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REPORT

THE NATIONAL ASSEMBLY
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DATE: 09 AUG 2023

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WED

OF

TABLED
BY:

Hon. Owen Bayo MP.
Deputy Leader, majority

CLERK-AT
THE TABLE:

Miriam Mado

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**



MATHIRA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITTUENCIES DEVELOPMENT FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

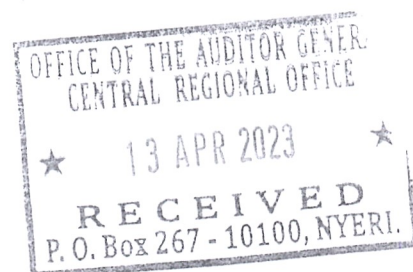


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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Eleanor Muthoni Githogori
2.	Sub-County Accountant	Patrick Kinuthia
3.	Chairman NGCDFC	Edward Muchiri Mururu
4.	Member NGCDFC	Jane Njeri Mwangi

(d) Fiduciary Oversight Arrangements

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

(e) Mathira Constituency NGCDF Headquarters

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

(f) Mathira Constituency NGCDF Contacts

Telephone: 061-72072
E-mail: cdfmathira@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Mathira Constituency NGCDF Bankers

Cooperative bank
Karatina Branch
P.O Box 608-10101
Karatina, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report



EDWARD MUCHIRI MURURU

In the financial year 2021/22, Mathira NG-CDF was allocated Kenya Shillings One Hundred and Thirty-Seven Million, Eighty Eight Thousand Eight Hundred Seventy-Nine Cents Thirty-One Only (137,088,879.31) only. Within the year, Mathira NG-CDF received from the NG-CDF board Kenya Shillings Forty Six Million, Six Hundred Eighty Eight Thousand, Eight Hundred Seventy Nine Only (46,688,879) being the balance of undisbursed funds as at 30th June 2021 and which related to the allocation for the year ended 30th June 2021.

In total, Mathira NG-CDF had a total of Kenya Shillings Two Hundred Three Million Five Hundred Thirty Two Thousand, Six Hundred Sixty Two (203,532,662) only for utilization in the financial year ended 30th June 2022 whose details are as below:

Details	Amount
Original Budget For Financial Year 2021/2022	137,088,879.31
Balances undisbursed from NG-CDF board for 2020/21 as at 1 st July 2021	46,688,879
Other Receipts	1,295
Opening bank balance as at 1 st July 2021	19,753,609
Total	203,532,662

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For the year ended 30th June 2022, Mathira NG-CDF had a 90.7% budget utilization of Kenya Shillings One Hundred Eighty Four Million, Seven Hundred Forty Eight Thousand, Three Hundred Thirty Only (184,748,330) out of a possible final budget total amount of Kenya Shillings Two Hundred Three Million Five Hundred Thirty Two Thousand, Six Hundred Sixty Two (203,532,662).

Mathira Constituency has undertaken many projects among them being Kanjuri Primary School, which saw renovation of classes to decongest the increase of students in the school. The photos below shows some of the schools renovated. The schools were all tiled to ensure that all students were in favourable environment.



For
Edward Muchiri

.....

**Name: EDWARD MUCHIRI
CHAIRMAN NG-CDF COMMITTEE**

III. Statement Of Performance Against Predetermined Objectives for FY 2021/22

Introduction

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

The key development objectives of *Mathira Constituency 2018-2022* plan are to:

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

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's 	The projects on education Funded in Financial year 2021/22 are in use

			beneficiaries at all levels	
Security	Enhanced security and safety within the Constituency.	Improved service delivery, Enhanced security infrastructure and improved working environment for the security and administrative personnel.	Number of usable security sector physical infrastructure renovated and/ or built and equipped in the constituency.	The projects on security Funded in Financial year 2021/22 are currently underway.
Environment	Enhance within the constituency environment conservation	Construction of hand washing area and provision of dust bins to curb COVID-19, tree planting, water connection and water conservation.	Number of hand washing area, water connection and dustbins	The projects on environment Funded in Financial year 2021/22 are currently underway
Sports	Enhanced development of sporting activities within the constituency.	Engagement of the constituents in sporting activities, enhanced social cohesion, talent identification and nurturing.	Mathira Soccer tournament.	Tournament at implementation stage.
ICT and Youth Empowerment.	Enhance Youth socio-Economic Development.	Improved engagement of youths in social and technological innovative programmes that can lead to improved socio-economic status.	Number of usable ICT hubs with internet connectivity,	The projects on Youth Empowerment Funded in Financial year 2021/22 are at implementation stage..

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid-19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NG-CDF supported projects.*

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Mathira Constituency invests in capacity building programs for

employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Mathira NG-CDF Constituency is committed to fair and ethical market practises.

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

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

NG-CDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

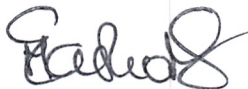
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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



.....
Name: ELEANOR MUTHONI
FUND ACCOUNT MANAGER

V. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NG-CDF Mathira Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF Mathira Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Mathira Constituency further confirms the completeness of the accounting records maintained for the *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.

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

Approval of the financial statements

The NG-CDF- Mathira Constituency financial statements were approved and signed by the Accounting Officer on 09-09-2022.



.....
Name: EDWARD MUCHIRI
Chairman – NGCDF Committee



.....
Name: ELEANOR MUTHONI
Finance Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MATHIRA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mathira Constituency set out on pages 1 to 43, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement of

*Report of the Auditor-General on National Government Constituencies Development Fund - Mathira Constituency
for the year ended 30 June, 2022*

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Mathira Constituency as at 30 June, 2022, 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. Mathira Youth Empowerment Project

As previously reported, the Mathira Youth Empowerment Project commenced in the financial year 2019/2020 and a total of Kshs.31,177,027 had been disbursed to the project as at 30 June, 2022. A total of Kshs.8,906,408 had been spent on the construction of the perimeter wall as at 30 June, 2022, leaving a balance of Kshs.22,270,619 in the Project Management Committee (PMC) account as disclosed in Note 17.4 to the financial statements. However, construction of the perimeter wall had not been completed and Inspection and Acceptance Committee reports for the works paid for were not provided for audit. Further, the construction of the administration block at a cost of Kshs.22,394,818 as contained in the bill of quantities had not started. In addition, ownership documents for the parcel of land where the project was being undertaken were not provided for audit.

In the circumstances, the ownership status of the parcel of land and the regularity of the expenditure of Kshs.8,906,408 could not be confirmed.

2. Lack of Ownership Documents for Asset

The summary of fixed assets register and as disclosed in Annex 4 to the financial statements reflects historical cost of assets amounting to Kshs.28,787,744 which includes a balance of Kshs.15,660,000 for other machinery and equipment relating to the cost of a motor grader model Komatsu GD 521A. However, ownership documents for the motor grader were not provided for audit. In addition, although the motor grader was serviceable, it was not utilized during the year under review.

In the circumstances, the ownership status for the motor grader valued at Kshs.15,660,000 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Further, the unresolved prior year issues are not disclosed under the progress on follow-up of auditor's recommendations section of the financial statements. The Management has not resolved the issues nor given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Over Establishment

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employees amount of Kshs.3,309,302. Review of employee records revealed that, the Fund had a total of eight (8) employees which exceeded the recommended number of five (5) employees by three (3) of the recommended staff establishment. This is contrary to National Government Constituencies Development Fund Board Circular Ref. No. CDF Board/ Circular/ Vol 166 dated 24 June, 2013 that directed the Funds not to employ more than five (5) employees in the constituency offices.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 May, 2023

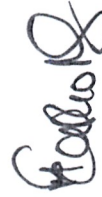
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VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	183,777,758	168,767,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	1,295	126,120
TOTAL RECEIPTS		183,779,053	168,893,844
PAYMENTS			
Compensation of employees	4	3,309,302	4,935,219
Use of goods and services	5	9,211,914	11,539,580
Transfers to Other Government Units	6	82,247,120	117,408,071
Other grants and transfers	7	89,979,995	15,956,515
Acquisition of Assets	8	-	620,500
Other Payments	9	-	-
TOTAL PAYMENTS		184,748,331	150,459,885
SURPLUS/DEFICIT		(969,278)	18,433,959

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

The Constituency financial statements were approved on 09-09-2022 and signed by:


Eleanor Muthoni

Fund Account Manager


Patrick Kinuthia

**National Sub-County
Accountant**

Name: ELEANOR MUTHONI

**Name: PATRICK KINUTHIA
ICPAK M/No: 14497**


Edward Muchiri

Chairman NG-CDF Committee


Name: EDWARD MUCHIRI

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VIII. Statement of Assets and Liabilities As At 30th June, 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	18,892,125	19,753,610
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		18,892,125	19,753,610
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		18,892,125	19,753,610
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		18,892,125	19,753,610
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	19,753,610	1,319,651
Prior year adjustments	14	107,793	
Surplus/Deficit for the year		(969,278)	18,433,959
NET FINANCIAL POSITION		18,892,125	19,753,610

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.
The Constituency financial statements were approved on 09-09-2022 and signed by:


 Fund Account Manager
 National Sub-County Accountant
 Chairman NG-CDF Committee

Name: ELEANOR MUTHONI
 Name: PATRICK KINUTHIA
 ICPAK M/No: 14497
 Name: EDWARD MUCHIRI

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X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AIA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS			Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	19,627,489	46,688,879	203,405,247	203,405,247	-	0.0%
Proceeds from Sale of Assets							
Other Receipts	1,295	126,120		127,415	127,415		100.0%
TOTAL RECEIPTS	137,090,174	19,753,609	46,688,879	203,532,662	203,532,662		100.0%
PAYMENTS							
Compensation of Employees	3,890,000	34,024		3,924,024	3,309,302	614,722	84.3%
Use of goods and services	8,277,998	933,916		9,211,914	9,211,914		100.0%
Transfers to Other Government Units	69,301,120	11,536,331	9,298,794	90,136,245	82,247,120	7,889,125	91.2%
Other grants and transfers	55,619,761	7,123,218	37,390,086	100,133,065	89,979,995	10,153,070	89.9%
Acquisition of Assets							
fund pending Approval	1,295	126,120		127,415		127,415	
Other Payments							
TOTAL	137,090,174	19,753,609	46,688,879	203,532,663	184,748,331	18,784,332	90.8%

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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities

Description	Amount
Budget utilisation difference totals	18,784,332
Less undisbursed funds receivable from the Board as at 30th June 2022	-
Add Accounts payable	18,784,332
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	107,793
Cash and Cash Equivalents at the end of the FY 2021/2022	18,892,125

The Constituency financial statements were approved on 09-09-2022 and signed by:



Fund Account Manager

Name: ELEANOR MUTHONI



National Sub-County Accountant

Name: PATRICK KINUTHIA
ICPAK M/No: 14497



Chairman NG-CDF Committee

Name: EDWARD MUCHIRI

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X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f= d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,890,000	34,024	-	3,924,024	3,309,302	614,722	84%
1.2 Committee allowances	1,540,000			1,540,000	1,540,000	-	100%
1.3 Use of goods and services	2,625,332	-	-	2,625,332	2,625,332	-	100%
Total	8,055,332	34,024	-	8,089,356	7,474,633	614,722	92%
2.0 Monitoring and evaluation							
2.1 Capacity building	800,000	42,133		842,133	842,133	-	100%
2.2 Committee allowances	2,300,000	634,533		2,934,533	2,934,533	-	100%
2.3 Use of goods and services	1,012,666	257,250		1,269,916	1,269,916	-	100%
Total	4,112,666	933,916	-	5,046,582	5,046,582	-	100%
3.0 Emergency							
3.1 Primary Schools							

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ITUNDU PRIMARY	358,022			358,022	358,022	-	100%
GATHIRATHIRU PRIMARY	378,841			378,841	-	-	100%
GATONDO PRIMARY	327,477			327,477	327,477	-	100%
KIARITHA-INI PRIMARY	326,618			326,618	326,618	-	0%
				-	-	-	
				-	-	-	
Total	2,741,777	-	-	2,741,777	2,415,159	326,618	88%
7.0 Primary Schools Projects							
ITUNDU PRIMARY	2,605,000			2,605,000	2,605,000	-	100%
CHEHE PRIMARY	1,773,000			1,773,000	1,773,000	-	100%
THENGEINI PRIMARY	2,362,000			2,362,000	2,362,000	-	100%
KARURA PRIMARY	1,238,000			1,238,000	1,238,000	-	100%
GATHU-INI PRIMARY	1,892,000			1,892,000	1,892,000	-	100%
KIAMUCHERU PRIMARY	2,430,000			2,430,000	2,430,000	-	100%
GATONDO PRIMARY	1,762,000			1,762,000	1,762,000	-	100%
GATHAITHI PRIMARY	1,938,000			1,938,000	1,938,000	-	100%
GIKORORO PRIMARY	1,886,000			1,886,000	1,886,000	-	100%
KANGOCHO PRIMARY	3,450,000			3,450,000	3,450,000	-	100%
MIIIRI PRIMARY	1,886,000			1,886,000	1,886,000	-	100%

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KIAMWANGI PRIMARY	2,525,000				2,525,000	2,525,000	-	100%
GATHIRATHIRU PRIMARY	2,264,000				2,264,000	2,264,000	-	100%
MAGUTU PRIMARY	2,305,000				2,305,000	2,305,000	-	100%
KIAMIGWI PRIMARY	1,992,000				1,992,000	1,992,000	-	100%
KANJURI PRIMARY	3,398,000				3,398,000	3,398,000	-	100%
GIAKAIBEI PRIMARY	2,361,000				2,361,000	2,361,000	-	100%
KIANGENGI PRIMARY	3,265,000				3,265,000	3,265,000	-	100%
KIRIGU PRIMARY	1,267,000				1,267,000	1,267,000	-	100%
KAHUTI-INI PRIMARY	592,000				592,000	592,000	-	100%
KARATINA URBAN PRIMARY	210,000				210,000	210,000	-	100%
MATHAITHI PRIMARY	145,120				145,120	145,120	-	100%
ngorano primary	4,100,000				4,100,000	4,100,000	-	100%
KIARITHA-INI PRIMARY	254,000				254,000	254,000	254,000	0%
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	

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Total	47,900,120	-	-	47,900,120	47,646,120	254,000	99%
8.0 Secondary Schools Projects							
KANGOCHO SECONDARY	1,000,000			1,000,000	1,000,000	-	100%
KANGOCHO SECONDARY	2,000,000			2,000,000	2,000,000	-	100%
MAGANJO SECONDARY	600,000			600,000	600,000	-	100%
KIAMWANGI SECONDARY SCHOOL	1,456,000			1,456,000	1,456,000	-	100%
ruthagati secondary	2,000,000			2,000,000	2,000,000	-	100%
kiamariga secondary	4,000,000			4,000,000	4,000,000	-	100%
kabiru-ini secondary	4,000,000			4,000,000	4,000,000	-	100%
hiriga secondary	1,030,000			1,030,000	1,030,000	-	100%
Ndimaini secondary	5,315,000			5,315,000	5,315,000	-	100%
KANGOCHO SECONDARY		10,036,331	1,663,669	11,700,000	11,700,000	-	100%
miiiri secondary		1,500,000		1,500,000	1,500,000	-	100%
Total	21,401,000	11,536,331	1,663,669	34,601,000	34,601,000	-	100%
9.0 Tertiary institutions Projects							
mathira youth empowerment			7,742,918	7,742,918	7,742,918		0%

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Total	-	7,742,918	7,742,918	-	7,742,918	-	0%
10.0 Security Projects							
HURUMA ASS.CHIEF	1,800,000		1,800,000	1,800,000			100%
KIAHIA ASS. CHIEF	1,500,000		1,500,000	1,500,000			100%
ndunduini ASS chief office	1,500,000		1,500,000	1,500,000			0%
mbogoini chief office	1,800,000		1,800,000	1,800,000			100%
MIRI CHIEF	-	1,700,000	1,700,000	1,700,000			100%
Total	4,800,000	1,800,000	8,300,000	6,800,000	1,500,000		82%
11.0 Acquisition of assets							
	-		-	-			
	-		-	-			
	-		-	-			
	-		-	-			
Total	-	-	-	-	-		
12.0 Other payments							
employee gratuity	-		-	0			

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

	Description		2021-2022	2020 - 2021	
			Kshs	Kshs	
				0	
1330407	Normal Allocation			0	
		B105510	44,000,000	9,000,000	
		B105868	22,000,000	20,000,000	
		B128619	5,000,000	34,000,000	
		B128932	12,000,000	8,000,000	
		B154129	12,000,000	8,867,724	
		B164361	18,000,000	8,500,000	
		B155891	24,088,879	6,500,000	
		B105208	33,000,000	12,000,000	
		B155966	13,688,879	6,900,000	
			-	6,000,000	
			-	12,000,000	
				6,000,000.00	
				8,000,000.00	
1330408	Conditional Grants	AIE NO...		10,000,000.00	
				13,000,000.00	
1330409	Receipt from other Constituency				
	TOTAL		183,777,758	168,767,724	203,405,247

2. Proceeds From Sale of Assets

	Description		2021-2022	2020 - 2021	
			Kshs	Kshs	
3510202	Receipts from the Sale of Buildings			-	
3510601	Receipts from the Sale of Vehicles and Transport Equipment			-	
3510801	Receipts from the Sale Plant Machinery and Equipment			-	
3510803	Receipts from the Sale of Office and General Equipment			-	
	TOTAL		-	-	

3. Other Receipts

	Description		2021-2022	2020 - 2021	
			Kshs	Kshs	
1410107	Interest Received			-	
1410405	Rents			-	
1420601	Receipts Sale of Tender Documents		-	-	
	Hire of plant/equipment/facilities		-	-	
	Unutilized funds from PMCs			123,712	
1450207	Other Receipts Not Classified Elsewhere (specify)		1,295	2,408	
	TOTAL		1,295	126,120	

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

2110000	4 COMPENSATION OF EMPLOYEES		
	Description	2021-2022	2020 - 2021
		Kshs	Kshs
2110201	NG-CDFC Basic staff-salaries	2,725,142	3,695,679
	Personal allowances paid as part of salary		
2110301	House allowance	-	-
2110314	Transport allowance	-	-
2110320	Leave allowance	-	-
2710120	Gratuity-contractual employees	409,200	1,075,500
2120101	Employer Contributions Compulsory national social security schemes	174,960	164,040
	TOTAL	3,309,302	4,935,219

5. Use Of Goods and Services

	Description	2021-2022	2020 - 2021
		Kshs	Kshs
2210100	Utilities, supplies and services	-	140,285
2210101	Electricity	-	0
2210102	Water & sewerage charges	-	-
2210104	Office rent	-	-
2210200	Communication, supplies and services	174,000	446,355
2210300	Domestic travel and subsistence	284,800	1,492,300
2210500	Printing, advertising and information supplies & services	-	626,239
2210600	Rentals of produced assets	-	-
2210700	Training expenses	842,133	1,885,000
2210800	Hospitality supplies and services	1,436,400	713,962
2210802	Other committee expenses	3,660,550	3,723,700
2210809	Committee allowance	230,000	0
2210900	Insurance costs	127,360	-
2211000	Specialised materials and services	-	-
2211100	Office and general supplies and services	962,553	1,648,402
2211200	Fuel , oil & lubricants	1,136,767	0
2211300	Other operating expenses	-	-
2211301	Bank service commission and charges	44,624	0
2211310	Other Operating Expenses	126,100	839,839
2211313	Security operations	-	-
2220100	Routine maintenance - vehicles and other transport equipment	186,627	14,948
2220200	Routine maintenance- other assets	-	8,550
	TOTAL	9,211,914	11,539,580

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

	Description	2021-2022	2020 - 2021
		Kshs	Kshs
2630204	Transfers to Primary Schools	47,646,120	73,271,044
2630205	Transfers to Secondary Schools	34,601,000	9,710,000
2630206	Transfers to Tertiary Institutions	-	34,427,027
	TOTAL	82,247,120	117,408,071

7. Other Grants and Other transfers

	Description	2021-2022	2020 - 2021
		Kshs	Kshs
2640101	Bursary - Secondary (see attached list)	48,488,995	602,325
2640102	Bursary -Tertiary (see attached list)	27,654,891	754,147
2640104	Bursary- Special Schools	-	-
2640105	Mocks & CAT (see attached list)	-	-
	Social Security programmes (NHIF)	77,350	75,050
2640507	Security Projects (see attached list)	6,800,000	4,506,993
2640509	Sports Projects (see attached list)	4,543,600	2,718,000
2640510	Environment Projects (see attached list)	2,415,159	-
2640200	Emergency Projects (see attached list)	-	7,300,000
	TOTAL	89,979,995	15,956,515

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8. Acquisition Of Assets

	<u>Non Financial Assets</u>		2021-2022	2020 - 2021
			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	-
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles Vehicles and Other Transport Equipment		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles and Other Transport Equipment		-	-
	Purchase of Household Furniture and Institutional Equipment			
	Purchase of office furniture and and General Equipment		-	-
	Purchase of computers ,printers and other IT equipments		-	620,500
	Purchase of ICT Equipment, Software and Other ICT Assets		-	-
	Purchase of Specialized Plant, Equipment and Machinery		-	-
	Rehabilitation and Renovation of Plant, Machinery and Equip.		-	-
	Acquisition of Land		-	-
	Acquisition of Intangible Assets			
	TOTAL		-	620,500

Notes To the Financial Statements (Continued)

9. Other Payments

	9 Other Payments		2021-2022	2020 - 2021
			Kshs	Kshs
2211310	Strategic Plan		-	-
2211311	ICT Hubs		-	-
	TOTAL			

10: Cash Book Bank Balance

	<u>Name of Bank, Account No. & currency</u>	<u>Account Number</u>	2021-2022	2020 - 2021
			Kshs (30/6/2022)	Kshs (30/6/2021)
	Cooperative Bank, Karatina Branch. Mathira NG-CDF Account No:01120059658500	A/C no.01120059658500	18,892,125	19,753,610
	Equity Bank		-	-
	TOTAL		18,892,125	19,753,610

11: Outstanding Imprests

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	Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2022)
		Date imprest taken	Kshs	Kshs	Kshs
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
	TOTAL		-	-	-

Notes to the Financial Statement Continued

12A. Retention

		2021-2022	2020-2021
		KShs	KShs
	Retention as at 1st July (A)	-	-
	Retention held during the year (B)	-	-
	Retention paid during the Year (C)	-	-
	Closing Retention as at 30th June D= A+B-C	-	-

12B. Gratuity

		2021-2022	2020-2021
		KShs	KShs
	Gratuity as at 1 st July (A)	-	-
	Gratuity held during the year (B)	-	-
	Gratuity paid during the Year (C)	-	-
	Closing Gratuity as at 30 th June D= A+B-C	-	-

13. Balances Brought Forward

		2021-2022	2020-2021
		Kshs (1/7/2021)	Kshs (1/7/2020)
	Bank accounts	19,753,610	1,319,651
	Cash in hand		
	Imprest		
	TOTAL	19,753,610	1,319,651

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14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	19,753,610	107,793	19,861,403
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	19,753,610	107,793	19,861,403

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020- 2021
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	-	-
Net changes in accounts receivables A-D		

16. Changes in Accounts Payable – Deposits and Retentions

	2021- 2022	2020-2021
	Kshs	Kshs
Deposits and Retention as a t 1st July (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Closing accounts payable at 30th June (D=A+B-C)	-	-
Net changes in accounts payables A-D		

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17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

		2021-2022	2020- 2021
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
TOTAL		-	-

17.2: Pending Staff Payables (See Annex 2)

		2021-2022	2020- 2021
		Kshs	Kshs
NGCDF Staff		-	-
Others (specify)		-	-
		-	-

17.3: Unutilized Fund (See Annex 3)

		2021-2022	2020- 2021
		Kshs	Kshs
Compensation of employees		614,722	1,075,883
Use of goods and services		-	534,533
Amounts due to other Government entities (see attached list)		7,889,125	36,142,118
Amounts due to other grants and other transfers (see attached list)		10,153,070	21,172,918
Acquisition of assets		-	-
Others (<i>specify</i>)		-	7,390,918
Funds pending approval		127,415	126,120
		-	-
TOTAL		18,784,332	66,442,490

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17.4: PMC account balances (See Annex 5)

PMC	Bank	Account number	Bank Balance	Bank Balance
			2021/2022	2020/2021
Cheche primary school	cooperative	01141711485200	334,299	
Gathaithi primary school	cooperative	01141711491700	127,794	
Gathirathiru primary school	cooperative	01141711490100	384,326	
Gathu-ini primary school	cooperative	01141710895800	22,726	
Gatondo primary school	cooperative	01141711491000	334,259	
Giakaibei primary school	cooperative	01141711501800	517	
Gikororo primary school	cooperative	01141711491900	6,521	
Hiriga secondary school	cooperative	01141711504400	1,028,975	
Huruma assistant chief's office	cooperative	01141711504600	918,595	
Itundu primary school	cooperative	01141711473600	382,184	
Kabiru-ini secondary school	cooperative	01141711532600	3,998,975	
Kahuti-ini primary school	cooperative	01141711230500	2,227	
Kangocho primary school	cooperative	01141711472100	8,540	
Kangocho secondary school	cooperative	01141059612800	7,000,109	
Kanjuri primary school	cooperative	01141711491500	8,349	
Karatina urban primary school	cooperative	01141711203000	3,982	
Kiahia assistant chief's office	cooperative	01141711485400	59,155	
Kiamariga secondary school	cooperative	01141710891400	4,006,570	
Kiamigwi primary school	cooperative	01141711472600	270	
Kiamwangi primary school	cooperative	01141711492000	56,951	
Kiamwangi secondary school	cooperative	01141711517400	573,025	
Kiangengi primary school	cooperative	01141711501900	102,393	

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Kiaritha-ini primary school	cooperative	01141710893900	4,020	
Kirigu primary school	cooperative	01141711204400	1,187,072	
Magutu primary school	cooperative	01141711472500	36,975	
Miri primary school	cooperative	01141629625900	1,639	
Ndimaini secondary school	cooperative	01141710891000	5,823,075	
Ngorano primary school	cooperative	01141711532200	4,098,975	
Ruthagati secondary school	cooperative	01141711504300	1,998,975	
Thengeini primary school	cooperative	01141711202900	32,740	
Maganjo secondary school	National bank	01022209108200	31,398	
marhaithi primary	National bank	01022209099100	5,236	
karura primary	National bank	01022225622100	1,459	
kiamucheru primary	National bank	01022226795100	371,261	
Cieni Assistant Chiefs Office	Cooperative	01141711231100	25,777.00	124,307.00
Gatina Asst. Chief Office	Cooperative	01141711229800	578.00	14,578.00
Gatondo Girls Secondary School	Cooperative	01139059550502	7,583.50	50,833.50
Gatura Primary School	Cooperative	01141711236400	1,100.00	178,590.00
Gaturiri Primary School	Cooperative	01139629182600	88,164.50	11,944.50
Gikumbo Primary School	Cooperative	01141711202700	1,696.00	34,366.00
Gitunduti Primary School	Cooperative	01141711202800	9,704.00	449,629.00
Hiriga Primary School	Cooperative	01141711235200	11,005.00	64,325.00
Ihwagi Primary School	Cooperative	01141711228400	105,348.00	18,361.00
Kagati Police Post	Cooperative	01141711228900	-	3,458,975.00
Kahuru Primary School	Cooperative	01141711229200	495,742.00	157,130.00

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Kahuti-Ini Primary School	Cooperative	01141711230500	2,227.00	1,777.00
Karatina Urban Primary School	Cooperative	01141711203000	3,982.00	1,482.00
Karindundu Primary School	Cooperative	01141711230000	8,132.00	8,132.00
Kiangoma Primary School	Cooperative	01141711203100	91,640.00	7,265.00
Kiangurwe Primary School	Cooperative	01141711444900	1,237.00	1,402,305.00
Kianjau Primary School	Cooperative	01141711021500	739.00	1,739.00
Kianjogu Primary School	Cooperative	01141711230400	47.00	1,972.00
Kiaritha-Ini Primary School	Cooperative	01141710893900	287,688.00	4,020.00
Kihuro Primary School	Cooperative	01141711249700	3,527.00	298,327.00
Kirigu Primary School	Cooperative	01141711204400	2,000.00	19,012.00
Kiriko Primary School	Cooperative	01139059826700	2,949.00	72,149.00
Konyu Chiefs Office	Cooperative	01141711203900	3,382.00	3,382.00
Miiri Secondary School	Cooperative	01141629627500	142,861.00	287,881.00
Ngunguru Primary School	Cooperative	01141710854000	6,278.25	429,511.00
Ngurumo Primary	Cooperative	01141711203300	641.00	641.00
Ragati Secondary School	Cooperative	01141711230900	12,761.00	92,431.00
Unjiru Primary School	Cooperative	01141711215200	23,452.00	320,757.00
Bishop Gatimu Ngandu Girls	Cooperative	01141410394200	144,855.00	1,721,440.00
Gacuiro Primary School	Cooperative	01141711443900	7,446.00	142,146.00
Gathogorero Primary School	Cooperative	01141710890200	457,053.00	692,543.00
Gathu-Ini Primary School	Cooperative	01141710895800	22,726.00	432,797.00
Gatiko Primary School	Cooperative	01141710893500	88,827.00	544,889.00
Gatina Primary School	Cooperative	01141711435700	3,441.00	38,441.00

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Gatung'ang'a Chiefs Office	Cooperative	01141711437100	22,845.00	258,275.00
Giagathege Foot Bridge	Cooperative	01141711447000	131,945.00	1,248,975.00
Icuga Primary School	Cooperative	01141711137100	35,168.00	407,788.00
Ihiga Primary School	Cooperative	01141711430100	363.00	36,563.00
Iruri Primary School	Cooperative	01141711086300	834.00	54,334.50
Itiati Primary School	Cooperative	01141711442700	1,191.00	1,086,814.00
Kabiru-Ini Primary School	Cooperative	01141711430300	922.00	80,672.00
Karatina Deb Primary School	Cooperative	01141629287400	1,138.00	143,138.00
Kiamabara Primary School	Cooperative	01141711437200	22,498.00	41,998.00
Kiangi Primary School	Cooperative	01141710886300	333.00	463,133.50
Kiangundo-Gitige Bridge	Cooperative	01141711446900	9,915.00	598,975.00
Kianjeneni Primary School	Cooperative	01141711443000	18,230.00	1,311,625.00
Kieni Primary School	Cooperative	01139478157000	28,736.00	28,736.00
Kirimara High School	Cooperative	01141711400300	-	145,515.00
Ndimaini Primary School	Cooperative	01141711434200	635.00	155,045.00
Ngandu Boys Primary School	Cooperative	01141711441000	8,495.00	1,055,625.00
Ngorano Chiefs Office	Cooperative	01141711436300	1,097.00	102,097.00
St. Augustine kieni Secondary School	Cooperative	01141711433500	1,280.00	1,788,600.00
Thaithi Primary School	Cooperative	01139059973200	4,658.00	482,128.00
Tumutumu Primary School	Cooperative	01141711442500	46.00	1,498,975.00
Tumutumu Secondary School	Cooperative	01141711203700	13,469.00	158,645.00

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Wakamata Primary School	Cooperative	01141711438100	7,413.00	1,398,975.00
Kianjogu Secondary School	Cooperative	01141711411300	22,445.00	500,000.00
Mathira Youth Empowerment	Cooperative	01141711287400	22,270,619.00	22,624,982.20
Gathaithi Primary School	National	01022220299800		31,152.00
Gathehu Primary School	National	01022225657300		5,019.23
Gatundu Primary School	National	01022209009900		86,387.17
Icuga Girls Secondary School	National	01022208995700		26,871.60
Kahara Primary School	National	01022206955600		304,147.00
Karura Primary School	National	01022225622100		275,130.78
Kiamucheru Primary School	National	01022226795100		867.71
Maganjo Secondary School	National	01022209108200		178,697.50
Mathaithi Primary School	National	01022209099100		1,485.96
Mathaithi-Day Secondary School	National	01022236665900		271,748.00
Ngaini Secondary School	National	01022209037800		216,271.00
Ngorano Primary School	National	01022206983400		12,081.00
Ragati Primary School	National	01022209071700		37,756.21
Rititi Primary School	National	01022206981300		349,921.00
Rware Primary School	National	01022221646500		156,098.00
Sagana Primary School	National	01022219045900		2,065,513.63
General china secondary school	Kcb	1236414241		566,715.00
Mathira technical and vocational college	Kcb	1273109252		703,587.00

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Gathugu primary school	Eco-bank	6634000062		966,175.00
Njatheini primary school	Eco-bank	6634000039		393.00
TOTAL			57,622,430	53,015,710

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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/2022
Land	-	-	-	-
Buildings and structures	5,011,958	-	-	5,011,958
Transport equipment	4,500,000	-	-	4,500,000
Office equipment, furniture and fittings	3,035,446	-	-	3,035,446
ICT Equipment, Software and Other ICT Assets	580,340	-	-	580,340
Other Machinery and Equipment	15,660,000	-	-	15,660,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	28,787,744	-	0	28,787,744

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Annex 5 –PMC Bank Balances As At 30th June 2022*

PMC	Bank	Account number	Bank Balance	Bank Balance
			2021/2022	2020/2021
Chehe primary school	cooperative	01141711485200	334,299	
Gathaithi primary school	cooperative	01141711491700	127,794	
Gathirathiru primary school	cooperative	01141711490100	384,326	
Gathu-ini primary school	cooperative	01141710895800	22,726	
Gatondo primary school	cooperative	01141711491000	334,259	
Giakaibei primary school	cooperative	01141711501800	517	
Gikororo primary school	cooperative	01141711491900	6,521	
Hiriga secondary school	cooperative	01141711504400	1,028,975	
Huruma assistant chief's office	cooperative	01141711504600	918,595	
Itundu primary school	cooperative	01141711473600	382,184	
Kabiru-ini secondary school	cooperative	01141711532600	3,998,975	
Kahuti-ini primary school	cooperative	01141711230500	2,227	
Kangocho primary school	cooperative	01141711472100	8,540	
Kangocho secondary school	cooperative	01141059612800	7,000,109	

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Kanjuri primary school	cooperative	01141711491500	8,349
Karatina urban primary school	cooperative	01141711203000	3,982
Kiahia assistant chief's office	cooperative	01141711485400	59,155
Kiamariga secondary school	cooperative	01141710891400	4,006,570
Kiamigwi primary school	cooperative	01141711472600	270
Kiamwangi primary school	cooperative	01141711492000	56,951
Kiamwangi secondary school	cooperative	01141711517400	573,025
Kiangengi primary school	cooperative	01141711501900	102,393
Kiaritha-ini primary school	cooperative	01141710893900	4,020
Kirigu primary school	cooperative	01141711204400	1,187,072
Magutu primary school	cooperative	01141711472500	36,975
Miiri primary school	cooperative	01141629625900	1,639
Ndimaini secondary school	cooperative	01141710891000	5,823,075
Ngorano primary school	cooperative	01141711532200	4,098,975
Ruthagati secondary school	cooperative	01141711504300	1,998,975
Thengeini primary school	cooperative	01141711202900	32,740

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Maganjo secondary school	National bank	01022209108200	31,398	
marhathi primary	National bank	01022209099100	5,236	
karura primary	National bank	01022225622100	1,459	
kiamucheru primary	National bank	01022226795100	371,261	
Cieni Assistant Chiefs Office	Cooperative	01141711231100	25,777.00	124,307.00
Gatina Asst. Chief Office	Cooperative	01141711229800	578.00	14,578.00
Gatondo Girls Secondary School	Cooperative	01139059550502	7,583.50	50,833.50
Gatura Primary School	Cooperative	01141711236400	1,100.00	178,590.00
Gaturiri Primary School	Cooperative	01139629182600	88,164.50	11,944.50
Gikumbo Primary School	Cooperative	01141711202700	1,696.00	34,366.00
Gitunduti Primary School	Cooperative	01141711202800	9,704.00	449,629.00
Hiriga Primary School	Cooperative	01141711235200	11,005.00	64,325.00
Ihwagi Primary School	Cooperative	01141711228400	105,348.00	18,361.00
Kagati Police Post	Cooperative	01141711228900	-	3,458,975.00
Kahuru Primary School	Cooperative	01141711229200	495,742.00	157,130.00
Kahuti-Ini Primary School	Cooperative	01141711230500	2,227.00	1,777.00

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Karatina Urban Primary School	Cooperative	01141711203000	3,982.00	1,482.00
Karindundu Primary School	Cooperative	01141711230000	8,132.00	8,132.00
Kiangoma Primary School	Cooperative	01141711203100	91,640.00	7,265.00
Kiangurwe Primary School	Cooperative	01141711444900	1,237.00	1,402,305.00
Kianjau Primary School	Cooperative	01141711021500	739.00	1,739.00
Kianjogu Primary School	Cooperative	01141711230400	47.00	1,972.00
Kiaritha-Ini Primary School	Cooperative	01141710893900	287,688.00	4,020.00
Kihuro Primary School	Cooperative	01141711249700	3,527.00	298,327.00
Kirigu Primary School	Cooperative	01141711204400	2,000.00	19,012.00
Kiriko Primary School	Cooperative	01139059826700	2,949.00	72,149.00
Konyu Chiefs Office	Cooperative	01141711203900	3,382.00	3,382.00
Miiri Secondary School	Cooperative	01141629627500	142,861.00	287,881.00
Ngunguru Primary School	Cooperative	01141710854000	6,278.25	429,511.00
Ngurumo Primary	Cooperative	01141711203300	641.00	641.00
Ragati Secondary School	Cooperative	01141711230900	12,761.00	92,431.00
Unjiru Primary School	Cooperative	01141711215200	23,452.00	320,757.00

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Bishop Gatimu Ngandu Girls	Cooperative	01141410394200	144,855.00	1,721,440.00
Gacuiro Primary School	Cooperative	01141711443900	7,446.00	142,146.00
Gathogorero Primary School	Cooperative	01141710890200	457,053.00	692,543.00
Gathu-Ini Primary School	Cooperative	01141710895800	22,726.00	432,797.00
Gatiko Primary School	Cooperative	01141710893500	88,827.00	544,889.00
Gatina Primary School	Cooperative	01141711435700	3,441.00	38,441.00
Gatung'anga Chiefs Office	Cooperative	01141711437100	22,845.00	258,275.00
Giagathege Foot Bridge	Cooperative	01141711447000	131,945.00	1,248,975.00
Icuga Primary School	Cooperative	01141711137100	35,168.00	407,788.00
Ihiga Primary School	Cooperative	01141711430100	363.00	36,563.00
Iruri Primary School	Cooperative	01141711086300	834.00	54,334.50
Itiati Primary School	Cooperative	01141711442700	1,191.00	1,086,814.00
Kabiru-Ini Primary School	Cooperative	01141711430300	922.00	80,672.00
Karatina Deb Primary School	Cooperative	01141629287400	1,138.00	143,138.00
Kiamabara Primary School	Cooperative	01141711437200	22,498.00	41,998.00
Kiangi Primary School	Cooperative	01141710886300	333.00	463,133.50

**Mathira Constituency
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Kiangundo-Gitige Bridge	Cooperative	01141711446900	9,915.00	598,975.00
Kianjeneni Primary School	Cooperative	01141711443000	18,230.00	1,311,625.00
Kieni Primary School	Cooperative	01139478157000	28,736.00	28,736.00
Kirimara High School	Cooperative	01141711400300	-	145,515.00
Ndimaini Primary School	Cooperative	01141711434200	635.00	155,045.00
Ngandu Boys Primary School	Cooperative	01141711441000	8,495.00	1,055,625.00
Ngorano Chiefs Office	Cooperative	01141711436300	1,097.00	102,097.00
St. Augustine kieni Secondary School	Cooperative	01141711433500	1,280.00	1,788,600.00
Thaithi Primary School	Cooperative	01139059973200	4,658.00	482,128.00
Tumutumu Primary School	Cooperative	01141711442500	46.00	1,498,975.00
Tumutumu Secondary School	Cooperative	01141711203700	13,469.00	158,645.00
Wakamata Primary School	Cooperative	01141711438100	7,413.00	1,398,975.00
Kianjogu Secondary School	Cooperative	01141711411300	22,445.00	500,000.00
Mathira Youth Empowerment	Cooperative	01141711287400	22,270,619.00	22,624,982.20
Gathaithi Primary School	National	01022220299800		31,152.00
Gathehu Primary School	National	01022225657300		5,019.23
Gatundu Primary School	National	01022209009900		86,387.17
Ieuga Girls Secondary School	National	01022208995700		26,871.60
Kahara Primary School	National	01022206955600		304,147.00
Karura Primary School	National	01022225622100		275,130.78

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Kiamucheru Primary School	National	01022226795100	867.71
Maganjo Secondary School	National	01022209108200	178,697.50
Mathaithi Primary School	National	01022209099100	1,485.96
Mathaithi-Day Secondary School	National	01022236665900	271,748.00
Ngaini Secondary School	National	01022209037800	216,271.00
Ngorano Primary School	National	01022206983400	12,081.00
Ragati Primary School	National	01022209071700	37,756.21
Rititi Primary School	National	01022206981300	349,921.00
Rware Primary School	National	01022221646500	156,098.00
Sagana Primary School	National	01022219045900	2,065,513.63
General china secondary school	Kcb	1236414241	566,715.00
Mathira technical and vocational college	Kcb	1273109252	703,587.00
Gathugu primary school	Eco-bank	6634000062	966,175.00
Njatheini primary school	Eco-bank	6634000039	393.00
TOTAL		57,622,430	53,015,710

