


REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 23 NOV 2021	DAY.
TABLED BY:	L.O.M
CLERK-AT THE-TABLE:	Getrude Chebet

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** –we adhere to prompt delivery of service
4. **Good governance**–we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Eleanor Muthoni
2.	Sub-County Accountant	Patrick Kinuthia
3.	Chairman NGCDFC	William Wahome
4.	Member NGCDFC	Jane Njeri

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF MATHIRA Constituency Headquarters

P.O. Box 806-10101
NG-CDF Offices
MATHIRA EAST D.C.C compound
KARATINA .

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MATHIRA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

(f) NGCDF MATHIRA Constituency Contacts

Telephone: 061-72072

E-mail: ngcdfmathira@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NGCDF MATHIRA Constituency Bankers

Cooperative bank

Karatina Branch

P.O BOX 608-10101

Karatina, Kenya

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

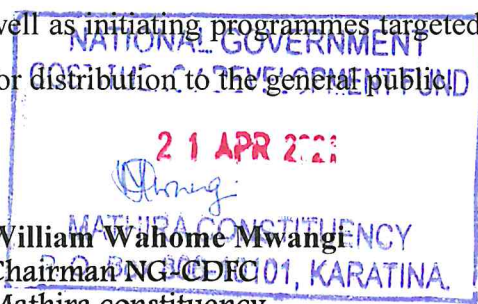
In the financial year 2019/2020, Mathira NG-CDF was allocated Kenya Shillings One Hundred and Thirty Seven Million Three Hundred Sixty Seven Thousand Seven Hundred Twenty Four Cents Fourteen Only (137,367,724.14) only. Within the year, Mathira NG-CDF received from the NG-CDF board Kenya Shillings Fifty Five Million Forty Thousand Eight Hundred Seventy Five Cents Forty Four(55,040,875.44) only being the balance of undisbursed funds as at 30th June 2019 and which related to the allocation for the year ended 30th June 2019.

In total, Mathira NG-CDF had a total of Kenya Shillings Two Hundred and Six Million Eight Hundred Eighty Eight Thousand and Forty One Cents zero Seven (206,888,041.07) only for utilization in the financial year ended 30th June 2020 whose details are as below:

DETAILS	AMOUNT
Original Budget For Financial Year 2019/2020	137,367,724.14
Balances undisbursed from NG-CDF board for 2018/2019 as at 1 st July 2019	55,040,875.44
Opening bank balance as at 1 st July 2019	14,479,441.49
TOTAL	206,888,041.07

For the year ended 30th June 2020, Mathira NG-CDF had at its disposal a total of Kenya Shillings One Hundred Twenty Million, Five Hundred Twenty Thousand, Three Hundred and Sixteen (128,520,316) out of a possible total amount of Kenya Shillings Two Hundred and Six Million Eight Hundred Eighty Eight Thousand and Forty One Cents zero Seven (206,888,041.07) which translates to 62.1% of budget utilization.

In the wake of Covid-19 pandemic, Mathira NG-CDF has adapted itself to ensure continuity of its operation within the Guideline issued by the Government on mitigation against Covid-19 infections as well as initiating programmes targeted toward production of Personal Protective Equipment (P.P.Es) for distribution to the general public



William Wahome Mwangi
 Chairman NG-CDFC
 Mathira constituency

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MATHIRA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of NGCDF-MATHIRA Constituency's *2018-2022* plan are to:

- a) Improved Education standards.
- b) Enhanced security and safety within the Constituency.
- c) Improve and sustain safe and clean environment.
- d) Enhanced development of sporting activities within the constituency.
- e) Enhance Youth socio-Economic Development.

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improved Education standards.	Improved retention of learners in primary schools and improved transition to secondary schools as well as enhance a conducive learning environment for learners and teachers.	Number of usable physical infrastructure renovated and/or built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	The projects on education Funded in Financial year 2019/2020 are at implementation stage.
Security	Enhanced security and safety within the Constituency.	Improved service delivery, Enhanced security infrastructure and improved working environment for the security and administrative personnel.	Number of usable security sector physical infrastructure renovated and/ or built and equipped in the constituency.	The projects on education Funded in Financial year 2019/2020 are at implementation stage.
Environment	Improve and sustain safe and clean environment.	Improved and sustained environmental conservation.	Number of tree seedlings planted	Number of trees planted increased by 10,000.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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- Must provide safety training in a language and vocabulary workers can understand.
- Provide medical examinations and training.
- Report all work-related fatalities within 8 hours, and all work-related inpatient hospitalizations, all amputations and all losses of an eye within 24 hours.
- Provide access to employee medical records and exposure records to employees or their authorized representatives.
- Not discriminate against employees who exercise their rights under the Act.

4. Market place practices-

Economic factors such as inflation, tax policies, subsidies, trade barriers, and trade policies all have a direct bearing on the cost of living and performance of interventions by NG-CDF. These factors have a direct bearing on the growth and development of the constituency. There is therefore, need for development friendly economic policies to check on the costs of farm inputs and other capital goods.

a) Responsible competition practice.

Agriculture is the mainstay of the economy of the constituency. Poor market systems, scanty market information and existence of middle men who exploit farmers, make the whole venture unattractive particularly to the youth. We have been able to spur growth and development through robust infrastructure base, which will enhance information sharing, security and movement of goods and people.

b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents and satisfactory delivery of service or product as per the agreement.

c) Responsible marketing and advertisement

Advertising of tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) Product stewardship

In order to safeguard consumer rights and interests, MATHIRA NG-CDF has come up with a service charter and a complaints register. The service charter points out the commitment towards giving quality services to all constituents and stakeholders.

Complaints handling policy ensures consistent, fair and confidential complaints handling and to resolve complaints as quickly as possible.

5. Community Engagements

Public participation is the process that directly engages the concerned stakeholders in decision making and gives full consideration to public input in making that decision.

The benefits of public participation are as follows;

- Sustainable Development

Sustainable development can be achieved only through the involvement of all stakeholders

- Environmental Protection

Environmental issues can be addressed when valued by the public. It is important that a party represents the interest of the environment in the public debate. Without such a party, the environment will not be put on the agenda

- Conflict Management

Although conflicts cannot be avoided, they are made explicit in the public participation debate. This makes conflict handling more efficient.

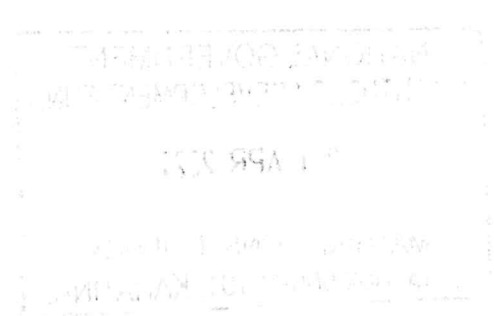
- Project Understanding and Reduction of Public Opposition

The public, being the user of a system, is the only party that can assess and evaluate the impacts of (possible) measures on the functions of a coastal environment.

- Economic Benefits

If the public is involved in the full decision making process, their concerns may be met early on in the planning process when changes may be easier to make, rather than late in the process when even small changes may cost both time and money.

We have also been able to engage in Corporate Social Responsibilities (CSR) through engaging the community in mitigation of Covid-19. We have been able to procure locally manufactured masks and having the same distributed across the constituency.



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

**Reports and Financial Statements
For the year ended June 30, 2020**

V. 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 June 30, 2020. 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.

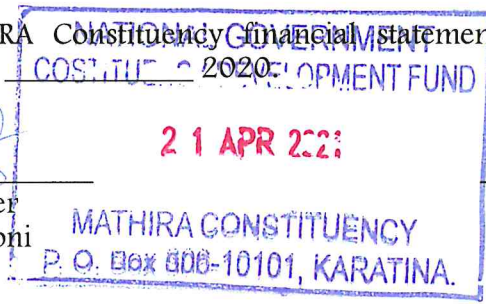
The Accounting Officer in charge of the NG-CDF-MATHIRA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NG-CDF-MATHIRA financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-MATHIRA Constituency further confirms the completeness of the accounting records maintained for the NG-CDF-MATHIRA, 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.

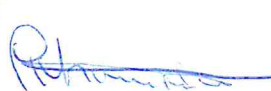
The Accounting Officer in charge of the NG-CDF-MATHIRA Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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 21 APR 2021

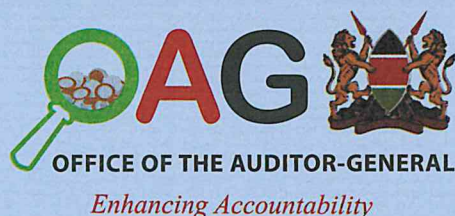

Fund Account Manager
Name: Eleanor Muthoni




Sub-County Accountant
Name: Patrick Kinuthia
ICPAK Member Number: 14497

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MATHIRA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

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 13 to 44, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect 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 the National Government Constituencies Development Fund - Mathira Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracy in Statement of Assets and Liabilities

The statement of assets and liabilities reflects total financial assets balance of Kshs.1,319,652 and nil liabilities. The statement, however, reflects net liabilities at the bottom instead of net financial position balance of Kshs.1,319,652. The error was not corrected.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Mathira Constituency Management in accordance with ISSAI 130

on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.206,888,041 and Kshs.128,520,316 respectively, resulting to an under-funding amounting to Kshs.78,367,725 or 38% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.206,888,041 and Kshs.127,200,665 respectively, resulting to an under expenditure amounting to Kshs.79,687,376 or 38% of the budget.

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

2. Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Committees Bank Accounts

Disclosed in Note 17.4 and Annex 5 to the financial statements are Project Management Committee (PMC) bank accounts as at 30 June, 2020 totalling to Kshs.41,919,846.20 in

respect of thirty-eight (38). However, no explanation was given for failure to close the accounts and transfer the balances to the Constituency bank account. This is contrary to Section 12(8) of the NGCDF Act, 2015, which requires that all unutilized funds of the project management committee shall be returned to the Constituency account.

Consequently, the Management is in breach of the law.

2. Delay in Project Implementation

During the financial year under review, Management disbursed funds under transfers to other Government Units totalling to Kshs.82,135,039 and under other grants and transfers totalling to Kshs.24,829,758 for implementation of fifty-three (53) projects and twelve (12) projects respectively during the year ended 30 June, 2020.

However, a review of Project Implementation Status Report revealed that seven (7) projects with a budget totalling to Kshs.6,460,000 had not commenced during the year under review.

In the circumstances, I am unable to confirm whether the public will obtain value for money for the stalled projects.

3. Irregular Employment of staff

During the year under review, the Management had a total of eight (8) employees which exceeded recommended number of five (5) employees. This is contrary to National Government Constituencies Development Fund Board Circular Ref. No CDF Board/ Circular/ Vol 166 dated 24 June, 2013, that directed Funds not to employ more than five (5) employees in the Constituency offices.

Consequently, the Management is in breach of the law.

4. Irregular Expenditure

The Management overspent by a total of Kshs.1,937,500 or 55% against an approved budget allocation of Kshs.3,548,000 on committee expenses. The Management did not provide prior approval for the over-expenditure contrary to Section 40(3) and (5) of the Public Finance Management Act, 2012 which requires accounting officers to seek for supplementary budget if the expenditure cannot be met by budget reallocation.

Consequently, the Management is in breach of the Circular.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi


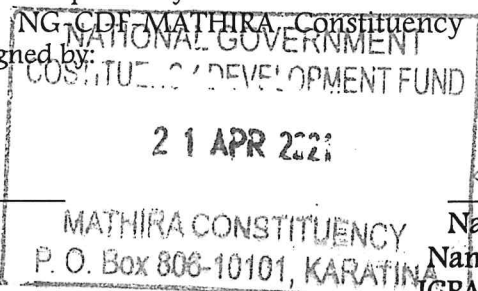

08 November, 2021

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

VII. Statement of Receipts and Payments

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts			
Transfers from CDF board-AIEs' Received	1	114,040,875	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	57,000
Total Receipts		114,040,875	108,841,483
Payments			
Compensation of employees	4	2,374,158	1,630,360
Use of goods and services	5	9,799,710	10,537,171
Transfers to Other Government Units	6	82,135,039	49,677,759
Other grants and transfers	7	24,829,758	34,053,357
Acquisition of Assets	8	8,062,000	473,343
Other Payments	9	-	2,700,000
Total Payments		127,200,665	99,071,990
Surplus/Deficit		(13,159,790)	9,769,493

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2020 and signed by:

		
Fund Account Manager Name: Eleanor Muthoni	MATHIRA CONSTITUENCY P. O. Box 806-10101, KARATINA	National Sub-County Accountant Name: Patrick Kinuthia ICPAK Member Number: 14497

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MATHIRA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

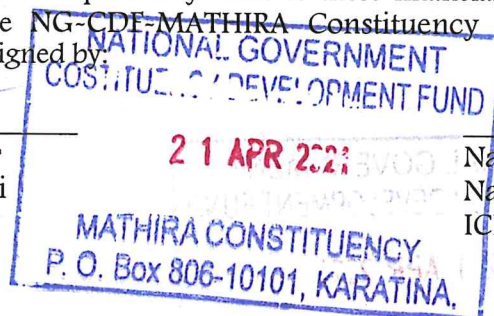
VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018 - 2019
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	1,319,652	14,479,441
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		1,319,652	14,479,441
Current Receivables			
Outstanding Imprests	11	-	-
Total Financial Assets		1,319,652	14,479,441
Financial Liabilities			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		1,319,652	14,479,441
Represented By			
Fund balance b/fwd. 1st July 2019	13	14,479,441	3,474,724
Surplus/Deficit for the year		(13,159,790)	9,769,493
Prior year adjustments	14	-	1,235,224
Net Assets		1,319,652	14,479,441

The Prior year adjustments comprises of stale cheques reversed in the cashbook.

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 _____ 2020 and signed by:

Fund Account Manager
Name: Eleanor Muthoni



National Sub-County Accountant
Name: Patrick Kinuthia
ICPAK Member Number: 14497

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MATHIRA CONSTITUENCY

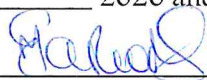
Reports and Financial Statements

For the year ended June 30, 2020


IX. STATEMENT OF CASHFLOW

Cash Flows From Operating Activities	Notes	2019-2020	2018 - 2019
		Kshs	Kshs
Receipts			
Transfers from CDF Board	1	114,040,875	108,784,483
Other Receipts	3	-	57,000
Total Receipts		114,040,875	108,841,483
Payments			
Compensation of Employees	4	2,374,158	1,630,360
Use of goods and services	5	9,799,710	10,537,171
Transfers to Other Government Units	6	82,135,039	49,677,759
Other grants and transfers	7	24,829,758	34,053,357
Other Payments	9	2,374,158	2,700,000
Total Payments		119,138,665	98,598,647
Total Receipts Less Total Payments		(5,097,790)	10,242,836
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	1,235,224
Net Adjustments		-	1,235,224
Net cash flow from operating activities		(5,097,790)	11,478,060
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(8,062,000)	(473,343)
Net cash flows from Investing Activities		(8,062,000)	(473,343)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(13,159,790)	11,004,717
Cash and cash equivalent at BEGINNING of the year	13	14,479,441	3,474,724
Cash and cash equivalent at END of the year		1,319,652	14,479,441

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


Fund Account Manager
Name: Eleanor Muthoni

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND**
21 APR 2021
**MATHIRA CONSTITUENCY
P. O. Box 806-10101, KARATINA.**


National Sub-County Accountant
Name: Patrick Kinuthia
ICPAK Member Number: 14497


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

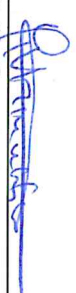
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Transfers from CDF Board	137,367,724.14	69,520,316.93	206,888,041	128,520,316	78,367,725	62.1%
Proceeds from Sale of Assets	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	0.0%
Total Receipts	137,367,724.14	69,520,316.93	206,888,041	128,520,316	78,367,725	62.1%
Payments						
Compensation of Employees	3,484,000.00	283,876.00	3,767,876	2,374,158	1,393,718	63.0%
Use of goods and services	8,879,095.20	978,254.12	9,857,349	9,799,710	57,640	99.4%
Transfers to Other Government Units	71,048,000.00	43,279,062.62	114,327,063	82,135,039	32,192,024	71.8%
Other grants and transfers	53,956,628.94	16,060,124.09	70,016,753	24,829,758	45,186,995	35.5%
Acquisition of Assets	-	8,562,000.10	8,562,000	8,062,000	500,000	94.2%
Other Payments	-	300,000.00	300,000	-	300,000	0.0%
Unallocated	-	57,000.00	57,000	-	57,000	0.0%
Total	137,367,724.14	69,520,316.93	206,888,041.07	127,200,665.01	79,687,376.06	61.5%

i. Other grants and transfers, other payments and unallocated under utilisation was due to delayed disbursement from the Board

The NG-CDF-MATHIRA Constituency financial statements were approved on _____ 2020 and signed by:


Fund Account Manager
Name: Eleanor Muthoni

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
21 APR 2021
MATHIRA CONSTITUENCY
P. O. Box 806-10101, KARATINA.


Sub-County Accountant
Name: Patrick Kinuthia
ICPAK Member Number: 14497

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES						
VIII.	Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2019	Budget utilization difference
		Kshs	Kshs	Kshs	Kshs	Kshs
	1.0 Administration and Recurrent					
	1.1 Compensation of employees	3,484,000.00	283,872.80	3,767,872.80	2,374,158.19	1,393,714.61
	1.2 Committee allowances	1,248,000.00	-	1,248,000.00	1,246,000.00	2,000.00
	1.3 Use of goods and services	3,510,063.48	-	3,510,063.48	3,510,063.48	-
	1.4 Acquisition of assets	-	-	-	-	-
	2.0 Monitoring and evaluation					
	2.1 Capacity building	800,000.00	-	800,000.00	754,146.34	45,853.66
	2.2 Committee allowances	2,300,000.00	978,253.36	3,278,253.36	3,278,253.36	-
	2.3 Use of goods and services	1,021,031.72	-	1,021,031.72	1,011,246.64	9,785.08
	3.0 Emergency	7,198,241.38	3,753,993.45	10,952,234.83	6,020,550.00	4,931,684.83
	3.1 Primary Schools		-	-		-
	3.2 Secondary schools		-	-		-
	3.3 Tertiary institutions		-	-		-
	3.4 Security projects		-	-		-
	4.0 Bursary and Social Security					
	4.1 Primary Schools		-	-		-
	4.2 Secondary Schools	20,000,000.00	419,057.00	20,419,057.00	3,337,209.00	17,081,848.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

4.3 Tertiary Institutions	14,341,931.00	-	14,341,931.00	1,753,724.00	12,588,207.00
4.4 Universities		-	-		-
4.5 Social Security		-	-		-
5.0 Sports		-	-		-
	5.1	2,738,228.28	2,066,037.00	4,804,265.28	1,810,900.00
6.0 Environment				-	
	6.1	2,738,228.28	2,066,037.00	4,804,265.28	2,697,375.00
7.0 Primary Schools Projects				-	2,106,890.28
Ngurumo primary school			1,500,000.00	1,500,000.00	-
Iruri primary school			1,500,000.00	1,500,000.00	-
Karatina urban primary school			1,000,000.00	1,000,000.00	-
Kirigu primary school			1,000,000.00	1,000,000.00	-
Gathaiti primary school			1,500,000.00	1,500,000.00	-
Ragati Primary School			1,000,000.00	1,000,000.00	-
Kianjau primary school			1,000,000.00	1,000,000.00	-
Kiriko Primary School			1,300,000.00	1,300,000.00	-
Gathetu Primary School			1,000,000.00	1,000,000.00	-
Gatundu primary school			1,400,000.00	1,400,000.00	-
Gikumbo Primary School			1,000,000.00	1,000,000.00	-
Karura primary school			1,000,000.00	1,000,000.00	-
Mathaiti primary school			1,000,000.00	1,000,000.00	-
Kiangoma primary school			1,000,000.00	1,000,000.00	-
Thengeini Primary School			1,000,000.00	1,000,000.00	-
Gikororo primary school			500,000.00	500,000.00	-
Gitunduti primary school			1,000,000.00	1,000,000.00	-
Ngunguru primary school			500,000.00	500,000.00	-
Kieni primary school			1,000,000.00	1,000,000.00	-
Gathugu primary school			1,500,000.00	1,500,000.00	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

mathathi special school for physically challenged		1,000,000.00		1,000,000.00		1,000,000.00		-
Gatura Primary School		1,160,000.00	-	1,160,000.00		1,160,000.00		-
Gaturiri Primary School		1,740,000.00	-	1,740,000.00		1,740,000.00		-
Hiriga Primary School		1,856,000.00	-	1,856,000.00		1,856,000.00		-
Ihwagi Primary School		1,160,000.00	-	1,160,000.00		1,160,000.00		-
Kahuru Primary School		1,740,000.00	-	1,740,000.00		1,740,000.00		-
Kahuti-Ini Primary School		1,160,000.00	-	1,160,000.00		1,160,000.00		-
Karindundu Primary School		1,160,000.00	-	1,160,000.00		1,160,000.00		-
Kiannucheru Primary School		1,160,000.00	-	1,160,000.00		1,160,000.00		-
Kianjogu Primary School		1,160,000.00	-	1,160,000.00		1,160,000.00		-
Kiaritha-Ini Primary School		1,160,000.00	-	1,160,000.00		1,160,000.00		-
Kihuro Primary School		1,160,000.00	-	1,160,000.00		1,160,000.00		-
Ngaini Primary School		1,856,000.00	-	1,856,000.00		1,856,000.00		-
Ngorano Primary School		1,856,000.00	-	1,856,000.00		1,856,000.00		-
Ragati Primary School		1,740,000.00	-	1,740,000.00		1,740,000.00		-
Sagana Primary School		2,320,000.00	-	2,320,000.00		2,320,000.00		-
Unjiru Primary School		1,740,000.00	-	1,740,000.00		1,740,000.00		-
Kiamigwi Primary School		0.00	75,000.00	75,000.00		75,000.00		-
8.0 Secondary Schools Projects			-	-		-		-
Tumutum secondary school		0.00	1,000,000.00	1,000,000.00		1,000,000.00		-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Ngandu girls high school	0.00	1,000,000.00	1,000,000.00	1,000,000.00	-
Ngunguru secondary school	0.00	1,500,000.00	1,500,000.00	1,500,000.00	-
Mathaihi secondary school	0.00	2,160,000.00	2,160,000.00	2,160,000.00	-
Kiangoma secondary school	0.00	500,000.00	500,000.00	500,000.00	-
Rititi secondary school	0.00	750,000.00	750,000.00	750,000.00	-
Gatondo Girl's Secondary School	1,740,000.00	-	1,740,000.00	1,740,000.00	-
General China Secondary School	1,740,000.00	-	1,740,000.00	1,740,000.00	-
Ieuga Girls Secondary School	6,500,000.00	-	6,500,000.00	3,250,000.00	3,250,000.00
Kangocho Secondary School	4,060,000.00	-	4,060,000.00	4,060,000.00	-
Maganjo Secondary School	1,740,000.00	-	1,740,000.00	1,740,000.00	-
Miri Secondary School	1,740,000.00	-	1,740,000.00	1,740,000.00	-
Ngaini Secondary School	1,160,000.00	-	1,160,000.00	1,160,000.00	-
Ragati Secondary School	1,740,000.00	-	1,740,000.00	1,740,000.00	-
9.0 Tertiary Institutions Projects		-	-	-	-
Mathira Youth Empowerment Centre	20,000,000.00	11,177,027.20	31,177,027.20	-	31,177,027.20
Mathira Technical And Vocational Centre	6,500,000.00	7,902,039.07	14,402,039.07	11,152,039.00	3,250,000.07
10.0 Security Projects		-	-	-	-
Kiamariga chief camp	0.00	470,000.00	470,000.00	470,000.00	-
Gatiko police post	0.00	500,000.00	500,000.00	500,000.00	-
Mbogoini chief camp	0.00	300,000.00	300,000.00	300,000.00	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Ngaini police post	0.00	300,000.00	300,000.00	300,000.00	-
Gathathi chiefs post	0.00	200,000.00	200,000.00	200,000.00	-
Konyu chiefs camp	0.00	500,000.00	500,000.00	500,000.00	-
Cieni Assistant chiefs office	1,160,000.00	-	1,160,000.00	1,160,000.00	-
Gatina Assistant Chiefs office	1,160,000.00	-	1,160,000.00	1,160,000.00	-
Kagati Police Post	3,460,000.00	-	3,460,000.00	3,460,000.00	-
Konyu Chiefs Office	1,160,000.00	-	1,160,000.00	1,160,000.00	-
11.0 Acquisition of assets					-
11.1 Motor Vehicles	-	5,000,000.00	5,000,000.00	4,500,000.00	500,000.00
11.2 Construction of CDF office- Refurbishment	-	1,876,000.00	1,876,000.00	1,876,000.00	-
11.3 Purchase of furniture and equipment	-	1,576,000.10	1,576,000.10	1,576,000.10	-
11.4 Purchase of computers	-	110,000.00	110,000.00	110,000.00	-
					-
12.0 Others					-
12.1 Strategic Plan		300,000.00	300,000.00	-	300,000.00
Unallocated		57,000.00	57,000.00	-	57,000.00
	137,367,724.14	69,520,316.98	206,888,041.12	127,200,665.01	79,687,376.11

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 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 30th June 2020.

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.

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
B005012	1		43,405,172.80
B005068	2		10,193,102.35
B005383	3		1,186,208.00
B006271	4		15,000,000.00
B006454	5		10,000,000.00
A724478	6		11,000,000.00
B042940	7		18,000,000.00
B041357	1	46,040,875.44	
B041133/2019/2020/174	2	4,000,000.00	
2019/2020/432	3	20,000,000.00	
2019/2020/1048	4	15,000,000.00	
2019/2020/1360	5	15,000,000.00	
2019/2020/1483	6	14,000,000.00	
TOTAL		114,040,875	108,784,483.15

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	57,000
Other Receipts Not Classified Elsewhere	-	-
Total	-	57,000

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of contractual employees	2,152,758.19	1,630,360.00
Basic wages of casual labour		-
Personal allowances paid as part of salary		-
House allowance		-
Transport allowance		-
Leave allowance		-
Other personnel payments		-
Employer contribution to NSSF	79,650.00	-
Gratuity-contractual employees	141,750.00	-
Total	2,374,158.19	1,630,360.00

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5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	5,485,500.00	4,343,700
Utilities, supplies and services	251,210.82	16,399.56
Communication, supplies and services	216,782.00	69,829.00
Domestic travel and subsistence	815,950.00	2,139,300.00
Printing, advertising and information supplies & services	1,193,431.00	2,047,717.10
Rentals of produced assets	-	-
Training expenses	-	424,000.00
Hospitality supplies and services	1,408,467.00	1,090,835.00
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	905.00	-
Other operating expenses	70,680.00	91,737.00
Routine maintenance – vehicles and other transport equipment	-	70,858.00
Routine maintenance – other assets	356,784.00	242,795.00
Total	9,799,709.82	10,537,170.66

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	46,903,000	25,786,208
Transfers to secondary schools (see attached list)	24,080,000	20,320,000
Transfers to tertiary institutions (see attached list)	11,152,039	3,571,551
Transfers to health institutions (see attached list)	-	-
Total	82,135,039	49,677,759

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	3,337,209.00	20,525,293
Bursary – tertiary institutions (see attached list)	1,753,724.00	7,055,650
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Agriculture	-	-
Security projects (see attached list)	9,210,000.00	2,000,000
Sports projects (see attached list)	1,810,900.00	1,736,207
Environment projects (see attached list)	2,697,375.00	1,736,207
Emergency projects (see attached list)	6,020,550.00	1,000,000
Total	24,829,758	34,053,357

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8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	1,876,000.00	-
Purchase of Vehicles and Other Transport Equipment	4,500,000.00	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	1,576,000.00	245,842.90
Purchase of ICT Equipment, Software and Other ICT Assets	110,000.00	227,500.00
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	8,062,000.00	473,342.90

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	2,700,000
ICT Hub	-	-
TIVET	-	-
Total	-	2,700,000.00

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10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
Cooperative Bank, Karatina Branch. Mathira NG-CDF Account No:01120059658500k,	1,319,652	14,479,441
	-	-
	-	-
	-	-
Total	1,319,652	14,479,441
10B: CASH IN HAND		
	2019-2020	2018-2019
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations	-	-
	-	-
Total	-	-

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11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
N/A	-	-	-	-
Total				-

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
N/A	-	-
Total	-	-

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
N/A	-	-
Total	-	-

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13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	(1/7/2019)	(1/7/2018)
	Kshs	Kshs
Bank accounts	14,479,441	3,474,724.30
Cash in hand	-	-
Imprest	-	-
Total	14,479,441	3,474,724.30

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2018/2019 as per Financial statements Kshs	Adjustments Kshs	Adjusted Balance b/f FY 2018/2019 Kshs
Bank account Balances	13,244,217	1,235,224	14,479,441
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

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17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	-	-
Others	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of Employees	1,393,718	283,876.00
Use of goods and services	57,640	978,254.12
Transfers to Other Government Units	32,192,024	43,279,062.62
Other grants and transfers	45,186,995	16,060,124.09
Acquisition of Assets	500,000	8,562,000.10
Other Payments	300,000	300,000.00
Unallocated	57,000	57,000.00
TOTAL	79,687,376.06	69,520,316.93

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17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	41,919,846.20	17,598,225.95
	41,919,846.20	17,598,225.95

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
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					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	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						

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
Compensation of employees		1,393,714.61	1,883,876.00	
Use of goods & services		57,638.74	1,705,029.36	
Amounts due to other Government entities				
7.0 Primary Schools Projects		-	22,700,000.00	
8.0 Secondary Schools Projects		3,250,000.00	5,000,000.00	
9.0 Tertiary institutions Projects		34,427,027.27	10,902,039.07	
Sub-Total		37,677,027.27	38,602,039.07	
Amounts due to other grants and other transfers				
Bursary -Secondary		17,081,848.00	419,057.00	
Bursary -Tertiary		12,588,207.00	4,000,000.00	
Security		-	2,270,000.00	
Sports		2,993,365.28	2,066,037.00	
Environment		2,106,890.28	2,066,037.00	
Emergency Projects		4,931,684.83	5,238,993.45	
Sub-Total		39,701,995.40	16,060,124.45	
Acquisition of assets		500,000.00	5,000,000.00	
Sub-Total		500,000.00	5,000,000.00	
Others (specify)				
12.1 Strategic Plan		300,000.00	300,000.00	
12.2 Innovation Hub				
Constituency Innovation Hub at Kiamariga shopping centre			1,169,256.00	

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Constituency Innovation Hub at Kaiyaba			1,169,256.00	
Constituency Innovation Hub at Karatina Posta			1,169,256.00	
Constituency Innovation Hub at Karatina Law courts			1,169,256.00	
Prior Year Adjustment			1,235,224.05	
Unallocated		57,000.00	57,000.00	
Sub-Total		357,000.00	6,269,248.05	
Grand Total		79,687,376.02	69,520,316.93	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/2020
Land	-	-	-	-
Buildings and structures	5,011,958.00	1,876,000.00	-	6,887,958.00
Transport equipment	4,215,000.00	4,500,000.00	4,215,000.00	4,215,000.00
Office equipment, furniture and fittings	1,650,898.90	1,686,000.00	-	1,650,898.90
ICT Equipment, Software and Other ICT Assets	580,340.00	-	-	580,340.00
Other Machinery and Equipment	15,660,000.00	-	-	15,660,000.00
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	27,118,196.90	8,062,000.00	4,215,000.00	28,994,196.90

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	BANK	Account Number	Bank Balance	Bank Balance
			2019/2020	2018/2019
D.E.B Pry Sch	COOPERATIVE	01141629287400	118,825.00	174,082.00
Chehe Primary School	ECO BANK	0120135036448001	66,435.00	66,435.00
Gachuiro Primary School	ECO BANK	0120135036447901	7,060.00	7,060.00
Gakuyu Sec. School	COOPERATIVE	01141710885100	85,385.00	733,206.50
Gathaiti Chiefs Post	COOPERATIVE	01141711203400	198,975.00	-
Gathaiti Primary School	NATIONAL	01022220299800	6,852.00	1,500,000.00
Gathehu Primary School	NATIONAL	01022225657300	999,275.00	-
Gathororero Pry. Sch	COOPERATIVE	01141710890200	456,235.00	998,975.00
Gathugu Primary School	ECO BANK	6634000062	1,500,407.00	-
Gathuini Primary School	COOPERATIVE	01141710895800	2,737.00	1,000,000.00
Gatiko Police Post	COOPERATIVE	01141711204200	498,975.00	-
Gatiko Pry. School	COOPERATIVE	01141710893500	199,925.00	199,925.00
Gatondo Girl's Secondary School	COOPERATIVE	01139059550502	1,100.50	-
Gatundu Primary School	NATIONAL	01022209009900	1,475,618.00	75,738.00
Gaturiri Primary School	COOPERATIVE	01139629182600	1,052.50	-
General China Secondary School	KCB	1236414241	87,293.00	664,889.00
Giakaibe Pry. Sch	NATIONAL	01022208972100	257.00	55,457.00
Gikororo Primary School	NATIONAL	01022206961100	455,903.00	-
Gikumbo Primary School	COOPERATIVE	01141711202700	998,975.00	-
Gitunduti Primary School	COOPERATIVE	01141711202800	998,975.00	-
Hiriga Sec. School	ECO BANK	0120135038953401	87,645.50	1,023,070.00
Icuga Girls Secondary School	NATIONAL	01022208995700	26,871.60	722,306.40
Iruri Primary School	COOPERATIVE	01141711086300	337,415.50	-
Iruri Sec. School	KCB	1236479440	67,186.10	999,395.00
Itiati Pry. School	NATIONAL	01022208917600	112,690.00	153,958.00
Itundu Primary School	ECO BANK	0120135036453301	58,737.50	156,305.00
Karatina Girls Sec.	NATIONAL	01022209001100	82,465.00	999,125.00
Karatina Urban Primary School	COOPERATIVE	01141711203000	998,975.00	-
Karura Primary School	NATIONAL	01022225622100	1,000,000.00	-
Kiamabara S.S	COOPERATIVE	01141710897500	51,768.00	997,950.00
Kiamariga Chief Camp	COOPERATIVE	01141711203800	468,975.00	-
Kiamariga Sec. School	COOPERATIVE	01141710891400	6,570.00	1,498,975.00
Kiamigwi Pry. School	ECO BANK	0120135043507501	1,520.00	1,520.00
Kiamucheru Primary School	NATIONAL	01022226795100	100.00	-
Kiamwangi P.S	NATIONAL	01022209006900	67,623.10	998,550.00
Kiamwangi S.S	ECO BANK	0120135017257101	1,127.00	1,127.00

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Kiangi Primary School	COOPERATIVE	01141710886300	52,423.00	52,423.00
Kiangoma Primary School	COOPERATIVE	01141711203100	998,975.00	-
Kiangoma Secondary School	COOPERATIVE	01141710886200	584,255.00	164,991.00
Kiangurwe Pry. School	EQUITY BANK	0040277483886	124,350.00	1,000,000.00
Kianjau Primary School	COOPERATIVE	01141711021500	998,975.00	-
Kiaritha-Ini Primary School	COOPERATIVE	01141710893900	3,110.00	-
Kieni Primary School	COOPERATIVE	01139478157000	504.00	-
Kirigu Primary School	COOPERATIVE	01141711204400	998,975.00	-
Kiriko Primary School	COOPERATIVE	01139059826700	1,301,012.00	-
Konyu Chiefs Post	COOPERATIVE	01141711203900	498,975.00	-
Maganjo Secondary School	NATIONAL	01022209108200	32,976.50	416,120.00
Mathaithi Primary School	NATIONAL	01022209099100	1,001,320.00	60,531.50
Mathaithi Secondary School	COOPERATIVE	01139059613704	902,674.00	-
Mathaithi Special School For Physically Challenged	NATIONAL	01022225654200	999,275.00	-
Mathira Env. Project	ECO BANK	0120135041578001	38,551.00	38,551.00
Mathira Tech& Vocational	COOPERATIVE	01141710983800	103,580.75	103,580.00
Mathira Technical & Vocational College	KCB	1273109252	10,881,731.00	-
Miiri Pry School	COOPERATIVE	01141629625900	169.00	-
Miiri Secondary School	COOPERATIVE	01141629627500	81,359.00	81,359.00
Ndimaini Pry School	ECO BANK	0120135027275601	394,756.80	18.00
Ndimaini Sec. School	COOPERATIVE	01141710891000	88,725.00	561,722.00
Ngaini Police Post	COOPERATIVE	01141710895300	1,387,465.00	-
Ngaini Primary School	EQUITY BANK	0040266575808	304,534.35	304,534.35
Ngaini Secondary School	NATIONAL	01022209037800	253,638.00	999,475.00
Ngandu Boys Pry School	NATIONAL	01020217846300	79,225.00	86,455.00
Ngandu Girls High School	COOPERATIVE	01141410394200	998,975.00	-
Ngorano Primary School	NATIONAL	01022206983400	94,569.00	-
Ngunguru Primary School	COOPERATIVE	01141710854000	500,114.00	-
Ngunguru Secondary School	COOPERATIVE	01141059525600	1,498,975.00	-
Ngurumo Primary School	COOPERATIVE	01141711203300	1,498,975.00	-
Njatheini Pry. Sch	ECO BANK	0120135036448101	2,473.20	2,473.20
Ragati Primary School	NATIONAL	01022209071700	1,000,875.00	499,475.00
Rititi Secondary School	KCB	1236413954	520,370.00	113,791.00
Sagana Primary School	NATIONAL	01022219045900	1,027.30	-
Thaithi P.S	COOPERATIVE	01139059973200	84,678.00	84,678.00
Thengeini Primary School	COOPERATIVE	01141711202900	998,975.00	-
Tumu Tumu School For The Deaf	COOPERATIVE	01141711066600	79,401.00	-
Tumutumu Secondary School	COOPERATIVE	01141711203700	998,975.00	-
Total			41,919,846.20	17,598,225.95

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	The certificate for financial year 2018/2019 has not yet been received from the auditor.				

