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**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*



THE NATIONAL ASSEMBLY  
PADDIS I AID

DATE: 15 FEB 2023

DAY:  
Wed

TABLED  
BY:

Deputy Majority leader

CLERK AT  
THE TABLE:

F. Muriuki

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL CONSTITUENCIES  
DEVELOPMENT FUND - MATHIOYA  
CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2021**



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**MATHIOYA CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**  
**AMMENDED REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2021**

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



***Mathioya Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

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## **I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, 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



*Mathioya Constituency  
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**Core Values**

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

**Functions of NG-CDF Committee**

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

**(b) Key Management**

The Mathioya Constituency NGCDF 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 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Mary Kyengo
2.	Sub-County Accountant	Nicholus Kariuki
3.	Chairman NGCDFC	Peter Itegi
4.	Member NGCDFC	Lucy Njoroge

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 275-10204  
Kiriaini  
Next to Mathioya Subcounty Headquarters

**(f) Mathioya Constituency NGCDF Contacts**

Telephone: (254) 723945343  
E-mail: [cdfmathioya@ngcdf.go.ke](mailto:cdfmathioya@ngcdf.go.ke)  
Website: [www.cdfmathioya.go.ke](http://www.cdfmathioya.go.ke)

**(g) Mathioya Constituency NGCDF Bankers**

Equity Bank  
Kiriaini Branch  
P.o Box 75104-00200  
**Nairobi**

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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



**II. NG-CDFC CHAIRMAN’S REPORT**



Peter Mugo Itegi  
Chairman Mathioya NG CDF

I am pleased to present the Mathioya NGCDF Annual report and financial Statements for the year ended 30<sup>th</sup> June 2021.

Mathioya constituency is one of the constituencies in Muranga county. It’s the most far end constituency bordering Nyeri County.

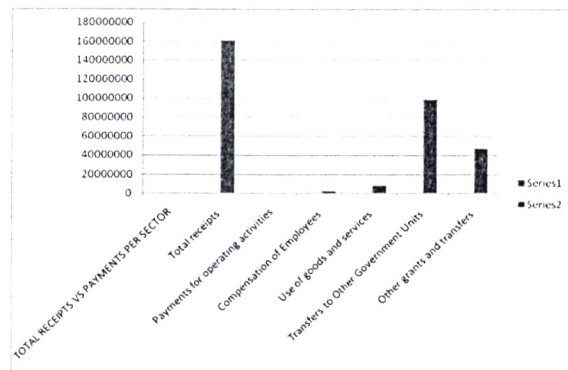
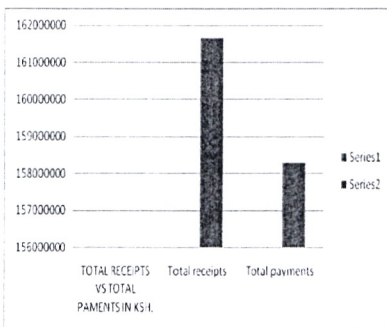
In year under review Mathioya constituency has been able to complete a number of key projects in various primary and secondary schools. The CDFC is keen in setting realistic and achievable goals by giving priority to ongoing projects to ensure their completion in time.

Mathioya CDF has ensured fairness in the disbursement of bursaries to help keep bright and needy students in school. This has gone a long way in improving the performance of the constituency. At the same time, the constituency holds an academic day for teachers and learners every year in a bid to motivate them for improved performance.

During the FY 2020/2021, Mathioya constituency supported 726 families to access free medical services through the NHIF program for one year. This will go a long way in reducing fatalities and increasing productivity of the constituency.

There has been great co-operation between the CDF and other sectors like KERRA and water departments to ensure easy access to clean water and ease in movements.

Disbursement of funds this year has been greatly improved; from about 50% to 70%. This has in turn improved service delivery due to the improved infrastructure. Transfer to government entities was at 80% and those to other projects that majorly include security was at 60%.



Emerging issues related to the entity include the covid 19 pandemic which has slightly affected operation of the fund.

The fund has not been without some challenges. Due to the covid-19 pandemic there has been increased need for bursary assistance which has stretched the vote to its limits. The NG CDFC has agreed to resolve this by increasing the current allocation from 20% to at least 30% to ensure students are able to continue with learning uninterrupted.



The Mathioya NG CDF has successfully implemented some high impact projects especially in learning institutions. Some of them are as below:



*Kiuu Primary School- 2 Classes/Administration Block*



*Kamacharia Girls Sec. School – Dining Hall*

.....  
**Peter Mugo Itegi**  
**CHAIRMAN NGCDF COMMITTEE**



***Mathioya Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

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### 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 *Mathioya Constituency 2018-2022* plan are to:

1. Improve security in the constituency. There has been major concern on security in the constituency.
2. Ensure there is improved infrastructure in learning institutions.
3. Improving access to quality education by rehabilitation/renovation/construction of classrooms, sanitary facilities, laboratories, library and boarding facilities, computer labs/classes in schools in the constituency; provision of laboratory equipment and ICT facilities to schools; provision of bursary to needy and bright students at all levels of learning; and connection of all schools to the national grid;
4. Environment. This includes planting trees and water harvesting to avoid damage of infrastructure.

#### 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	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary beneficiaries at all levels</li> </ul>	In FY 20/21 Bursary beneficiaries increased from 4,000 to 5,000; demand for classes in every secondary school increased. Demand for more teachers
Security	Construct divisional offices and police stations	Improved security in the constituency and easy access to	Number of offices constructed	Adivisional headquarter and OCPDs office have been



*Mathioya Constituency  
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<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
		government services		constucted in the FY 2020/2021
Environment	To provide water harvesting tanks in learning institutions	Improved access to clean water and reduced damage to infrastructure	Water tanks supplied to schools	10 tanks to nine institutions
Emergency	Mitigate emergency occurrences	Reduced health hazards	Construction of toilets and reviving borehole	Toilets constructed at Kanjahi primary school and water pump repair at karunge primary school

#### IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Mathioya NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

##### 1. Sustainability strategy and profile -

To ensure sustainability of Mathioya NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Mathioya NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

##### 2. Environmental performance

The NG CDFC members, staff and PMCS who represent the community are trained among other issues on maintaining a clean environment and management of waste.

The community is encouraged to make maximum use of ICT to reduce the usage of paper. The constituency has also partnered with other stakeholders ,like Tana Water, to provide more tanks to public institutions for water harvesting.



*Mathioya Constituency  
National Government Constituencies Development Fund (NGCDF)  
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The community is also educated on make using of energy saving devices and usage of the natural energy as much as possible.

The Mathioya NG CDF s has financed construction of gabions and culverts to prevent soil erosion. Tree planting has been a major project under environment where seedlings are supplied to public institutions and also the public is educated about planting trees and the benefits thereof.

### **3. Employee welfare**

We invest in providing the best working environment for our employees. Mathioya constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Mathioya constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues. Mathioya constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

### **4. Market place practices-**

Mathioya NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

## 5. Community Engagements-

Mathioya NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

### **Public Participation in Project Identification and Implementation and Monitoring**

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

**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 NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

### **Public Awareness**

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

Mathioya NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



*Mathioya Constituency  
National Government Constituencies Development Fund (NGCDF)  
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**V. STATEMENT OF 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.

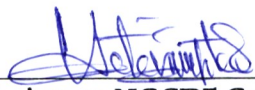
The Accounting Officer in charge of the NGCDF-Mathioya Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

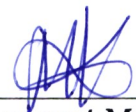
The Accounting Officer in charge of the NGCDF-Mathioya Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Mathioya Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Mathioya Constituency confirms that the constituency 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 constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Mathioya Constituency financial statements were approved and signed by the Accounting Officer on 20/6/2021 2021

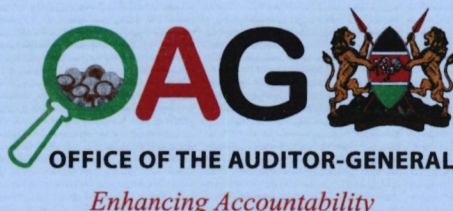
  
\_\_\_\_\_  
**Chairman NGCDF Committee**  
Name: Peter Mugo Heji

  
\_\_\_\_\_  
**Fund Account Manager**  
Name: MARY KTENGO



# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON NATIONAL CONSTITUENCIES DEVELOPMENT FUND - MATHIOYA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

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### PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Fund - Mathioya Constituency set out on pages 15 to 47, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of



receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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 National Government Constituencies Development Fund-Mathioya Constituency as at 30 June, 2021, 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**

#### **1. Lack of a Retention Register**

The statement of assets and liabilities and the corresponding Note 12 A reflects Nil balance in respect to retention money. However, there were no records maintained in respect to retention monies, including retention register for the completed projects to confirm the balance.

In the circumstances, the accuracy and completeness of the amount owed to contractors in respect to retention monies could not be confirmed.

#### **2. Overpayment of Tax on Gratuity**

The statement of receipts and payments and the corresponding Note 4 to the financial statements reflects compensation of employees expenditure of Kshs.3,151,674. However, this amount includes an overpayment of Pay As You Earn (PAYE) in respect of gratuity of Kshs.32,048 which was deducted from one of the employees. The amount had not been recovered from the Kenya Revenue Authority.

In the circumstances, the accuracy of the compensation of employees expenditure of Kshs.32,048 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-Mathioya 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 reflects final receipts budget and actual on comparable basis totalling to Kshs.226,326,888 and Kshs.181,238,009 respectively, resulting to an underfunding amounting to Kshs.45,088,879 or 20% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.226,326,888 and Kshs.158,609,153 respectively, resulting to an underperformance amounting to Kshs.67,717,736 or 30% 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, several issues were raised. However, the Management has not resolved the issues or given satisfactory explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

## **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 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**

#### **Unutilized Project**

The statement of receipts and payments reflects other grants and transfers expenditure of Kshs.47,219,733 and as disclosed in Note 7 to the financial statements, which includes an amount of Kshs.2,000,000 disbursed to Kirirani Police Station project for the construction of an administration office block. However, physical inspection of the project in May, 2022 revealed that the project was complete but had not been put to use.



In the circumstances, the value for money of Kshs.2,000,000 incurred on the project could not be confirmed.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Unrepaired Damaged Generator**

Audit inspection carried out in May, 2022, revealed that a generator with a historical cost of Kshs.104,400, bought in the year 2009 was damaged. However, there was no mechanical report on the damaged generator to indicate the extent of repairs required.

In the circumstances, existence of controls measures on management of assets could not be confirmed.

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 Fund's financial reporting process, reviewing the effectiveness of how 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 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.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**28 July, 2022**

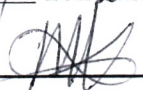


*Mathioya Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

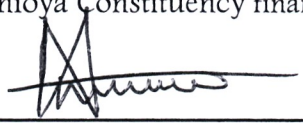
**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	161,367,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	296,000	341,000
<b>TOTAL RECEIPTS</b>		<b>161,663,724</b>	<b>123,381,876</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,151,674	1,573,560
Use of goods and services	5	8,840,746	8,079,318
Transfers to Other Government Units	6	99,100,000	37,154,681
Other grants and transfers	7	47,219,733	64,651,860
Acquisition of Assets	8	297,000	412,000
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>158,609,153</b>	<b>111,871,419</b>
<b>SURPLUS/DEFICIT</b>		<b>3,054,571</b>	<b>11,510,457</b>

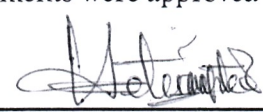
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mathioya Constituency financial statements were approved on 20/12/2021 and signed by:



**Fund Account Manager**  
Name: MARY KYENGO



**National Sub-County Accountant**  
Name:  
ICPAK M/No: 25774



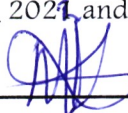
**Chairman NG-CDF Committee**  
Name: Peter Mugo Itagi

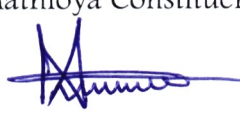
NATIONAL SUB COUNTY  
MATHIOYA ACCOUNTANT


VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Financial Assets</b>			
Cash And Cash Equivalents			
Bank Balances ( As Per The Cash Book)	10a	23,147,307	19,574,285
Cash Balances (Cash At Hand)	10b	-	-
Total Cash And Cash Equivalents		23,147,307	19,574,285
Accounts Receivable			
Outstanding Imprests	11	-	-
<b>Total Financial Assets</b>		23,147,307	19,574,285
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12a	-	-
Gratuity	12b	-	-
Net Financial Ssets		23,147,307	19,574,285
Represented By			
Fund Balance B/Fwd 1st July...	13	19,574,285	7,763,048
Prior Year Adjustments	14	518,451	300,780
Surplus/Defict For The Year		3,054,571	11,510,457
<b>Net Financial Position</b>		23,147,307	19,574,285

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mathioya Constituency financial statements were approved on 20/06/2021 and signed by:

  
Fund Account Manager  
Name: MARY KYUNGO

  
National Sub-County  
Accountant  
Name:  
ICPAK M/No: 25774

  
Chairman NG-CDF Committee  
Name: Peter Mugo Itegi

NATIONAL SUB COUNTY  
MATHIOYA ACCOUNTANT



**Mathioya Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

STATEMENT OF CASHFLOW

	Notes	2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From Ngcdf Board	1	161,367,724	123,040,876
Other Receipts	3	296,000	341,000
		<b>161,663,724</b>	<b>123,381,876</b>
<b>Payments For Operating Activities</b>			
Compensation Of Employees	4	3,151,674	1,573,560
Use Of Goods And Services	5	8,840,746	8,079,318
Transfers To Other Government Units	6	99,100,000	37,154,681
Other Grants And Transfers	7	47,219,733	64,651,860
Other Payments	9	-	-
		<b>158,312,153</b>	<b>111,459,419</b>
<b>Adjusted For:</b>			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	518,451	300,780
<b>Net Adjustments</b>		<b>518,451</b>	<b>300,780</b>
<b>Net Cash Flow From Operating Activities</b>		<b>3,870,022</b>	<b>12,223,237</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale Of Assets	2	-	-
Acquisition Of Assets	8	(297,000)	(412,000)
<b>Net Cash Flows From Investing Activities</b>		<b>(297,000)</b>	<b>(412,000)</b>
<b>Net Increase In Cash And Cash Equivalent</b>		<b>3,573,022</b>	<b>11,811,237</b>
Cash And Cash Equivalent At Beginning Of The Year	10	19,574,285	7,763,048
<b>Cash And Cash Equivalent At End Of The Year</b>		<b>23,147,307</b>	<b>19,574,285</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mathioya Constituency financial statements were approved on 20/07/2021 and signed by:

**Fund Account Manager**

Name: MARY KYENGO

**National Sub-County Accountant**

Name: [Signature]  
 ICPAK M/No: 25774  
 NATIONAL SUB-COUNTY  
 MATHIOYA ACCOUNTANT

**Chairman NG-CDF Committee**

Name: Peter Mugo Hegu

**IX. SUMMARY STATEMENT OF APPROPRIATION**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	e=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>		Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	69,367,724	226,030,888	180,942,009	45,088,879	80.1%
Proceeds from Sale of Assets			0	-	-	0.0%
Other Receipts	296000		296,000	296,000	-	0.0%
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>69,367,724</b>	<b>226,326,888</b>	<b>181,238,009</b>	<b>45,088,879</b>	<b>80.1%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,718,440	2,141,360	4,298,240	3,151,674	1,146,566	73.3%
Use of goods and services	10,654,478	3,422,734	15,554,283	8,840,746	6,713,537	56.8%
Transfers to Other Government Units	62,700,000	49,450,000	121,650,000	99,100,000	22,550,000	81.5%
Other grants and transfers	55,015,961	14,353,630	76,840,365	47,219,733	29,620,633	61.5%
Acquisition of Assets	7,000,000	300,000	7,300,000	297,000	7,003,000	4.1%
Other Payments (AIA)						
Funds Pending Approval	684000		684000		684000	
<b>TOTAL</b>	<b>137,088,879</b>	<b>69,367,724</b>	<b>226,326,889</b>	<b>158,609,153</b>	<b>67,717,736</b>	<b>70.1%</b>




**Mathioya Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**


- i. There was under utilization across all sectors due to the delayed disbursement of funds.
- ii.
- iii. The changes between the original and final budget are as a result of funds not yet disbursed.

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	67,717,736
Less undisbursed funds receivable from the Board as at 30.6.21	45,088,879
	22,628,857
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	518451
Cash and Cash Equivalents at the end of the FY 202021	23,147,308

The NGCDF-Mathioya Constituency financial statements were approved on 20/6/2022 and signed by:

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

  
 \_\_\_\_\_  
**National Sub-County Accountant**  
**Name:**  
**ICPAK M/No: 25774**  
**NATIONAL SUB COUNTY**  
**MATHIOYA ACCOUNTANT**

  
 \_\_\_\_\_  
**Chairman NG-CDF Committee**  
**Name: Peter Mugo Hagi**

**X. BUDGET EXECUTION BY SECTORS AND PROJECTS**

Programme/Sub-programme	Original Budget		Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
	2020/2021	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs		Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	1,718,440		438,440	2,141,360	4,298,240	3,151,674	1,146,566
1.2 Committee allowances	3,500,000		400,000	1,000,000	4,900,000	2,903,500	1,996,500
1.3 Use of goods and services	3,030,172		195,315	401,703	3,627,190	1,900,846	1,726,344
	1,718,440		438,440	2,141,360	4,298,240	3,151,674	1,146,566
<b>2.0 Monitoring and evaluation</b>							
2.1 Capacity building	1,000,000		100,000	1,000,000	2,100,000	1,010,400	1,089,600
2.2 Committee allowances	2,880,000		500,000	800,000	4,180,000	3,026,000	1,154,000
2.3 Use of goods and services	244,306		281,756	221,031	747,093		747,093
<b>3.0 Emergency</b>							
3.1 Primary Schools	4,000,000			1,400,000	5,400,000	1,850,000	3,550,000
3.2 Secondary schools	1,000,000		923,995	1,002,922	2,926,917	1,080,448	1,846,469
3.3 Tertiary institutions	500,000				500,000		500,000
3.4 Security projects	1,692,207		1,011,158		2,703,364	2,090,325	613,039
<b>4.0 Bursary and Social Security</b>							
4.1 Primary Schools							
4.2 Secondary Schools	15,350,000		2,080,307		17,430,307	11,802,105	5,628,202
4.3 Tertiary Institutions	5,000,000		1,500,000		6,500,000	6,188,550	311,450
4.4 Universities	9,000,000		500,000		9,500,000	8,000,000	1,500,000
4.5 Social Security	5,356,000		250,000	4,356,000	9,962,000	4,284,000	5,678,000
<b>5.0 Sports</b>							
5.1	2,749,537		2,817	2,747,354	5,499,708	2,745,610	2,754,098



*Mathioya Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
5.2						
5.3						
<b>6.0 Environment</b>						
6.1	1,500,000	495,897	2,747,354	4,743,251	2,986,165	1,757,086
6.2	700,000			700,000		700,000
6.3	549,537			549,537		549,537
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
7.1 Chui Primary school	600,000			600,000	600,000	0
7.2 Gakambura primary school	3,600,000			3,600,000	3,600,000	0
7.3 Gitutu primary school	3,200,000			3,200,000	3,200,000	0
7.4 Kagongo primary school	2,500,000			2,500,000	2,500,000	0
7.5 Kamune Primary school	2,000,000			2,000,000		2,000,000
7.6 Kangongi primary School	500,000			500,000	500,000	0
7.7 Kanoro primary school	1,200,000			1,200,000	1,200,000	0
7.8 Kiambuthia Primary school	1,250,000			1,250,000	1,250,000	0
7.9 Kiamuturi primary School	2,000,000			2,000,000	2,000,000	0
7.10 Kihari primary school	500,000			500,000	500,000	0
7.11 Kihuro primary school	1,500,000			1,500,000	1,500,000	0
7.12 Kiriko primary School	1,250,000			1,250,000	1,250,000	0
7.13 Kirimiga primary school	1,250,000			1,250,000	1,250,000	0
7.14 Kiuu Primary School	500,000			500,000	500,000	0
7.15 Mioro primary School	1,500,000			1,500,000		1,500,000
7.16 Muthangari primary school	2,000,000			2,000,000		2,000,000
7.17 Ngechu primary school	1,000,000			1,000,000	1,000,000	0



National Council on Economic Development (NCOED)  
 Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.18 Ngutu primary school	600,000			600,000	600,000	0
7.19 Nyangiti primary school	1,000,000			1,000,000	1,000,000	0
7.20 Ruru Primary School	650,000			650,000		650,000
7.21 Thuita Primary School	2,000,000			2,000,000		2,000,000
7.22 Umbui primary school	1,500,000			1,500,000	1,500,000	0
7.23 Yakarengo primary school	2,000,000			2,000,000		2,000,000
7.24 Gaithunu primary school			3,000,000	3,000,000	3,000,000	0
7.25 Gikoe primary School			2,400,000	2,400,000	2,400,000	0
7.27 J J Kamotheo primary School			2,000,000	2,000,000	2,000,000	0
7.28 Kagioini primary School			2,000,000	2,000,000	2,000,000	0
7.29 Kagumoini primary school			1,200,000	1,200,000	1,200,000	0
7.30 Kairo primary School			1,000,000	1,000,000	1,000,000	0
7.31 Kanjahi Primary school			2,000,000	2,000,000	2,000,000	0
7.32 Karugiro primary School			2,000,000	2,000,000	2,000,000	0
7.33 Kiriaini primary School			1,500,000	1,500,000	1,500,000	0
7.34 Kiriithiru primary School			2,000,000	2,000,000	2,000,000	0
7.35 Mukui primary school			1,500,000	1,500,000	1,500,000	0
7.36 Nguruini primary school			2,000,000	2,000,000	2,000,000	0
7.37 Nyakianga primary school			1,350,000	1,350,000	1,350,000	0
7.38 Wahundura primary school			2,000,000	2,000,000	2,000,000	0
7.39 Mathioya furniture project			3,000,000	3,000,000	3,000,000	0
7.40 Mananga primary			600,000	600,000	600,000	0



*Mathioya Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
8.1 Gikoe secondary school	4,000,000			4,000,000		4,000,000
8.2 Gitongu secondary school	1,250,000			1,250,000	1,250,000	0
8.3 Gitugi mixed Sec. School	4,000,000			4,000,000		4,000,000
8.4 Kamacharia girls Sec. School	1,500,000	4,000,000		5,500,000	5,500,000	0
8.5 Karunge Sec. school	4,000,000			4,000,000	4,000,000	0
8.6 Kiamuturi sec. School	3,000,000	5,500,000		8,500,000	8,500,000	0
8.7 Ngamba sec. School	6,500,000			6,500,000		6,500,000
8.8 Runyeki sec. School	2,000,000			2,000,000	2,000,000	0
8.9 Wahundura mixed sec. school	700,000			700,000	700,000	0
8.10 Gatunguru sec. school			2,400,000	2,400,000	2,400,000	0
8.11 Gitugi mixed sec. School			4,000,000	4,000,000	4,000,000	0
8.12 Kihuro sec. school			3,000,000	3,000,000	3,000,000	0
8.13 Kiriaini girls Sec. School			3,000,000	3,000,000	3,000,000	0
8.14 Kiriti girls Sec. School			3,000,000	3,000,000	3,000,000	0
8.15 Kiru boys Sec. School			2,400,000	2,400,000	2,400,000	0
8.16 Mananga sec. school			1,200,000	1,200,000	1,200,000	0
8.17 Njumbi secondary School			1,500,000	1,500,000	1,500,000	0
8.18 Iruri secondary school			1,500,000	1,500,000	1,500,000	0
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
9.1 Mathioya Technical & vocational college	1,650,000			1,650,000	1,650,000	0
<b>10.0 Security Projects</b>						



**National Government Concessions Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.1 Njumbi divisional office	500,000			500,000	500,000	0
10.2 Nyakianga divisional Office	3,000,000			3,000,000	3,000,000	0
10.3 Nyakianga police station	308,680			308,680		308,680
10.4 Kiriaini Police Station	2,000,000	650,000		2,650,000	2,649,930	70
10.5 Nyangiti Police post	310,000			310,000		310,000
10.6 Njumbi police post	1,500,000			1,500,000		1,500,000
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)	7,000,000			7,000,000		7,000,000
11.3 Purchase of furniture and equipment		300,000		300,000	297,000	3,000
<b>12.0 Others</b>						
12.1 other projects		56,600		56,600	42,600	14,000
12.2 Funds pending approval (AIA)		684,000		684,000		684,000
<b>Total</b>	<b>137,088,879</b>	<b>19,870,285</b>	<b>69,367,724</b>	<b>226,326,888</b>	<b>158,609,153</b>	<b>67,717,735</b>

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)



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**XI. 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 (gratuity and retentions).

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

**2. Reporting Entity**

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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**Transfers from the National Government Constituency Development Fund (NG-CDF)**

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

**Proceeds from Sale of Assets**

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

*Unutilized Funds from PMCs.*

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

**External Assistance**

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance 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 constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**5. In-kind contributions**

In-kind contributions are donations that are made to the constituency 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 constituency 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 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**



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For the purposes of these financial statements, Deposits (gratuity 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. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. 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 financial 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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is 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 30 June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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 2021.

**14. Errors**

Material prior period errors are 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**

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.



## XII. NOTES TO THE FINANCIAL STATEMENTS

## 1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO. B 041092	1		52,994,931.50
AIE NO. B 47333	2		2,045,944.00
AIE NO. B 041132	3		4,000,000.00
AIE NO. B 047813	4		18,000,000.00
AIE NO. B 049380	5		15,000,000.00
AIE NO. B 104403	6		15,000,000.00
AIE NO. B 096613	7		16,000,000.00
AIE NO. B 104739	1	20,000,000.00	
AIE NO. A 823681	2	33,000,000.00	
AIE NO. B124725	3	8,000,000.00	
AIE NO. B 119568	4	8,500,000.00	
AIE NO. B 124861	5	8,467,724.10	
AIE NO. B 128326	6	7,900,000.00	
AIE NO. B 128200	7	6,900,000.00	
AIE NO. B 119959	8	13,000,000.00	
AIE NO. B 129162	9	7,000,000.00	
AIE NO. B 132255	10	6,000,000.00	
AIE NO. B 138924	11	12,000,000.00	
AIE NO. B 126217	12	7,000,000.00	
AIE NO. B 105012	13	11,600,000.00	
AIE NO. B 140655	14	12,000,000.00	
<b>TOTAL</b>		<b>161,367,724</b>	<b>123,040,876</b>

## 2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
<b>Total</b>	<b>0</b>	<b>0</b>



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**3. OTHER RECEIPTS**

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts from sale of tender documents	296,000	341,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
<b>Total</b>	<b>296,000</b>	<b>341,000</b>

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,575,924	1,450,440
<b>Personal allowances paid as part of salary</b>		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,446,150	-
Employer Contributions Compulsory national social security schemes	129,600	123,120
<b>Total</b>	<b>3,151,674</b>	<b>1,573,560</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee Expenses	2,344,500	3,409,430
Utilities, supplies and services	105,936	9,450
Communication, supplies and services	365,000	0
Other committee expenses	3,485,000	2,504,010
Electricity	0	20,000
Domestic travel and subsistence		
Water & sewerage charges	17,000	22,110
Printing, advertising and information supplies & services	268,500	423,240
Rentals of produced assets		
Training expenses	1,010,400	750,000
Hospitality supplies and services	0	0
Insurance costs	0	0
Specialized materials and services	0	0
Office and general supplies and services	489,400	430,500
Other operating expenses	100,000	-
Routine maintenance – vehicles and other transport equipment	301,740	93,058
Bank service commission and charges	53,270	17,520.00
Routine maintenance – other assets	-	-
Fuel , oil & lubricants	300,000	400,000
<b>Total</b>	<b>8,840,746</b>	<b>8,079,318</b>



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**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to primary schools (see attached list)	53,500,000	14,900,000
Transfers to secondary schools (see attached list)	43,950,000	22,254,681
Transfers to tertiary institutions (see attached list)	1,650,000	
<b>TOTAL</b>	<b>99,100,000</b>	<b>37,154,681</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary – secondary schools (see attached list)	11,112,105	14,062,528
Bursary – tertiary institutions (see attached list)	14,188,550	9,984,500
Bursary – special schools (see attached list)	690,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	4,284,000	8,106,000
Security projects (see attached list)	6,149,930	17,636,352
Sports projects (see attached list)	2,745,610	2,178,000
Environment projects (see attached list)	2,986,165	1,684,920
Emergency projects (see attached list)	5,020,773	7,299,160
	42,600	3,700,400
<b>Total</b>	<b>47,219,733</b>	<b>64,651,860</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	297,000	115,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	297,000
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Acquisition of Land		
Acquisition of Intangible Assets		
<b>Total</b>	<b>297,000</b>	<b>412,000</b>

**9. OTHER PAYMENTS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	0	0
ICT Hub	0	0
	<b>0</b>	<b>0</b>



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**10: CASH BOOK BANK BALANCE**

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
<i>Equity bank, Kiriaini Branch . Mathioya NG-CDF</i>	23,147,306.74	<b>19,574,284.92</b>
<b>Total</b>	23,147,306.74	<b>19,574,284.92</b>
<b>10B: CASH IN HAND</b>		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations ( <i>specify</i> )	0	0
	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<i>[Provide cash count certificates for each]</i>		

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>nil</i>	-	-	-	-
<i>Total</i>				-

*[Include an annex if the list is longer than 1 page.]*

**12A. RETENTION**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	<b>0</b>	<b>0</b>

*[Provide short appropriate explanations as necessary.]*

**12B. GRATUITY**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	0	0
Gratuity held during the year (B)	0	0
Gratuity paid during the Year (C)	0	0
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	<b>0</b>	<b>0</b>

*[Provide short appropriate explanations as necessary]*



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**13. BALANCES BROUGHT FORWARD**

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	19,574,284.92	7,763,048.42
Cash in hand	0	0
Imprest	0	0
<b>Total</b>	<b>19,574,284.92</b>	<b>7,763,048.42</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	19,574,284.92	518,451	20,092,736
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>TOTAL</b>	<b>19,574,284.92</b>	<b>518,451</b>	<b>20,092,736</b>

*The adjusted amounts are funds returned to the main account from projet accounts.*

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST**

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	<b>0</b>	<b>0</b>

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	<b>2020 – 2019</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account receivables D= A+B-C	<b>0</b>	<b>0</b>



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**17. OTHER IMPORTANT DISCLOSURES**

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

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	<b>0</b>	<b>0</b>

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

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	0	0
Others ( <i>specify</i> )	0	0
	<b>0</b>	<b>0</b>

**17.3: UNUTILIZED FUND (See Annex 3)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	6,713,607	2,579,800
Use of goods and services	1,149,842	4,899,804
Amounts due to other Government entities (see attached list)	24,650,000	61,050,000
Amounts due to other grants and other transfers (see attached list)	28,409,737	3,898,111
Acquisition of assets	7,000,000	
Others projects	17000	16,131,468
AIA	296,000	
	<b>68,236,186</b>	<b>88,559,182</b>

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

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	75,977,787	33,764,964
	<b>75,977,787</b>	<b>33,764,964</b>



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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 2020	Comments
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
Sub-Total					
<b>Construction of civil works</b>					
4.					
5.					
6.					
Sub-Total					
<b>Supply of goods</b>					
7.					
8.					
9.					
Sub-Total					
<b>Supply of services</b>					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2021	Comments
<b>NG-CDFC Staff</b>				
1.				
2.				
3.				
<b>Sub-Total</b>				
<b>Grand Total</b>				



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**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		6,713,607	2,579,800	
Use of goods & services		1,149,842	4,899,804	
<b>Amounts due to other Government entities</b>				
Kamune Primary school		2,000,000.00		
Mioro primary School		1,500,000.00		
Ruru Primary School		650,000.00		
Yakarengo primary school		2,000,000.00		
Gitugi mixed Sec. School		4,000,000.00		
Ngamba sec. School		6,500,000.00		
Muthangari primary school		2,000,000.00		
Thuita Primary School		2,000,000.00		
Gikoe secondary school		4,000,000.00		
<b>Sub-Total</b>		<b>24,650,000</b>		
<b>Amounts due to other grants and other transfers</b>				
Emergency		6,509,508.60		
Sports		2,754,413.00		
Environment		3,011,482.50		
Bursary		13,627,652.15		
Nyakianga police station		696,680.41		
Nyangiti Police post		310,000.00		
Njumbi police post		1,500,000.00		
<b>Sub-Total</b>		<b>28,409,737</b>		
Acquisition of assets		7,000,000		
<b>Others (specify)</b>				

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Other project		17,000		
AIA		296,000		
<b>Sub-Total</b>		<b>313,000</b>		
Funds pending approval				
<b>Grand Total</b>		<b>68,236,186</b>		



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

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2019/20</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2020/21</b>
Land				
Buildings and structures	10,000,000			10,000,000
Transport equipment	8,535,932			8,535,932
Office equipment, furniture and fittings	1,701,136			1,701,136
ICT Equipment, Software and Other ICT Assets	997,144			997,144
Other Machinery and Equipment	661,540	297,000	-	<b>958,540</b>
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>21,895,752</b>	<b>297,000</b>		<b>22,192,752</b>

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Chui primary school	Equity	30290810015	600,228.50	
Gaithunu primary school	Equity	50280238476	778,055.00	
Gakambura primary school	Equity	50299575784	3,603,128.50	
Gatunguru sec. school	Equity	50299851556	906,917.00	
Gikoe primary school	Equity	50280235929	742,824.20	
Gititu primary school	Equity	50280847635	3,199,550.00	
Gitongu sec. school	Equity	50260560283	1,250,105.00	
Gitugi mixed sec. school	Equity	50297638034	4,004,227.50	
Iruri sec. school	Equity	50278642171	226,956.60	
J J kamothe primary school	Equity	50272365425	305,019.00	
Kagioini primary school	Equity	50280258251	274,910.00	
Kagongo primary school	Equity	50277306166	2,510,737.00	
Kagumoini primary school	Equity	50292990922	306,086.00	
Kairo primary school	Equity	50280936764	1,000,000.00	
Kamacharia Divisional office	Equity	50299236807	26,293.60	
Kamacharia sec. school	Equity	50279368732	3,289,741.31	
Kangongi primary school	Equity	50271974705	523,287.10	
Kanjahi primary school	Equity	50299606228	362,909.75	
Kanoro primary school	Equity	50265338051	1,201,359.00	
Karugiro primary school	Equity	50265101624	244,375.00	
Karunge primary school	Equity	50290920356	417,283.15	
Karunge sec. school	Equity	50260384582	4,025,566.80	
Kiambuthia primary school	Equity	50280988551	1,250,000.00	
Kiamuturi primary school	Equity	50260438103	2,001,131.50	
Kiamuturi sec. school	Equity	50277313396	6,572,870.81	



*Mathioya Constituency  
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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kihari primary school	Family	8000016022	641,162.00	
Kihuro primary school	Equity	50272278904	1,500,847.00	
Kihuro sec. school	Equity	50280335010	1,786,509.00	
Kiriaini girls sec. school	Equity	50201511189	3,546,895.50	
Kiriaini police station	Equity	50281029617	2,000,000.00	
Kiriaini primary school	Equity	50271925957	135,108.50	
Kiriithiru primary school	Equity	50272483739	273,002.70	
Kiriko primary school	Equity	50263413929	1,250,000.00	
Kirimiga primary school	Equity	50263419244	1,251,059.00	
Kiriti girls sec. school	Equity	50263815651	3,364,036.00	
Kiru boys sec. school	Equity	50281048391	2,400,000.00	
Kiuu primary school	Equity	50262314201	500,472.77	
Mananga Primary School	Equity	5027223207	45,425.00	
Mananga Sec. school	Equity	50277423977	294,242.50	
Mathioya technical & vocational college	Equity	50277339582	1,650,071.00	
Mukui primary school	Equity	50293223822	2,000,740.95	
Ngechu primary school	Equity	50272200686	1,000,010.00	
Nguruini primary school	Equity	50299829279	2,018,337.00	
Ngutu primary school	Equity	50272272125	601,580.30	
Njumbi Divisional office	Equity	50299236794	500,186.00	
Njumbi sec. school	Equity	30280264147	467,515.00	
Nyakianga divisional office	Family	8000015733	2,947,488.90	
Nyakianga primary school	Equity	30201549634	175,082.00	
Nyangiti primary school	Equity	50262357929	999,538.75	
Runyeki sec. school	Equity	50262379652	2,080,162.50	
Thuita assistant chiefs office	Equity	50280990324	250,000.00	

*Mathioya Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Reports and Financial Statements for The Year Ended June 30, 2021*

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2020/21</b>	<b>Bank Balance 2019/20</b>
Umbui primary school	Equity	50272134120	1,500,792.00	
Wahundura mixed sec. school	Equity	50263776728	700,525.00	
Wahundura primary school	Equity	50280263009	473,435.50	
<b>Total</b>			<b>75,977,787.19</b>	



**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 and subsequent progress made on the resolution of the issues.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
4.0	Unsupported project expenses	Supporting documents availed	Not resolved	3 months
4.8	Slow implementation of projects	Projects now implemented	Not resolved	3 months