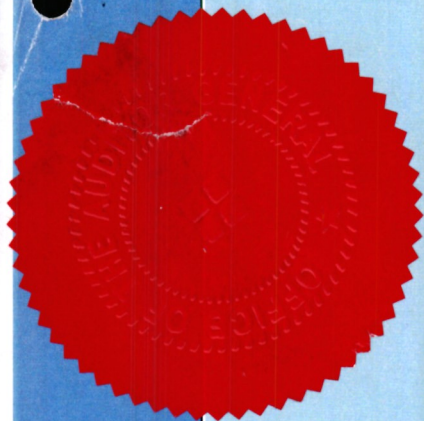


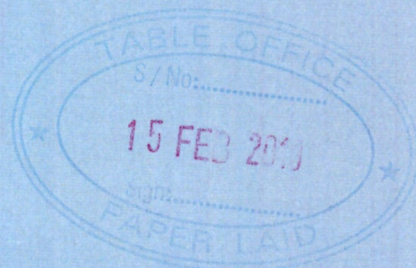
REPUBLIC OF KENYA



*paper laid by
Leader of Majority
on 15/2/2018
Humb*



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
- MATHARE CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2016



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
MATHARE CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

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

Reports and Financial Statements

For the year ended June 30, 2016

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY THE CABINET SECRETARY	3
III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES.....	4
IV. STATEMENT OF RECEIPTS AND PAYMENTS.....	5
V. STATEMENT OF ASSETS.....	6
VI. STATEMENT OF CASHFLOW.....	7
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	8
VIII. SIGNIFICANT ACCOUNTING POLICIES	9
IX. NOTES TO THE FINANCIAL STATEMENTS.....	11

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- MATHARE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act 2003 amended in 2007 and repealed by the CDF Act of 2013.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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Job N. Tuta
3.	Accountant	C.O. Oyaro

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Mathare Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the National Government Constituency Development Fund Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) MATHARE NGCDF Headquarters

P.O. Box 38670 - 00623
Parklands
Nairobi, Kenya

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MATHARE
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

(f) MATHARE NGCDF Contacts

Telephone: (254)722739501

E-mail: matharecdf@.go.ke

Website: www.cdf.go.ke

(g) MATHARE NGCDF Bankers

Bank Name:	Equity bank
Branch:	Four ways branch
Account Name:	MATHARE CDF
Account Number:	0020261806785
Address:	75104 Nairobi

(h) Independent Auditors

Auditor General
Office of 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 - MATHARE
CONSTITUENCY**

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

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

Our key focus during Fy 2015/16 as usual was on education owing to the high children population in our constituency. Below is a summary of our achievements;

Key achievements

1. Constructions of Kosovo bridge a key connection route between hospital ward and mlango kubwa ward easing movement.
2. A revamp and construction of five social halls across Mathare.
3. Education bursary was disbursed to over 1,800 needy students.
4. Construction of sewer lines which were a health hazard as well as making roads inaccessible.
5. Construction and revamp of toilets

Implementation challenges.

The Board still has delays in disbursing funds. My recommendation still stands that the board should strive to disburse the funds in two tranches in every financial year.

Sign. 
CHAIRMAN NGCDFC

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MATHARE
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government NGCDF shall prepare financial statements in respect of that NGCDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

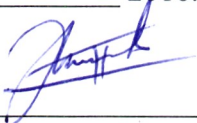
The Accounting Officer in charge of the Mathare NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NGCDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Mathare NGCDF accepts responsibility for the NGCDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2015, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Mathare NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

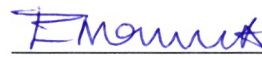
The Accounting Officer in charge of the Mathare NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF's funds received during the year under audit were used for the eligible purposes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

Approval of the financial statements

The NGCDF's financial statements were approved and signed by the Accounting Officer on _____ 2016.



Fund Account Manager



Chairman

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mathare Constituency set out on pages 5 to 23, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1. Inconsistent Values/Figures and Notes

The statement of compliance and basis of preparation indicate that all values are rounded off to the nearest shilling. However, figures in the financial statements have not been rounded off to the nearest shilling. In addition, the statement of assets indicate fund balance brought forward as Note 11 to the financial statements but Note 11 to the financial statements relates to outstanding imprests. The financial statements are, therefore, not consistent with the basis of preparation and are therefore not in conformity with the format prescribed by the Public Sector Accounting Standard Board.

2. Unexplained Amended Comparative Figures

The following differences have been noted between comparative figures (2014/2015) reflected in the financial statements for the year ended 30 June 2016 and the balances shown in the audited financial statements for 2014/2015:

Item	2014/2015 Comparative Figures Kshs	2014/2015 Audited Balance Kshs	Variance Kshs
Use of Goods and Services	5,978,485	3,037,485	2,941,000
Committee Expenses	-	2,941,000	(2,941,000)
Social Security	-	46,800	(46,800)

However, the differences have not been explained in respect of these items. In addition, the nature of the error and respective amounts of the corrections in the comparative figures have similarly not been disclosed in the notes to the financial statements.

3. Cash and Cash Equivalents

The statement of assets reflects bank balance of Kshs.5,690,138 as at 30 June 2016. A review of the bank reconciliation statement for June 2016 however revealed unrepresented cheques amounting to Kshs.3,503,120 that were stale and had not been reversed in the cashbook thereby understating the bank balance in the financial statements by the extent of the stale cheques. In the circumstances, the accuracy of the bank balance of Kshs.5,690,138 as at 30 June 2016 cannot be confirmed.

Qualified Opinion

In my opinion, except for the effect of matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Mathare Constituency as at 30 June 2016, 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.

Other Matter

Budget and Budgetary Performance

During the year under review, Mathare Constituency Fund incurred expenditure totalling Kshs.147,951,413 against an approved budget of Kshs.104,736,739 resulting in a net over expenditure of Kshs.43,214,673 as shown below:

Item	Budgeted Amount (Kshs.)	Actual Expenditure (Kshs.)	Utilization Difference (Kshs.)
Compensation of Employees	3,241,200	2,858,803	382,397
Use of Goods and Services	5,884,864	10,800,672	(4,915,808)
Transfers to Other Government Units	4,000,000	7,485,281	(3,485,281)
Other Grants and Transfers	84,610,675	112,006,657	(27,395,982)
Acquisition of Assets	7,000,000	14,800,000	7,800,000
Total	104,736,739	147,951,413	(43,214,673)

Records to show approval for the over-expenditures or reallocation of funds have not been made available for audit verification. Consequently, the lawfulness of the over expenditures totalling Kshs.43,214,673 cannot be confirmed.



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

Nairobi

13 December 2017

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MATHARE
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016	2014-2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	152,473,640.50	48,904,812.50
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		152,473,640.50	48,904,812.50
PAYMENTS			
Compensation of employees	4	2,858,802.90	2,896,519.00
Use of goods and services	5	10,800,672.00	5,978,485.00
Transfers to Other Government Units	6	7,485,281.40	12,348,000.00
Other grants and transfers	7	112,006,657.30	60,049,121.00
Acquisition of Assets	8	14,800,000.00	4,000,000.00
Other Payments	9	-	-
TOTAL PAYMENTS		147,951,412.95	85,318,925.00
SURPLUS/ (DEFICIT)		4,522,227.55	(36,414,112.50)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mathare NGCDF financial statements were approved on _____ 2016 and signed by:


Chairman - NGCDFC


Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MATHARE
CONSTITUENCY**

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


V. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	5,690,138.50	1,167,910.95
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	10C	-	-
TOTAL FINANCIAL ASSETS		<u>5,690,138.50</u>	<u>1,167,910.95</u>

REPRESENTED BY

Fund balance b/fwd 1st July...	11	1,167,910.95	37,582,023.45
Surplus/Deficit for the year		4,522,227.55	(36,414,112.50)
Prior year adjustments	12	-	-
NET LIABILITIES		<u>5,690,138.50</u>	<u>1,167,910.95</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mathare NGCDF financial statements were approved on _____ 2016 and signed by:



Chairman - NGCDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MATHARE
CONSTITUENCY**


Reports and Financial Statements

For the year ended June 30, 2016

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2015 – 2016	2014 - 2015
Transfers from CDF Board	1	152,473,640.50	48,904,812.50
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	2,858,802.90	2,943,319.00
Use of goods and services	5	10,800,672.00	5,978,485.00
Transfers to Other Government Units	6	7,485,281.40	12,348,000.00
Other grants and transfers	7	112,006,657.30	60,049,121.00
Other Payments	9	0	-
Adjusted for:			
Adjustments during the year		0	0
Net cash flow from operating activities		140,951,412.95	81,318,925.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	14,800,000.00	4,000,000.00
Net cash flows from Investing Activities		14,800,000.00	4,000,000.00
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENT		4,522,227.55	-36,414,112.50
Cash and cash equivalent at BEGINNING of the year	11	1,167,910.95	37,582,023.45
Cash and cash equivalent at END of the year	14	5,690,138.50	1,167,910.95

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mathare NGCDF financial statements were approved on _____ 2016 and signed by:


Chairman NGCDFC


Fund Account Manager

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	103,568,828.00	1,167,911.00	104,736,739.00	152,473,641.00	(47,736,902.00)	146
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
PAYMENTS						
Compensation of Employees	3,241,200.00	-	3,241,200.00	2,858,802.90	382,397.10	88
Use of goods and services	5,884,864.00	-	5,884,864.00	10,800,672.00	(4,915,808.00)	184
Transfers to Other Government Units	4,000,000.00	-	4,000,000.00	7,485,281.00	(3,485,281.00)	187
Other grants and transfers	83,442,764.00	1,167,911.00	84,610,675.00	112,006,657.00	(27,395,982.00)	132
Acquisition of Assets	7,000,000.00		7,000,000.00	14,800,000.00	(7,800,000.00)	211
Other Payments	-	-	-	-	-	-
TOTALS	103,568,828.00	1,167,911.00	104,736,739.00	147,951,412.90	(43,214,673.90)	141

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

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

Reports and Financial Statements

For the year ended June 30, 2016

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
1330407	Normal Allocation	AIE NO....A825511	26,000,000.00	20,452,406.25
		AIE NO....A820845	21,000,000.00	14,671,444.00
		AIE NO....A820613	10,000,000.00	13,780,962.25
		AIE NO....A796440	20,000,000.00	
		AIE NO....A724029	2,200,000.00	
		AIE NO....A790759	46,704,812.50	
		AIE NO....A825678	26,568,828.00	
				-
	TOTAL		152,473,640.50	48,904,812.50

2. PROCEEDS FROM SALE OF ASSETS

	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings			
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-
3510801	Receipts from the Sale Plant Machinery and Equipment		-	-
3510803	Receipts from the Sale of office and general equipment		-	-
		Total	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHARE
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Sale of tender documents		-	-
1450207	Other Receipts Not Classified Elsewhere (specify)		-	-
	Total		-	-

4. COMPENSATION OF EMPLOYEES

	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
2110201	Basic wages of contractual employees		2,801,202.90	2,896,519.00
2110202	Basic wages of casual labour		0	
	Personal allowances paid as part of salary			
2110301	House allowance		0	-
2110314	Transport allowance		0	-
2110320	Leave allowance		0	-
2110326	Other personnel payments		0	-
2120101	Employer contribution to NSSF		57,600.00	46,800.00
2710120	gratuity			
	Total		2,858,802.90	2,943,319.00

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
2210100	Utilities, supplies and services	-	
2210104	Office rent	480,000.00	900,000.00
2210200	Communication, supplies and services	545,818.00	250,000.00
2210300	Domestic travel and subsistence	410,000.00	300,000.00
2210500	Printing, advertising and information supplies & services	2,305,901.00	150,000.00
2210600	Rentals of produced assets		
2210700	Training expenses	1,795,000.00	1,200,000.00
2210800	Hospitality supplies and services	-	
2210802	Other committee expenses	2,087,370.00	1,541,000.00
2210809	Committee allowance	1,760,000.00	1,400,000.00
2210900	Insurance costs	-	
2211000	Specialized materials and services		
2211100	Office and general supplies and services	638,408.00	166,150.00
2211200	Fuel ,oil & lubricants	610,000.00	
2211300	Other operating expenses	168,175.00	71,335.00
2220100	Routine maintenance – vehicles and other transport equipment	-	
2220200	Routine maintenance – other assets		
	Total	10,800,672.00	5,978,485.00

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

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
2630204	Transfers to primary schools	3,485,281.40	7,228,000.00
2630205	Transfers to secondary schools	4,000,000.00	5,120,000.00
2630206	Transfers to Tertiary institutions	-	-
2630207	Transfers to Health institutions		
	TOTAL	7,485,281.40	12,348,000.00

7. OTHER GRANTS AND OTHER PAYMENTS

	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
2640101	Bursary -Secondary	10,950,000.00	8,805,500.00
2640102	Bursary -Tertiary	10,064,000.00	-
2640104	Bursary-Special schools/driving school	1,026,000.00	-
2640105	Mocks & CAT	-	-
2640504	water	23,669,000.00	13,838,175.00
2640505	Agriculture food security	18,000,000.00	12,195,000.00
2640506	Electricity	5,463,675.30	11,275,440.00
2640507	Security	7,000,000.00	-
2640508	Roads	6,200,000.00	-
2640509	Sports	3,736,029.00	1,048,000.00
2640510	Environment	1,956,954.00	1,389,000.00
2640200	Emergency Projects	7,918,142.00	5,578,006.00
2640511	Development-factories/stadiums	16,022,858.00	5,920,000.00
	Total	112,006,657.00	60,049,121.00

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

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	<u>Non Financial Assets</u>		2015- 2016	2014 - 2015
			Kshs	Kshs
3110102	Purchase of Buildings			
3110202	Construction of Buildings		14,800,000.00	
3110302	Refurbishment of Buildings/strategic plan			
3110701	Purchase of Vehicles			4,000,000.00
3110704	Purchase of Bicycles & Motorcycles			
3110801	Overhaul of Vehicles			
3111001	Purchase of Office furniture and fittings		-	-
3111002	Purchase of computers ,printers and other IT equipments			
3111005	Purchase of photocopier			
3111009	Purchase of other office equipments			
3111112	Purchase of soft ware			
3130101	Acquisition of Land			
	Total		14,800,000.00	4,000,000.00

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

Constituency Strategic Plan		
Desks		
Youth Empowerment Centre		
Social Halls		0
TOTAL		0

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2015 - 2016	2014 - 2015
		Kshs (30/6/2015)	Kshs (30/6/2014)
<i>EQUITY - Fourways</i>	0020261806785	5,690,138.50	1,167,910.95
Total		5,690,138.50	1,167,910.95

10B: CASH IN HAND

	2015 - 2016	2014 - 2015
	Kshs (30/6/2016)	Kshs (30/6/2015)
Location 1		
Location 2		
Location 3		
Other receipts (specify)		
Total	-	-

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

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

0

12. PRIOR YEAR ADJUSTMENTS

		2015 - 2016	2014 - 2015
		Kshs	Kshs
Bank accounts			
Cash in hand		-	-
Imprest		-	-
		-	-
Total		-	-

13	OTHER IMPORTANT DISCLOSURES		
13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)			
		2015 - 2016	2014 - 2015
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services			

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

Reports and Financial Statements

For the year ended June 30, 2016

		-	-
TOTAL		-	-
13.2: PENDING STAFF PAYABLES (See Annex 2)			
		Kshs	Kshs
Senior management		-	-
Middle management		-	-
Unionisable employees		-	-
Others (<i>specify</i>)		-	-
		-	-

13.3: OTHER PENDING PAYABLES (See Annex 3)

		Kshs	Kshs
Amounts due to other Government entities (see attached list)		-	-
Amounts due to other grants and other transfers (see attached list)		-	-
Others (<i>specify</i>)		-	-
		-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHARE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHARE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHARE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to other grants and other transfers							
4.							
5.							
6							
7							
Sub-Total							
Others (<i>specify</i>)							
8							
9							

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHARE CONSTITUENCY

Reports and Financial Statements

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

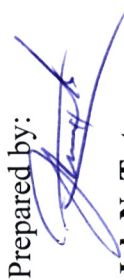
10							
11							
Sub-Total		0.00		0.00		0.00	
Grand Total							

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHARE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost
	(Kshs) 2015/16	(Kshs) 2014/15
Land	0	0
Buildings and structures	22,050,000.00	7,250,000.00
Transport equipment	4,650,495.00	4,650,495.00
Office equipment, furniture and fittings	246,286.00	246,286.00
ICT Equipment, Software and Other ICT Assets	256,631.30	256,631.30
Other Machinery and Equipment	20,889,505.00	20,889,505.00
Heritage and cultural assets		
Intangible assets		
Total	48,092,917.30	33,292,917.30

Prepared by:



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