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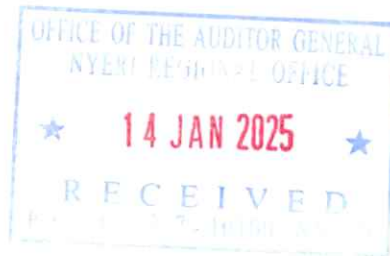
ON

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

THE NATIONAL ASSEMBLY
PAPERS LAID

**FOR THE YEAR ENDED
30 JUNE, 2024**

DATE:	05 MAR 2025	DAY:	Wednesday
TABLED BY:	Hon. Owen Baya, MP		
CLERK-AT-THE-TABLE:	Deputy Leader of Majority Esther Njirau		



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MATHIOYA CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

Table of Contents	Page
1. Acronyms and Definition of Key Terms	ii
2. Key Constituency Information and Management	iii
3. NG-CDFC Chairman’s Report	vii
4. Statement of Performance Against Predetermined Objectives for FY 2023/24.....	x
5. Governance Statement	xii
6. Environmental and Sustainability Reporting.....	xviii
7. Statement of Management Responsibilities	xxii
8. Report of the Independent Auditors on The NGCDF- Mathioya Constituency	xxiv
9. Statement of Receipts and Payments for the Year Ended 30 th June 2024	1
10. Statement of Assets and Liabilities as at 30 th June, 2024	2
11. Statement Of Cash Flows for The Year Ended 30 th June 2024	3
12. Summary Statement of Appropriation for The Year Ended 30 th June 2024.....	4
13. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2024.....	6
14. Significant Accounting Policies	13
15. Notes To the Financial Statements	18
16. Annexes	29

1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.

Comparative Year- Means the prior period.

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 2023. 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

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 are as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Machira Evans
2.	National Sub-County Accountant	John Wambugu
3.	Chairman NGCDFC	Eliud Kiriga
4.	Member NGCDFC	Joyce Muriuki

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Mathioya Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF Mathioya Constituency Headquarters

P.O. Box 275-10204, Kiria-ini
Mathioya Sub-County Headquarters Compound

(f) NGCDF Mathioya Constituency Contacts

Telephone: (254) 722320794
E-mail: cdfmathioya@ngcdf.go.ke
Website: cdfmathioya@ngcdf.go.ke

(g) NGCDF Mathioya Constituency Bankers

1. Equity Bank - 0050290920356 (Operations Account)
Kiriaini Branch
P.O. Box 75104 – 00200
Nairobi

2. Equity Bank – 0050284839685 – Deposit Account
Kiriaini Branch
P.O. Box 75104 – 00200
Nairobi

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report



Eliud Kiriga Goko
Chairman - Mathioya NG-CDFC

I am pleased to present the Mathioya NGCDF Annual report and financial Statements for the year ended 30th June 2024.

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

In year under review Mathioya constituency basically addressed the issue of bursary by ensuring 100% issuance of both secondary and tertiary bursary. The CDFC in its strategic plan is working towards 100% transition to secondary school and tertiary institutions. This year has seen the highest allocation under bursary of Kshs. 63.6 million. This has ensured that students have been retained in school longer hence improved performance.

The CDFC is keen in setting realistic and achievable goals by giving priority to ongoing projects to ensure their completion in time.

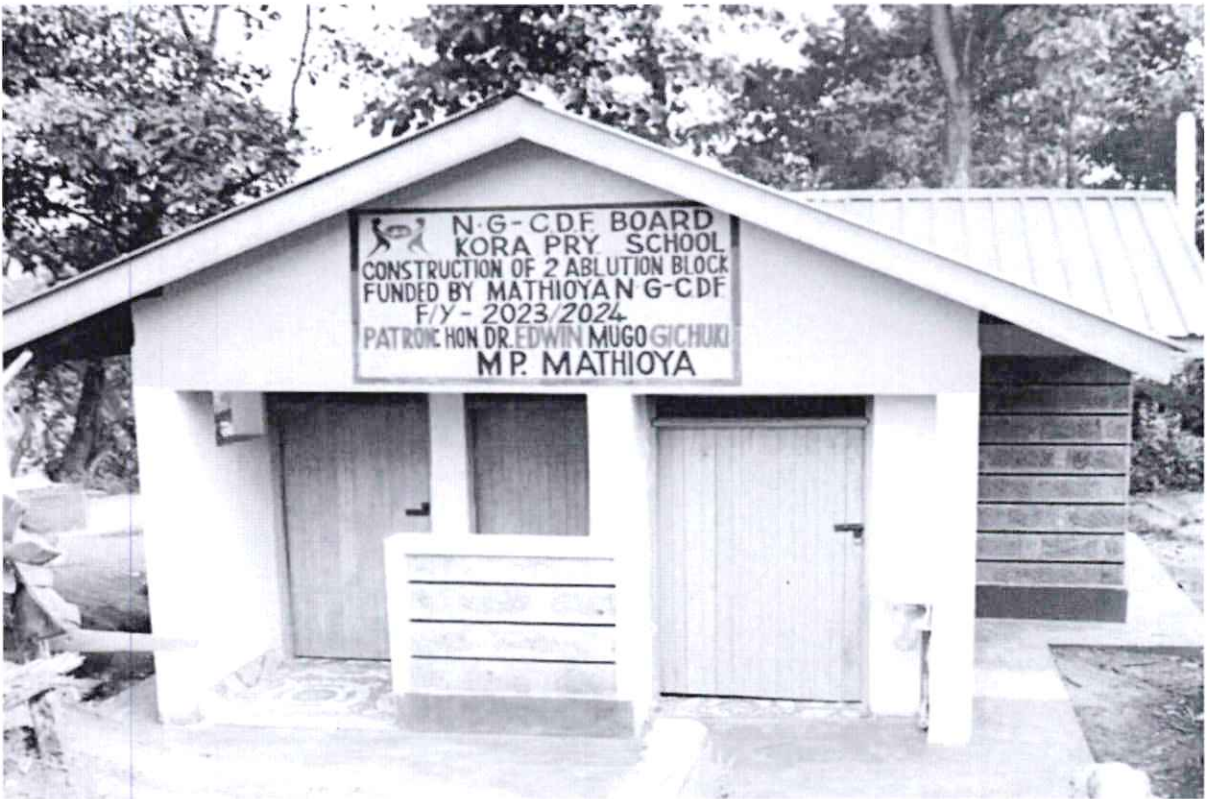
Mathioya NGCDF has ensured fairness in the disbursement of bursaries to help keep bright and needy students in school. This has gone a long way in improving the performance of the constituency. At the same time, the constituency holds an academic day for teachers and learners every year in a bid to motivate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

There has been great co-operation between the NGCDF and other sectors like KERRA, Ministry of Education and the local administration to ensure that there is co-ordinated development in the constituency.

Some of the projects implemented during the year are as follows:



RENOVATION OF CLASSROOMS AT NGUTU PRIMARY SCHOOL

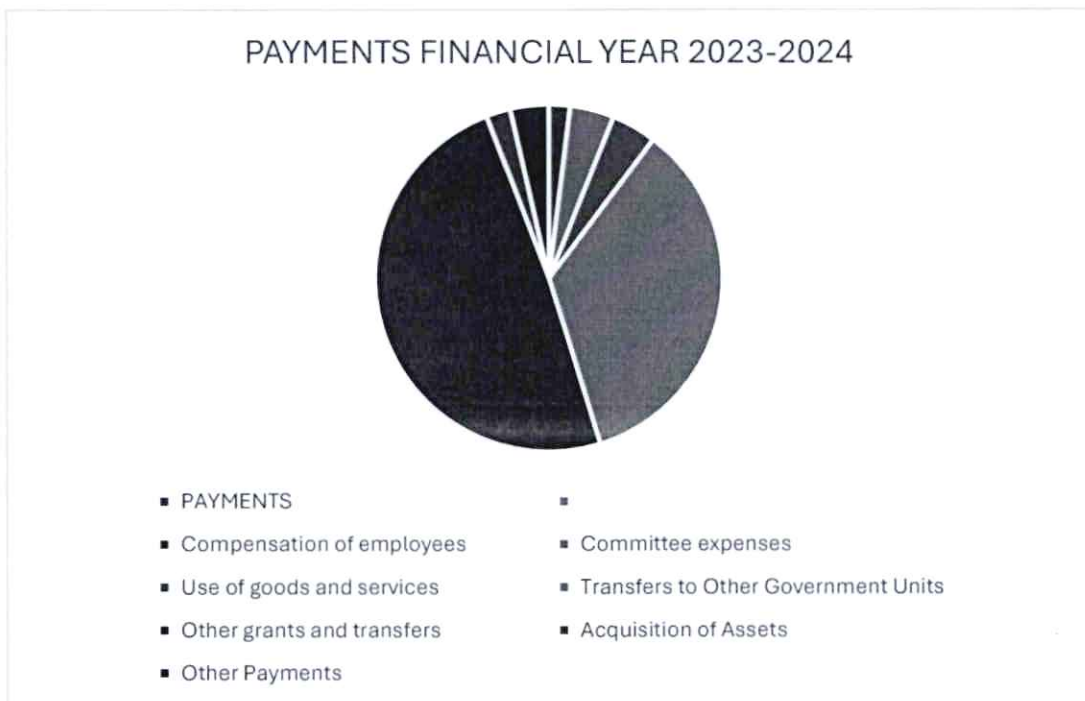


KORA PRIMARY SCHOOL



GITUGI PRIMARY SCHOOL

SUMMARY REPRESENTATION OF PAYMENTS DONE IN THE FINANCIAL YEAR




.....
Name: Eliud Kiriga
Chairman NGCDF Committee

4. Statement of Performance Against Predetermined Objectives for FY 2023/24

Introduction

The key development objectives of the NGCDF Mathioya Constituency 2022-2027 plan are to:

1. To empower constituents of Mathioya Constituency socially and economically.
2. To enhance security for constituents.
3. To address environmental challenges and reduce the impact of disaster risks.
4. Enhance sports empowerment within the constituency.
5. To improve efficiency and effectiveness.
6. To improve access, affordability and availability of quality education.
7. To cater for any unforeseen occurrences in the constituency.
8. To address environmental challenges and reduce the impact of disaster risks.

Progress on the 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	To have better & conducive learning institutions	Conducive learning environment for primary, secondary and tertiary institutions	16 primary schools were fully renovated, 3 dining halls constructed in secondary schools, 1 Laboratory was constructed, 2 Classrooms were constructed and over 10,000 students benefited in both secondary & tertiary bursaries	More schools were fully renovated, many ablution blocks were constructed for both learners and teachers & more bursary beneficiaries were realized

National Government Constituencies Development Fund (NGCDF)

Mathioya Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Security	Construction of offices for chiefs/assistant chiefs.	Improved service delivery to the public.	2 Assistant Chief's offices and 1 Chief's office were constructed.	3 offices constructed for chief/assistant chiefs in the FY 2023/2024 in Gakoe, Kora and Yakarengo.
Environment	To provide water harvesting tanks in learning institutions	Improved access to clean water and reduced damage to infrastructure	Water tanks/guttering supplied to 9 institutions and tree planting to 20 institutions	Provision for Installation of water tanks, guttering in nine institutions and tree planting to 20 institutions
Sports				
Emergency	Mitigate emergency occurrences	Reduced health hazards and accidents	Improvement of 11 learning and security institutions	Eleven learning & security institutions were improved
Others (Specify)				

5. Governance Statement

a. NGCDFC process of appointment

section 43(1),2,3 and 4 of the NGCDF act states that:

1.there is established a National Government Constituency Development Fund Committee for every constituency.

2. Constituency committee shall comprise of:

- i) For a Person Living with Disability, the Fund Account Manager shall write to a registered group representing persons with disabilities in the constituency requesting for nomination of one person with disability to sit in the NG-CDF committee. The nominating organization shall be required to provide specific description of the kind of disability to enable the board and NG-CDF Committee to plan for necessary support to facilitate full participation of the nominee in various activities of the fund.
- ii) Invite applications form interested and Qualified members of the public for appointment to the Constituency Committee. The invitation shall be widely publicized to reach all parts of the constituency.
- iii) The selection panel consider the applications and select four suitable persons taking into account age, gender, special interest groups and regional balance.
- iv) Obtain from the Constituency Office Manager via a formal written communication names of two nominees to the NG-CDF Committee, one being of either gender, for avoidance of doubt, the nominees under this paragraph shall not include persons who sat in the selection panel at any point of the current selection process.
- v) Submit the list of seven nominees (four recommended by the selection panel, one nominated by registered group representing persons with disabilities in the constituency office) to the Board within seven days of the selection process.
- vi) Ensure the original report of the Selection Panel duly signed by all members of the Panel, original letter from the Constituency Office Manager forwarding two nominees to the NG-CDF Committee one being of either gender, original letter

and copies of minutes of the meeting of the body nominating person with disability to NG-CDF Committee, copies of National Identity Cards of all the nominees(certified as true copy of the original by the Fund Account Manager),the long –listing and shortlisting criteria, and three colour passport-size photographs of each of the respective nominees(stamped and signed at the back by the Fund Account Manager)are attached to the list submitted to the Board.

- vii) For avoidance of doubt, the two persons to be nominated by the Constituency Office to sit in the selection panel and the two persons nominated by the same office to sit in the NG-CDF Committee shall be drawn from Community and not serving public officers, Fund Account Managers are required to ensure that this is strictly adhered to.
- viii) After appointment of members of the NG-CDF Committee through publication in the Kenya Gazette the parliament, the Deputy County Commissioner (or in his/her absence) the Fund Account Manager shall convene the first meeting of the NG-CDF Committee during which the members will elect the Chairman and the Secretary.
- ix) The Fund Account Manager will then submit to the Board the names of the elected Chairman and Secretary, attaching a certified copy of form four certificates and the academic certificate for the highest level of education attained and the minutes of the NG-CDF Committee meeting that approved the appointments.

Removal of NG-CDFC Members

A member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- a) Lack of integrity
- b) Gross misconduct
- c) Embezzlement of public funds
- d) Bringing the committee into disrepute through unbecoming personal public conduct
- e) Promoting unethical practises
- f) Causing disharmony within the committee

g) Physical or mental infirmity

The members of a Constituency Committee may remove a member in accordance with section 43 (13) and (14) of the Act upon Conflict /complain against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office.

The complaint referred to shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If, at a meeting held pursuant to above paragraph, members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under above. The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition to the written response required, elect to be heard orally, and a Constituency Committee may hear such a member. The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter. The Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. Kenya Subsidiary Legislation, 2016 1955 If the member against whom a complain is made fails to respond to the complain as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available. A Constituency Committee shall issue its decision on the complain within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complain is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The communication to the Board under above paragraph shall include duly executed proceedings, together with all the supporting

documents. The Board shall, within thirty days after receipt of the communication, consider the matter and issue a final declaration which shall be binding on all parties.

The functions of a Constituency Committee shall be to –

- 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 NGCDF 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 NGCDF Board.
- x) To ensure that project reports are prepared and submitted to the NGCDF Board.
- xi) To ensure formation of project management committees, opening of project accounts, project implementation and closure of projects.

Induction process for NG-CDF committee members

Appointment and Notification
Orientation Workshop is held
Given Legal and Regulatory Framework
Their Roles and Responsibilities are given to them
Trained on Project Management and Procurement
Trained on Financial Management
Continuous training

Training Of NG-CDFC Members

The current NG CDF Committee was gazetted in the Kenya gazette on 29th November 2022 and were first inducted by the Fund Account Manager through an on job training and later trained in April 2023 during a five days' workshop organized by the NG –CDF BOARD at Mountain Breeze Hotel Embu. During the workshop it was made clear that no conflict of interest will be allowed during the committee operations. In the event that any member has any personal interest, this must be declared.

Ongoing Training: After the initial induction, NG-CDF committee members normally have continuous training opportunities to stay updated on changes in policies, regulations, and best practices. Committee also had a workshop organized by the central region constituencies to enlighten them more at the Reef Hotel – Mombasa for 6 days.

Number Of Meetings Held

During the financial year 2023/2024 the NG-CDFC Mathioya conducted 10 full committee meetings. During their operations the NG-CDFC members are required to conduct themselves in an ethical manner so that they could meet the constituents' needs efficiently and effectively hence to meet the goals and objectives of NG-CDF.

*National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

NG-CDFC										
MEMBERS NAMES	9/7/23	4/10/23	24/10/23	6/11/23	25/1/24	14/2/24	22/3/24	18/4/24	29/5/24	12/6/24
Eliud Kiriga Goko	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Dennis Eric Kibaara Kabiru	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Caroline Wangui Mwangi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Mary Wangui Mbutia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Irene Nduta Wanjiru	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
John Kirenge Gatuhu	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Joyce Wambui Muriuki	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Harrison Maina Macharia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Machira Evans							✓	✓	✓	✓

Policy on Conflict Of Interest

This requires NG-CDFC members who have any interest on matters before the committee to declare interest and exclude themselves from deliberations and adjudication of the matter.

Responsible competition practice by encouraging fair competition and zero tolerance to corruption

Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.

Responsible marketing and advertisement

Product stewardship by safeguarding consumer rights and interest

Member's Remuneration

The NG-CDFC Chairman is paid a sitting allowance of Kshs. 7,000 per sitting while the rest of members are paid each Kshs. 5,000 per sitting.

6. Environmental and Sustainability Reporting

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

1. Sustainability Strategy and Profile

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

- a. Education and Training:** Mathioya Constituency's 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 marginalized groups, including girls and people living with disabilities.

- b. Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF

has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

2. Environmental Performance

- The NG-CDF through a tree planting budget done from the previous year enabled schools to plant fruit trees in 10 schools.
- The constituency takes part in sensitizing the youth on the impact of drugs at least once every year. This is done during education carried out yearly and during project commissioning events in schools in the constituency.

3. Employee Welfare

We invest in providing the best working environment for our employees. Mathioya constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system 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. Mathioya constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market Place Practices

Mathioya Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements

Mathioya Constituency 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

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

Mathioya Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



Name: Machira Evans
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-Mathioya Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

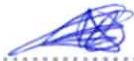
The Accounting Officer in charge of the NGCDF-Mathioya Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Mathioya Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

***National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024***

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

Approval of the financial statements

The NGCDF- Mathioya Constituency financial statements were approved and signed by the Accounting Officer on 20/09/2024.



Name: Eliud Kiriga
Chairman – NGCDF Committee



Name: Machira Evans
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHIOYA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 – Mathioya Constituency set out on pages 1 to 40,

Report of the Auditor-General on National Government Constituencies Development Fund – Mathioya Constituency for the year ended 30 June, 2024

which comprise of the statement of assets and liabilities as at 30 June, 2024 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 effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Mathioya Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies of Balances and Disclosure in the Financial Statements

Review of balances reflected in the statement of receipts and payments, statement of assets and liabilities and notes to the financial statements reflected inaccurate balances as detailed below;

1.1 Inaccuracies on the balances reflected in the notes under the comparative column compared to balances in the notes reflected in the prior year audited financial statements.

Description	Note	Amount as per notes for prior year balances (Kshs)	Amount as per Note in the prior year audited financial statement (Kshs)	Variations (Kshs)
Fund balance B/F	15	51,723,646	39,259,482	12,464,164
Prior year adjustment	16	51,273,646	-	51,273,646

1.2 Inaccuracies on the balances reflected on the face of the financial statements compared to prior year audited financial statements balances.

Description	Note	Amount as per the financial statement (Kshs)	Amount as per prior year audited financial statement (Kshs)	Variances (Kshs)
Statement of receipts and payments				
Other grants and transfers	8	61,037,645	61,054,645	(17,000)
Total payments		74,114,954	71,131,954	(17,000)
Statement of assets and liabilities				
Fund balance b/f	15	39,242,482	39,259,482	(17,000)
Statement of cash flow				
Other grants and transfers	8	61,037,645	61,054,645	(17,000)

1.3 Inaccuracies on the current year balances reflected on the face of the financial statements compared with balances in the notes to the financial statements.

Description	Note	Amount as per the face of the financial statement (Kshs)	Amount as per Note in the financial statement	Variances (Kshs)
Statement of receipts and payments				
Payments				-
Compensation of employees	4	3,318,545	3,351,145	(32,600)
Statement of assets and liabilities				
Fund balance b/Fwd	15	51,723,646	60,129,344	(8,405,698)
prior year adjustments	16	-	51,273,646	(51,273,646)

1.4 Note 19.3 in the financial statement in respect of Unutilized Funds reflects amounts which differs with the supporting analysis of Unutilized fund reflects at annex 3 of the financial statement as shown below;

Description	Amount as per Note 19.3 (Kshs)	Amount as per Annex 3 (Kshs)	Variance (Kshs)
Compensation of employees	3,680,820	3,680,820	-
Committee expenses	1,205,111	963,770	241,341
Use of goods and services	213,070	252,411	(39,341)
Amounts due to other Government entities	50,450,000	42,500,000	7,950,000
Amounts due to other grants and other transfers	8,607,638	16,557,638	(7,950,000)
Acquisition of assets	40,000	592,000	(552,000)
PMC Savings	995,119	995,119	-
Others Payment (strategic plan/Bursary system)	2,000		2,000
Funds pending approval	33,470,282	34,858,282	(1,388,000)
Total	98,664,040	100,400,040	(1,736,000)

1.5 Annex 4 summary of fixed assets register reflects Kshs.29,092,752 as opening balances which differs with the opening balances of Kshs.25,847,752 by unexplained overstatement of Kshs.3,245,000. In addition, the values of each class of assets are equally misstated as shown below;

Asset Class	Opening balances as per the financial Statements (Kshs)	Closing balances as per prior year audited financial statement (Kshs)	Variances (Kshs)
Land	10,000,000	-	10,000,000
Building and structures	8,535,932	10,000,000	(1,464,068)
Transport Equipment's	8,701,136	12,290,932	(3,589,796)
Office equipment's, furniture and fittings	997,144	1,701,136	(703,992)
ICT equipment, software and Other ICT Assets	858,540	997,144	(138,604)
Other Machinery and Equipment's		858,540	(858,540)
Total	29,092,752	25,847,752	3,245,000

In the circumstances, the balances reflected in the financial statement could not be confirmed.

2. Inaccuracies on the Summary Statement of Appropriation

- i) Summary statement of appropriation reflects Kshs.171,753,162 for total receipts and total payments for original budget which differs with the approved budget allocation for the Constituency of Kshs.165,453,162 by unexplained original budget variance of Kshs.6,300,000. In addition, the statement reflects Kshs.34,858,282 as funds pending approval under original and final budget column which differs with re-computed balance of Kshs.39,922,696 by unexplained variance of Kshs.5,064,414.
- ii) Summary statement of appropriation reflects Kshs.51,723,646 as total receipts and total payment for under the column for adjustments of cashbook and AIA instead of Kshs.58,023,646 resulting to an omission of Kshs.6,300,000 in respect of other receipts.

As a result, the balances reflected under the original budget, adjustments and final budget column for payments of compensation of employees, committee expenses, use of goods and services, transfer to other government units and other grants and transfers may not reflect the correct approved budgeted allocations.

In the circumstances, the balances reflected in the summary statement of appropriation could not be confirmed.

3. Inaccuracies on the Budget Execution by Sectors and Projects

- i) Budget execution by sectors and projects reflects Kshs.171,753,162 as total amount for programmes/sub-programme under the original budget column instead of correct original budget approval amount of Kshs.165,453,162 by unexplained variance of Kshs.6,300,000.
- ii) Budget execution by sectors and projects reflects Kshs.51,723,646 as total amount for programmes/sub-programme under the column for adjustments of cashbook and AIA instead of Kshs.58,023,646 resulting to an omission of Kshs.6,300,000 in respect of other receipts.

As a result, the balances reflected under the original budget, adjustments and final budget column for payments of compensation of employees, committee expenses, use of goods and services, transfer to other government units and other grants and transfers may not reflect the correct approved budgeted allocations.

In the circumstances, the balances reflected in the budget execution by sectors and projects could not be confirmed.

4. Failure to Disclose Gratuity Amount

The statement of receipts and payments reflects Kshs.3,318,545 in respect of compensation of employees as disclosed in Note 4 to the financial statement. Audit review of payroll records revealed the Fund's contracted staff are entitled to gratuity at a rate of 31% of their annual gross salary. However, Management did not recognize an amount of Kshs. 892,800 as gratuity for contractual employees under note 4.

Further, note 14 reflects Kshs.945,000 in respect of gratuity liability, however, the balance has not been recognized in the statement of assets and liabilities.

In addition, the Fund did not disclose the name of staff, designation, date employed and outstanding balance at annex 2 of the financial statement as required by Public Sector Accounting Standard Board financial reporting template.

In the circumstances, the accuracy and completeness payment under compensation of employees of Kshs.3,318,545 could not be confirmed.

5. Long Outstanding Unpresented Cheques

The statement of assets and liabilities reflects Kshs.60,129,344 in respect of bank balances as disclosed in Note 11 of the financial statement. Audit review of the bank reconciliation statement for month ending 30 June 2024 revealed unpresented cheques amounting to Kshs. 16,268,887. The cheques had long outstanding items and were stale as at the time of audit in the month of December 2024. Further, no evidence of receipting back the cheques in the cashbook or subsequent cheque replacement were provided.

In the circumstances, the accuracy and completeness of bank balances of Kshs.60,129,344 could not be confirmed.

6. Unsupported PMC Bank Balances

Note 19.4 to the financial statement of reflects PMC bank balances totaling to Kshs. 27,426,034. However, the list of all PMC accounts certificate of balances, bank reconciliations and cashbooks were not provided for audit. In addition, the funds in the PMC bank accounts were meant for funding projects and activities but has not been spent. Hence denying the residents of Mathioya Constituency budgeted services. Further, all unutilized funds of the Project Management Committee (PMC) were not returned to the constituency account contrary to Section 12(8) of the National Government Constituency Development Fund Act, 2023.

In the circumstances, the accuracy and completeness of Fund bank and PMC balances could not be confirmed. Additionally, Management was in breach of the law.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final budget for receipts and actual amount of Kshs.267,819,270 and Kshs.227,896,574 respectively resulting to underfunding of Kshs.39,922,696 or 18% of the approved budget. However, the Fund spent Kshs.167,767,231 against actual receipts of Kshs.227,896,574 resulting to underutilization of Kshs.60,129,343 or 26% of the actual receipts.

The underfunding and under-utilization of receipts affected the planned activities and may have impacted negatively on the 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 judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June 2024 and Management has not provided reasons for delay in resolving the prior year audit issues.

Other Information

Conclusion

The Management are responsible for the Other Information set out on page iii to xxiii which comprise of Key Constituency Information and Management, Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting, The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

In connection with my audit on the National Government Constituencies Development Fund – Mathioya Constituency financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Noncompliance With Requirement of National Cohesion and Integration Act

Review of the personnel records provided for audit revealed that the Fund has nine (9) contractual members of staff. However, all the staff members are from one ethnic community contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which states that no public establishment shall have more than one third of its staff from the same ethnic community.

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

2. Delay in Implementation of Projects

According to the project implementation status as at 30 June, 2024 provided for audit, there were twenty-six (26) projects with funds allocated in transfer to other government units for the year amounting to Kshs. 58,655,742. Twenty-five (25) projects were completed amounting to Kshs. 56,155,742 and for one (1) project the funds amounting to Kshs. 2,500,000 were released to P.M.C but the project had not started.

Additionally, other grants and other transfers in Note 8 to the financial statement had forty-six (46) projects with an allocation of Kshs. 21,674,122. Forty-one (41) projects were completed amounting to Kshs. 17,374,122, two (2) projects amounting to Kshs. 1,800,000 were still ongoing and Three projects (3) amounting to Kshs. 2,500,000 had Funds released to PMC Accounts but projects had not yet started.

In the circumstances, the effectiveness of the project contract management and value for money for the unimplemented could not be confirmed.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Management of Bursary

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects Kshs.82,122,928 for other grants and transfers. Included in the amount is bursary payment of amounting to Kshs.61,394,928 composed of Kshs. Kshs.39,702,770, kshs.21,272,158 and kshs.420,000 disbursed to secondary schools, tertiary institutions and special schools respectively. However, the following weakness in controls of bursary management were observed.

- i. There was no evidence to show that vetting, identification and categorizing of needy students was done by the bursary subcommittee that included area education officer or a representative from the Ministry of Education contrary to CDF Board circular reference VOL1/111 dated 13 September, 2010 which requires formation of a subcommittee of Constituency Development Fund to manage the bursary scheme, which subcommittee should include two co-opted members one who must be an education officer or an officer seconded from Ministry of Education.

- ii. Further, it was observed that the Ward Education Fund Appraisal committees did not confirm with the learning institutions whether the bursary applicants had received funding from other sources.
- iii. In addition, the Fund do not have bursary policy in place to guide it in the implementation of the bursary funds payments contrary to the requirements if CDF Board circular reference VOL1/111 dated 13 September, 2010.

In the circumstances, the effectiveness of internal controls on bursary management could not be confirmed.

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 controls, 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 continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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 National Government Constituencies Development Fund – Mathioya Constituency'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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 January 2025

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

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Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 January, 2025


*National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*


9. Statement of Receipts and Payments for the Year Ended 30th June 2024


	Note	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	169,872,928	87,0000
Proceeds From Sale of Assets	2	0	0
Other Receipts	3	6,300,000	351,119
Total Receipts		176,172,928	87,351,119
Payments			
Compensation of Employees	4	3,318,545	2,871,580
Committee expenses	5	6,842,900	4,247,250
Use of Goods and Services	6	7,074,116	2,958,479
Transfers to Other Government Units	7	58,655,742	-
Other Grants and Transfers	8	82,122,928	61,054,645
Acquisition of Assets	9	3,755,000	3,755,000
Other Payments	10	5,998,000	-
Total Payments		167,767,231	74,886,954
Surplus/(Deficit)		8,405,697	12,464,164

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 20/09/2024 and signed by:


Chairman NG-CDF
Committee
Name: Eliud Kiriga


Fund Accountant Manager
Name: Machira Evans



National Sub-County
Accountant
Name: John Wambugu
ICPAK M/No: 27535

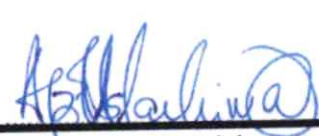
National Government Constituencies Development Fund (NGCDF)
Mathiyoa Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

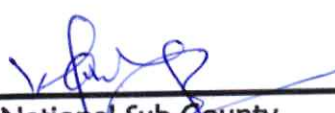
10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	60,129,344	51,723,646
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		60,129,344	51,723,646
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		60,129,344	51,723,646
Financial Liabilities			
Accounts Payable			
Retention	13	-	-
Gratuity	14	-	-
Total Financial Liabilities (B)		-	-
Net Financial Assets (A-B)		60,129,344	51,723,646
Represented By			
Fund Balance B/Fwd	15	51,723,646	39,242,482
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		8,405,697	12,464,164
Net Financial Position		60,129,344	51,723,646

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 20/09/2024 and signed by:


 Chairman NG-CDF
 Committee
 Name: Eliud Kiriga


 Fund Accountant Manager
 Name: Machira Evans


 National Sub-County
 Accountant
 Name: John Wambugu
 ICPAK M/No: 27535

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

11. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	169,872,928	87,000,000
Other Receipts	3	6,300,000	351,119
Total Receipts		176,172,928	87,351,119
Payments			
Compensation of Employees	4	3,318,545	2,871,580
Committee Expenses	5	6,842,900	4,247,250
Use of Goods and Services	6	7,074,116	2,958,479
Transfers to Other Government Units	7	58,655,742	-
Other Grants and Transfers	8	82,122,928	61,037,645
Other Payments	10	5,998,000	-
Total Payments		167,767,231	71,114,954
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		12,160,314	16,236,164
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2		
Acquisition of Assets	9	(3,755,000)	(3,755,000)
Net Cash Flows from Investing Activities		(3,755,000)	(3,755,000)
Net Increase in Cash & Cash Equivalent		8,405,697	12,481,164
Cash & Cash Equivalent at Start of the Year	11	51,723,646	39,242,482
Cash & Cash Equivalent at End of the Year	11	60,129,344	51,723,646

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

12. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	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	165,453,162	51,723,646	44,342,462	261,519,270	221,596,574	39,922,696	
Proceeds from Sale of Assets		-	-	-	-	-	0.0%
Other Receipts	6,300,000	-	-	6,300,000	6,300,000	-	0.0%
TOTAL RECEIPTS	171,753,162	51,723,646	44,342,462	267,819,270	227,896,574	39,922,696	85.1%
PAYMENTS							
Compensation of Employees	4,341,000	1,695,845	962,520	6,999,365	3,318,545	3,680,820	47.4%
Committee expenses	5,914,150		2,133,861	8,048,011	6,842,900	1,205,111	85.0%
Use of goods and services	4,074,076	2,400,810	812,300	7,287,186	7,074,116	213,071	97.1%
Transfers to Other Government Units	56,250,000	27,300,000	25,555,742	109,105,742	58,655,742	50,450,000	53.8%
Other grants and transfers	66,315,655	9,536,872	14,878,039	90,730,566	82,122,928	8,607,638	90.5%
Acquisition of Assets		3,795,000		3,795,000	3,755,000	40,000	98.9%
Other Payments		6,000,000		6,000,000	5,998,000	2,000	100.0%
PMC Savings		995,119		995,119	-	995,119	0.0%
Funds pending approval	34,858,282			34,858,282	-	34,858,282	0.0%
TOTAL	171,753,162	51,723,646	44,342,462	267,819,270	167,767,231	100,052,040	62.6%

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Explanatory Notes.

The underutilization is due to late disbursement of funds from the National Board and previous year's balances.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	102,052,040
Less undisbursed funds receivable from the Board as at 30 th June 2024	34,858,282
	60,129,344
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2024	60,129,344

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2024

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,341,000.00	1,695,845.00	962,520.00	6,999,365.00	3,318,545.00	3,680,820.00
1.2 Committee allowances	2,934,150.00		1,292,520.00	4,226,670.00	4,042,900.00	183,770.00
1.3 Use of goods and services	2,277,667.00	2,400,810.00	1,653,641.00	6,332,118.00	6,098,230.00	233,888.00
Sub-total	9,552,817.00	4,096,655.00	3,908,681.00	17,558,153.00	13,459,675.00	4,098,478.00
2.0 Monitoring and evaluation						
2.1 Capacity building	802,000.00			802,000.00	600,000.00	202,000.00
2.2 Committee allowances	2,980,000.00			2,980,000.00	2,200,000.00	780,000.00
2.3 Use of goods and services	994,408.87			994,408.87	975,886.00	18,522.87
Sub-total	4,776,408.87	-	-	4,776,408.87	3,775,886.00	1,000,522.87
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1						
Sub-total						
4.0 Emergency						
4.1 Primary Schools						

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

4.2 Secondary schools				-		-
4.3 Tertiary institutions				-		-
4.4 Security projects				-		-
4.5 Unutilized Funds	8,306,612	1,516,249	7,636,190	17,459,051		17,459,051
Sub-total	8,306,612	1,516,249	7,636,190	17,459,051	10,283,000	7,176,051
5.0 Bursary and Social Security						
5.1 Primary Schools				-		-
5.2 Secondary Schools	39,624,770			39,624,770		39,624,770
5.3 Tertiary Institutions	22,460,682			22,460,682		22,460,682
5.4 Special Schools	700,000			700,000		700,000
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
Sub-total	62,785,452			62,785,452	61,394,928	1,390,524
6.0 Sports						
6.1 Sports Activities			2,326,849	2,326,849		2,326,849
6.2 Regional Sports Tournament			300,000	300,000		300,000
Sub-total			2,626,849	2,626,849	2,230,000	396,849
7.0 Environment						
7.1 Kanjahi primary school	315,000					
7.2 Ruiru primary school	341,444					
7.3 J.J kamothe primary school	565,000			565,000		565,000
7.4 Ruru primary	317,000			317,000		317,000
7.5 Umbui primary school	315,000			315,000		315,000
7.6 Kagioini primary school	350,341			350,341		350,341

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

7.7 Yakarengo primary school	280,273			280,273		280,273
7.8 Gaithunu primary school	189,533			189,533		189,533
7.9 Thuita Primary School			290,000			
7.10 Kamune Primary School			590,000			
7.11 Kihuro Secondary School			290,000			
7.12 Njumbi Primary School			590,000			
7.13 Ngutu Primary School			625,000			
7.14 Kanoro Chief's Office			115,000			
7.15 Chui Chief's Office			115,000			
Sub-total	2,673,591		2,615,000	5,288,591	4,215,000	1,073,591
8.0 Primary Schools Projects						
(List all the Projects)						
8.1 Wambwe Primary	2,200,000					-
8.2 Kambara Primary	2,200,000					-
8.3 Kiu Primary	2,200,000					-
8.4 Warugara Primary	2,200,000					-
8.5 Karung'e Primary	2,200,000					-
8.6 Kairo Primary	2,200,000					-
8.7 Kiriko Primary	2,200,000					-
8.8 Mananga Primary	2,200,000					-
8.9 Kagumoini Primary	2,200,000					-
8.10 Karugiro Primary	2,200,000					-
8.11 J. J. Kamotho Primary	2,200,000					-
8.12 Gaithunu Primary	1,650,000					-

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

8.13 Thuita Primary School	3,500,000					-
8.14 Kirungu primary school			1,350,000			
8.15 Kamune primary school		2,250,000				
8.16 Mukui primary school		3,050,000				
8.17 Kagwanja primary school		1,350,000				
8.18 Kora primary school		1,800,000				
8.19 Gachiro primary school		1,800,000				
8.20 Gikoe primary school		1,500,000				
8.21 Njumbi primary school			2,700,000			
8.22 Nyakianga primary school		1,250,000				
8.23 nyangiti primary school			1,250,000			
8.24 Ngutu primary schoolChui			2,250,000			
8.25 Chui primary school		2,150,000				
8.26 Gitugi primary school			3,600,000			
8.27 Kanoro primary school		2,700,000				
8.28 Githendu primary school			1,900,000			
8.29 Kanjahi primary school		1,650,000				
Sub-total	29,350,000	19,500,000	13,050,000	61,900,000	32,550,000	29,350,000
9.0 Secondary Schools Projects (List all the Projects)						
9.1 Kamacharia Girls Secondary	750,000					-
9.2 Matuto Secondary	2,350,000					-
9.3 Gitongu Secondary	2,200,000					-
9.4 Iruri Secondary	1,850,000					-

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

9.5 Kiriko Day Secondary	3,500,000					-
9.6 Wahundura mixed secondary school		2,500,000	2,500,000			
9.7 Kiambuthia secondary school		4,505,742	4,505,742			
9.8 Kiriaini mixed secondary school		1,500,000				
9.9 Gatunguru secondary school		5,000,000	5,000,000			
Sub-total	10,650,000	13,505,742	12,005,742	36,161,484	17,305,742	18,855,742
10.0 Tertiary institutions Projects (List all the Projects)						
10.1 Mathioya T.T.I	2,500,000					-
Sub-total	2,500,000	-	-	2,500,000	2,500,000	-
11.0 Security Projects						
11.1 Gakoe Chief's Office			2,000,000	2,000,000	2,000,000	-
11.2 Kamune Assistant Chief's Office			500,000	500,000	-	500,000
11.3 Kora Assistant Chief's Office		1,000,000		1,000,000	1,000,000	
					-	-
Sub-total		2,000,000	2,500,000	4,500,000	4,000,000	500,000
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)		3,755,000		3,755,000	3,755,000	-
12.2 Construction of CDF office				-	-	-
12.3 Purchase of furniture and equipment				-	-	-

*National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency*

Annual Report and Financial Statements for The Year Ended June 30, 2024

12.4 Purchase of computers		550,000		550,000	-	550,000
12.5 Purchase of land					-	-
Sub-total		4,305,000		4,305,000	3,755,000	550,000
13.0 Others						
13.1 Strategic Plan		3,500,000		3,500,000	3,498,000	2,000
13.2 Innovation Hub					-	-
13.3 Digital Bursary System		2,500,000		2,500,000	2,500,000	-
Sub-total		6,000,000		6,000,000	5,998,000	2,000
14.0 Funds pending approval**					-	-
14.1 Education Day and learning activities	900,000					
14.2 Ruru Primary School	800,000					
14.3 Mioro Secondary School	8,000,000					
14.4 Kihuro Primary School	550,000					
14.5 Iruri Primary School	739,533					
14.6 Kiriithiru Primary School	550,000					
14.7 Wahundura Primary School	550,000					
14.8 Gititu Primary School	550,000					
14.9 Kiambuthia Primary School	550,000					
14.10 Kiriaini Primary School	550,000					
14.11 Umbui Primary School	550,000					
14.12 Kirimahiga Primary School	550,000					
14.13 Kanjahi Primary School	550,000					
14.14 Githendu Primary School	550,000					
14.15 Kihuro Primary School	550,000					

National Government Constituencies Development Fund (NGCDF)
Mathiyo Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

14.16 Iruri Primary School	739,533					
14.17 Kiriithiru Primary School	550,000					
14.18 Wahundura Primary School	550,000					
14.19 Gititu Primary School	550,000					
14.20 Kiambuthia Primary School	550,000					
14.21 Kiriaini Primary School	550,000					
14.22 Umbui Primary School	550,000					
14.23 Kirimahiga Primary School	550,000					
14.24 Kanjahi Primary School	550,000					
14.25 Githendu Primary School	550,000					
14.26 NGCDFC Office	3,202,800					
14.27 REREC	5,000,000					
14.28 Digital Hubs	4,476,416					
Sub-total	34,858,282	-	-	34,858,282		34,858,282
						-
15.0 Funds pending approval**						-
15.1 Other Receipts	6,300,000	800,000		800,000	-	800,000
						-
Sub-total	-					-
						-
Total	171,753,162.00	51,723,647	44,342,462.00	267,819,271	167,767,231	100,052,040

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:

- Receivables that include imprests
- Payables that include gratuity and retentions.

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Recognition of Receipts

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

a. 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.

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. 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.

e. 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.

5. Recognition of payments

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

a) Compensation of Employees

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

b) 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.

c) Acquisition of Fixed Assets

The payment on the 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 is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

6. 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.

7. Cash and Cash Equivalents

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

8. 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.

9. Accounts Payable

For 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 the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned 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 the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. 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.

11. 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 the NGCDF Act, 2015

12. 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 30th June 2023 for the period 1st July 2023 to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

13. Comparative Figures

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

14. 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 2024.

15. Prior Period 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, restate 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.

16. 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.

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	FY 2023/2024	FY 2022/2023
NGCDF Board	Kshs	Kshs
AIE NO. B225139	30,000,000	
AIE NO. B226136	30,000,000	
AIE NO. B226491	20,644,881	
AIE NO. B214988	44,885,585	
AIE NO. B185174		7,000,000
AIE NO. B185455		6,000,000
AIE NO. B185711		15,000,000
AIE NO. B206026		5,000,000
AIE NO. B206474		12,000,000
AIE NO. B205819		12,000,000
AIE NO. B207580		15,000,000
AIE NO. B207746		15,000,000
AIE NO. B214361	41,942,462	
AIE NO. B214646	2,400,000	
TOTAL	169,872,928	87,000,000

2. Proceeds From Sale of Assets

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

3. Other Receipts

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	50,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	301,119
Other Receipts Not Classified Elsewhere (<i>specify</i>)	6,300,000	-
Total	6,300,000	351,119

4. Compensation Of Employees

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,180,765	1,708,800
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees		1,022,380
Employer Contributions Compulsory national social security schemes	137,980	140,400
Employer Contributions Compulsory Housing levy	32,400	
Employer contributions to National Industrial Training Authority		
Total	3,318,545	2,871,580

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

5. Committee Expenses

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	3,154,500	827,000
Other committee expenses	3,088,400	3,420,250
Sub total	6,242,900	4,247,250
B. Constituency Oversight Committee		
Allowances	600,000	
Other committee expenses		
Sub total		
Total (A+B)	6,842,900	4,247,250

6. Use of Goods and services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	135,862.55	193,128
Communication, supplies and services	826,000.00	-
Domestic travel and subsistence	2,094,200.00	-
Printing, advertising and information supplies & services	251,500.00	400,000
Rentals of produced assets	-	-
Training expenses	185,600.00	356,000
Hospitality supplies and services	1,218,275.00	-
Insurance costs	351,113.00	8,740
Specialised materials and services	-	-
Office and general supplies and services	349,740.00	747,855
Fuel , oil & lubricants	600,000.00	400,000
Other operating expenses	975,886.00	823,406
Bank Charges	639.00	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	46,900.00	29,350
Routine maintenance- other assets	38,400.00	-
TOTALS	7,074,116	2,958,478

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

7. Transfer To Other Government Units

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Transfers To Primary Schools	38,850,000	-
Transfers To Secondary Schools	17,305,742	-
Transfers To Tertiary Institutions	2,500,000	-
Total	58,655,742	-

8. Other Grants and Other transfers

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Bursary – secondary schools	39,702,770	37,741,080
Bursary – tertiary institutions	21,272,158	12,191,000
Bursary – special schools	420,000	2,740,000
Bursary- education support programmes		
Social Security programmes (NHIF)		
Security projects	4,000,000	3,696,680
Sports projects	2,230,000	2,741,550
Environment projects	4,215,000	
Emergency projects	10,283,000	1,927,335
Roads projects		
Other Projects		17,000
Total	82,122,928	61,054,645

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

9. Acquisition Of Assets

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	3,755,000	3,755,000
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 equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	3,755,000	3,755,000

10. Other Payments

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
Strategic plan	3,498,000	-
ICT Hub	-	-
Digital Bursary System	2,500,000	-
Total	5,998,000	-

National Government Constituencies Development Fund (NGCDF)
 Mathioya Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024

11. Cash and Cash Equivalents

Name of Bank and Account No.	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
Mathioya NG CDF, 0050290920356. (Operation account)	60,129,344	51,723,646
<i>Operation account pending closure (Indicate name & account no.)</i>		
<i>Name of Bank, account No. (Deposit)</i> Equity Bank – 0050284839685 - Kiriaini Branch		
Total	60,129,344	51,723,646
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

12. Outstanding Imprests

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

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

13. Retention

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-

Retentions aging analysis.

	Insert Current FY	% of the total Retention	Insert Comparative FY	% of the total Retention
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-		-	

14. Gratuity

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	945,000	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30th June D= A+B-C	945,000	-

National Government Constituencies Development Fund (NGCDF)
 Mathioya Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024

Gratuity aging analysis

	Insert Current FY	% of the total Gratuity	Insert Comparative FY	% of the total Gratuity
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-		-	

15. Fund Balance B/F

	(1 st July 2024)	(1 st July 2023)
	Kshs	Kshs
Bank accounts	60,129,344	51,723,646
Cash in hand		
Imprest		
Total		
Less		
Payables: - Retention		
Payables - Gratuity		
Fund Balance Brought Forward	60,129,344	51,723,646

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	51,273,646	-	51,273,646
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others (<i>specify</i>)	-	-	-
Total	51,273,646	-	51,273,646

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

17. Changes In Accounts Receivable – Outstanding Imprests

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	945,000	-
Gratuities and Retentions held during the year (B)	-	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	945,000	-

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Aging Analysis for Pending Accounts Payables

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-	-	-	-

19.2: Pending Staff Payables (See Annex 2)

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
NGCDFC Staff	-	-
Gratuity	945,000	-
Total	-	-

Aging Analysis for staff Payables

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	945,000	100%	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	945,000	100%	-	-

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

19.3: Unutilized Fund (See Annex 3)

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
Compensation of employees	3,680,820	1,695,845
Committee expense	1,205,111	0
Use of goods and services	213,070	2,400,810
Amounts due to other Government entities	50,450,000	27,300,000
Amounts due to other grants and other transfers	8,607,638	9,536,872
Acquisition of assets	40,000	3,795,000
PMC Savings	995,119	995,119
Other Payments (Strategic Plan/Bursary System)	2,000	6,000,000
Funds pending approval	33,470,282	44,342,462
AIA	-	694,000
Total	98,664,040	96,760,108

19.4: PMC account balances (See Annex 5)

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
PMC account balances	27,426,034	735,217
Total	27,426,034	735,217

19.5 Related Party Transactions

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	-	-
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	-	-
Total	-	-

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		FY 2023/2024	FY 2022/2023	
Administration				
Compensation of employees	Payment of employees salaries and their emoluments	3,680,820	1,695,845	
Use of goods & services	Payment of all the services rendered to the operation of the office	233,888	2,400,810	
Committee Allowances	Payment of NGCDF Allowances	183,770		
Sub-Total		4,098,478	4,096,655	
Monitoring and Evaluation				
Capacity Building	Payment of allowances and expenses on training	202,000		
Committee Allowances	Payment of Monitoring and Evaluation Allowances	780,000		
Use of Goods and Services	Payment of all the services rendered to the operation of the office	18,522.87		
Sub-Total		1,000,523		
Amounts due to other Government entities				
Transfer to Primary Schools	Transfer of project funds to Primary Schools	29,350,000	19,500,000	
Transfer to Secondary Schools	Transfer of project funds to Secondary Schools	10,650,000	5,300,000	
Transfer to Tertiary Institutions	Transfer of project funds to Colleges and Universities	2,500,000	2,500,000	
Sub-Total		42,500,000	27,300,000	
Amounts due to other grants and other transfers				
Bursary Secondary Schools	Payment of bursary to needy students in secondary schools	3,080,814	1,690,291	
Environment	Water harvesting and buying of tree fruit seedlings for planting in schools	2,816,037	1,742,446	

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Security	Payment of Kamune Assistant Chief's Office	500,000	4,000,000	
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	9,763,048	4,103,246	
Sports		397,739	890	
Sub-Total		16,557,639	11,536,873	
Acquisition of assets		40,000	3,245,000	
Office Laptops	Purchase of office laptops	550,000	550,000	
Strategic Plan		2,000	3,500,000	
Digital Bursary System			2,500,000	
Sub-Total		42,000	9,795,000	
Funds pending approval				
14.1 Education Day and learning activities	Provision for education days and mentorship programs	900,000		
14.2 Ruru Primary School	Septic tank construction	800,000		
14.3 Mioro Secondary School	Purchase of 32 seater school bus	8,000,000		
14.4 Kihuro Primary School	Renovation of 1 classroom (NGCDF JSS Project)	550,000		
14.5 Iruri Primary School	Renovation of 1 classroom (NGCDF JSS Project)	739,533		
14.6 Kiriithiru Primary School	Renovation of 1 classroom (NGCDF JSS Project)	550,000		
14.7 Wahundura Primary School	Renovation of 1 classroom (NGCDF JSS Project)	550,000		
14.8 Gititu Primary School	Renovation of 1 classroom (NGCDF JSS Project)	550,000		
14.9 Kiambuthia Primary School	Renovation of 1 classroom (NGCDF JSS Project)	550,000		
14.10 Kiriaini Primary School	Renovation of 1 classroom (NGCDF JSS Project)	550,000		
14.11 Umbui Primary School	Renovation of 1 classroom (NGCDF JSS Project)	550,000		
14.12 Kirimahiga Primary School	Renovation of 1 classroom (NGCDF JSS Project)	550,000		
14.13 Kanjahi Primary School	Renovation of 1 classroom (NGCDF JSS Project)	550,000		
14.14 Githendu Primary School	Renovation of 1 classroom (NGCDF JSS Project)	550,000		
14.15 Kihuro Primary School	Renovation of 1 classroom (MOE JSS Project)	550,000		
14.16 Iruri Primary School	Renovation of 1 classroom (MOE JSS Project)	739,533		

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

14.17 Kiriithiru Primary School	Renovation of 1 classroom (MOE JSS Project)	550,000		
14.18 Wahundura Primary School	Renovation of 1 classroom (MOE JSS Project)	550,000		
14.19 Gititu Primary School	Renovation of 1 classroom (MOE JSS Project)	550,000		
14.20 Kiambuthia Primary School	Renovation of 1 classroom (MOE JSS Project)	550,000		
14.21 Kiriaini Primary School	Renovation of 1 classroom (MOE JSS Project)	550,000		
14.22 Umbui Primary School	Renovation of 1 classroom (MOE JSS Project)	550,000		
14.23 Kirimahiga Primary School	Renovation of 1 classroom (MOE JSS Project)	550,000		
14.24 Kanjahi Primary School	Renovation of 1 classroom (MOE JSS Project)	550,000		
14.25 Githendu Primary School	Renovation of 1 classroom (MOE JSS Project)	550,000		
14.26 NGCDFC Office	Renovation of NGCDF Office	3,202,800		
14.27 REREC	Matching funds towards development of rural electrification	5,000,000		
14.28 Digital Hubs	Maintenance of Constituency's digital hubs	4,476,416		
Sub-total		34,858,282	44,342,462	
AIA			694,000	
PMC Savings	PMC Balances	995,119	301,119	
Sub-total			995,119	
Grand Total		100,052,040	98,066,109	

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 4 – Summary of Fixed Asset Register

Asset Class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	10,000,000			10,000,000
Buildings and structures	8,535,932	3,755,00		12,290,932
Transport equipment	8,701,136			8,701,136
Office equipment, furniture and fittings	997,144			997,144
ICT Equipment, Software and Other ICT Assets	858,540			858,540
Other Machinery and Equipment				
Intangible assets				
Total	29,092,752	3,755,000		32,847,752

*National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Annex 5 –PMC Bank Balances as at 30th June 2024

PMC	Bank	Account number	Bank Balance FY 2023/2024	Bank Balance FY 2022/2023
Chui Chiefs Office PMC	50284988749	Equity Bank Kiriaini Branch	7,007	-
Chui Primary School PMC	50284449257	Equity Bank Kiriaini Branch	317,550	-
Gachiro Primary School PMC	50284662657	Equity Bank Kiriaini Branch	5,490	-
Gakoe Chiefs Office PMC	50282377003	Equity Bank Kiriaini Branch	38,693	-
Gatunguru Secondary School PMC	50284977423	Equity Bank Kiriaini Branch	2,912,080	-
Gikindu Primary School PMC	50284883098	Equity Bank Kiriaini Branch	109,673	-
Gikoe Primary School NG-CDF PMC Account	50284546941	Equity Bank Kiriaini Branch	227,938	-
Gikoe Secondary School PMC	50284834527	Equity Bank Kiriaini Branch	1,977	-
Githendu Primary School PMC	50284894271	Equity Bank Kiriaini Branch	1,258,605	-
Gititu Primary School PMC	50284940880	Equity Bank Kiriaini Branch	100,000	-
Gitongu Secondary School PMC	50260560283	Equity Bank Kiriaini Branch	22,535	-
Gitugi Girls High School PMC	50284439574	Equity Bank Kiriaini Branch	1,114,998	-
Gitugi Primary School PMC	50284801537	Equity Bank Kiriaini Branch	3,000	-
Iruri Primary School PMC	50284889726	Equity Bank Kiriaini Branch	45,600	-

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

PMC	Bank	Account number	Bank Balance FY 2023/2024	Bank Balance FY 2022/2023
Jj Kamocho Primary School PMC	50284801475	Equity Bank Kiriaini Branch	3,000	-
Kagongo Primary School PMC	50284825213	Equity Bank Kiriaini Branch	60,000	-
Kagwanja Primary School PMC	50284446174	Equity Bank Kiriaini Branch	151,109	-
Kairi Assistant Chiefs Office PMC	50282810274	Equity Bank Kiriaini Branch	1,200	-
Kairi Primary School PMC	50285127594	Equity Bank Kiriaini Branch	14,400	-
Kairo Girls Sec School PMC	50201511211	Equity Bank Kiriaini Branch	224,717	-
Kairo Primary School PMC	50280936764	Equity Bank Kiriaini Branch	1,708	-
Kamacharia Assistant Chiefs Office PMC	50282313044	Equity Bank Kiriaini Branch	84,748	-
Kamacharia Secondary School PMC	50279368732	Equity Bank Kiriaini Branch	187,489	-
Kambara Assistant Chiefs Office PMC	50282315088	Equity Bank Kiriaini Branch	27,469	-
Kambara Secondary School PMC	50284833539	Equity Bank Kiriaini Branch	106,500	-
Kamune Assistant Chiefs Office PMC	50282326999	Equity Bank Kiriaini Branch	749,488	-
Kamune Chiefs Office PMC	50282315607	Equity Bank Kiriaini Branch	37,138	-
Kamune Primary School PMC	50284476378	Equity Bank Kiriaini Branch	32,550	-
Kangongi Primary School PMC	50271974705	Equity Bank Kiriaini Branch	2,047	-
Kanjahi Primary School PMC	50284533523	Equity Bank Kiriaini Branch	195,250	-

*National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

PMC	Bank	Account number	Bank Balance FY 2023/2024	Bank Balance FY 2022/2023
Kanoro Chiefs Office PMC	50284969265	Equity Bank Kiriaini Branch	115,000	-
Kanoro Primary School PMC Account	50284472397	Equity Bank Kiriaini Branch	296,020	-
Karugiro Primary School PMC	50265101624	Equity Bank Kiriaini Branch	1,455,375	-
Karunge Assistant Chiefs Office PMC	50284817350	Equity Bank Kiriaini Branch	1,000	-
Karunge Secondary School PMC	50260384582	Equity Bank Kiriaini Branch	98,887	-
Kiambuthia Assistant Chiefs Office PMC	50282313899	Equity Bank Kiriaini Branch	41,277	-
Kiambuthia Secondary School PMC	50284827046	Equity Bank Kiriaini Branch	4,505,742	-
Kiamuturi Assistant Chiefs Office PMC	50282312848	Equity Bank Kiriaini Branch	39,379	-
Kiamuturi Secondary School PMC	50277313396	Equity Bank Kiriaini Branch	322,154	-
Kihuro Secondary School PMC	50280335010	Equity Bank Kiriaini Branch	291,620	-
Kiriaini Primary School PMC	50271925957	Equity Bank Kiriaini Branch	926,580	-
Kiriko Primary School PMC	50263413929	Equity Bank Kiriaini Branch	4,800	-
Kiriti Girls Secondary School PMC	50284814548	Equity Bank Kiriaini Branch	25	-
Kiru Boys High School PMC	50281048391	Equity Bank Kiriaini Branch	72,262	-
Kiru Primary School PMC	50285001951	Equity Bank Kiriaini Branch	22,730	-
Kirungu Assistant Chiefs Office PMC	50282315578	Equity Bank Kiriaini Branch	600	-

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

PMC	Bank	Account number	Bank Balance FY 2023/2024	Bank Balance FY 2022/2023
Kirungu Primary School PMC	50284825468	Equity Bank Kiriaini Branch	14,257	-
Kora Assistant Chiefs Office Project PMC	50284444230	Equity Bank Kiriaini Branch	151,328	-
Kora Primary School PMC	50279287247	Equity Bank Kiriaini Branch	1,000,000	-
Mananga Primary School PMC	50284818328	Equity Bank Kiriaini Branch	2,407	-
Matuto Secondary School PMC	50284812765	Equity Bank Kiriaini Branch	600	-
Mihuti Assistant Chiefs Office PMC	50282313772	Equity Bank Kiriaini Branch	3,128	-
Mihuti Secondary School PMC	50284846123	Equity Bank Kiriaini Branch	77,490	-
Mioro Chiefs Office PMC	50282326283	Equity Bank Kiriaini Branch	999,488	-
Mukui Primary School PMC	50284472652	Equity Bank Kiriaini Branch	316,100	-
Ngamba Secondary School PMC	50281348964	Equity Bank Kiriaini Branch	46,980	-
Ngutu Assistant Chiefs Office PMC	50282414315	Equity Bank Kiriaini Branch	26,039	-
Ngutu Primary School PMC	50284882477	Equity Bank Kiriaini Branch	2,250,000	-
Njumbi Primary School PMC	50284804952	Equity Bank Kiriaini Branch	1,999,488	-
Nyakianga Divisional Office PMC	8000015733	Family Bank Kiriaini Branch	33,855	-
Nyakianga Police Station PMC	8000015735	Family Bank Kiriaini Branch	5,600	735,217
Nyakianga Primary School PMC	50284954890	Equity Bank Kiriaini Branch	176,075	-

National Government Constituencies Development Fund (NGCDF)
Mathioya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

PMC	Bank	Account number	Bank Balance FY 2023/2024	Bank Balance FY 2022/2023
Nyangiti Primary School PMC	50284812899	Equity Bank Kiriaini Branch	1,336	-
Thuita Asistant Chiefs Office PMC	50280990324	Equity Bank Kiriaini Branch	290,000	-
Thuita Primary School PMC	50284822160	Equity Bank Kiriaini Branch	182,400	-
Wahundura Mixed Secondary School PMC	50284962543	Equity Bank Kiriaini Branch	2,500,000	-
Wahundura Primary School PMC	50280263009	Equity Bank Kiriaini Branch	69	-
Wahundura High School PMC	50285043470	Equity Bank Kiriaini Branch	111,991	-
Warugara Primary School PMC	50279688021	Equity Bank Kiriaini Branch	1,000,000	-
			27,426,041	735,217

*National Government Constituencies Development Fund (NGCDF)
 Mathioya Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024*

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.	Lack of retention register	To be maintained	Resolved	
2.	Unutilised projects	Projects now in use	Resolved	
3.	Valuation of fixed assets	To be valued	Resolved	


 Machira Evans
 Fund Account Manager