

REPUBLIC OF KENYA



*Enhancing Accountability*



PARLIAMENT  
OF KENYA  
LIBRARY

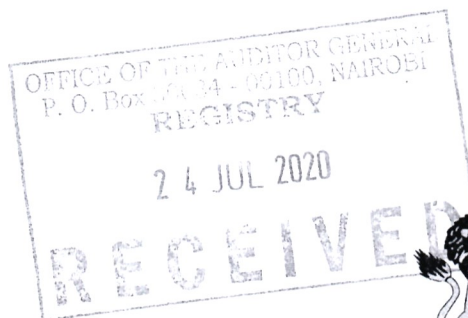
 <b>REPORT</b> THE NATIONAL ASSEMBLY	
DATE: 13 OCT 2021	DAY: WED
TABLED BY:	MRS. KATHO
CLERK AT AUDIT:	S. KATHO

**THE AUDITOR-GENERAL**

ON

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

**FOR THE YEAR ENDED  
30 JUNE, 2019**



*Revised Template 30<sup>th</sup> June 2019*



---

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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019**

---

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

---

Table of Content	Page
I KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	1
II.FORWARD BY THE NGCDF COMMITTEE CHAIRMAN .....	4
III. STATEMENT OF NGCDF COMMITTEE MANAGEMENT RESPONSIBILITIES .....	5
IV. STATEMENT OF RECEIPTS AND PAYMENTS.....	6
V. STATEMENT OF ASSETS AND LIABILITIES.....	7
VI. STATEMENT OF CASHFLOW .....	8
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	9
VIII BUDGET EXECUTION BY PROGRAMMES AND SUB-OGRAMMES.....	10
IX. SIGNIFICANT ACCOUNTING POLICIES.....	19
X. NOTES TO THE FINANCIAL STATEMENTS.....	23

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

---

**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 MAARA 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 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	<b>Anthony Muchangi Kariuki</b>
2.	Sub-County Accountant	<b>Titus Miriti Nabea</b>
3.	Chairman NGCDFC	<b>Jasper Kiambi</b>
4.	Member NGCDFC	<b>Mercy Gaceri</b>

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 301-60401  
Youth Empowerment Centre  
Kieganguru Kiraro Road  
Chogoria, KENYA

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

**Reports and Financial Statements  
For the year ended June 30, 2019**

---

**(f) NGCDF MAARA Constituency Contacts**

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

**(g) NGCDF MAARA Constituency Bankers**

Family bank  
Chuka branch  
A/C NO 054000005611

**(h) Independent Auditors**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

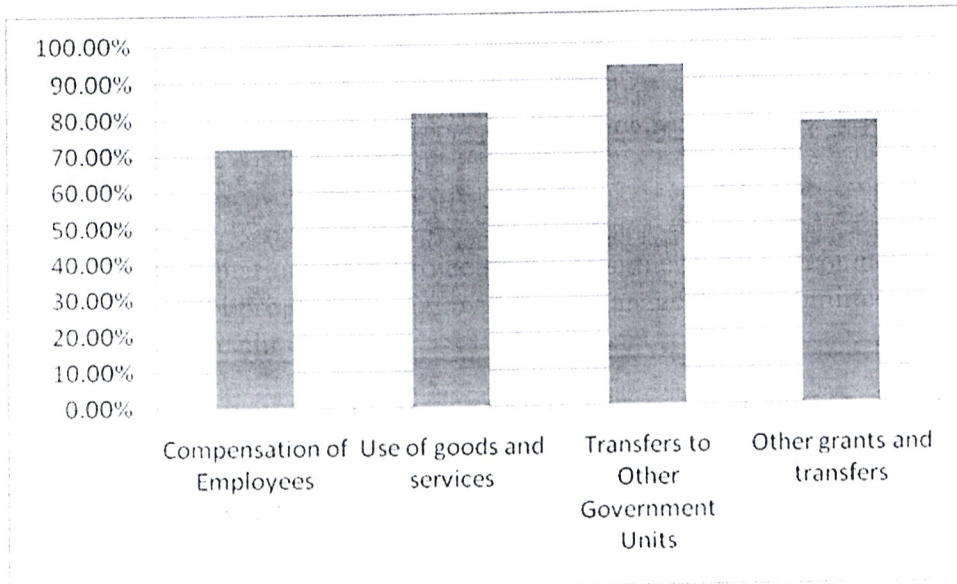
**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

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

During the financial year Maara NG-CDF utilised Kshs 143,106,531 out of kshs 166,781,109 available for utilisation representing 86.3% absorption rate. This comprised compensation of employees at 71.7%, use of goods and services 81.4%, transfer to other government units 93.6%, other grants and transfers 77.8% .



The constituency has greatly benefitted from NG-CDF notably in the sectors of Education, sports, environment conservation and security.

During implementation of the projects, the constituency has encountered numerous challenges including: lack of proper planning by project management committees, lengthy and cumbersome procurement procedures.

To address these challenges we recommend that: more funds be set aside for monitoring and evaluation to enable NG-CDFC train project management committees on project planning, the NG-CDF Board ensures the category of NG-CDF for procurement purposes is moved upwards and employment of procurement assistants at NG-CDFC level

  
**JASPER KIAMBI**

**CHAIRMAN NGCDF COMMITTEE**

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

**MAARA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

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

The Accounting Officer in charge of the NGCDF-MAARA 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, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-MAARA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-MAARA Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

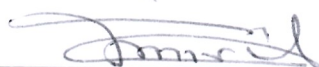
**Approval of the financial statements**

The NGCDF-MAARA Constituency financial statements were approved and signed by the Accounting Officer on 5<sup>th</sup> september 2019.



**Fund Account Manager**

**Name: Anthony M. Kariuki**



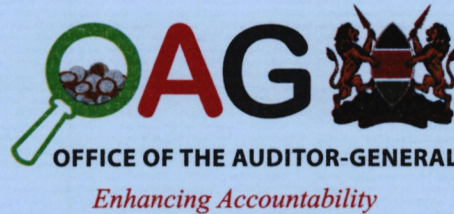
**Sub-County Accountant**

**Name: Titus M. Nabea**

**ICPAK Member Number:**

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MAARA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019**

---

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund (NG-CDF) – Maara Constituency set out on pages 6 to 38, which comprise the statement of assets and liabilities at 30 June, 2019, 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, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Maara Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Maara 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 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**

### **Budgetary Control and Performance**

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.166,781,109 and Kshs.156,994,901 respectively resulting to an under-funding of Kshs.9,786,207 or 6% of the budget. Similarly, the Fund spent Kshs.143,986,531 against an approved budget of Kshs.166,781,109 resulting to an under-expenditure of Kshs.22,794,577 or 14% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Maara Constituency.

## **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 matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing 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**

#### **Unimplemented Projects**

The project implementation status as at 30 June, 2019 indicates that ninety (90) projects with funding allocation of Kshs.52,466,349 were budgeted for and funding received. However, their implementation was not commenced during the year under review with no satisfactory explanation being rendered for the delay.

In view of the foregoing, the constituents were denied service delivery from the delays in the implementation of projects valued at Kshs.52,466,349.

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 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 the Management is aware of the intention to liquidate the Fund or 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 Fund's financial reporting process, reviewing the effectiveness of how the Management 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 a 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**


**27 September, 2021**

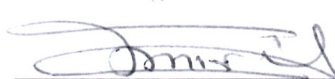
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**MAARA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board	1	154,039,152	43,405,172
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>154,039,152</b>	<b>43,405,172</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,954,000	724,500
Use of goods and services	5	11,750,840	5,022,474
Transfers to Other Government Units	6	82,552,556	9,800,000
Other grants and transfers	7	47,729,135	25,756,414
Acquisition of Assets	8	-	-
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>143,986,531</b>	<b>41,303,388</b>
<b>SURPLUS/DEFICIT</b>		<b>10,052,620</b>	<b>2,101,784</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MAARA Constituency financial statements were approved on 5<sup>th</sup> september 2019 and signed by:

  
**Fund Account Manager**  
**Name: Anthony M. Kariuki**

  
**Sub-County Accountant**  
**Name: Titus M. Nabea**  
**ICPAK Member Number:**

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

**MAARA CONSTITUENCY**


**Reports and Financial Statements**

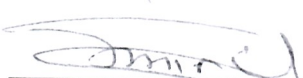
**For the year ended June 30, 2019**

**V. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	13,008,370	2,955,750
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>13,008,370</b>	<b>2,955,750</b>
<b>Current Receivables</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>13,008,370</b>	<b>2,955,750</b>
<b>FINANCIAL LIABILITES</b>			
<b>Accounts Payable</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b><u>13,008,370</u></b>	<b><u>2,955,750</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	2,955,750	853,966
Surplus/Defict for the year		10,052,620	2,101,784
<b>NET LIABILITIES</b>		<b><u>13,008,370</u></b>	<b><u>2,955,750</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MAARA Constituency financial statements were approved on 5<sup>th</sup> september 2019 and signed by:

  
**Fund Account Manager**  
 Name: Anthony M. Kariuki

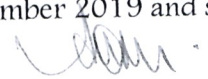
  
**Sub-County Accountant**  
 Name: Titus M. Nabea  
 ICPAK Member Number:

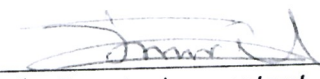
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
 MAARA CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019**

**VI. STATEMENT OF CASHFLOW**

<b>Receipts</b>				
Transfers from CDF Board	1		154,039,152	43,405,172
Other Receipts	3		-	
<b>Total Receipts</b>			<b>154,039,152</b>	<b>43,405,172</b>
<b>Payments</b>				
Compensation of Employees	4		1,954,000	724,500
Use of goods and services	5		11,750,840	5,022,474
Transfers to Other Government Units	6		82,552,556	9,800,000
Other grants and transfers	7		47,729,135	25,756,414
Other Payments	9		-	-
<b>Total Payments</b>			<b>143,986,531</b>	<b>41,303,388</b>
<b>Total Receipts Less Total Payments</b>			<b>10,052,620</b>	<b>2,101,784</b>
<b>Net cash flow from operating activities</b>			<b>10,052,620</b>	<b>2,101,784</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>				
<b>Net cash flows from Investing Activities</b>			-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>				
<b>Cash and cash equivalent at BEGINNING of the year</b>	13		<b>2,955,750</b>	<b>853,966</b>
<b>Cash and cash equivalent at END of the year</b>			<b>13,008,370</b>	<b>2,955,750</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MAARA Constituency financial statements were approved on 5<sup>th</sup> september 2019 and signed by:

  
**Fund Account Manager**  
 Name: Anthony M. Kariuki

  
**Sub-County Accountant**  
 Name: Titus N. Miriti  
 ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAARA CONSTITUENCY

Reports and Financial Statements  
For the year ended June 30, 2019


VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

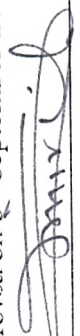
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	109,040,876	57,740,233	166,781,109	154,039,152	12,741,957	92.41%
<b>TOTAL RECEIPTS</b>	<b>109,040,876</b>	<b>57,740,233</b>	<b>166,781,109</b>	<b>154,039,152</b>	<b>12,741,957</b>	<b>92.4%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,234,000	489,652	2,723,652	1,954,000	769,652	71.7%
Use of goods and services	7,579,679	6,859,400	14,439,079	11,750,840	2,688,239	81.4%
Transfers to Other Government Units	55,566,349	32,670,095	88,236,444	82,552,556	5,683,888	93.6%
Other grants and transfers	43,660,848	17,721,086	61,381,934	47,729,135	13,652,799	77.8%
<b>TOTAL</b>	<b>109,040,875</b>	<b>57,740,233</b>	<b>166,781,109</b>	<b>143,986,531</b>	<b>22,794,577</b>	<b>86.3%</b>

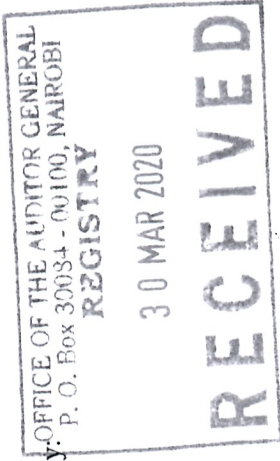
Under utilisation is due to the following

- i) compensation of employees- balance carried forward from previous financial year.
- ii) use of goods and services- late release of funds (the last AIE was received towards the end of the financial year
- i) other grants and transfers- non receipt of kshs 9786,207 from the board.

The NGCDF-MAARA Constituency financial statements were approved on 23<sup>rd</sup> September 2019 and signed by:

  
Fund Account Manager  
Name: Anthony M. Kariuki

  
Sub-County Accountant  
Name: Titus M. Nabea  
ICPAK Member Number:



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

**Report id Financial Statements**

**For the year ended June 30, 2019**

**VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>1.0 Administration and Recurrent</b>								
1.1 Compensation of employees	2,234,000	489652	2,723,652	1954000	769,652			
1.2 Committee allowances	1,633,831.50		1,633,832	1621000	12,832			
1.3 Use of goods and services	2,674,621.00	5459400	8,134,021	6730240	1,403,781			
			0		0			
<b>2.0 Monitoring and evaluation</b>			0		0			
2.1 Capacity building	1200000		1,200,000	550600	649,400			
2.2 Committee allowances	1671226.3	1400000	3,071,226	2849000	222,226			
2.3 Use of goods and services	400000		400,000	0	400,000			
<b>3.0 Emergency</b>	<b>1828993.45</b>	<b>2597931</b>	<b>4,426,924</b>		<b>4,426,924</b>			
3.1 Primary Schools	2100000		2,100,000	2,100,000	0			
3.2 Secondary schools	1660000		1,660,000	1,660,000	0			
3.3 Tertiary institutions			0	0	0			
3.4 Security projects	150000		150,000	150,000	0			
<b>4.0 Bursary and Social Security</b>			0		0			
4.1 Primary Schools			0		0			
4.2 Secondary Schools	12260218.9	1046734	13,306,953	14414500	-1,107,547			
4.3 Tertiary Institutions/ universities	15000000	1000000	16,000,000	12143000	3,857,000			
<b>5.0 Sports</b>	<b>2180817.5</b>		<b>2,180,818</b>		<b>2,180,818</b>			
<b>6.0 Environment</b>	<b>2180817.5</b>		<b>2,180,818</b>		<b>2,180,818</b>			
<b>7.0 Primary Schools Projects</b>								
<b>(List all the Projects)</b>								

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAARA CONSTITUENCY

Reports and Financial Statements  
For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
GAKETHA PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
GIAMPAMPO PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
RUGUTA PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
MINUGU PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KIINI PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KIINI BOARDING PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
IKAME PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
MUGONA PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
NKURURU PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
KAGONGO GACEKE PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KATHANGAWE PRIMARY SCHOOL	1,000,000.00		1,000,000.00	1,000,000.00	0.00
MURAGARA PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KAGANJO PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
GITUNTU PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KAMACHUKU PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KANORO PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
MUMBUNI PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KAJAMBABI PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
IKINDU PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KARIANI PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
NKUNDI PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KARIGINI PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
MARIMA PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
NTATUA PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
MURAGA DAY AND BOARDING PRIMARY	800,000.00		800,000.00	800,000.00	0.00

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

Reports and Financial Statements  
For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
SCHOOL					
MURAGA PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
MUTIIGURU PRIMARY SCHOOL	1,000,000.00		1,000,000.00	1,000,000.00	0.00
GITUJA PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
IRIGA DEB PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KAJIUNDUTHI PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
ITARA PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
MUTHAMBI PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KAIRUNI PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
KIEGANGURU PRIMARY SCHOOL	1,200,000.00		1,200,000.00	1,200,000.00	0.00
KIRARO PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
NTURIRI PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
WIRU PRIMARY SCHOOL	1,000,000.00		1,000,000.00	1,000,000.00	0.00
KATHARAKA PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KIRIANI PRIMARY SCHOOL	200,000.00		200,000.00	200,000.00	0.00
THIGAA PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
MBOGORI PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
GIANCHUKU PRIMARY SCHOOL	1,200,000.00		1,200,000.00	1,200,000.00	0.00
MAKURI PRIMARY SCHOOL	400,000.00		400,000.00	400,000.00	0.00
KIANJAGI PRIMARY SCHOOL	400,000.00		400,000.00	400,000.00	0.00
CHOGORIA COMPLEX PRIMARY SCHOOL	700,000.00		700,000.00	700,000.00	0.00
MUTINDWA PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KIRUMI PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
UKURUNI PRIMARY SCHOOL	400,000.00		400,000.00	400,000.00	0.00
IKUMBO PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00

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

**Reports and Financial Statements  
For the year ended June 30, 2019**

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
NKANGANI PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
MBIRONI PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
MURUNGA PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
NGAITA PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KIAMAOGO PRIMARY SCHOOL	400,000.00		400,000.00	400,000.00	0.00
MAARA MIXED DAY AND BOARDING	800,000.00		800,000.00	800,000.00	0.00
NGERU PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
NGERU ELITE PRIMARY SCHOOL	1,000,000.00		1,000,000.00	1,000,000.00	0.00
NDUNGURI PRIMARY SCHOOL	1,000,000.00		1,000,000.00	1,000,000.00	0.00
KARIAKOMO PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
ST PETER KERIANI PRIMARY SCHOOL	400,000.00		400,000.00	400,000.00	0.00
KAARE PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KIENI PRIMARY SCHOOL	400,000.00		400,000.00	400,000.00	0.00
KARUMBI PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KABAUKUBU PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
NDINTUNE PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
NGURUKI PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
JEDIEL KIRAITHE PRIMARY SCHOOL	1,000,000.00		1,000,000.00	1,000,000.00	0.00
MAUTINI PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
MAKENGI PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
MAGUMA PRIMARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
M/EKORANI PRIMARY SCHOOL	400,000.00		400,000.00	400,000.00	0.00
IGAKIRAMBA PRIMARY SCHOOL	400,000.00		400,000.00	400,000.00	0.00
KITHITU PRIMARY SCHOOL	400,000.00		400,000.00	400,000.00	0.00
KIAIRUGU PRIMARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAARA CONSTITUENCY

Reports and Financial Statements  
For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
KAIRUNI MENTALLY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
KIMUCHIA PRIMARY SCHOOL		700,000.00	700,000.00	700,000.00	0.00
KIENI PRIMARY SCHOOL		700,000.00	700,000.00	700,000.00	0.00
NTURIRI PRIMARY SCHOOL		700,000.00	700,000.00	700,000.00	0.00
KIRARO PRYIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
KIEGANGURU PRYIMARY SCHOOL		700,000.00	700,000.00	700,000.00	0.00
KIAIRUGU PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
IRURI PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
NDUNGURI PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
NKANGANI PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
CHOGORIA COMPLEX BOARDING PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
MAARA MIXED BOARDING PRIMARY SCHOOL		400,000.00	400,000.00	400,000.00	0.00
KAGONGO PRIMARY SCHOOL		400,000.00	400,000.00	400,000.00	0.00
MIKUU PRIMARY SCHOOL		400,000.00	400,000.00	400,000.00	0.00
NKURURU PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
IRUMA PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
MAGUNDU PRIMARY SCHOOL		2,000,000.00	2,000,000.00	2,000,000.00	0.00
KAUUNI PRIMARY SCHOOL		2,000,000.00	2,000,000.00	2,000,000.00	0.00
St Anselim Mururi boarding primary school		577,027	577,027.20		577,027.20
Chogoria Boarding Primary school		500,000	500,000.00		500,000.00
Kiaibiu Primary school		500,000	500,000.00		500,000.00
Kalewa primary school		600,000	600,000.00		600,000.00

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

**Reports and Financial Statements**

**For the year ended June 30, 2019**

<b>Programme/Sub-programme</b>	<b>Original Budget 2018/2019</b>	<b>Adjustments</b>	<b>Final Budget 2018/2019</b>	<b>Actual on comparable basis 30/06/2019</b>	<b>Budget utilization difference</b>
KANINI PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
NDAMANI PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
KIANJUJI PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
RUGONGONI PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
KANOA PRIMARY SCHOOL		1,000,000.00	1,000,000.00	1,000,000.00	0.00
ST AUGUSTINE MAJIRA PRIMARY SCHOOL		1,300,000.00	1,300,000.00	1,300,000.00	0.00
GITARE PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
KAJIATHETU PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
KARIAKOMO PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
MUKUJI PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
MAATHA PRIMARY SCHOOL		750,000.00	750,000.00	750,000.00	0.00
NTAKANI PRIMARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
NDUMBINI PRIMARY SCHOOL		1,000,000.00	1,000,000.00	1,000,000.00	0.00
GIANKANJA PRIMARY SCHOOL		1,036,206.89	1,036,206.89	1,036,206.89	0.00
<b>8.0 Secondary Schools Projects (List all the Projects)</b>					
ST AUGUSTINE RUGUTA SECONDARY SCHOOL	300,000.00				
KARIMBA DAY SECONDARY SCHOOL	500,000.00			300,000.00	0.00
NDUMBINI SECONDARY SCHOOL	500,000.00			500,000.00	0.00
GITUNTU SECONDARY SCHOOL	700,000.00			700,000.00	0.00
KAMWANGU DAY SECONDARY SCHOOL	500,000.00			500,000.00	0.00
ST BONVENTURE MUMBUNI SECONDARY SCHOOL	500,000.00			500,000.00	0.00
GITUJA DAY SECONDARY SCHOOL	500,000.00			500,000.00	0.00

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

Reports and Financial Statements  
For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
ITARA SECONDARY SCHOOL	1,300,000.00		1,300,000.00	1,300,000.00	0.00
MUTIIGURU DAY SECONDARY	700,000.00		700,000.00	700,000.00	0.00
KIEGANGURU GIRLS SECONDARY SCHOOL	600,000.00		600,000.00	600,000.00	0.00
KIRARO DAY SECONDARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
WIRU DAY SECONDARY SCHOOL	1,000,000.00		1,000,000.00	1,000,000.00	0.00
KIRIANI BOYS SECONDARY SCHOOL	2,500,000.00		2,500,000.00	2,500,000.00	0.00
KIRIANI DAY SECONDARY SCHOOL	1,000,000.00		1,000,000.00	1,000,000.00	0.00
MUNGA DAY SECONDARY SCHOOL	300,000.00		300,000.00	300,000.00	0.00
KIMUCHIA DAY SECONDARY	500,000.00		500,000.00	500,000.00	0.00
GIANCHUKU SECONDARY SCHOOL	700,000.00		700,000.00	700,000.00	0.00
CHIEF MBOGORI GIRLS SECONDARY	500,000.00		500,000.00	500,000.00	0.00
IKUMBO SECONDARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
NGERU SECONDARY SCHOOL	2,566,349.37		2,566,349.37	2,566,349.37	0.00
ST ANNES GIRLS SECONDARY KARIAKOMO	500,000.00		500,000.00	500,000.00	0.00
MUKUI DAY SECONDARY SCHOOL	500,000.00		500,000.00	500,000.00	0.00
KAARE SECONDARY SCHOOL	400,000.00		400,000.00	400,000.00	0.00
KIENI SECONDARY SCHOOL	1,000,000.00		1,000,000.00	1,000,000.00	0.00
NGURUKI DAY SECONDARY SCHOOL	1,000,000.00		1,000,000.00	1,000,000.00	0.00
NDINTUNE DAY SECONDARY SCHOOL	600,000.00		600,000.00	600,000.00	0.00
IRUMA DAY SECONDARY	1,000,000.00		1,000,000.00	1,000,000.00	0.00
KIURANI GIRLS SECONDARY SCHOOL	1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00
KALEWA DAY SECONDARY SCHOOL		1,200,000.00	1,200,000.00	1,200,000.00	0.00
IGAKIRAMBA DAY SECONDARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
KIAMAOGO DAY SECONDARY SCHOOL		300,000.00	300,000.00	300,000.00	0.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAARA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
IRUMA GIRLS SECONDARY SCHOOL		1,000,000.00	1,000,000.00	1,000,000.00	0.00
MAGUMA DAY SECONDARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
KIURANI SECONDARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
NDINTUNE DAY SECONDARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
KABUI SECONDARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
MUTINDWA DAY SECONDARY SCHOOL		500,000.00	500,000.00	500,000.00	0.00
Kabui day secondary school		500,000	500,000.00		500,000.00
ITARA SECONDARY SCHOOL		400,000.00	400,000.00	400,000.00	0.00
Thigaa secondary school		500,000	500,000.00		500,000.00
Kiamaago day secondary school		1,000,000	1,000,000.00		1,000,000.00
Kajiunduthi secondary school		500,000	500,000.00		500,000.00
<b>10.0 Security Projects</b>			0.00		0.00
GATUA ASSISTANT CHIEFS OFFICE	200,000.00		200,000.00	200,000.00	0.00
GAICHAU ASSISTANT CHIEF OFFICE	600,000.00		600,000.00	600,000.00	0.00
MAKURI ASSISTANT CHIEF OFFICE	600,000.00		600,000.00	600,000.00	0.00
CHOGORIA ASSISTANT CHIEF OFFICE	600,000.00		600,000.00	600,000.00	0.00
MURUGI WEST CHIEFS OFFICE	700,000.00		700,000.00	700,000.00	0.00
IRUMA ASSISTANT CHIEF OFFICE	600,000.00		600,000.00	600,000.00	0.00
IKUU ASSISTANT CHIEF OFFICE	600,000.00		600,000.00	600,000.00	0.00
MAARA POLICE DIVISION	2,000,000.00		2,000,000.00	2,000,000.00	0.00
KIRIGUNI ASSISTANT CHIEF OFFICE	200,000.00		200,000.00	200,000.00	0.00
MUGUMANGO LOCATION CHIEFS OFFICE	<b>200,000.00</b>		200,000.00	200,000.00	0.00
KARIMBA CHIEFS OFFICE		200,000.00	200,000.00	200,000.00	0.00
MIKUU ASSISTANT CHIEF OFFICE		200,000.00	200,000.00	200,000.00	0.00
GAKUI ASSISTANT CHEF OFFICE		200,000.00	200,000.00	200,000.00	0.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAARA CONSTITUENCY

Reports and Financial Statements  
For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
KIANJAGI ASSISTANT CHIEF OFFICE		200,000.00	200,000.00	200,000.00	0.00
KARIAKOMO ASSISTANT CHIEF OFFICE		200,000.00	200,000.00	200,000.00	0.00
IKUMBO ASSISTANT CHIEF OFFICE		500,000.00	500,000.00	500,000.00	0.00
MAARA POLICE DIVISION		400,000.00	400,000.00	400,000.00	0.00
KAARE POLICE STATION		4,500,000.00	4,500,000.00	4,500,000.00	0.00
KIRUMI POLICE POST		200,000.00	200,000.00	200,000.00	0.00
11.2 Construction of CDF office		6476421	6,476,421.00	0	6,476,421.00
<b>health</b>		6,861	6,861.00	0	6,861.00
<b>TOTAL</b>	109,040,876	57,740,233	166,781,108.61	143,986,531	22,794,577

## **IX. 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-MAARA 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

---

**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 2019, 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.

**MAARA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

---

**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

---

**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 2018 for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 as required by Law . Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2019.

**14. Errors**

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

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

**15. Related Party Transactions**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

**X. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Description</b>		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Normal Allocation	AIE NO. B005114	44,998,276	
	AIE NO. B030269	10,000,000	
	AIE NO. B030486	12,000,000	
	AIE NO. B006433	8,000,000	
	AIE NO. A724464	11,000,000	
	AIE NO. B047025	13,000,000	
	AIE NO. B041012	55,040,876	
	AIE NO. A855910		5,500,000
	AIE NO. A892838		37,905,172
<b>TOTAL</b>		<b>154,039,152</b>	<b>43,405,172</b>

<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>			
<b>Description</b>		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Receipts from the Sale of Buildings		-	-
Receipts from the Sale of Vehicles and Transport Equipment		-	-
Receipts from the Sale Plant Machinery and Equipment		-	-
Receipts from the Sale of Office and General Equipment		-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>

<b>3 OTHER RECEIPTS</b>			
<b>Description</b>		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Interest Received		-	-
Rents		-	-
Sale of Tender Documents			-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

Other Receipts Not Classified Elsewhere (specify)		-	-
<b>TOTAL</b>		-	-

**4.0 COMPENSATION OF EMPLOYEES**

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Basic wages of contractual employees	1,654,000	714,500
Basic wages of casual labour		
<b>Personal allowances paid as part of salary</b>		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
Employer contribution to NSSF	24,000	10,000
Gratuity-Paid	276,000	0
Gratuity-Accrued		
<b>TOTAL</b>	<b>1,954,000</b>	<b>724,500</b>

<b>5 USE OF GOODS AND SERVICES</b>			
Description	2018-2019	2017 - 2018	
	Kshs	Kshs	
Utilities, supplies and services	0	34,350	
Electricity	0	0	
Water & sewerage charges	0	0	
Office rent			
Communication, supplies and services	228,250	236,000	
Domestic travel and subsistence	69,400	128,000	
Printing, advertising and information supplies & services	0	0	
Rentals of produced assets			
Training expenses	550,600	717,000	
Hospitality supplies and services	238,200	115,590	
Other committee expenses	3,888,000	1,608,800	
Committee allowance	582,000	295,000	
Insurance costs		183,684	
Specialised materials and services			
Office and general supplies and services	595,570	406,240	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

Fuel , oil & lubricants		187,710	195,320
Other operating expenses		0	0
Bank service commission and charges		0	112,940
Security operations		0	0
Routine maintenance - vehicles and other transport equipment		1,391,320	284,700
Routine maintenance- other assets		519,950	704,850
Strategic Plan		3,499,840	0
<b>TOTAL</b>		<b>11,750,840</b>	<b>5,022,474</b>

<b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>			
<b>Description</b>		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary schools		55,486,207	2,000,000
Transfers to Secondary schools		27,066,349	7,800,000
Transfers to Tertiary institutions		-	0
TIVET			
<b>TOTAL</b>		<b>82,552,556</b>	<b>9,800,000</b>

<b>7 OTHER GRANTS AND OTHER PAYMENTS</b>			
<b>Description</b>		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Bursary –Secondary		14,341,500	11,950,500
Bursary –Tertiary		12,143,000	7,725,000
Bursary-Special schools		73,000	68,500
Mocks & CAT		-	0
Security		12,900,000	0

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

Sports		2,180,818	1,736,207
Environment		2,180,818	1,736,207
Emergency Projects		3,910,000	2,540,000
<b>TOTAL</b>		<b>47,729,135</b>	<b>25,756,414</b>

<b>8 ACQUISITION OF ASSETS</b>			
<u>Non Financial Assets</u>		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings		-	-
Construction of Buildings		-	-
Refurbishment of Buildings		-	-
Purchase of Vehicles		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of office furniture and fittings		-	0
Purchase of computers ,printers and other IT equipments		-	0
Purchase of photocopier		-	-
Purchase of other office equipments		-	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>

<b>9 Other Payments</b>			
ICT HUB		-	-
specify		-	-

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

**MAARA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

specify		-	-
<b>TOTAL</b>		-	-

<b>10A: Bank Balances (cash book bank balance)</b>			
<b>Name of Bank, Account No. &amp; currency</b>	<b>Account Number</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs (30/6/2019)</b>	<b>Kshs (30/6/2018)</b>
<i>Family bank chuka branch</i>	<i>54000005611</i>	<b>13,008,370</b>	<b>2,955,750</b>

<b>10B: CASH IN HAND)</b>			
		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs (30/6/2019)</b>	<b>Kshs (30/6/2018)</b>
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
<b>TOTAL</b>		-	-

<b>11: OUTSTANDING IMPRESTS</b>				
<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2019)</i>
	<b>Date imprest taken</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
			-	-
		-	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MAARA CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019**

<b>12 Retention</b>			
<b>Supplier/Contractor</b>	<b>PV No.</b>	<b>2018-2019</b>	<b>2017 - 2018</b>
<b>TOTAL</b>		<b>xx</b>	<b>xx</b>
<b>13 BALANCES BROUGHT FORWARD</b>			
		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>(1/7/2018</b>	<b>(1/7/2017)</b>
		<b>Kshs</b>	<b>Kshs</b>
Bank accounts		2,955,750	853,966
Cash in hand			-
Imprest			-
<b>TOTAL</b>		<b>2,955,750</b>	<b>853,966</b>

<b>14 PRIOR YEAR ADJUSTMENTS</b>			
		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Bank accounts		-	-
Cash in hand		-	-
Imprest		-	-
<b>TOTAL</b>			

<b>15. OTHER IMPORTANT DISCLOSURES</b>			
<b>15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>			
		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

<b>15.2: PENDING STAFF PAYABLES (See Annex 2)</b>			
		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff		120,000	115,000
Others (specify)		-	-
		<b>120,000</b>	<b>115,000</b>
<b>15.3: UNUTILIZED FUND (See Annex 3)</b>			
		<b>2018-2019</b>	<b>2017 - 2018</b>
		<b>Kshs</b>	<b>Kshs</b>
Compensation of employees		762,652	689,652
Use of goods and services		2,688,239	6,659,400
Amounts due to other Government entities		5,683,888	18,406,861
Amounts due to other grants and other transfers		<b>13,652,799</b>	<b>27,307,293</b>
Acquisition of assets			
Others ( <i>specify</i> )			4,677,027
		<b>22,794,578</b>	<b>57,740,233</b>

**15.4: PMC account balances (See Annex 5)**

		<b>2018-2019</b>	<b>2017-2018</b>
<b>PMC</b>	<b>BANK</b>	<b>Kshs</b>	<b>Kshs</b>
		<b>14,106,950</b>	<b>87,733</b>
		<b>14,106,950</b>	<b>87,733</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAARA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019 (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	
					2019	2018
		A	b	c	d=a-c	
<b>NGCDFC Staff gratuity</b>						
1. ANN MWENDE		23000	22/02/2019	0	23000	
2. NELLY JOY MURUGI		23000	22/02/2019	0	23000	
3. JACOB MUNENE		23000	22/02/2019	0	23000	
4. JAPHET MUTURI		23000	22/02/2019	0	23000	
5. WYCLIFF MAWIRA		28000	22/02/2019	0	28000	
<b>Total</b>					<b>120000</b>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAARA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019 (Kshs'000)**

**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		769652	489652	
Use of goods & services		2688239	6859400	
<b>Amounts due to other Government entities</b>				
KIURANI GIRLS		1,000,000		
St Anselim Mururi boarding primary school		577,027		
Chogoria Boarding Primary school		500,000		
Kiaibiu Primary school		500,000		
Kalewa primary school		600,000		
Kabui day secondary school		500,000		
Thigaa secondary school		500,000		
Kiamaogo day secondary school		1,000,000		
Kajiunduthi secondary school		500,000		
HEALTH		6,861		
<b>Sub-Total</b>		<b>5,683,888</b>	<b>18406861</b>	
<b>Amounts due to other grants and other transfers</b>				
EMERGENCY		4,426,924		
BURSARY		2,749,453		

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

**Reports and Financial Statements**

**For the year ended June 30, 2019 (Kshs'000)**

NGCDF OFFICE				
	Sub-Total	6,476,421	27307293	
		13,652,798		
Acquisition of assets				
Others ( <i>specify</i> )				
CIH			4677027	
	Sub-Total			
	Grand Total	22,794,577	57,740,233	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAARA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019 (Kshs'000)**

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

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land				
Buildings and structures				
Transport equipment	4,279,939	0	0	4,279,939
Office equipment, furniture and fittings	360,000	0	0	360,000
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>4639939</b>	<b>0</b>	<b>0</b>	<b>4639939</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019 (Kshs'000)**

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2019**

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
			2969.4	0
KALEWA DAY SECONDARY SCHOOL	FAMILY	54000005958	5310	0
KIAMAOGO DAY SECONDARY SCHOOL	FAMILY	54000005963	1340	0
IRUMA GIRLS SECONDARY SCHOOL	FAMILY	54000005955	600	0
KIURANI SECONDARY SCHOOL	FAMILY	54000005962	110.8	0
MUTINDWA DAY SECONDARY SCHOOL	FAMILY	54000006084	92.8	0
KIMUCHIA PRIMARY SCHOOL	FAMILY	54000005959	4.8	0
KIENI PRIMARY SCHOOL	FAMILY	54000006043	508120.4	0
KIRARO PRYIMARY SCHOOL	FAMILY	54000005960	1200000.8	0
KIEGANGURU PRYIMARY SCHOOL	FAMILY	54000005964	21882	0
KIAIRUGU PRIMARY SCHOOL	FAMILY	54000005966	590.4	0
IRURI PRIMARY SCHOOL	FAMILY	54000005968	30.8	0
NDUNGURI PRIMARY SCHOOL	FAMILY	54000005967	301.6	0
NKANGANI PRIMARY SCHOOL	FAMILY	54000005969	500.4	0
CHOGORIA COMPLEX BOARDING PRIMARY SCHOOL	FAMILY	54000005950	332	0
MIKUU PRIMARY SCHOOL	FAMILY	54000005951	816.2	0
NKURURU PRIMARY SCHOOL	FAMILY	54000005971	498600	0
IRUMA PRIMARY SCHOOL	FAMILY		8	0
MAGUNDU PRIMARY SCHOOL	FAMILY	54000006487		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019 (Kshs'000)**

PMC	Bank	Account number	Bank Balance	Bank Balance
KAUUNI PRIMARY SCHOOL	FAMILY	54000005996	1300010.4	0
KARIMBA CHIEFS OFFICE	FAMILY	54000005973	88,170	0
MIKUU ASSISTANT CHIEF OFFICE	FAMILY	54000005953	26.2	0
GAKUI ASSISTANT CHEF OFFICE	FAMILY	54000005974	1129.2	0
KIANJAGI ASSISTANT CHIEF OFFICE	FAMILY	54000005975	351.6	0
IKUMBO ASSISTANT CHIEF OFFICE	FAMILY	54000005976	831.6	0
MAARA POLICE DIVISION	FAMILY	54000005954	1551557.4	0
KANINI PRIMARY SCHOOL	FAMILY	54000006472	97306.2	0
NDAMANI PRIMARY SCHOOL	FAMILY	54000006471	498600	0
KIANJUKI PRIMARY SCHOOL	FAMILY	54000006479	57,590.40	0
RUGONGONI PRIMARY SCHOOL	FAMILY	54000006478	767.6	0
KANOA PRIMARY SCHOOL	FAMILY	54000006481	767.6	0
ST AUGUSTINE MAJIRA PRIMARY SCHOOL	FAMILY	54000006468	409890.4	0
GITARE PRIMARY SCHOOL	FAMILY	54000006475	40206.2	0
KAJIATHETU PRIMARY SCHOOL	FAMILY	54000006719	1051.6	0
MUKUI PRIMARY SCHOOL	FAMILY	54000006469	21.6	0
MAATHA PRIMARY SCHOOL	FAMILY	54000006466	2489	0
NTAKANI PRIMARY SCHOOL	FAMILY	54000006467	37700.8	0
NDUMBINI PRIMARY SCHOOL	FAMILY	54000006474	215,566.60	0
GIANKANJA PRIMARY SCHOOL	FAMILY	54000006480	191.09	0

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019 (Kshs'000)**

PMC	Bank	Account number	Bank Balance	Bank Balance
MAARA SPORTS	FAMILY	54000006753	307.9	0
MAARA ENVIRONMENTAL GROUP	FAMILY	54000006482	478.3	0
ITARA PRIMARY	FAMILY	54000006923	298600	0
IRUMA ASS CHIEF OFFICE	FAMILY	54000006854	344,680.40	0
IKUU ASS CHIEF OFFICE	FAMILY	54000006845	598600	0
KIEGANGURU GIRLS	FAMILY	54000006884	598600	0
IRUMA DAY	FAMILY	54000006885	998600	0
NDUMBINI DAY	FAMILY	54000006962	498600	0
MUKUI DAY	FAMILY	54000006832	448990.4	0
ST ANNE GIRLS	FAMILY	54000006892	498600	0
KAMWANGU DAY	FAMILY	54000006997	0	0
MUMBUNI SECONDARY	FAMILY	54000006903	498600	0
KANORO PRIMARY	FAMILY	54000006882	298600	0
MUMBUNI PRIMARY	FAMILY	54000006924	2001.6	0
KAJIAMPAKI PRIMARY	FAMILY	54000006922	293600	0
IKINDU PRIMARY	FAMILY	54000006899	31538.8	0
KARIGINI PRIMARY	FAMILY	54000006808	1966.2	0
NKUNDI PRIMARY	FAMILY	54000006199	15379.2	0
NTATUA PRIMARY	FAMILY	54000006908	298600	0
MARIMA PRIMARY	FAMILY	54000006786	36320.8	0

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019 (Kshs'000)**

PMC	Bank	Account number	Bank Balance	Bank Balance
KARIANI PRIMARY	FAMILY	54000006927	300000	0
MUTHAMBI PRIMARY	FAMILY	54000006822	19461.2	0
KIANJAGI PRIMARY	FAMILY	54000006919	398600	0
GIAMPAMPO PRIMARY	FAMILY	54000006796	1482.8	0
MURAGA DAY AND BOARDING PRIMARY	FAMILY	54000006802	4061.8	0
NDINTUNE SECONDARY	FAMILY	54000006573	10.4	0
MITHERU AP LINE	FAMILY	54000006180	321.6	0
KIRUMI POLICE POST	FAMILY	54000006478	-1400	0
GIANCHUKU DAY SECONDARY SCHOOL	KCB	1201411297	2633.35	1653.35
NTURIRI PRIMARY SCHOOL	KCB	1139239813	535	465
IGAKIRAMBA DAY SECONDARY SCHOOL	CO-OP	1.13406E+12	57800	44811
KAIRUNI PRIMARY	CO-OP	1.13957E+12	500975	975
NGURUKI PRIMARY	CO-OP	1.13957E+12	500967	967
ITARA SECONDARY SCHOOL	CO-OP	1.13406E+12	11740	33310
KAIRUNI MENTALLY SCHOOL	CO-OP	1.13957E+12	1262.5	5552
			14,106,950	87,733

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MAARA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019 (Kshs'000)**

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame: (Put date when you expect the issue to be resolved)
1.0	Non acknowledgement of bursaries	The amounts are cleared by the bank showing that the funds were actually remitted	Anthony m. Kariuki/FAM	Resolved	
2.0	Project management committees(PMC) Accounts-unutilized balances worth kshs 1959969	Amounts have been utilized by the PMC.	NGCDFC	Resolved	
3.0,	Cash and cash equivalents/ stale cheques worth kshs 1004881	Cheques were subsequently reversed	Titus Nabea/sub county accountant	Resolved	