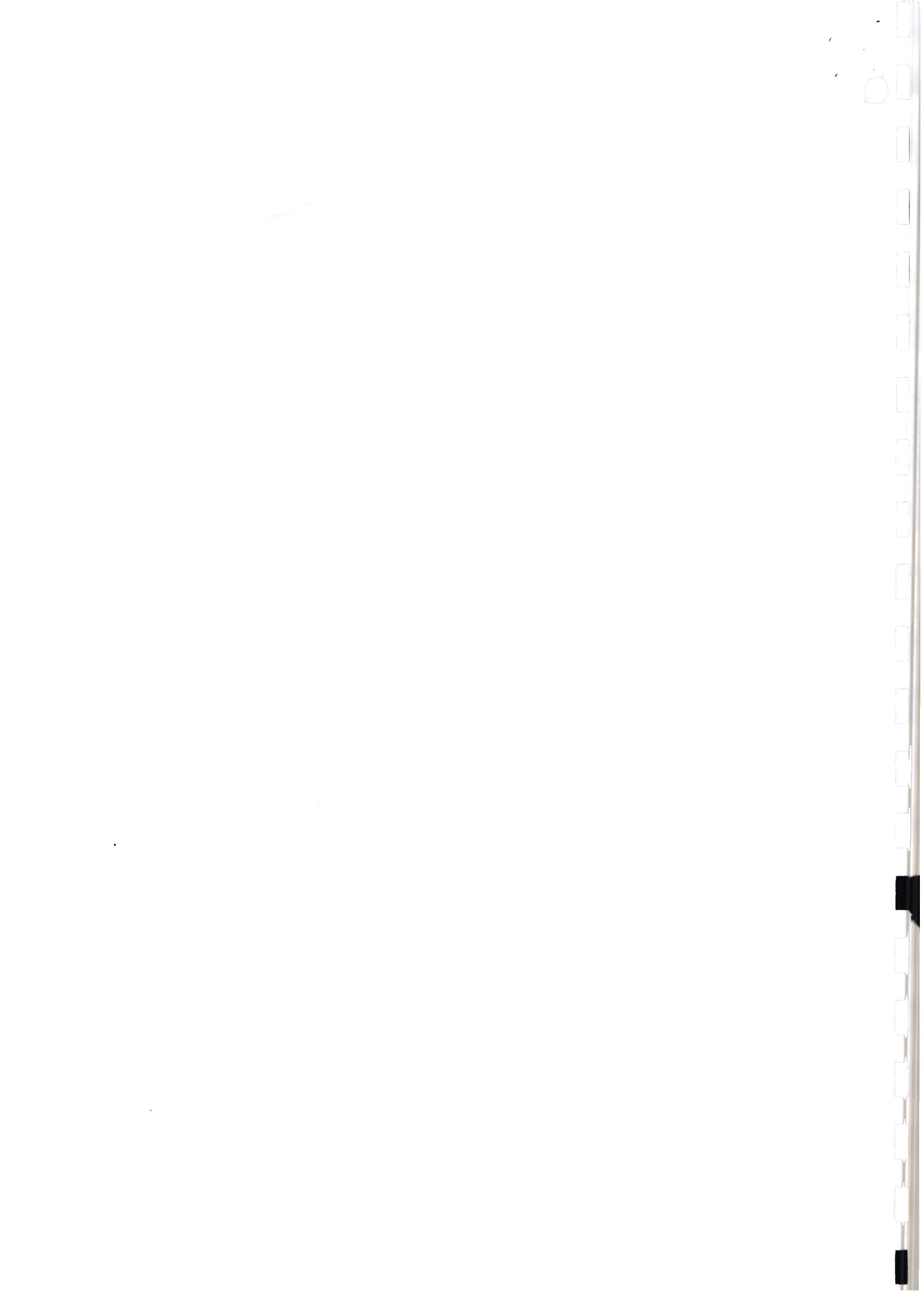
<b>Receipts for operating income</b>		<b>2017-2018</b>	<b>2016-2017</b>
Transfers from NG-CDF Board	1	43,405,172	81,896,552
Other Receipts	3	-	-
		43,405,172	81,896,552
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,815,132	2,712,868
Use of goods and services	5	5,811,363	7,386,131
Transfers to other Government Units	6	14,800,000	53,440,000
Other grants and transfers	7	23,006,911	66,397,349
Other Payments	9	-	-
<b>Adjusted for:</b>			
Adjustments during the year(retention)		-	5,000
		45,433,406	129,931,348
<b>Net cash flow from operating activities</b>		<b>(2,028,234)</b>	<b>(48,034,796)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Assets	2	-	-
Acquisition of Assets	8	-	(135,800)
<b>Net cash flows from Investing Activities</b>		<b>(2,028,234)</b>	<b>(48,170,596)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
<b>Cash and cash equivalent at beginning of the year</b>	<b>12</b>	<b>5,502,958</b>	<b>53,673,554</b>
<b>Cash and cash equivalent at end of the year</b>	<b>10A</b>	<b>3,474,724</b>	<b>5,502,958</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF, MATHIRA Constituency financial statements were approved on 414 2018 and signed by:

  
 John Ngatia  
 Fund Account Manager

  
 Denis Ndungu  
 Sub-County Accountant

**DISTRICT ACCOUNTANT**  
**MATHIRA EAST**  
**P. O. Box 1780-10101**  
**KARATINA**




**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – MATHIRA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2018**

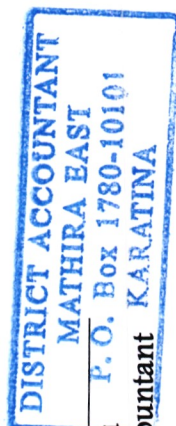
**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

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 CDF Board	86,810,345	16,882,268	103,692,613	48,908,130	54,784,483	47%
Proceeds from Sale of Assets						
Other Receipts						
<b>PAYMENTS</b>						
Compensation of Employees	2,260,332	649,716	2,910,048	1,815,132	1,094,916	62.4%
Use of goods and services	5,588,599	5,273,681	10,862,280	5,811,363	5,050,917	53.5%
Transfers to Other Government Units	35,121,551	8,600,000	43,721,551	14,800,000	28,921,551	33.9%
Other grants and transfers	40,839,863	2,358,871	43,198,734	23,006,911	20,191,823	53.3%
Acquisition of Assets		-	-	-	-	0.0%
Other Payments	3,000,000	-	3,000,000	-	3,000,000	0.0%
<b>TOTALS</b>	<b>86,810,345</b>	<b>16,882,268</b>	<b>103,692,613</b>	<b>45,433,406</b>	<b>58,259,207</b>	<b>43.8%</b>

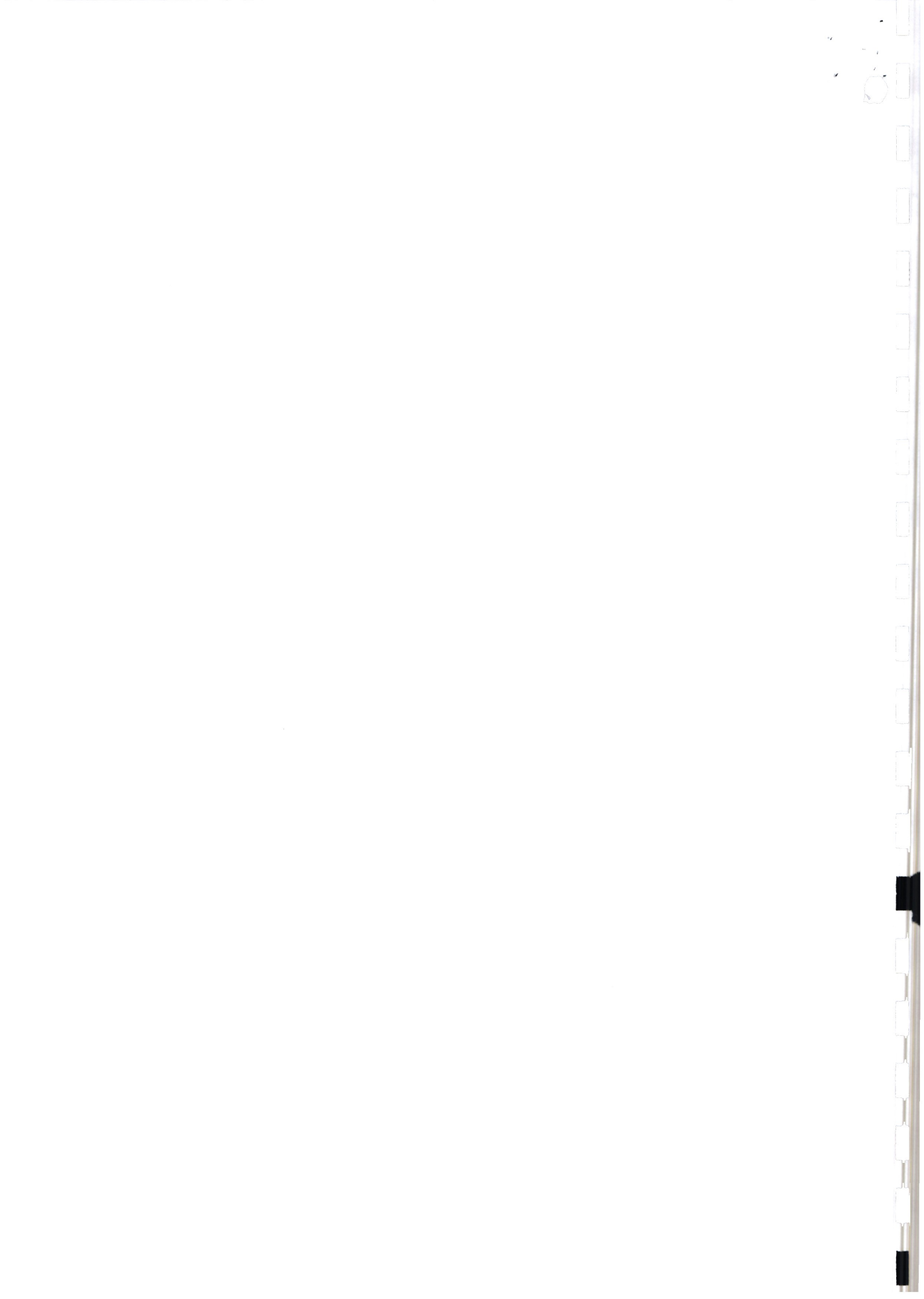
- (a) *The constituency received the remaining balance of the amount allocated by the NG-CDF Board for the financial year 2017-2018 after the financial year ended (Kshs. 43,405,172.00 and Kshs. 10,193,102.35 were received on 20/7/2018 and 30/7/2018)*
- (b) *The amount 48,908,130 comprises amount received from the board in the financial year 2017/2018 and balance brought forward from financial year 2016/2017.*

The NG-CDF-MATHIRA Constituency financial statements were approved on 4/4 2018 and signed by:

  
**John Ngatia**  
 Fund Account Manager

  
**District Accountant**  
**MATHIRA EAST**  
 F. O. Box 1780-10101  
 Sub-County Accountant  
 KARATINA





## **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 NG-CDF-MATHIRA Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

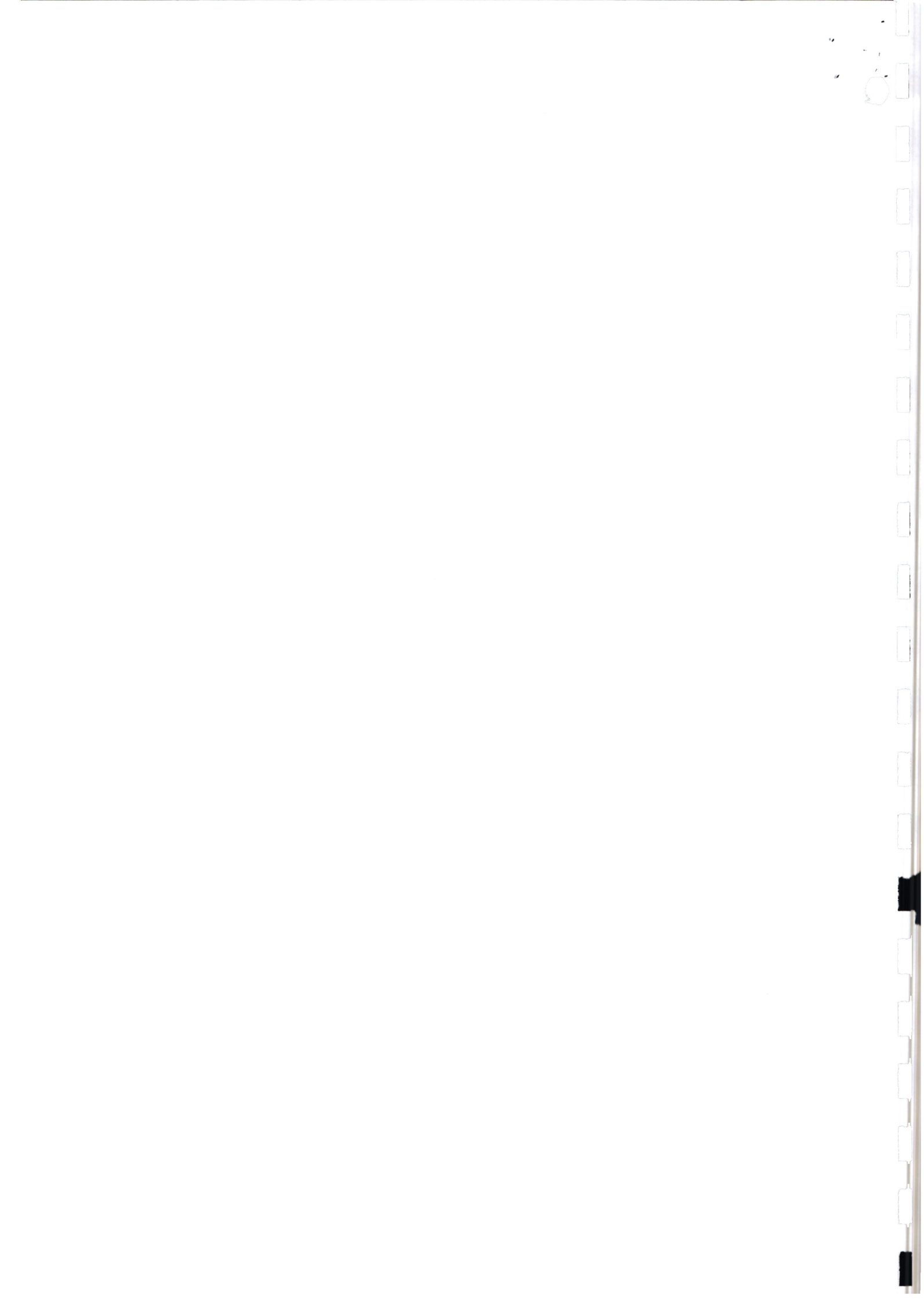
#### **Tax Receipts**

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

#### **Transfers from the Exchequer**

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





## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

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

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

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

During the year ended 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.





**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.

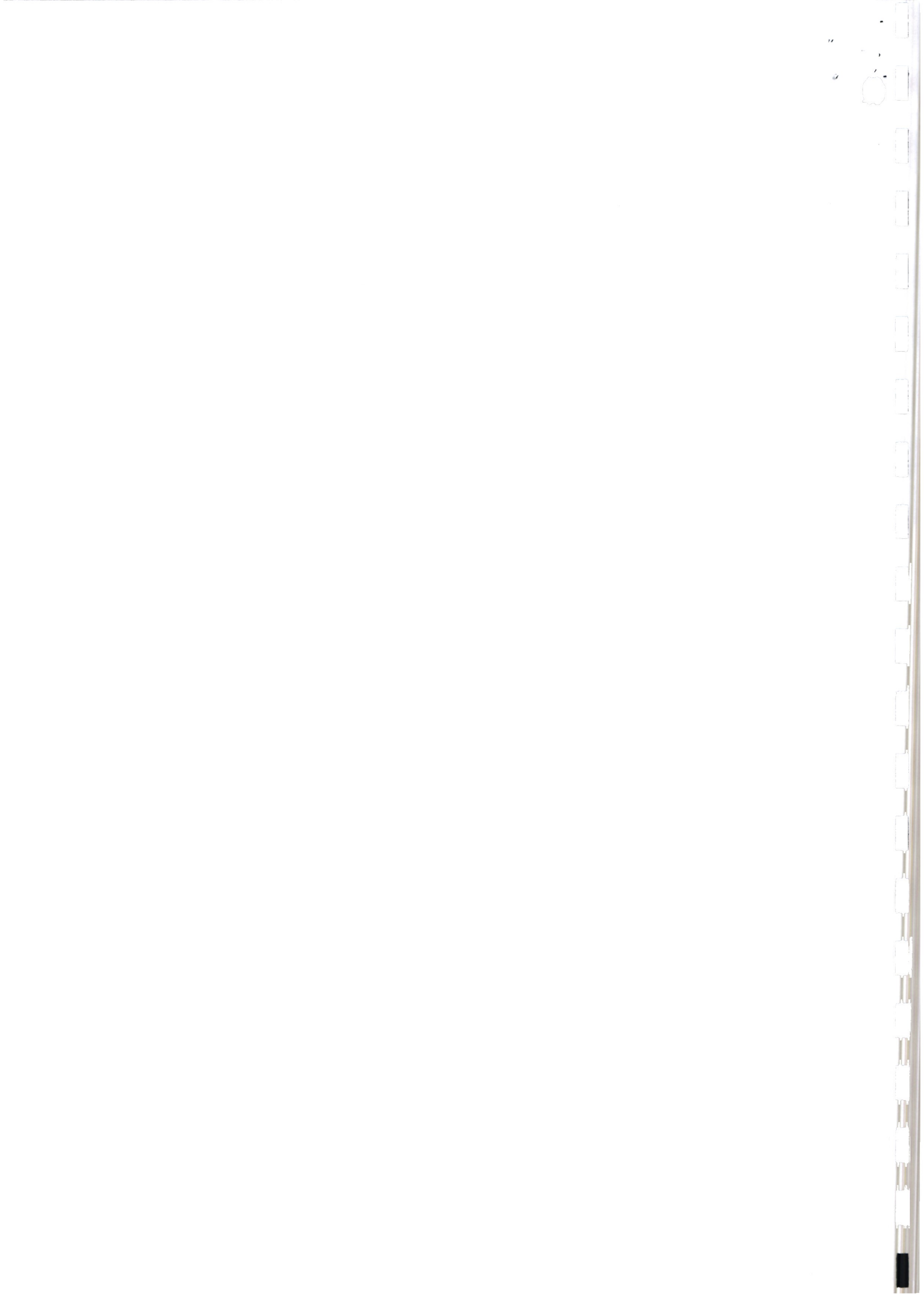
**9. Pending Bills**

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 NG-CDF Act, 2015.





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –  
MATHIRA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June 2018**

**SIGNIFICANT ACCOUNTING POLICIES**

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**11. Budget**

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

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

**14. Errors**

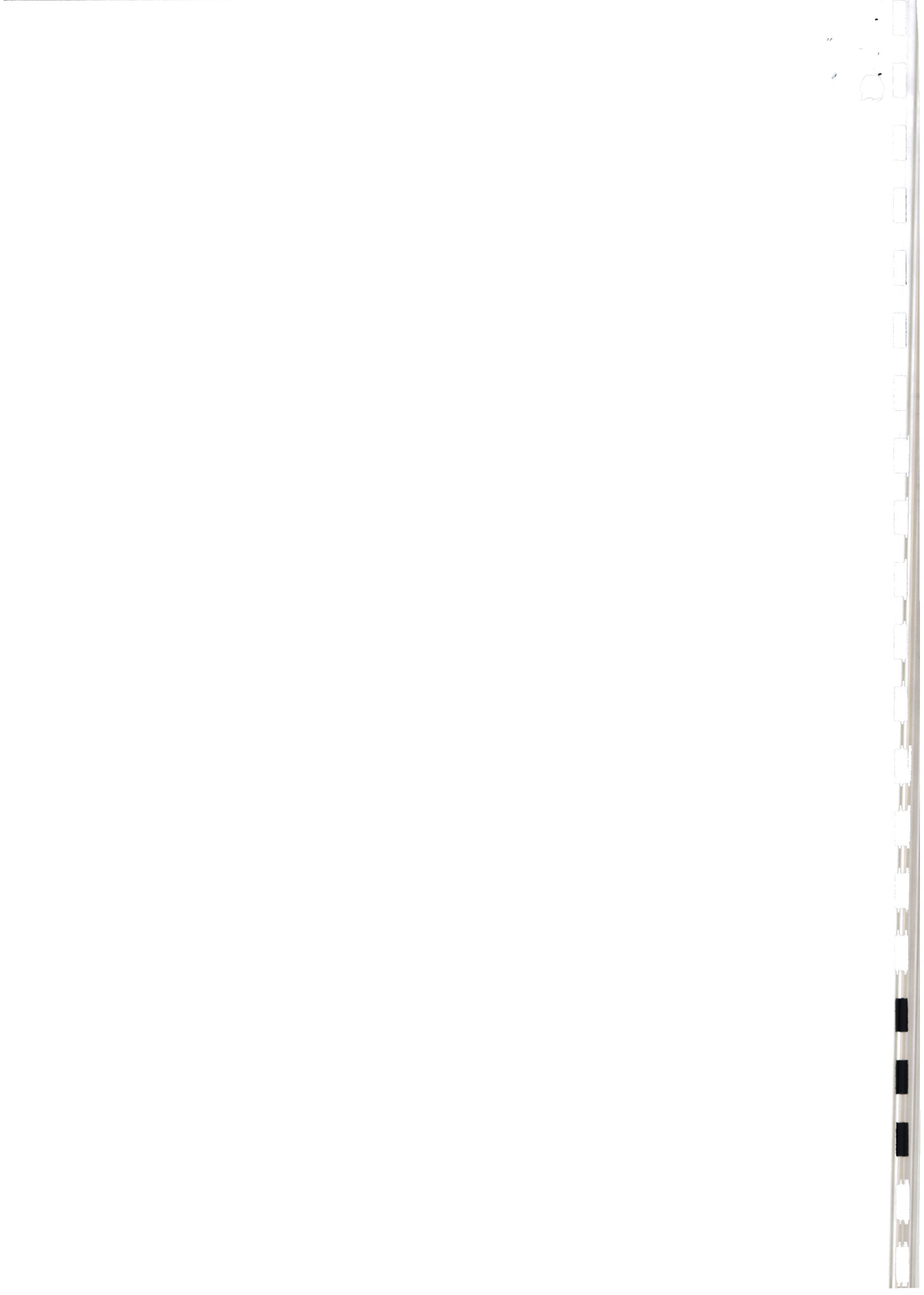
Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior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

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

**15. Related Party Transactions**

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

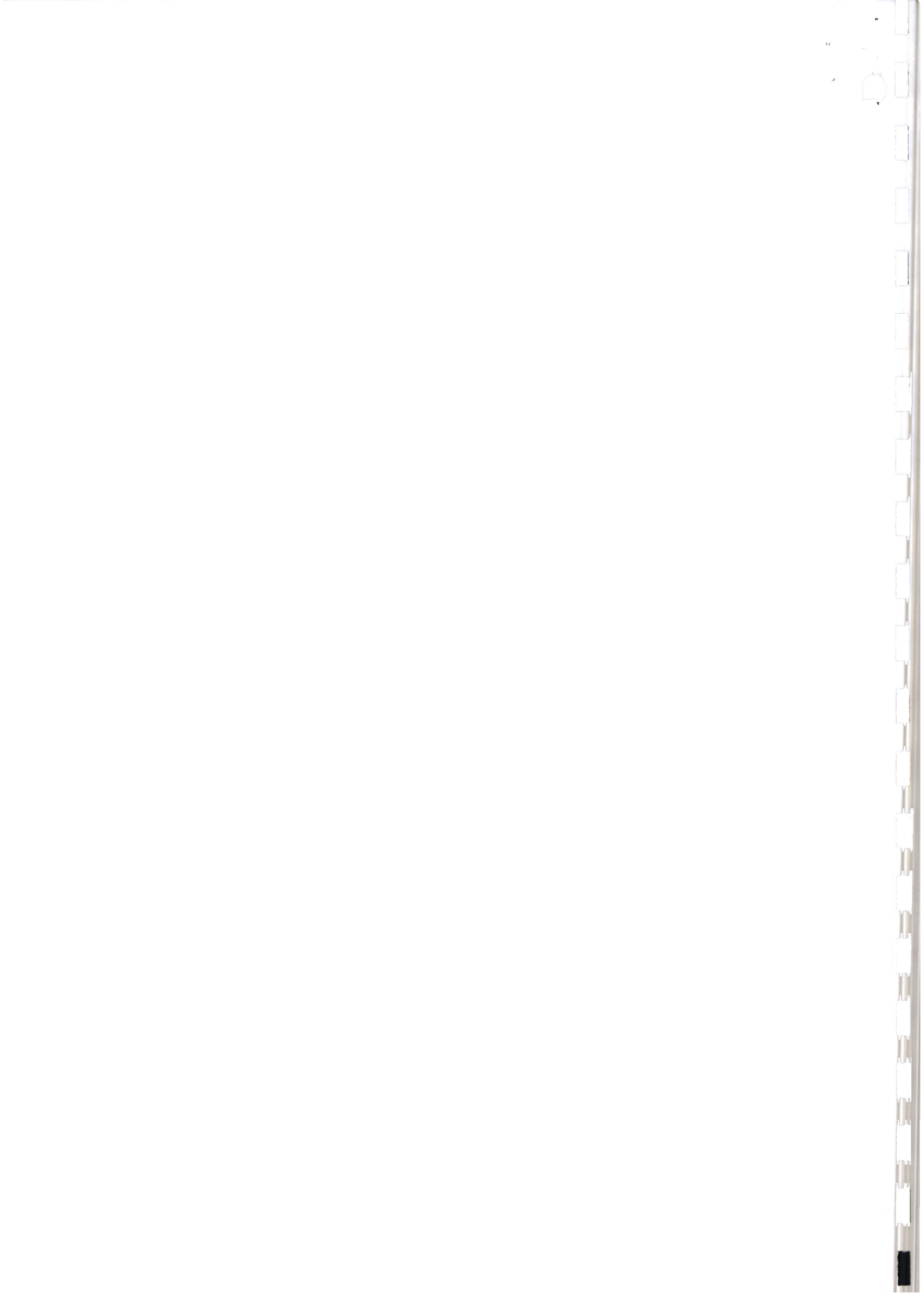




**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –  
MATHIRA CONSTITUENCY  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2018**

**IX. NOTES TO THE FINANCIAL STATEMENTS**

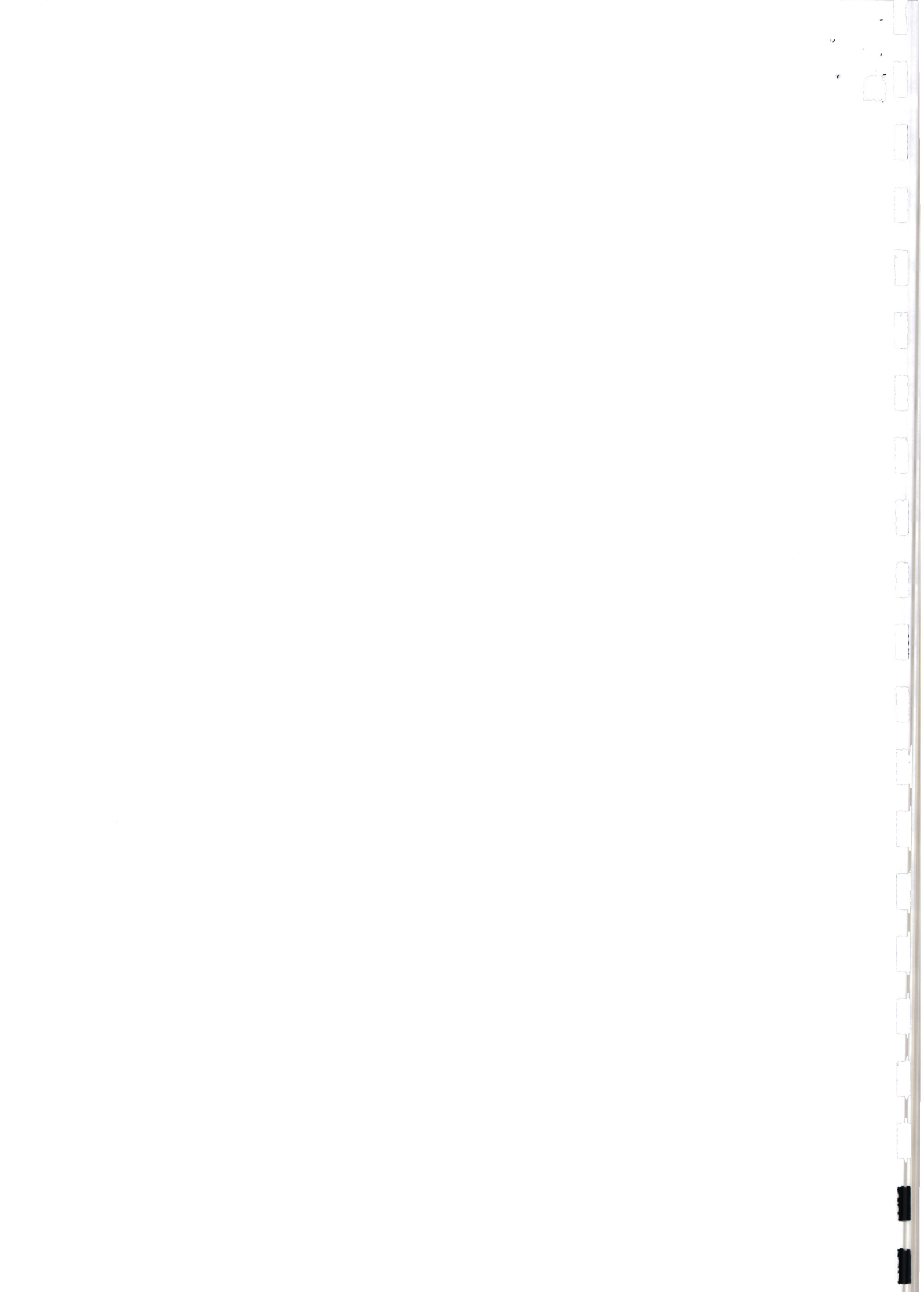
<b>1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
<b>Description</b>		<b>2017-2018</b>	<b>2016-2017</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Normal allocation		5,500,000.00	4,094,828	
Normal Allocation		37,905,172.00	36,853,449	
Normal allocation			40,948,275	
Conditional grants				
		-	-	
Receipt from other Constituency		-	-	
<b>TOTAL</b>		<b>43,405,172</b>	<b>81,896,552</b>	
<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>				
<b>Description</b>		<b>2017-2018</b>	<b>2016-2017</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Receipts from the Sale of Buildings		-	-	
Receipts from the Sale of Vehicles and Transport Equipment		-	-	
Receipts from the Sale Plant Machinery and Equipment		-	-	
Receipts from the Sale of office and general equipment		-	-	
		-	-	
	<b>Total</b>	<b>-</b>	<b>-</b>	
<b>3 OTHER RECEIPTS</b>				
<b>Description</b>		<b>2017-2018</b>	<b>2016-2017</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Interest Received		-	-	
Rents		-	-	
Sale of tender documents		-	-	





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –  
MATHIRA CONSTITUENCY  
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Other Receipts Not Classified Elsewhere (specify)		-	-
<b>Total</b>		-	-
<b>4 COMPENSATION OF EMPLOYEES</b>			
<b>Description</b>		<b>2017-2018</b>	<b>2016-2017</b>
		<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees		<b>1,324,368</b>	<b>1,595,976</b>
Basic wages of casual labor.			
<b>Personal allowances paid as part of salary</b>			
House allowance			
Transport allowance			
Leave allowance			
Other personnel payments			
employer contribution to NSSF		<b>128,196</b>	
Gratuity		<b>362,568</b>	<b>1,116,892</b>
<b>Total</b>		<b>1,815,132</b>	<b>2,712,868</b>
<b>5 USE OF GOODS AND SERVICES</b>			
<b>Description</b>		<b>2017-2018</b>	<b>2016-2017</b>
		<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services		<b>19,148</b>	<b>108,997</b>
Office rent		-	-
Communication, supplies and services		<b>80,000</b>	<b>159,222</b>
Domestic travel and subsistence		<b>78,000</b>	<b>199,135</b>
Printing, advertising and information supplies & services		<b>112,700</b>	<b>138,180</b>
Rentals of produced assets		-	-
Training expenses		<b>1,312,500</b>	<b>1,756,000</b>
Other committee expenses		<b>1,791,303</b>	<b>1,044,000</b>
Committee allowance		<b>674,600</b>	<b>779,000</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –  
MATHIRA CONSTITUENCY  
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For the year ended 30<sup>th</sup> June 2018**

Hospitality supplies and services		-	
Insurance costs		-	-
Specialised materials and services		-	
Office and general supplies and services		643,542	295,932
Fuel ,oil & lubricants		650,000	900,137
Other operating expenses		40,000	194,357
Routine maintenance – vehicles and other transport equipment		409,570	1,711,691
Routine maintenance – other assets		-	99,480
<b>Total</b>		<b>5,811,363</b>	<b>7,386,131</b>

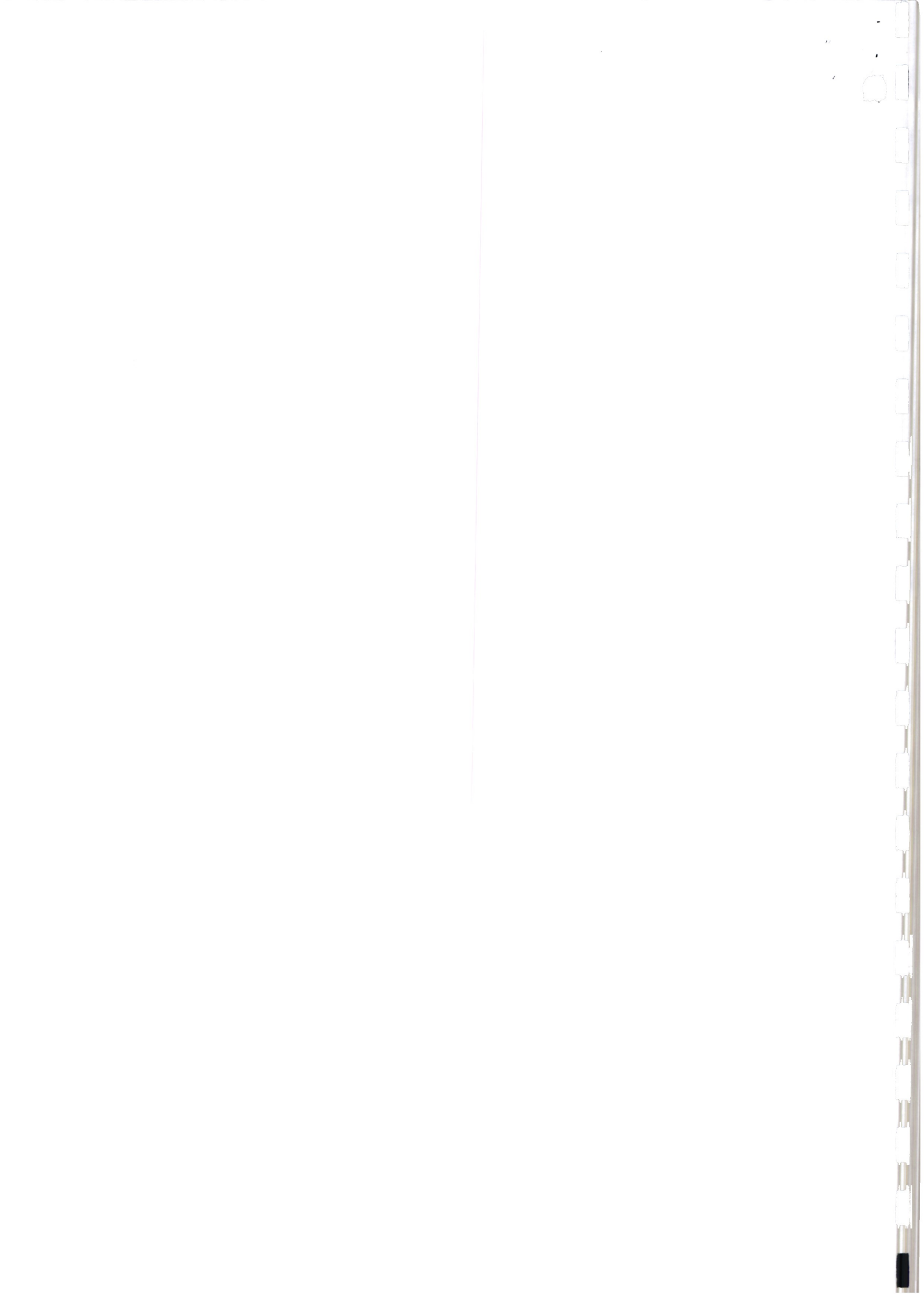
**6 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to primary schools	14,800,000	19,990,000
Transfers to secondary schools	-	23,150,000
Transfers to Tertiary institutions	-	7,000,000
Transfers to Health institutions	-	3,300,000
<b>TOTAL</b>	<b>14,800,000</b>	<b>53,440,000</b>

**7 OTHER GRANTS AND OTHER PAYMENTS**

Description	2017-2018	2016-2017
	Kshs	Kshs
Bursary -Secondary	15,806,911	20,750,556
Bursary –Tertiary	6,000,000	8,128,696
Bursary-Special schools	-	-
Mocks & CAT	-	-
water/Sewers	-	6,317,647
Agriculture	200,000	1,400,000
Electricity projects	-	
Security	500,000	19,650,000
Roads	-	1,480,000





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –  
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Sports		-	3,420,000
Environment		-	
Other capital grants and transfer		-	2,620,000
Emergency Projects (specify)		500,000	2,630,450
Development - factories/stadiums		-	
<b>Total</b>		<b>23,006,911</b>	<b>66,397,349</b>

**8 ACQUISITION OF ASSETS**

<b>Non-Financial Assets</b>		<b>2017-2018</b>	<b>2016-2017</b>
		<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings		-	-
Construction of Buildings			-
Refurbishment of Buildings		-	-
Purchase of Vehicles		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of Office furniture and fittings		-	44,000.00
Purchase of computers ,printers and other IT equipments			91,800.00
Purchase of photocopier		-	-
Purchase of other office equipments		-	-
Acquisition of Land		-	-
		-	-
<b>Total</b>		<b>-</b>	<b>135,800</b>

**9 OTHER PAYMENTS**

		<b>2017-2018</b>	<b>2016-2017</b>
		<b>Kshs</b>	<b>Kshs</b>
strategic plan		-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>

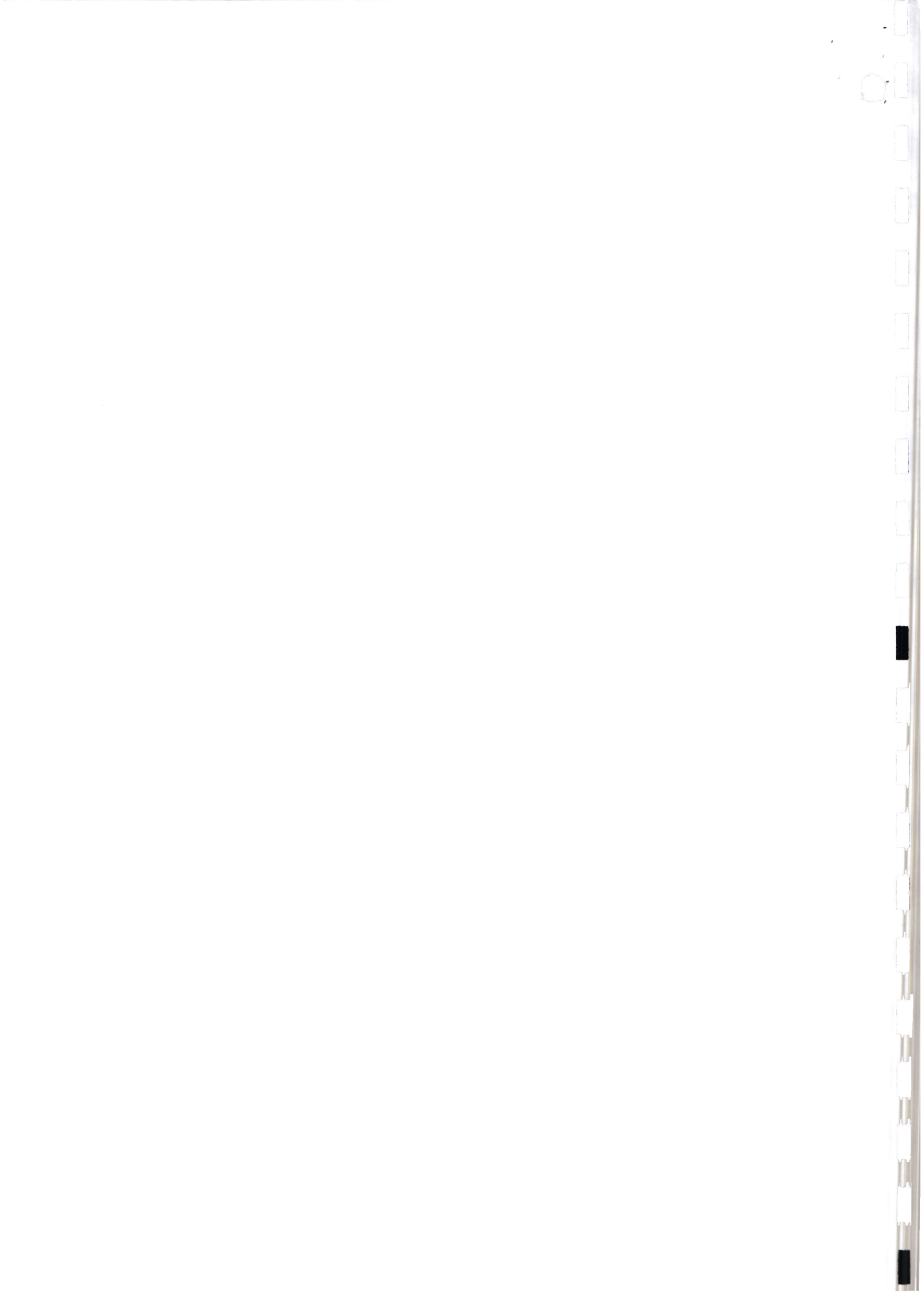
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –  
MATHIRA CONSTITUENCY**  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June 2018

<b>10A: Bank Balances (cash book bank balance)</b>				
Name of Bank	Account Number	2017-2018	2016-2017	
		Kshs (30/6/2018)	Kshs (30/6/2017)	
Cooperative bank – Karatina branch	1120059658500	3,474,724.30	5,502,958	
<b>Total</b>		<b>3,474,724</b>	<b>5,502,958</b>	
<b>10B: CASH IN HAND</b>				
		2017-2018	2016-2017	
		Kshs (30/6/2018)	Kshs (30/6/2017)	
Location 1		-		
Location 2		-	-	
Location 3		-	-	
Other receipts (specify)		-	-	
			-	
<b>Total</b>		-	-	
			0	
		<i>[Provide cash count certificates for each]</i>		
<b>11: OUTSTANDING IMPRESTS</b>				
Name of Officer	Date imprest taken	Amount Taken	Amount Taken	Balance (30/6/2018)
		Kshs	Kshs	Kshs
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
<b>Total</b>				-
<b>12 Retention</b>				



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –  
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		2017 - 2018	2016 - 2017
<b>Supplier/Contractor</b>	<b>PV No.</b>		
		-	-
<b>TOTAL</b>		-	-
<b>13 BALANCES BROUGHT FORWARD</b>			
		<b>2017 - 2018</b>	<b>2016 - 2017</b>
		<b>Kshs (1/7/2017)</b>	<b>Kshs (1/7/2016)</b>
<b>Cooperative bank – Karatina branch</b>	1120059658500	5,502,958	53,673,554
Imprest			
<b>Total</b>		<b>5,502,958</b>	<b>53,673,554</b>
<i>[Provide short appropriate explanations as necessary]</i>			
<b>14 PRIOR YEAR ADJUSTMENTS</b>			
		<b>2017 - 2018</b>	<b>2016 - 2017</b>
		<b>Kshs</b>	<b>Kshs</b>
Bank accounts			5,000
Cash in hand		-	
Imprest		-	
		-	
<b>Total</b>		-	5,000.00
<b>15 OTHER IMPORTANT DISCLOSURES</b>			
<b>15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>			
		<b>2017 - 2018</b>	<b>2016 - 2017</b>
		<b>Kshs</b>	<b>Kshs</b>
Construction of buildings		-	
Construction of civil works		-	
Supply of goods		-	
Supply of services		-	
<b>TOTAL</b>		-	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) –  
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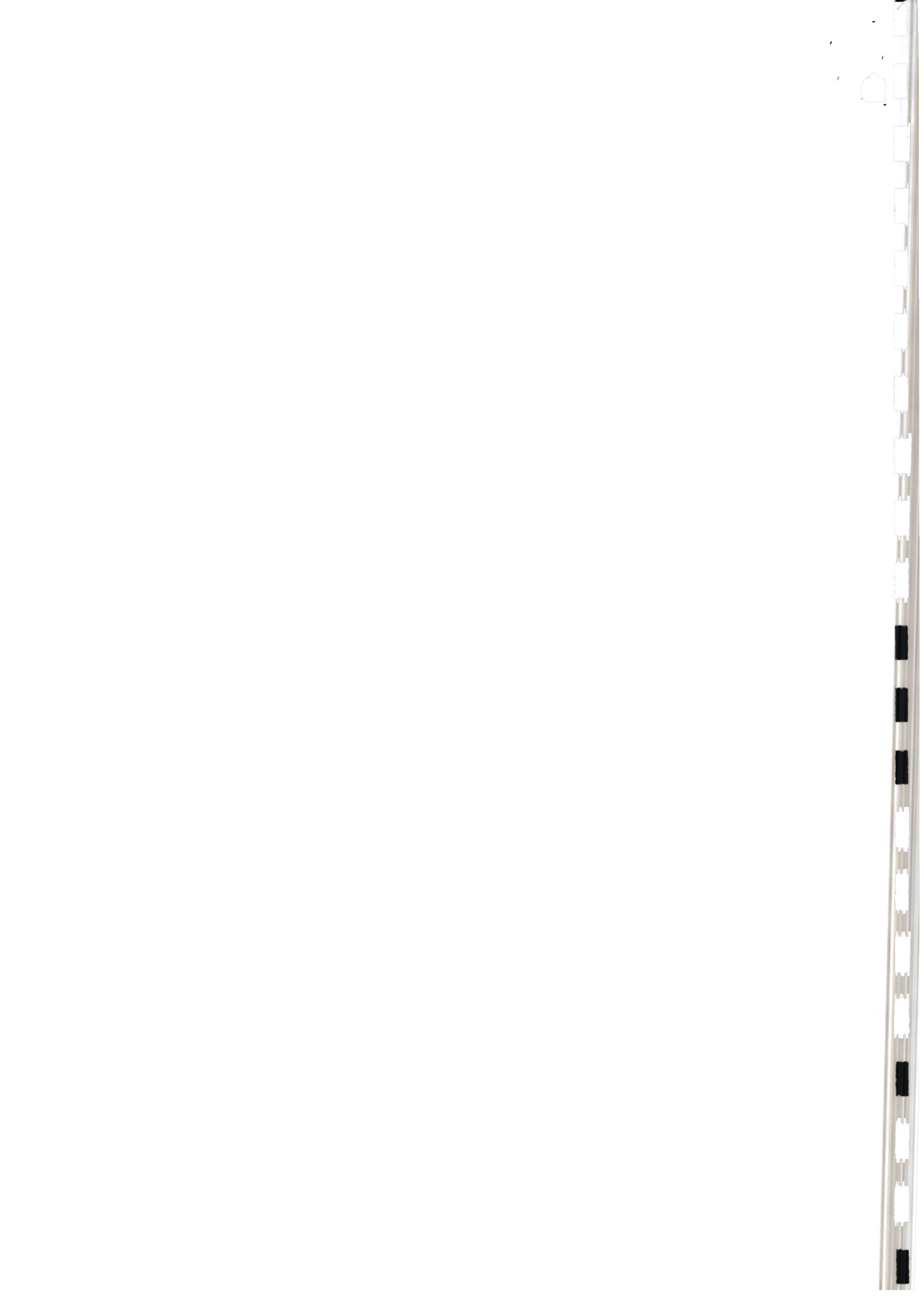
<b>15.2: PENDING STAFF PAYABLES (See Annex 2)</b>				
		<b>2017 - 2018</b>	<b>2016 - 2017</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Senior management		-		
Middle management		-		
Unionisable employees		-		
Others ( <i>specify</i> )		-		
		-		
<b>15.3: OTHER PENDING PAYABLES (See Annex 3)</b>				
		<b>2017 - 2018</b>	<b>2016 - 2017</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Amounts due to other Government entities (see attached list)		-		
Amounts due to other grants and other transfers (see attached list)		-		
Others ( <i>specify</i> )		-		



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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 2018	Outstanding Balance 2017	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>						



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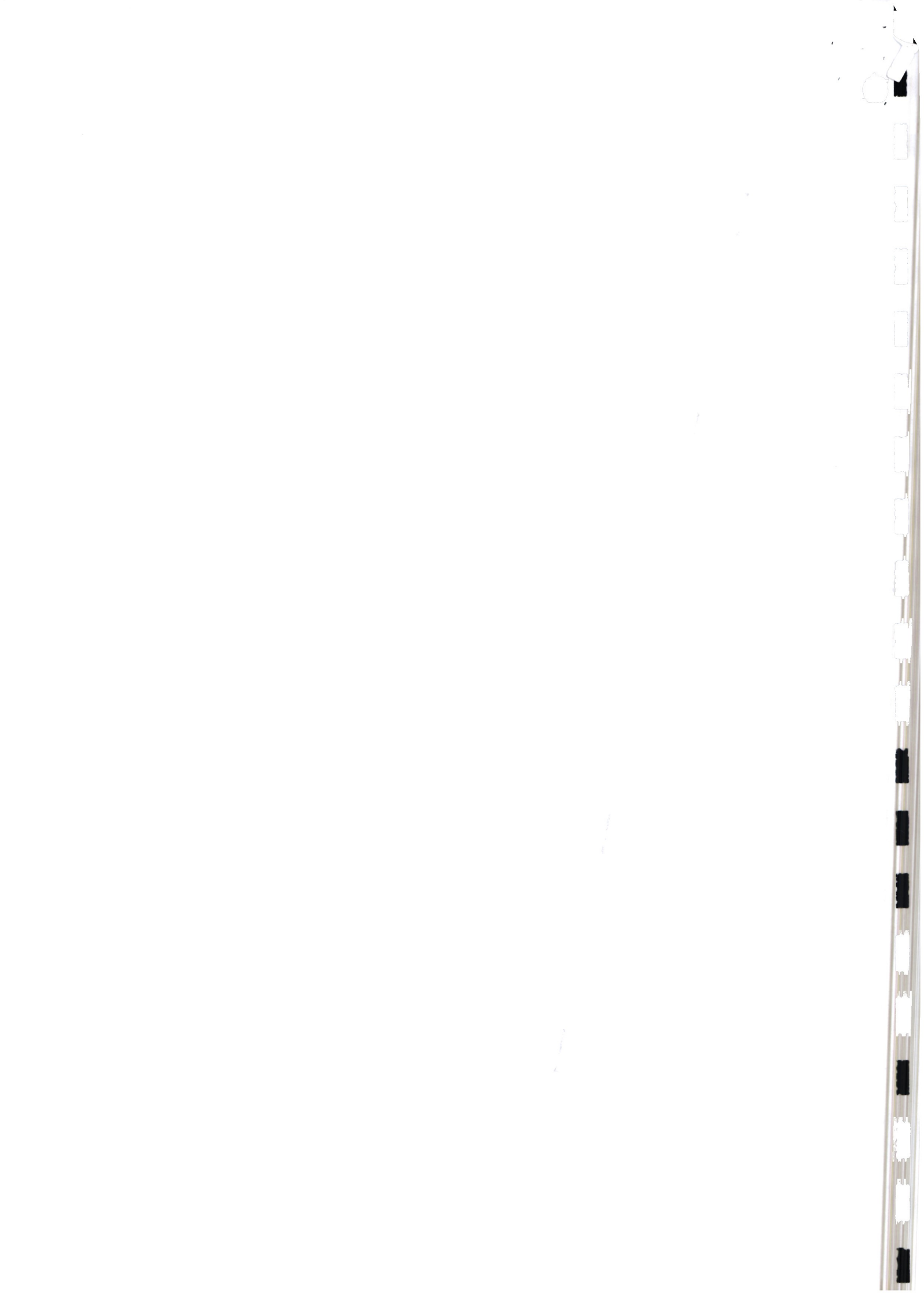
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For the year ended 30<sup>th</sup> June 2018

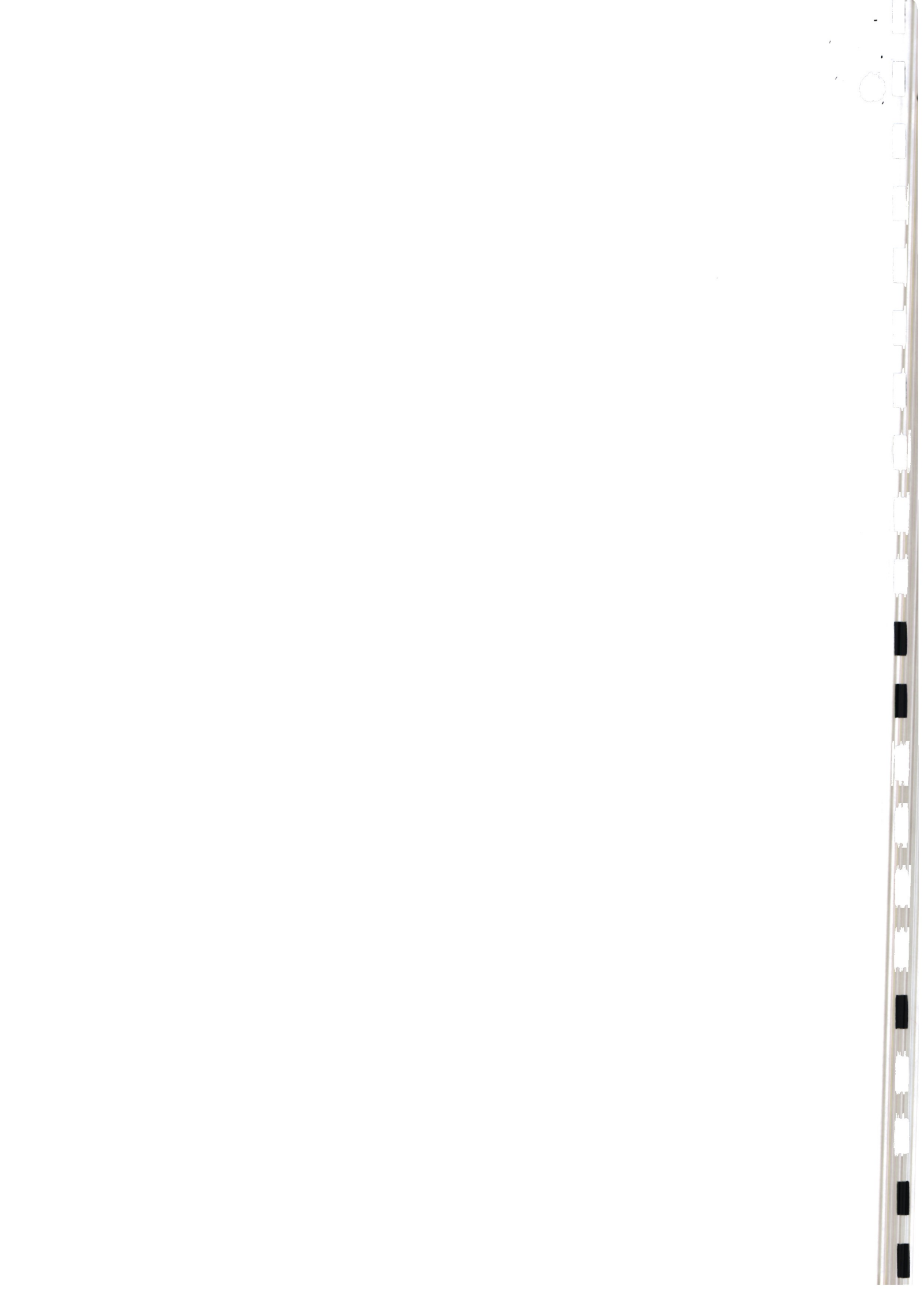
**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10. SALARIES							
11. NSSF							
12. NHIF							
<b>Sub-Total</b>							
<b>Grand Total</b>							











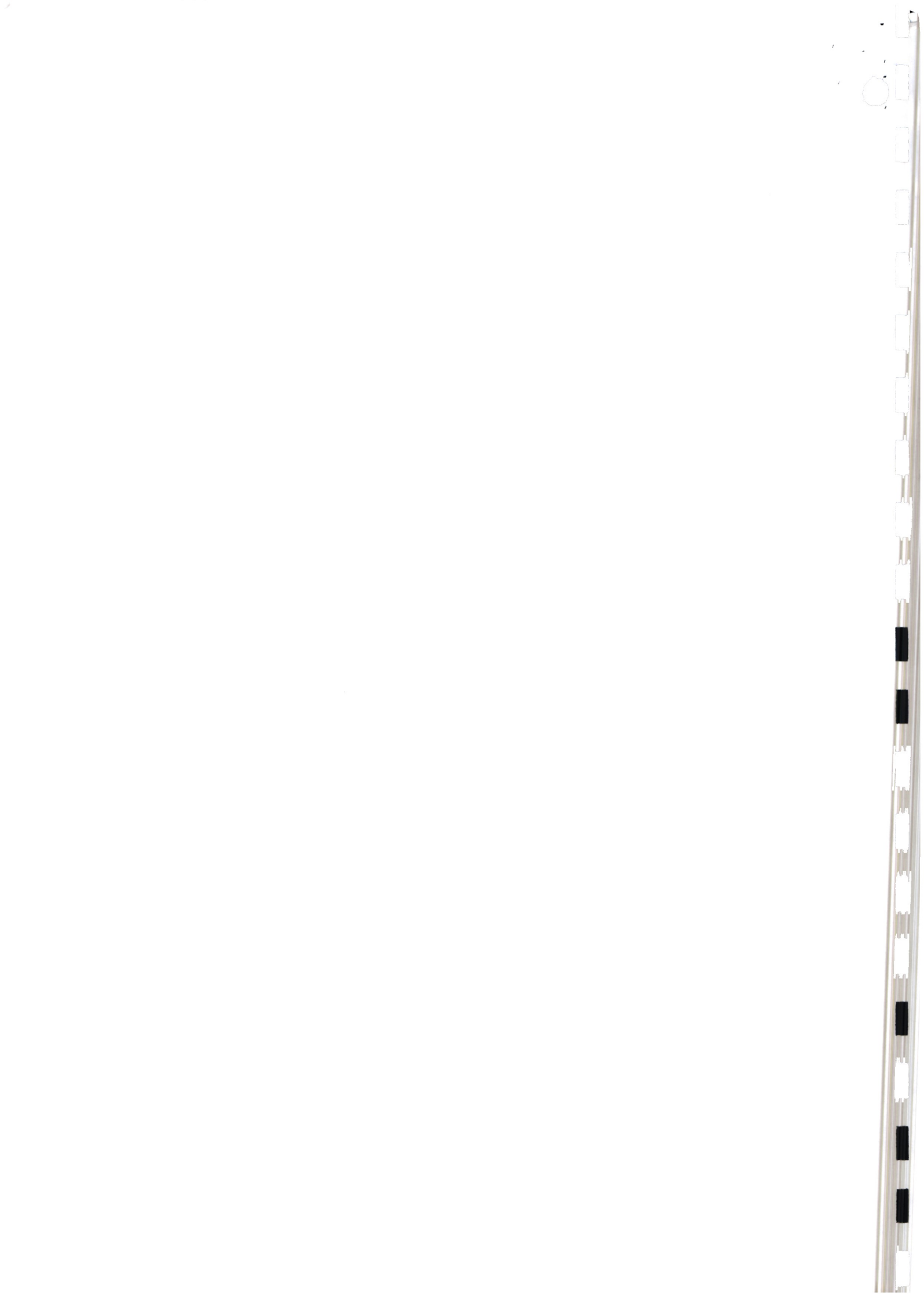
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) – MATHIRA CONSTITUENCY Reports**

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For the year ended 30<sup>th</sup> June 2018

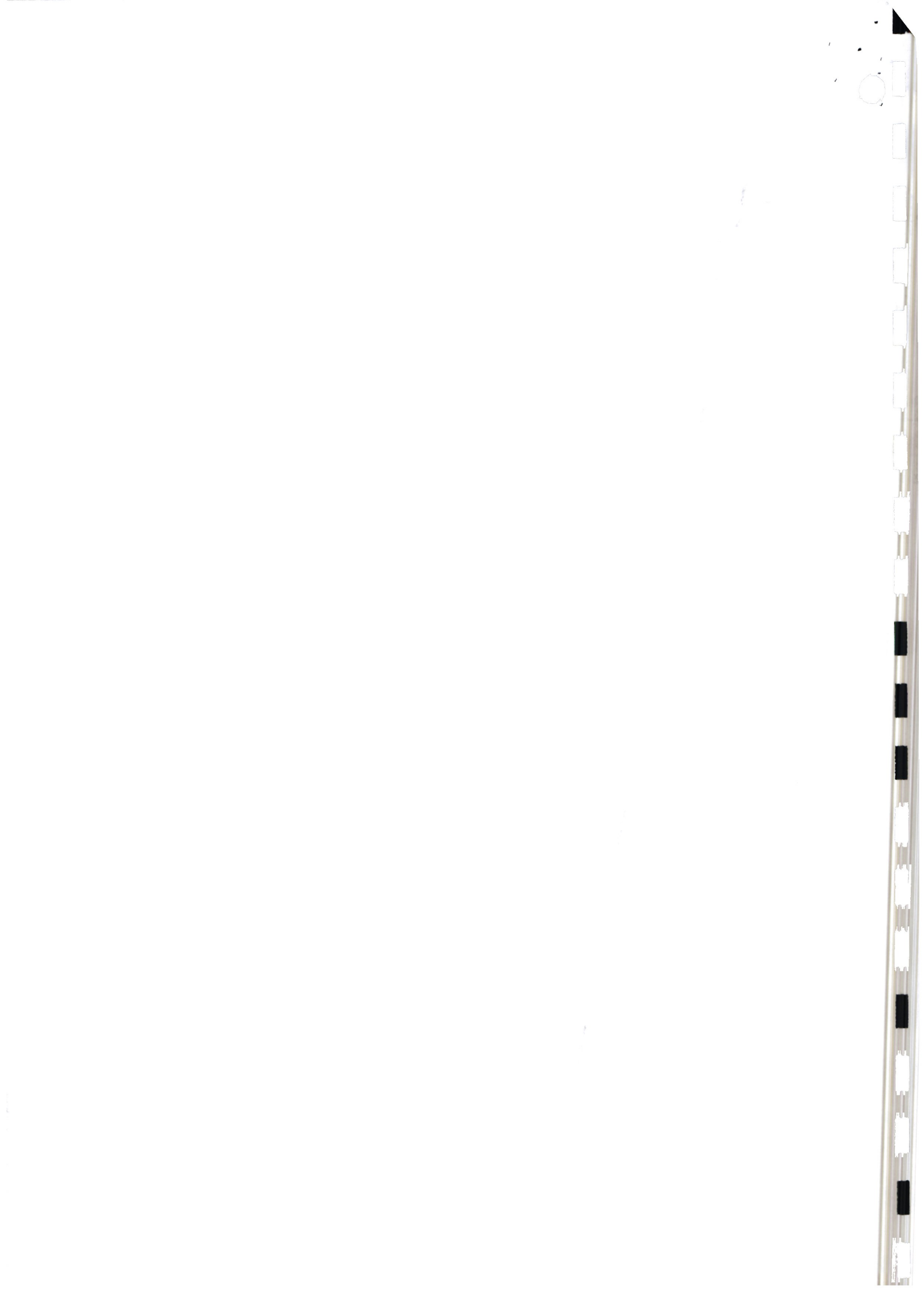
**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	-	-	-	-
Buildings and structures	5,011,958	-	-	5,011,958
Transport equipment	4,215,000	-	-	4,215,000
Office equipment, furniture and fittings	1,282,556	-	-	1,282,556
ICT Equipment, Software and Other ICT Assets	475,340	-	-	475,340
Other Machinery and Equipment	15,660,000	-	-	15,660,000
Heritage and cultural assets		-	-	
Intangible assets		-	-	
<b>Total</b>	<b>26,644,854</b>	<b>-</b>	<b>-</b>	<b>26,644,854</b>





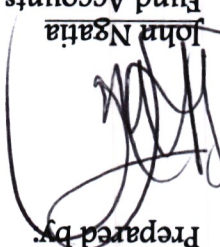




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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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.	Issue / Observations from Auditor	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)
	AUDITORS OPINION IN THREE FINANCIAL YEARS IS UNQUALIFIED.(2014-2017)	JOHN NGATIA F.A.M	RESOLVED	

Prepared by:  
  
 John Ngatia  
 Fund Accounts Manager  
 Mathira Constituency

