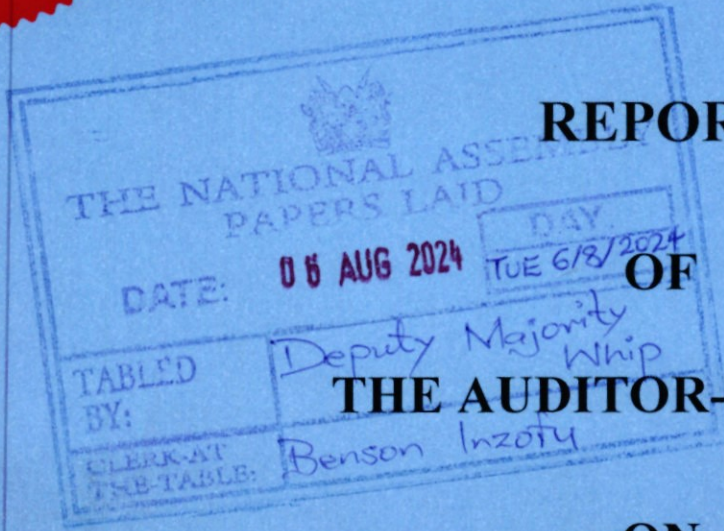
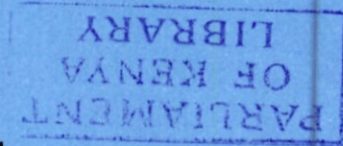


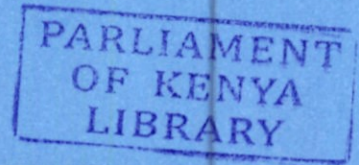
REPUBLIC OF KENYA



Enhancing Accountability



REPORT



**OF
THE AUDITOR-GENERAL**

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**



MATHIRA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

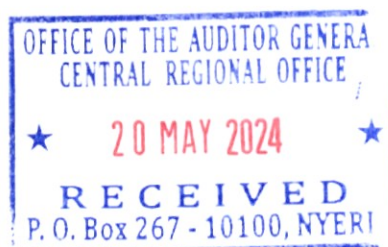


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1. Acronyms and Abbreviations

NG-CDF	-	National Government Constituency Development Fund
PFM	-	Public Finance Management
IPSAS	-	International Public Sector Accounting Standards.
PMC	-	Project Management Committee
FY	-	Financial Year

2. 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 2022. 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

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 Mathira Constituency NG-CDF day-to-day management is under the following key organs:

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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	ELEANOR MUTHONI
2.	Sub-County Accountant	ERASTUS MUCHIRA
3.	Chairman NG-CDFC	BARNABAS KINYUA
4.	Member NG-CDFC	IRENE NJOKI MAINA

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Mathira Constituency NG-CDF. 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.

(d) Mathira Constituency NG-CDF Headquarters

P.O. Box 806-10101
Mathira Constituency-
NG-CDF Building next to
DCC Karatina Office.

(e) Mathira Constituency NG-CDF Contacts

Telephone:
E-mail: cdmathira@ngcdf.go.ke
Website: www.mathira.ngcdf.go.ke

(f) Mathira Constituency NG-CDF Bankers

Cooperative Bank
Karatina Branch,
P.O. Box 931,
KARATINA.

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report



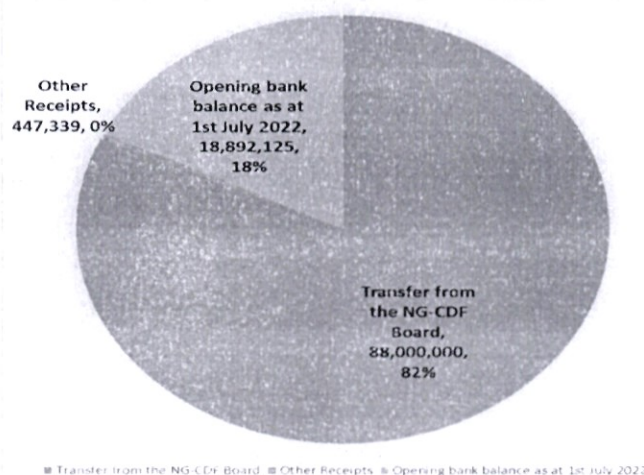
CHAIRMAN - BARNABAS KINYUA

Financial Overview

In the pursuit of our mission to drive sustainable development within Mathira Constituency, we have made significant strides in utilizing the funds entrusted to us responsibly. The financial highlights for the year are as follows:

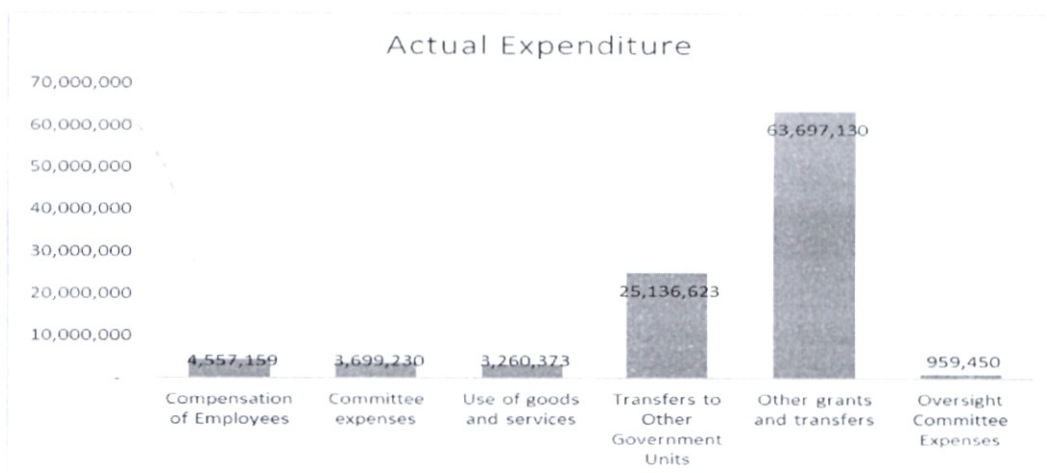
Details	Amount
Transfer from the NG-CDF Board	88,000,000
Other Receipts	447,339
Opening bank balance as at 1 st July 2022	18,892,125
Total	107,339,524

Table 1: Summary of Total Funds Received.



Graph 1: Summary of Total Funds Received

During the financial year 2022/2023, NG-CDF Mathira utilized a total of Kshs.101,309, 965 on various projects in the constituency. As at 30th June 2023, the total amount due from the board amounted to Kshs. 63,960,174. The summary of the expenditure during the financial year is depicted by the following graph:



Graph 2: Summary of actual expenditure

Education Initiatives

Education remains a top priority for us, and we are delighted to report notable achievements in this sector. During the year, we undertook significant projects in primary and secondary schools, including the construction and renovation of key institutions. Notable primary school projects include Kiarithaini and Kirigu Primary Schools, both of which are currently undergoing construction.

In the secondary education sector, we have made commendable progress with projects at Kiamariga, Kangocho, Kieni, Ragati, Gakuyu, Muthea, Ngunguru Secondary Schools, among others. These projects are aimed at improving the learning environment and enhancing access to quality education.

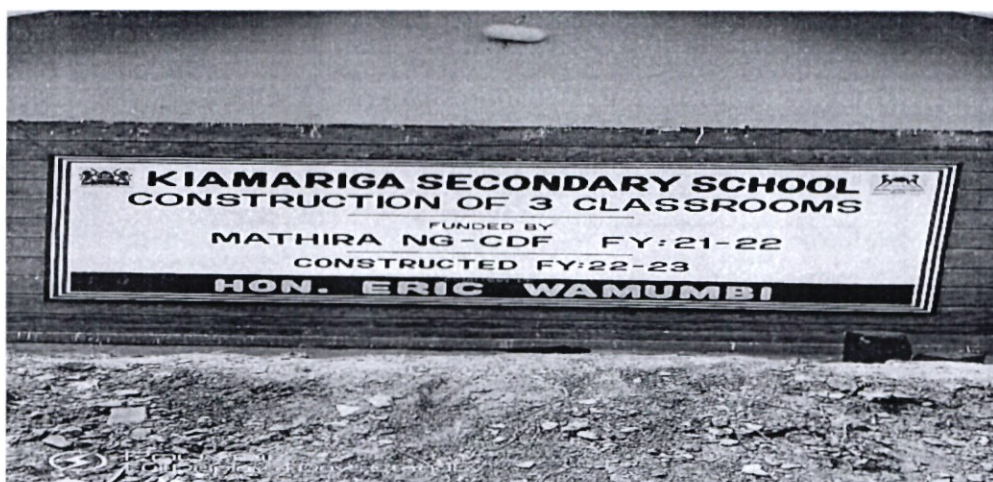


Fig 1: Mathira NG-CDF Project-Kiamariga Secondary School

Additionally, our commitment to education sponsorship programs is reflected in the financial support extended to needy students. Bursary programs for students in tertiary, special, and secondary schools amounted to Kshs. 16,514,451, Kshs. 5,000,000, and Kshs. 41,447,858, respectively. These initiatives are essential in ensuring that financial constraints do not hinder students from accessing education.

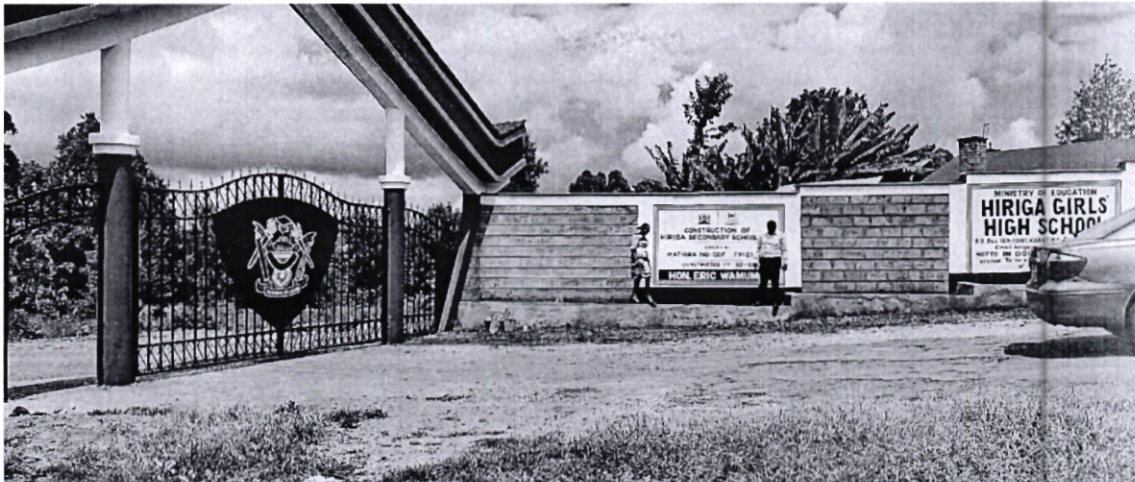


Fig 2: NG-CDF Project-Hiriga Girls High School

Security Enhancement Projects

Security and safety are fundamental to our community's well-being. In line with this, we have undertaken notable security projects during the year. These include the construction and equipping of Ndunduini and Gathaiti Assistant Chief's Offices, which play a pivotal role in enhancing local security and administration.

Budget Utilization

Our commitment to financial transparency is evident in our budget utilization. We are pleased to report an estimated budget utilization of approximately 66%. This reflects our prudent and accountable management of funds, ensuring that resources are allocated where they are needed most.

Conclusion

As we conclude this fiscal year, we want to express our gratitude to the NG-CDF Kenya Board for their continued support and partnership. We also extend our appreciation to the dedicated NG-CDF Mathira team, community members, and all stakeholders who have contributed to our success.

Our achievements over the past year are a testament to our collective efforts and commitment to the development of Mathira Constituency. We remain steadfast in our mission to create a better future for our community, and we look forward to even greater achievements in the years to come.

Thank you for your continued support.

To

.....

BARNABAS KINYUA MPEKETHI,
CHAIRMAN NG-CDF COMMITTEE

4. Statement of Performance against Predetermined Objectives for FY2022/2023

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 *Mathira Constituency 2023-2027* plan are to:

Economic Empowerment and Poverty Reduction: Promote initiatives that stimulate economic growth, create employment opportunities, and reduce poverty within the constituency. This includes supporting small-scale businesses, promoting entrepreneurship, and facilitating access to financial services for residents.

Quality Education and Skill Development: Improve the quality of education by investing in infrastructure, providing necessary learning materials, and enhancing the skills of educators. Additionally, focus on skills development and vocational training programs to equip youth with practical skills for employment and self-employment.

Healthcare Access and Services: Enhance healthcare infrastructure, increase access to quality healthcare services, and ensure the availability of essential medical supplies and personnel. The objective is to improve the overall health and well-being of the constituency's residents.

Agricultural Sustainability: Promote sustainable agriculture by providing farmers with the necessary resources, training, and access to markets. Encourage the adoption of modern farming techniques, diversification of crops, and value addition to agricultural products.

Infrastructure and Transport: Improve the road network and transportation systems within Mathira Constituency. This includes road construction and maintenance, bridges, and public transportation services to facilitate the movement of people and goods.

Environmental Conservation: Implement programs and initiatives to preserve the environment, protect natural resources, and mitigate the impact of climate change. This includes tree planting, waste management, and promoting eco-friendly practices within the community.

Access to Clean Water and Sanitation: Ensure access to clean and safe drinking water for all residents and improve sanitation facilities to promote better public health and hygiene.

Security and Safety: Enhance security measures to create a safe and secure environment for residents and businesses. This includes supporting community policing initiatives and investing in security infrastructure.

Youth and Sports Development: Promote youth empowerment by creating opportunities for youth engagement, skill development, and access to recreational facilities. Encourage sports and cultural activities as avenues for talent development and community cohesion.

Social Inclusion and Gender Equality: Promote social inclusion and gender equality by ensuring that development programs and opportunities are accessible to all members of the community, regardless of gender, age, or social background.

Governance and Transparency: Strengthen governance structures and processes, ensuring transparency, accountability, and effective management of resources. This includes promoting community participation in decision-making and monitoring the implementation of development projects.

ICT and Digital Literacy: Bridge the digital divide by promoting access to information and communication technologies (ICT). Focus on digital literacy programs to empower residents with digital skills and access to online resources.

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:

Sector	Objective	Outcome	Indicator	Performance
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>Number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels. During the financial year, bursaries were issued to 5,856 beneficiaries across the constituency.</i>	<i>The projects on education Funded in Financial year 2022/23 are in use. These projects include Kangocho Secondary school-purchase of 46-seater school bus, Ngunguru Secondary School-construction of science laboratory, Ragati secondary school-construction of two science laboratories.</i>
Security	Enhanced security and safety within	Enhanced service delivery, security	Number of usable security sector physical	The projects on security funded in financial year 2022/2023 are

Mathira Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

	the constituency.	infrastructure, working environment and administrative personnel.	infrastructure renovated and or built and equipped in the constituency.	currently underway.
Environment	Improved environment conservation within the constituency.	Tree planting, 300 Hass Avocado tree seedlings in over 17 schools, water connection and conservations.	Number of tree seedlings planted within the constituency and water connection activities within the region.	The environment projects funded in the financial year 2022/2023 are currently underway.
Sports	Improved development of sporting activities and facilities within the constituency.	Engagement of the constituents in sporting activities, enhanced social cohesion, talent identification and nurturing.	Mathira Soccer tournament.	Tournament implementation stage.

Others- NG-CDF Mathira Strategic Plan

Objectives: To Drive Sustainable Development and Improve the Quality of Life for Mathira Constituency Residents

The objective of Mathira NG-CDF's strategic plan is to serve as a comprehensive roadmap that guides our organization's efforts and actions toward achieving sustainable development within Mathira Constituency. This strategic plan aims to:

Enhance Community Well-being: We aim to improve the overall quality of life for Mathira Constituency residents by prioritizing projects and initiatives that address essential needs, including education, healthcare, infrastructure, and livelihood improvement.

Promote Inclusivity: Our objective is to ensure that every member of the community benefits from NG-CDF initiatives, with a particular focus on vulnerable and marginalized groups. We are committed to creating equitable opportunities for all.

Maximize Resource Utilization: We intend to optimize the allocation and utilization of funds entrusted to us, ensuring that every shilling is efficiently and effectively utilized to bring about positive change in the constituency.

Foster Stakeholder Engagement: We aim to strengthen partnerships with the NG-CDF Kenya Board, local government, community leaders, and residents. Active engagement and collaboration are key to the successful implementation of our projects.

Ensure Transparency and Accountability: We are committed to upholding the highest standards of transparency and accountability in all our financial and operational activities. This objective will enhance trust and confidence among stakeholders.

Promote Environmental Sustainability: We recognize the importance of environmental conservation and intend to incorporate sustainable practices into our development projects, promoting a healthier and more resilient constituency.

Empower the Youth: We will invest in programs that empower the youth through skills development, education, and employment opportunities, fostering a dynamic and innovative future for Mathira Constituency.

Support Local Entrepreneurship: We aim to stimulate economic growth by supporting local businesses and entrepreneurs, creating an environment conducive to sustainable livelihoods and job creation.

Advance Education: Our objective is to improve educational infrastructure, access, and quality, providing the younger generation with a solid foundation for a brighter future.

Enhance Healthcare Services: We will work towards ensuring access to quality healthcare services within the constituency, promoting the well-being and health of our residents.

Foster Civic Participation: We intend to encourage active civic participation among constituents, ensuring that their voices are heard and their opinions considered in decision-making processes.

Adapt and Innovate: In a rapidly changing world, our objective is to remain adaptable and innovative in our approach, embracing new technologies and strategies to achieve our mission effectively.

This strategic plan objective aligns with our core values and commitment to serving the Mathira Constituency community. Through dedicated efforts and collaboration, we aim to transform our constituency into a model of sustainable development and prosperity for all.

5. Governance Statement

Appointment and Removal of NG-CDFC Members

The Mathira National Government Constituency Development Fund Committee (NG-CDFC) is constituted in accordance with the provisions of the NG-CDF Act, 2015. The seven persons referred to in subsection (2)(b), (c), (d) and (e) were selected in such manner and have such qualifications as the Board may, by regulations, prescribe. The names of the persons selected under subsection (3) were submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.

Members of the NGCDFC are removed in accordance with the provisions of the NG-CDF Act, 2015, and relevant regulations. Grounds for removal include:

- a) Lack of integrity;
- b) Gross misconduct;
- c) Embezzlement of public funds;
- d) Bringing the committee into disrepute through unbecoming personal
- e) Public conduct;
- f) Promoting unethical practises;
- g) Causing disharmony within the committee;
- h) Physical or mental infirmity.

Roles and Functions of the Committee

Mathira NG-CDF Committee comprises of ten members, five recruited by a Selection Panel constituted in accordance with section 5 (1) of the NG-CDF Act Regulations 2016, two nominated by the Constituency Office in accordance with section 43 (2) (e) of the NG-CDF Act 2015, one member co-opted by the NG-CDF Board in accordance with Regulations made by the Board as provided for in section 43 (2) (g) of the NG-CDF Act 2015, the national government official responsible for coordination of national government functions as provided for in section 43 (2) (a) of the NG-CDF Act 2015 and the officer of the Board seconded to the Constituency Committee by the Board who is an ex officio member without a vote as provided for in section 43 (2) (f) of the NG-CDF Act 2015.

The duties and responsibilities of the NG-CDF Committee entail: -

- i) To consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency.
- ii) To ensure that project proposals submitted to the NG-CDF Board include detailed budget proposals, procurement plans and work plans.
- iii) To rank projects proposals in order of priority while ensuring that on-going projects take precedence.
- iv) To ensure that all projects receive adequate funding and are completed within three years.
- v) To consult with relevant government departments to ensure that cost estimates for projects are realistic.
- vi) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.
- vii) To build the capacity of project management committees and sensitize the community on the operations of National Government Constituency Development Fund.
- viii) To ensure that projects proposed for funding fulfill the requirements provided in the Act and relevant circulars issued by the Board.

- ix) To monitor implementation of projects in accordance with the monitoring and evaluation framework prescribed by the NG-CDF Board.
- x) To ensure that project reports are prepared and submitted to the NG-CDF Board.
- xi) To ensure formation of project management committees, opening of project accounts, project implementation and closure of projects.

Induction and Training of Members

Upon appointment, NGCDFC Members undergo a comprehensive induction program. This program equips Members with a thorough understanding of their roles, responsibilities, and ethical obligations. Training sessions are conducted regularly to keep Members updated on relevant laws, regulations, and best practices in governance, finance, and project management.

Number of Meetings held

The NG-CDFC held twelve NG-CDF regular meetings and twelve sub-committee meetings during the financial year to deliberate on NG-CDF matters, project progress, and financial issues. The Committee convened at least once every quarter, with additional meetings scheduled as necessary to address emerging issues and project needs. Mathira NG-CDF maintained detailed minutes of these meetings to ensure transparency and accountability.

Disclosure Policy on Conflict of Interest

The NG-CDFC is committed to maintaining the highest standards of integrity and transparency. To address potential conflicts of interest, Members are required to disclose any personal, financial, or professional interests that may conflict with their responsibilities as NG-CDFC Members. In cases of conflicts, Members are expected to recuse themselves from relevant discussions and decisions, and these conflicts are duly recorded in the minutes of the meetings.

Members' Remuneration

NG-CDFC Members serve the constituency on a voluntary basis and do not receive monthly salaries. However, they receive sitting allowances when they attend committee meetings. This ensures that their decisions and actions are guided solely by the best interests of the constituency and not influenced by personal gain.

Ethics and Conduct

The NG-CDFC is guided by a strict code of ethics and conduct that includes principles such as integrity, accountability, transparency, and professionalism. Members are expected to adhere to these principles in all their dealings related to NG-CDF matters.

Risk Management

The NG-CDFC recognizes the importance of risk management in the prudent utilization of NG-CDF funds. The Committee, in collaboration with relevant stakeholders, assesses and mitigates risks associated with project implementation, financial management, and governance. Regular risk assessments are conducted to identify potential threats and develop strategies to address them.

This governance statement reflects our commitment to ensuring responsible and effective governance of the Mathira NG-CDF. It provides transparency and accountability to the constituents we serve and upholds the principles of good governance in all our activities.

6. Environmental and Sustainability Reporting

Mathira 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.

i. Sustainability strategy and profile –

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

- a. **Education and Training:** Mathira 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; NG-CDF 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

ii. Environmental performance

Mathira NG-CDF is committed to promoting environmental conservation and awareness within Mathira Constituency. As part of our mission to drive sustainable development, we have actively engaged in various initiatives aimed at fostering environmental responsibility and education among our constituents. This report highlights our environmental performance in the specified areas during the reporting period.

During the reporting period, NG-CDF supported students actively engaged in environmental conservation activities. These activities included tree planting initiatives, clean-up exercises, and educational programs on environmental sustainability. The frequency of these activities was as follows:

Tree Planting: NG-CDF supported students participated in tree planting activities at least once in the academic calendar. These tree planting events aimed to enhance green cover, combat deforestation, and promote a culture of environmental stewardship among the youth.

Clean-up Exercises: NG-CDF organized periodic clean-up exercises in collaboration with supported schools. These exercises occurred at least twice a year and focused on keeping our community clean and raising awareness about the importance of waste management.

Environmental Education Programs: NG-CDF facilitated workshops and seminars on environmental conservation at supported schools. These educational programs occurred at least once per term to ensure students received regular exposure to environmental topics.

NG-CDF recognizes the link between drug abuse and environmental degradation. During the reporting period, NG-CDF supported the construction of police stations within Mathira Constituency. These police stations play a vital role in addressing drug-related issues, which can have adverse environmental impacts, such as illegal logging and pollution.

To sensitize the youth and the community on the impact of drugs, NG-CDF collaborated with local law enforcement agencies to organize awareness campaigns and workshops. These campaigns aimed to educate residents about the connection between drug abuse and

environmental degradation. The impact of this sensitization effort was notable in reduced instances of illegal activities that harm the environment.

NG-CDF recognizes the power of sports as a platform for community engagement and education. During the reporting period, NG-CDF sponsored sporting activities and tournaments that brought communities together and sensitized them on environmental conservation matters. These events included football tournaments, marathons, and athletic competitions.

Environmental conservation messages were integrated into these sporting events through banners, posters, and educational booths. Attendees received information on topics such as waste reduction, energy conservation, and wildlife protection. This approach allowed us to reach a wide audience and promote environmental awareness in an engaging and accessible manner.

iii. Employee welfare

We invest in providing the best working environment for our employees. Mathira constituency recruitment is guided by Employment Act, NG-CDF 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 are 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. Mathira 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.

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.

iv. Market place practices-

Mathira NG-CDF 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.

NG-CDF 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 interest

v. Community Engagements-

Mathira NG-CDF 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.

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



.....
**ELEANOR MUTHONI,
FUND ACCOUNT MANAGER.**

7. 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-Mathira Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF-Mathira Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF-Mathira Constituency further confirms the completeness of the accounting records maintained for the *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 NG-CDF Mathira 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*

Mathira Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

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- Mathira Constituency financial statements were approved and signed by the Accounting Officer on 06-09-2023.



BARNABAS KINYUA

Chairman – NGCDF Committee



ELEANOR MUTHONI

Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MATHIRA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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 the 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 Development Fund - Mathira Constituency set out on pages 1 to 38, which comprise of the statement of assets and liabilities as at 30 June, 2023 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 - Mathira Constituency as at 30 June, 2023 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.63,697,130 as disclosed in Note 8 to the financial statements which includes bursary issued to secondary schools, tertiary institutions and special schools amounting to Kshs.41,477,858, Kshs.516,514,541 and Kshs.500,000 respectively totalling Kshs.58,492,309. However, review of the beneficiaries list provided for audit revealed bursary disbursement of Kshs.34,383,000 resulting to an unreconciled variance of Kshs.24,109,309.

Further, out of the bursaries amount of Kshs.58,492,309 disbursed during the year, an amount of Kshs.23,609,309 relating to full scholarship awarded to students in secondary schools and tertiary institutions was not supported by application letters, criteria used to determine how the bursaries were awarded to the beneficiaries and evidence of vetting of the applicants.

In addition, bursary amount of Kshs.230,000 was disbursed to the same schools with similar admission numbers but different names. No explanation was provided for the anomalies.

In the circumstances, the accuracy, completeness and regularity of bursary disbursements of Kshs.492,309 could not be confirmed.

2. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance totalling Kshs.25,236,077. However, the cashbooks, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.25,236,077 could not be confirmed.

3. Inaccuracies in the Financial Statements

Review of submitted financial statements comparative balances for the financial year 2022/2023 against the previous audited financial statements for the financial year 2021/2022 revealed the following variances as shown below;

Component	Comparative Balances 2022/2023 (Kshs)	Audited Financial Statement 2021/2022 (Kshs)	Variance (Kshs)
Other Receipts	0	1,295	1,295
Total Receipts	183,777,758	183,779,053	1,295
Surplus/Deficit	(970,573)	(969,278)	1,295
Prior Year Adjustments	109,088	107,793	1,295
Note 3 (Other Receipts)	0	1,295	1,295
Use of Goods and Services	5,321,364	9,211,914	3,890,550

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2023 could not be confirmed.

4. Unsupported Cash Withdrawals

The statement of assets and liabilities reflects cash and cash equivalent balance of Kshs.6,029,559 which comprises of a bank balance amounting to Kshs.6,029,559 held with one bank as disclosed in Note 12 to the financial statement from which Kshs.400,000 cash withdrawals were made by the accounting officer for bursary facilitation allowance, subsistence facilitation to NG-CDF Board headquarters, purchase of toners, printing papers and photocopying papers. However, the cash withdrawals expenditure were not supported.

In the circumstances, the accuracy of the cash withdrawals expenditure amounting to Kshs.400,000 could not be confirmed.

5. Unsupported Mathira Youth Empowerment Project

As previously reported, the Mathira Youth Empowerment Project commenced in the financial year 2019/2020 and a total of Kshs.31,177,027 had been disbursed to the project as at 30 June, 2023. A total of Kshs.8,906,408 had been spent on the construction of the perimeter wall as at 30 June, 2023, leaving a balance of Kshs.22,270,619 in the Project Management Committee (PMC) account as disclosed in Note 19.4 and Annex 5 to the financial statements. However, construction of the perimeter wall had not been completed and Inspection and Acceptance Committee reports for the works paid for were not provided for audit. Further, the construction of the administration block at a cost of Kshs.22,394,818 as contained in the Bill of Quantities had not started. In addition, ownership documents for the parcel of land where the project was being undertaken were not provided for audit.

In the circumstances, the accuracy and ownership of the payments on the project could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Mathira Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.171,299,698 and Kshs.107,339,524 respectively resulting to an under-funding of Kshs.63,960,174 or 63% of the budget. However, the Fund spent a balance of Kshs.101,309,965 against actual receipts of Kshs.107,339,524 resulting to an under-utilization of Kshs.6,029,559 or 5%.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

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

Unresolved Prior Year Audit Matters

In the audit report of the previous year, several matters were raised under the Report on Financial Statements, Other Matter and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management had not resolved the issues or given any explanation for failure to implement the recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Procurement Irregularities

1.1 Use of Restricted Tendering in Purchase of Bus

The statement of receipts and payments reflects transfers to other Government entities amount of Kshs.25,136,623 as disclosed in Note 7 to the financial statements. The amount includes a transfer of Kshs.8,800,000 as payment for purchase of a school bus for Iruri secondary school by way of restricted tender. However, no evidence was provided to justify the use of the procurement method. This was contrary to Section 102(1) of the Public Procurement and Asset Disposal Act, 2015 which requires certain conditions to be satisfied for use of restricted tendering by procuring entities.

In the circumstances, Management was in breach of the law.

1.2. Irregular Splitting of Procurements

The statement of receipts and payments reflects transfer to other Government entities amount of Kshs.25,136,623 as disclosed in Note 7 to the financial statements. The amount includes transfers to primary schools of Kshs.5,814,000 and transfers to secondary schools of Kshs.18,322,623. However, tenders awarded were split for contracts of building materials suppliers with no evidence of procurement lot to specific target group, maximum participation of wider pool of building materials suppliers, disadvantaged groups in the industry, small, micro and medium enterprises that were otherwise eligible to bid. This was contrary to Section 54(1) of the Public Procurement and Asset Disposal Act, 2015 which states that no procuring entity may structure procurement as two or more procurements for the purpose of avoiding the use of a procurement procedure except where prescribed.

In the circumstances, Management was in breach of the law.

1.3 Irregular Procurement through Request for Quotation

The statement of receipts and payments reflects transfer to other Government entities amount of Kshs.25,136,623 as disclosed in Note 7 to the financial statements. The amount includes transfers to primary schools Kshs.5,814,000 and transfers to secondary schools Kshs.18,322,623 as payment for various projects. A scrutiny of the professional opinions in the contract documents indicates that request for quotation method of procurement was used to award contracts totalling to Kshs.24,136,623. However, there was no evidence that suppliers were registered by the Fund. This was contrary to Section 106(2) of the Public Procurement and Asset Disposal Act, 2015 which requires an Accounting Officer of a procuring entity to give the request to such persons as are registered by the procuring entity.

In the circumstances, Management was in breach of the law.

1.4 Failure to Establish Framework Agreement in Consumption of Fuel

The statement of receipts and payments reflects use of goods and services amount of Kshs.3,260,373 as disclosed in Note 6 to the financial statements. The amount includes fuel, oil and lubricants and transfers of Kshs.1,241,054. However, the fuel was purchased in bulk with no evidence of a framework contract with the supplier. This was contrary to Regulation101(1)(a-b) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity may enter into a framework agreement where the quantities and delivery schedules are not definable or determinable at the beginning and the need for the subject procurement is expected to arise on a repeated basis over a definite period of time.

In the circumstances, Management was in breach of the law.

2. Irregularities in Implementation of Projects

2.1. Ngunguru Secondary School

Note 7 to the financial statements reflects transfer to other Government units of Kshs.25,136,623 which includes transfers to secondary schools of Kshs.18,322,623 which further includes an amount of Kshs.1,200,000 transferred to Ngunguru Secondary School. Physical inspection carried out in March, 2024 revealed that the project had stalled.

2.2 Ndunduini Assistant Chief's Office

Note 8 to the financial statements reflects transfer to security projects of Kshs.3,937,109 which includes an amount of Kshs.1,500,000 transferred to a PMC account for the construction and completion of a two-roomed office for Ndunduini Assistant Chief's office. Physical inspection carried out in March, 2024 revealed that a portion of the ceiling had fallen off within 3 months upon completion an indication of unsatisfactory implementation.

In the circumstances, value for money may not have been realized from the projects.

3. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

The statement of assets and liabilities reflects a balance of Kshs.6,029,559 in respect to bank balances. However, there was no corresponding Note to the financial statements. Further, the statement reflects an amount of Kshs.18,892,125 in respect to fund balance brought forward as indicated in Note 15 to the financial statements. However, the component was assigned Note 14 in the notes to the financial statements.

In addition, the statement of cashflows reflects a balance of Kshs.6,029,559 in respect to cash and cash equivalents at end of year. However, there was no corresponding Note to the financial statements assigned.

In the circumstances, Management did not comply with the Public Sector Accounting Standards Board Reporting template.

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 controls 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability 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 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 controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of 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 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 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


 FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 June, 2024


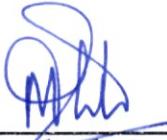

*Mathira Constituency
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9. Statement of Receipts and Payments for the Year Ended 30th June 2023

I. STATEMENT OF RECEIPTS AND PAYMENTS			
	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	88,000,000	183,777,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	447,399	1,295
TOTAL RECEIPTS		88,447,399	183,779,053
PAYMENTS			
Compensation of employees	4	4,557,159	3,309,302
Committee expenses	5	3,699,230	3,890,550
Use of goods and services	6	3,260,373	5,321,364
Transfers to Other Government Units	7	25,136,623	82,247,120
Other grants and transfers	8	63,697,130	89,979,995
Acquisition of Assets	9	-	-
Oversight Committee Expenses	10	959,450	-
Other Payments	11	-	-
TOTAL PAYMENTS		101,309,965	184,748,331
SURPLUS/DEFICIT		(12,862,566)	(969,278)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 06-09-2023 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Eleanor Muthoni	Name: Erastus Muchira ICPAK M/No: 18050	Name: Barnabas Kinyua

Mathira Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

10. Statement of Assets and Liabilities as at 30th June, 2023

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES


	Note	2022-2023 Kshs	2021-2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	6,029,559	18,892,125
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		6,029,559	18,892,125
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		6,029,559	18,892,125
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL ASSETS		6,029,559	18,892,125
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	18,892,125	19,753,610
Prior year adjustments	16	-	107,793
Surplus/Deficit for the year		(12,862,566)	(969,278)
NET FINANCIAL POSITION		6,029,559	18,892,125

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.


The Constituency financial statements were approved by NG CDFC on 06-09-2023 and signed by:



Fund Account Manager



National Sub-County
Accountant



Chairman NG-CDF
Committee

Name: Eleanor Muthoni

Name: Erastus Muchira
ICPAK M/No: 18050

Name: Barnabas Kinyua

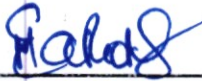
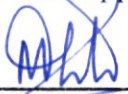

*Mathira Constituency
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11. Statement of Cash Flows for the Year Ended 30th June 2023

STATEMENT OF CASH FLOW		2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	88,000,000	183,777,758
Other Receipts	3	447,399	1,295
		88,447,399	183,779,053
Payments for operating activities			
Compensation of Employees	4	4,557,159	3,309,302
Committee expenses	5	3,699,230	3,890,550
Use of goods and services	6	3,260,373	5,321,364
Transfers to Other Government Units	7	25,136,623	82,247,120
Other grants and transfers	8	63,697,130	89,979,995
Oversight Committee Expenses	10	959,450	-
Other Payments	11	-	-
		101,309,965	184,748,331
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	107,793
Net Adjustments		-	107,793
Net cash flow from operating activities		(12,862,566)	(861,485)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT	11	(12,862,566)	(861,485)
Cash and cash equivalent at START of the year	11	18,892,125	19,753,610
Cash and cash equivalent at END of the year	11	6,029,559	18,892,125

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 06-09-2023 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Eleanor Muthoni	Name: Erastus Muchira ICPAK M/No: 18050	Name: Barnabas Kinyua

12. Summary Statement of Appropriation for the Year Ended 30th June 2023

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	151,960,174	18,892,125	-	170,852,299	106,892,125	63,960,174	63%
Proceeds from Sale of Assets	-	-	-	0	-	-	-
Other Receipts		447,399	-	447,399	447,399	-	100%
TOTAL RECEIPTS	151,960,174	19,339,524	-	171,299,698	107,339,524	63,960,174	63%
PAYMENTS							
Compensation of Employees	4,908,952	806,029	-	5,714,981	4,557,159	1,157,822	80%
Committee expenses	3,794,230	-	-	3,794,230	3,699,230	95,000	97%
Use of goods and services	4,176,983	-	-	4,176,983	3,260,373	916,610	78%
Transfers to Other Government Units	63,501,000	2,446,207	-	65,947,207	25,136,623	40,810,584	38%
Other grants and transfers	74,079,009	15,516,178	-	89,595,187	63,697,130	25,898,057	71%
Acquisition of Assets	-	-	-	-	-	-	-
Oversight Committee Expenses	1,500,000	-	-	1,500,000	959,450	540,550	64%
Fund pending Approval	-	571,110	-	571,110	-	571,110	0%
Other Payments	-	-	-	-	-	-	-
TOTAL	151,960,174	19,339,524	-	171,299,698	101,309,965	69,989,733	59%

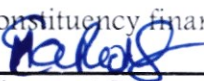
***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

Explanatory Notes.

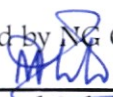
1. Other receipts are savings from various project management committees (PMCs)
2. A significant portion of the underutilized funds in the "Compensation of Employees" category is due to gratuity payments, which were budgeted for but not fully disbursed during the reporting period. Additionally, in the "Use of Goods and Services" category, the budget remained unspent because the procurement process for office equipment, specifically printers, had not been initiated as planned. Furthermore, the underutilization observed in both "Transfers to Other Government Units" and "Other Grants and Transfers" can be traced back to late disbursements from the NGCDF Board, which hindered timely project execution. Lastly, the underutilization in "Oversight Committee Expenses" was a consequence of the late appointment of Committee of Constituency (COC) members by the Member of the National Assembly, impacting the committee's effective allocation and utilization of allocated funds.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	69,989,733
Less undisbursed funds receivable from the Board as at 30th June 2023	63,960,174
	6,029,559
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2022/2023	6,029,559

The Constituency financial statements were approved by NG-CDFC on 06-09-2023 and signed by:


 Fund Account Manager

Name: Eleanor Muthoni


 National Sub-County Accountant

Name: Erastus Muchira
 ICPAK M/No: 18050


 Chairman NG-CDF Committee

Name: Barnabas Kinyua

13. Budget Execution by Sectors and Projects for the Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	4,908,952	806,029	-	5,714,981	4,557,159	1,157,822	80%
1.2 Committee allowances	350,000	-	-	350,000	350,000	-	100%
1.3 Use of goods and services	3,911,158	-	-	3,911,158	3,560,352	350,806	91%
Total	9,170,110	806,029	-	9,976,139	8,467,511	1,508,628	85%
2.0 Monitoring and evaluation							
2.1 Capacity building	400,000	-	-	400,000	400,000	-	100%
2.2 Committee allowances	2,425,000	-	-	2,425,000	2,330,000	95,000	96%
2.3 Use of goods and services	885,055	-	-	885,055	319,250	565,805	36%
Total	3,710,055	-	-	3,710,055	3,049,250	660,805	82%
3.0 Emergency							
3.1 Primary Schools	-	-	-	-	-	-	
3.2 Secondary schools	-	-	-	-	-	-	

Mathira Constituency

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
3.3 Tertiary institutions	-	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-	-
3.5 Unutilised	7,636,190	-	-	7,636,190	-	7,636,190	0%
Total	7,636,190	-	-	7,636,190	-	7,636,190	0%
4.0 Bursary and Social Security							
4.1 Secondary Schools	30,492,310	4,000,000	-	34,492,310	34,492,310	-	100%
4.2 Tertiary Institutions	22,500,000	6,005,148	-	28,505,148	23,500,000	5,005,148	82%
4.3 Social Security	-	-	-	-	-	-	-
4.4 Special Needs	500,000	-	-	500,000	500,000	-	100%
Total	53,492,310	10,005,148	-	63,497,458	58,492,310	5,005,148	92%
5.0 Sports							
5.1 Sports	3,056,700	941,495	-	3,998,195	941,094	3,057,101	24%
Total	3,056,700	941,495	-	3,998,195	941,094	3,057,101	24%
6.0 Environment							
Mathira Youth Empowerment	-	2,742,917	-	2,742,917	-	2,742,917	0%

*Mathira Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
Kiarithaini Primary School	-	326,618	-	326,618	326,618		100%
Ngunguru Secondary School	170,000	-	-	170,000	-	170,000	0%
Kanyama Secondary School	170,000	-	-	170,000	-	170,000	0%
Ngaini Secondary School	170,000	-	-	170,000	-	170,000	0%
Iruri Secondary School	170,000	-	-	170,000	-	170,000	0%
Maganjo Secondary School	170,000	-	-	170,000	-	170,000	0%
Mathaithi Day Secondary School	170,000	-	-	170,000	-	170,000	0%
Ragati Secondary School	170,000	-	-	170,000	-	170,000	0%
General China Secondary School	170,000	-	-	170,000	-	170,000	0%
Ndimini Secondary School	170,000	-	-	170,000	-	170,000	0%
Gakuyu Secondary School	170,000	-	-	170,000	-	170,000	0%
Gaturiri Secondary School	170,000	-	-	170,000	-	170,000	0%
Kabiruini Secondary School	170,000	-	-	170,000	-	170,000	0%
Gikumbo Secondary School	170,000	-	-	170,000	-	170,000	0%
Gitunduti		-					0%

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
Secondary School	170,000		-	170,000	-	170,000	
Gathehu Secondary School	170,000	-	-	170,000	-	170,000	0%
Gatundu Secondary School	170,000	-	-	170,000	-	170,000	0%
Itundu Secondary School	170,000	-	-	170,000	-	170,000	0%
Kiamwangi Secondary School	166,700	-	-	166,700	-	166,700	0%
Total	3,056,700	3,069,535	-	6,126,235	326,618	5,799,617	5%
7.0 Primary Schools Projects							
Kiarithaini Primary school	-	254,000	-	254,000	254,000		100%
Mathaithi Primary School	301,000	-	-	301,000	-	301,000	0%
Kirigu Primary School	200,000	-	-	200,000	-	200,000	0%
Kihuro Primary School	300,000	-	-	300,000	-	300,000	0%
Gaturiri Primary School	1,700,000	-	-	1,700,000	-	1,700,000	0%
Karindundu Primary School	100,000	-	-	100,000	-	100,000	0%
Kiambara Primary School	450,000	-	-	450,000	-	450,000	0%
Wakamata Primary School	250,000	-	-	250,000	-	250,000	0%

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
Kiangoma Primary School	150,000	-	-	150,000	-	150,000	0%
Ngurumo Primary School	200,000	-	-	200,000	-	200,000	0%
Kianjogu Primary School	200,000	-	-	200,000	-	200,000	0%
Kiamwangi Primary School	150,000	-	-	150,000	-	150,000	0%
Kiamucheru Primary School	200,000	-	-	200,000	-	200,000	0%
Karura Primary School	100,000	-	-	100,000	-	100,000	0%
Gitunduti Primary School	150,000	-	-	150,000	-	150,000	0%
Kirigu Primary School	5,560,000	-	-	5,560,000	5,560,000	-	100%
Total	10,011,000	254,000	-	10,265,000	5,814,000	4,451,000	57%
8.0 Secondary Schools Projects							
Kangocho Secondary School	-	1,192,207	-	1,192,207	1,192,207	-	100%
Ragati Secondary School	3,010,000	-	-	3,010,000	3,010,000	-	100%
Ngunguru Secondary School	1,200,000	-	-	1,200,000	1,200,000	-	100%
Miiri Secondary School	510,000	-	-	510,000	-	510,000	0%
Hiriga Secondary							0%

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
School	400,000		-	400,000	-	400,000	
Ngunguru Secondary School	4,720,000		-	4,720,000	4,720,000	-	100%
Ngaini Secondary School	4,260,000		-	4,260,000	-	4,260,000	0%
Gakuyu Secondary School	4,540,000		-	4,540,000	4,540,000	-	100%
St. Augustine Kieni Secondary School	1,570,000		-	1,570,000	1,570,000	-	100%
Kiamabara Secondary School	2,370,000		-	2,370,000	-	2,370,000	0%
Mathaithi Secondary School	5,370,000		-	5,370,000	-	5,370,000	0%
Ihwagi Secondary School	4,050,000		-	4,050,000	-	4,050,000	0%
Itundu Secondary School	4,120,000		-	4,120,000	-	4,120,000	0%
Gathehu Secondary School	2,480,000.00		-	2,480,000	-	2,480,000	0%
Gitunduti Secondary School	3,000,000.00		-	3,000,000	-	3,000,000	0%
Muthea Secondary School	3,090,000.00		-	3,090,000	2,090,416	999,584	68%
Iruri Secondary School	8,800,000		-	8,800,000	-	8,800,000	0%
Total	53,490,000	1,192,207	-	54,682,207	18,322,623	36,359,584	34%
9.0 Tertiary institutions Projects				-		-	

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
Mathira Youth Empowerment	-	1,000,000		1,000,000	1,000,000	-	100%
Total	-	1,000,000	-	1,000,000	1,000,000	-	100%
10.0 Security Projects				-			
Ndunduini Assistant Chief's Office	-	1,500,000	-	1,500,000	1,500,000	-	100%
Konyu chief's Office	300,000	-	-	300,000	-	300,000	0%
Gatina Assistant Chief's Office	300,000	-	-	300,000	-	300,000	0%
Miiri Chief's Office	750,000	-	-	750,000	-	750,000	0%
Gatunganga Chief's Office	300,000	-	-	300,000	-	300,000	0%
Kiahia Assistant Chief's Office	300,000	-	-	300,000	-	300,000	0%
Ngorano Chief's Office	200,000	-	-	200,000	-	200,000	0%
Huruma Assistant Chief's Office	250,000	-	-	250,000	-	250,000	0%
Gathaithi Chief's Office	2,437,109	-	-	2,437,109	2,437,109	-	100%
Total	4,837,109	1,500,000	-	6,337,109	3,937,109	2,400,000	62%
11.0 Acquisition of assets				-			
Total							

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	6/30/2023		
	-		-	-		-	
12.0 Oversight Committee Expenses (itemize)							
Oversight Committee Expenses	1,500,000	-	-	1,500,000	959,450	540,550	64%
Total	1,500,000	-	-	1,500,000	959,450	540,550	64%
13.0 Other payments							
Mathira NG CDF Strategic Plan	2,000,000	-	-	2,000,000	-	2,000,000	0%
Total	2,000,000	-	-	2,000,000	-	2,000,000	0%
14.0 unallocated fund							
Unapproved projects						-	
AIA						-	
PMC savings		571,110		571,110	-	571,110	0%
Total	-	571,110	-	571,110	-	571,110	0%
	151,960,174	19,339,524	-	171,299,698	101,309,965	69,989,733	59%

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National Government Constituencies Development Fund (NGCDF)
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(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

14. 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-Mathira Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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.

Significant Accounting Policies continued

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 Equivalent.

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

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 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash

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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 30th June 2023.

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.

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National Government Constituencies Development Fund (NGCDF)
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15. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
	Kshs	Kshs
Normal Allocation		
AIE NO. B105510	-	44,000,000
AIE NO. B105868	-	22,000,000
AIE NO. B128619	-	5,000,000
AIE NO. B128932	-	12,000,000
AIE NO. B154129	-	12,000,000
AIE NO. B164361	-	18,000,000
AIE NO. B155891	-	24,088,879
AIE NO. B105208	-	33,000,000
AIE NO. B155966	-	13,688,879
AIE NO. B185175	7,000,000	-
AIE NO. B185456	6,000,000	-
AIE NO. B185712	15,000,000	-
AIE NO. B206027	5,000,000	-
AIE NO. B206475	12,000,000	-
AIE NO. B205820	12,000,000	-
AIE NO. B207581	16,000,000	-
AIE NO. B207951	15,000,000	-
TOTAL	88,000,000	183,777,758

2. Proceeds From Sale of Assets

Description	2022-2023	2021-2022
	Kshs	Kshs
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	-	-
TOTAL	-	-

3. Other Receipts

Description	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	447,399	-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	447,399	-

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Notes to the Financial Statements (Continued)

4. Compensation of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,124,773	2,725,142
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	1,166,236	409,200
Employer Contributions Compulsory national social security schemes	183,600	174,960
Employee Contribution to NHIF	82,550	-
TOTAL	4,557,159	3,309,302

5. Committee Expenses

Sitting allowance	1,442,850	230,000
Other committee expenses	2,256,380	3,660,550
TOTAL	3,699,230	3,890,550.00

6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	5,752	-
Communication, supplies and services	202,785	174,000
Domestic travel and subsistence	75,000	284,800
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	842,133
Hospitality supplies and services	425,330	1,436,400
Insurance costs	127,321	127,360
Specialised materials and services	-	-
Office and general supplies and services	782,965	962,553
Fuel, oil & lubricants	1,241,054	1,136,767
Other operating expenses	-	-
Bank Service Commission and Charges	54,976	44,624
Other operating expenses		126,100
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	142,360	186,627
Routine maintenance- other assets	202,830	-
TOTAL	3,260,373	5,321,364

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7. Transfer to Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	5,814,000	47,646,120
Transfers to Secondary Schools	18,322,623	34,601,000
Transfers to Tertiary Institutions	1,000,000	-
TOTAL	25,136,623	82,247,120

8. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	41,477,858	48,488,995
Bursary - Tertiary (see attached list)	16,514,451	27,654,891
Bursary- Special Schools	500,000	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	77,350
Security Projects (see attached list)	3,937,109	6,800,000
Sports Projects (see attached list)	941,094	4,543,600
Environment Projects (see attached list)	326,618	2,415,159
Emergency Projects (see attached list)	-	-
Roads Projects	-	-
TOTAL	63,697,130	89,979,995

9. Acquisition of Assets

<u>Non Financial Assets</u>	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
TOTAL	-	-

10. Oversight Committee Expenses

	2022-2023	2021-2022
COC Members Allowance	690,000	-
Other COC Expenses	269,450	-
TOTAL	959,450	-

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Notes to the Financial Statement Continued

14. Fund Balance B/F

	2022-2023	2021-2022
	Kshs (1/7/2022)	Kshs (1/7/2021)
Bank accounts	18,892,125	19,753,610
Cash in hand		
Imprest		
TOTAL	18,892,125	19,753,610

[Provide short appropriate explanations as necessary]

15. Prior Year Adjustments

Description of the error	Balance b/f FY 2021/2022 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2020/2021
	Kshs		Kshs
Bank accounts balances	18,892,125	-	18,892,125
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	18,892,125.00	-	18,892,125

****** *The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)*

16. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	-	-
Net changes in accounts receivables D-A	-	-

17. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	-	-
Net changes in accounts receivables D-A	-	-

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18. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year (C)	-	-
Closing accounts payable at 30th June (D=A+B-C)	-	-
Net changes in accounts payables D-A	-	-

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDF Staff	-	-
Others (specify)	-	-
	-	-

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	1,157,822	806,029
Use of goods and services	1,552,161	
Amounts due to other Government entities (see attached list)	40,810,584	5,515,743
Amounts due to other grants and other transfers (see attached list)	23,898,056	12,446,642
Acquisition of assets		
Others (specify)-Strategic Plan	2,000,000	-
Funds pending approval	571,110	123,711
Total	69,989,733	18,892,125

19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	25,236,077	58,925,409

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2022-2023	2021-2022	
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2022-2023	2021-2022
Compensation of employees		1,157,822	806,029.00
Committee expenses		95,000	-
Use of goods and services		916,610	-
Amounts due to other Government entities			
Primary School projects			
Kiarithaini Primary School	Renovation by glazing, painting and tiling of 2 classrooms and painting of school gate to completion	-	254,000
Mathaithi Primary School	Additional funds for renovation to completion by Exterior painting of 7 classrooms and tiling of 2 classrooms	301,000	-
Kirigu Primary School	Additional funds for construction to completion of 30 meters perimeter wall by installation of Coping stones & Plastering	200,000	-
Kihuro Primary School	Additional funds for Renovation to completion by Exterior painting and verandah screeding & tiling	300,000	-
Gaturiri primary school	Additional funds for construction to completion of 6 door pit latrine for girls, 4 door and urinal pit latrine for boys, renovation of administration block by, plastering, painting, tiling and electrification.	1,700,000	-
Karindundu primary school	Additional funds for renovation to completion by Screeding & tiling for one classroom	100,000	-
Kiamabara primary school	Additional funds for renovation to completion by Exterior painting of 10 classes and roof painting and tiling of 3 No classrooms	450,000	-
Wakamata primary school	Additional funds for renovation to completion of 2 roomed administration offices and 8 classrooms: by Exterior painting and skirting of 8 classes office tiling and ceiling installation	250,000	-
Kiangoma Primary School	Additional funds for renovation to completion by Painting of walls, floor screeding and verandah for	150,000	-

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	classes			
Ngurumo primary school	Additional funds for Fencing of school compound	200,000		
Kianjogu primary school	Additional funds for renovation to completion by Floor screeding and exterior painting of 7 No classrooms	200,000		
Kiamwangi primary school	Additional funds for renovation to completion by Tiling of administration block	150,000		
Kiamucheru primary	Additional funds for renovation to completion by Blandering, PVC ceiling for administration block	200,000		
Karura primary	Additional funds for renovation to completion by Painting of pit latrines	100,000		
Gitunduti primary	Additional funds for renovation to completion by tiling for verandah of 8 classes	150,000		
Secondary School Projects				
Kangocho Secondary School	Additional funds for towards purchase of school bus		1,192,207	
Miiri secondary school	Additional funds for Mechanical installation & plumbing works of bathrooms and toilets for the dormitory, floor tiling	510,000		
Hiriga secondary School	Additional funds for perimeter wall & guard house at the gate section	400,000		
Ngaini Secondary School	Construction to completion of a 80 bed capacity dormitory at Kshs.2, 509,028, Renovation to completion of 7 classrooms and (3 roomed) Administration block at Kshs.1,736,350: Installation of doors, glazing, plastering, painting and floor tiling.	4,260,000		
Kiamabara Secondary School	Renovation to completion of 11 classrooms: Plastering, glazing, painting & tiling.	2,370,000		
Mathaithi Secondary School	Construction of 4 classrooms with one storey foundation to slab level phase 1 (excluding finishes)	5,370,000		
Ihwagi Secondary School	Renovation to completion of 11 classrooms, (3 roomed) admin block, 150 capacity twin laboratory and 100 capacity dining hall: Plastering, glazing, painting & tiling.	4,050,000		

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Itundu Secondary School	Renovation to completion of 6 classrooms, (3-roomed administration block & Library: Plastering, installation of doors and windows, glazing, tiling and painting @ Kshs 3,320,000. Renovation to completion of 90 capacity laboratory by mechanical and gas installation @ Kshs 800,000	4,120,000	-
Gathehu Secondary School	Renovation to completion of 4 classrooms: Plastering, glazing, tiling and painting @ Kshs 1,680,000. Renovation of 90 capacity laboratory by mechanical and gas installation Kshs 800,000(split costs)	2,480,000	-
Gitunduti Secondary School	Renovation to completion of 6 classrooms, (2 roomed administration block, 150 capacity twin laboratory and 100 capacity dining hall: Installation of doors and windows, glazing, plastering, rendering, painting and tiling	3,000,000	-
Muthea Secondary school	Construction to completion of 4 door pit latrine for girls & 4 door and urinal pit latrine for boys with two chambers (girls and boys) for Persons With Disabilities @ Kshs 870,000. Renovation to completion of 4 classrooms and 90 capacity laboratory: Plastering, rendering, tiling and painting and electrification @ Kshs 2,220,000.	999,584	-
Iruri Secondary School	Purchase of Isuzu 46-seater school bus (FSR90 46 seat Engine 5,193cc power 207HP)	8,800,000	
Tertiary Institutions Projects			
Mathira Youth Empowerment	Procurement of consultancy services		1,000,000
Sub-Total		42,980,016	3,252,236
Amounts due to other grants and other transfers			
Bursary Secondary Schools	Bursary to Secondary Schools		4,000,000
Bursary Tertiary	Bursary to Tertiary Institutions	5,005,149	6,005,147
Security projects			
Ndunduini Assistant Chief's Office	Construction to completion of 2roomed office		1,500,000
Konyu Chief's Office	Additional funds for Electrical wiring & power connection to the Grid system	300,000	
Gatina Assistant Chief's Office	Additional funds for Electrical wiring & power connection to the Grid system	300,000	

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Miiri chief office	Additional funds for Blandering, PVC ceiling Power connection to the grid system, landscaping and construction of 2 door pit latrine	750,000	
Gatunganga chiefs' office	Additional funds for floor tiling, Electrical wiring & power connection to the grid system	300,000	
Kiahia assistant chief office	Additional funds for Electrical wiring, tiling of hall & power connection to the Grid system	300,000	
Ngorano chiefs' office	Additional funds for Electrical wiring & power connection to the Grid system	200,000	
Huruma Assistant Chief	Additional funds for Electrical wiring, & power connection to the Grid system	250,000	
Sports Projects			
Sports activities	Field preparation, officiating and match logistics.	650,000	
Sports activities	Purchase of sports equipment, carry out constituency football sports tournament and the winning teams/Schools to be awarded with trophies, balls, and goal nets and games kits.	2,107,100	941,495
Sports activities	Regional Tournament.	300,000	
Environment projects			
Kiarithaini Primary School	Provision of 2 plastic pedal dustbins, water connection and construction of 5 tap handwashing areas to completion		326,618
Mathira Youth Empowerment Centre	Land scaping and levelling	2,742,918	2,742,918
Ngunguru Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Kanyama Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Ngaini Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Iruri Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Maganjo Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Kabiru-ini Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Mathaithi Day Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Ragati Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
General China Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Ndima-ini Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Gakuyu Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Gaturiri Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Gikumbo Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	

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Gitunduti Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Gathehu Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Gatundu Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Itundu Secondary School	Provision of 300 No Hass Avocado tree seedlings	170,000	
Kiamwangi Secondary School	Provision of 290 No Hash Avocado tree seedlings	166,700	
Emergency Projects	Emergency	7,636,190	
Acquisition of assets			
Oversight Committee Expenses		540,550	-
Others (<i>specify</i>)			
Strategic Plan	Mathira NGCDF strategic plan	2,000,000	
Sub-Total		26,438,607	15,516,178
Funds pending approval		571,110	123,711
Grand Total		69,989,733	18,892,125

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost h/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	2021-2022			2022-2023
Land	-	-	0	-
Buildings and structures	5,011,958	-	0	5,011,958
Transport equipment	4,500,000	-	0	4,500,000
Office equipment, furniture and fittings	3,035,446	-	0	3,035,446
ICT Equipment, Software and Other ICT Assets	580,340	-	0	580,340
Other Machinery and Equipment	15,660,000	-	0	15,660,000
Heritage and cultural assets	-	-	0	-
Intangible assets	-	-	0	-
Total	28,787,744	0	0	28,787,744

*Mathira Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2023***Annex 5 –PMC Bank Balances as at 30th June 2023**

PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
Chehe Primary School	Cooperative	01141711485200	114,699	334,299
Gathaithi Primary School	Cooperative	01141711491700	127,794	127,794
Gathirathiru Primary School	Cooperative	01141711490100	-	384,326
Gathu-Ini Primary School	Cooperative	01141710895800	-	22,726
Gatondo Primary School	Cooperative	01141711491000	-	334,259
Giakaibei Primary School	Cooperative	01141711501800	-	517
Gikororo Primary School	Cooperative	01141711491900	-	6,521
Hiriga Secondary School	Cooperative	01141711504400	5,930	1,028,975
Huruma Assistant Chief's Office	Cooperative	01141711504600	1,995	918,595
Itundu Primary School	Cooperative	01141711473600	-	382,184
Kabiru-Ini Secondary School	Cooperative	01141711532600	-	3,998,975
Kahuti-Ini Primary School	Cooperative	01141711230500	-	2,227
Kangocho Primary School	Cooperative	01141711472100	-	8,540
Kangocho Secondary School	Cooperative	01141059612800	-	7,000,109
Kanjuri Primary School	Cooperative	01141711491500	-	8,349
Karatina Urban Primary School	Cooperative	01141711203000	-	3,982
Kiahia Assistant Chief's Office	Cooperative	01141711485400	155	59,155

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Kiamariga Secondary School	Cooperative	01141710891400	-	4,006,570
Kiamigwi Primary School	Cooperative	01141711472600	-	270
Kiamwangi Primary School	Cooperative	01141711492000	6,951	56,951
Kiamwangi Secondary School	Cooperative	01141711517400	8,987	573,025
Kiangengi Primary School	Cooperative	01141711501900	102,393	102,393
Kiaritha-Ini Primary School	Cooperative	01141710893900	11,088	4,020
Kirigu Primary School	Cooperative	01141711204400	2,000	1,187,072
Magutu Primary School	Cooperative	01141711472500	36,975	36,975
Miiri Primary School	Cooperative	01141629625900	-	1,639
Ndimaini Secondary School	Cooperative	01141710891000	27,080	5,823,075
Ngorano Primary School	Cooperative	01141711532200	61,782	4,098,975
Ruthagati Secondary School	Cooperative	01141711504300	10,675	1,998,975
Thengeini Primary School	Cooperative	01141711202900	-	32,740
Maganjo Secondary School	National Bank	01022209108200	-	31,398
Mathaiithi Primary	National Bank	01022209099100	-	5,236
Karura Primary	National Bank	01022225622100	-	1,459
Kiamucheru Primary	National Bank	01022226795100	-	371,261
Cieni Assistant Chiefs Office	Cooperative	01141711231100	-	25,777
Gatina Asst. Chief Office	Cooperative	01141711229800	-	578
Gatondo Girls Secondary School	Cooperative	01139059550502	-	7,584

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Gatura Primary School	Cooperative	01141711236400	-	1,100
Gaturiri Primary School	Cooperative	01139629182600		88,165
Gikumbo Primary School	Cooperative	01141711202700	-	1,696
Gitunduti Primary School	Cooperative	01141711202800	-	9,704
Hiriga Primary School	Cooperative	01141711235200	-	11,005
Ihwagi Primary School	Cooperative	01141711228400	50,846	105,348
Kahuru Primary School	Cooperative	01141711229200	170,742	495,742
Kahuti-Ini Primary School	Cooperative	01141711230500	-	2,227
Karatina Urban Primary School	Cooperative	01141711203000	-	3,982
Karindundu Primary School	Cooperative	01141711230000	8,132	8,132
Kiangoma Primary School	Cooperative	01141711203100	91,640	91,640
Kiangurwe Primary School	Cooperative	01141711444900	-	1,237
Kianjau Primary School	Cooperative	01141711021500	-	739
Kianjogu Primary School	Cooperative	01141711230400	47	47
Kiaritha-Ini Primary School	Cooperative	01141710893900	-	287,688
Kihuro Primary School	Cooperative	01141711249700	-	3,527
Kirigu Primary School	Cooperative	01141711204400	2,000	2,000
Kiriko Primary School	Cooperative	01139059826700	-	2,949
Konyu Chiefs Office	Cooperative	01141711203900	3,382	3,382
Miiri Secondary School	Cooperative	01141629627500	71,424	142,861

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Ngunguru Primary School	Cooperative	01141710854000	-	6,278
Ngurumo Primary	Cooperative	01141711203300	641	641
Ragati Secondary School	Cooperative	01141711230900	12,761	12,761
Unjiru Primary School	Cooperative	01141711215200	-	23,452
Bishop Gatimu Ngandu Girls	Cooperative	01141410394200	144,855	144,855
Gacuiro Primary School	Cooperative	01141711443900	-	7,446
Gathogorero Primary School	Cooperative	01141710890200	457,053	457,053
Gathu-Ini Primary School	Cooperative	01141710895800	-	22,726
Gatiko Primary School	Cooperative	01141710893500	88,827	88,827
Gatina Primary School	Cooperative	01141711435700	-	3,441
Gatung'anga Chiefs Office	Cooperative	01141711437100	22,845	22,845
Giagathege Foot Bridge	Cooperative	01141711447000	-	131,945
Icuga Primary School	Cooperative	01141711137100	-	35,168
Ihiga Primary School	Cooperative	01141711430100	-	363
Iruri Primary School	Cooperative	01141711086300	-	834
Itiati Primary School	Cooperative	01141711442700	-	1,191
Kabiru-Ini Primary School	Cooperative	01141711430300	-	922
Karatina Deb Primary School	Cooperative	01141629287400	-	1,138
Kiamabara Primary School	Cooperative	01141711437200	22,498	22,498
Kiangi Primary School	Cooperative	01141710886300	-	333

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Kiangundo-Gitige Bridge	Cooperative	01141711446900	-	9,915
Kianjeneni Primary School	Cooperative	01141711443000	-	18,230
Kieni Primary School	Cooperative	01139478157000	-	28,736
Ndimaini Primary School	Cooperative	01141711434200	-	635
Ngandu Boys Primary School	Cooperative	01141711441000	-	8,495
Ngorano Chiefs Office	Cooperative	01141711436300	1,097	1,097
St. Augustine Kieni Secondary School	Cooperative	01141711433500	1,280	1,280
Thaihi Primary School	Cooperative	01139059973200	-	4,658
Tumutumu Primary School	Cooperative	01141711442500	-	46
Tumutumu Secondary School	Cooperative	01141711203700	-	13,469
Wakamata Primary School	Cooperative	01141711438100	7,413	7,413
Kianjogu Secondary School	Cooperative	01141711411300	-	22,445
Mathira Youth Empowerment	Cooperative	01141711287400	23,270,619	22,270,619
Gathaihi Primary School	National	01022220299800	127,794	-
Gathehu Primary School	National	01022225657300	-	4,099
Gatundu Primary School	National	01022209009900	120,667	-
Icuga Girls Secondary School	National	01022208995700	-	16,751
Karura Primary School	National	01022225622100	-	1,458
Kiamucheru Primary School	National	01022226795100	-	371,260
Maganjo Secondary School	National	01022209108200	-	31,397

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Mathaithi Primary School	National	01022209099100	-	5,235
Ngaini Secondary School	National	01022209037800	-	6,551
Ngorano Primary School	National	01022206983400	-	10,881
Ragati Primary School	National	01022209071700	-	36,556
Sagana Primary School	National	01022219045900	-	818,790
General China Secondary School	Kcb	1236414241	35,910	-
Gathugu Primary School	Eco-Bank	6634000062	4,707	-
Njatheini Primary School	Eco-Bank	6634000039	393	-
			25,236,077	58,925,409

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Annex 6: 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1. Mathira Youth Empowerment Project	The ownership status of the parcel of land and the regularity of the expenditure of Kshs. 8,906,408 could not be confirmed.	The management is in communication with Nyeri County Government on issuance of Title deed.	Not resolved but Awaiting reallocation to other project.	Eight Months
2. Lack of ownership documents for Asset.	Ownership status for motor grader valued at Kshs. 15,660,000 could not be confirmed.	The grader was procured in the financial year 2004/2005. The management is in liaison with the NG-CDF Board for the provision of logbook.	Not resolved.	Eight months.



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Name: Eleanor Muthoni
Fund Account Manager.