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BY:

Deputy Majority leader

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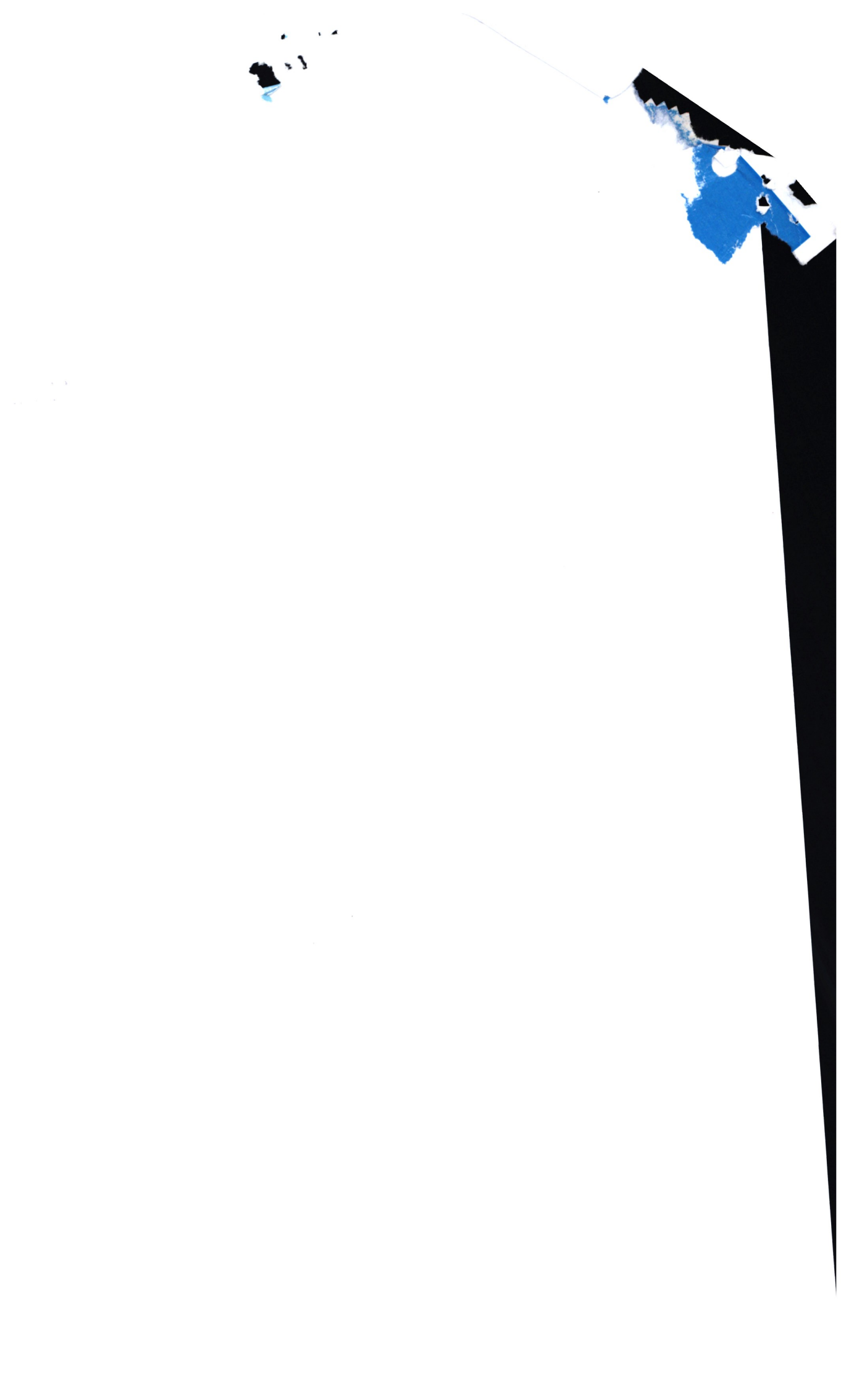
OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
MATHIRA COUNTY**

FOR





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

REPORTS AND FINANCIAL STATEMENTS

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
(NGCDF) MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021**

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

**Reports and Financial Statements
For the year ended June 30, 2021**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MATHIRA CONSTITUENCY
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Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

N	Designation	Name
o		
1.	A.I.E holder	Eleanor Muthoni
2.	Sub-County Accountant	Patrick Kinuthia
3.	Chairman NGCDFC	William Wahome
4.	Member NGCDFC	Jane Njeri

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF MATHIRA Constituency Headquarters

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

(f) NGCDF MATHIRA Constituency Contacts

Telephone: 061-72072

E-mail: cdmathira@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NGCDF MATHIRA Constituency 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

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE



In the financial year 2020/21, Mathira NG-CDF was allocated Kenya Shillings One Hundred and Thirty-Seven Million One Hundred Forty-Five Thousand Eight Hundred Seventy-Nine Cents Thirty-One Only (137,145,879.31) only. Within the year, Mathira NG-CDF received from the NG-CDF board Kenya Shillings Seventy-Eight Million Three Hundred Sixty-Seven Thousand Seven Hundred Twenty-Four (78,367,724) only being the balance of undisbursed funds as at 30th June 2020 and which related to the allocation for the year ended 30th June 2020.

In total, Mathira NG-CDF had a total of Kenya Shillings Two Hundred and Sixteen Million Eight Hundred Thirty-Three Thousand Two Hundred Fifty-Four Cents Thirty-One (216,833,254.31) only for utilization in the financial year ended 30th June 2021 whose details are as below:

Details	Amount
Original Budget For Financial Year 2020/2021	137,145,879.31
Balances undisbursed from NG-CDF board for 2019/20 as at 1 st July 2020	78,367,724
Opening bank balance as at 1 st July 2020	1,319,651
Total	216,833,254.31

For the year ended 30th June 2021, Mathira NG-CDF had at its disposal a total of Kenya Shillings One Hundred Sixty-Eight Million, Seven Hundred Sixty-Seven Thousand, Seven Hundred and Twenty-Four (168,767,724) out of a possible total amount of Kenya Shillings Two Hundred and Sixteen Million Eight Hundred Thirty-Three Thousand Two Hundred Fifty-Four Cents Thirty-One (216,833,254.31) which translates to 77.8% of budget utilization.

William Wahome Mwangi
Chairman NG-CDFC
Mathira Constituency

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-Mathira Constituency's 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 Program	Objective	Outcome	Indicator	Performance
Education	Improved Education standards.	Improved retention of learners in primary schools and improved transition to secondary schools as well as enhance a conducive learning environment for learners and teachers.	Number of usable physical infrastructure renovated and/or built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	The projects on education Funded in Financial year 2020/21 are at implementation stage.
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 education Funded in Financial year 2020/21 are at implementation stage.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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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 undertaken.
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, Number of Youths Enrolled to Ajira Digital programs	The projects on Youth Empowerment Funded in Financial year 2020/21 are at implementation stage.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – MATHIRA Constituency 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

In order to realize the aspirations of the constituents, MATHIRA NG-CDF has identified the shared development agenda. Strategies and mechanisms to propel the constituency has been put in place and are geared towards attaining its development goals.

Vision Statement

To make Mathira Constituency a developed constituency whose constituents are enjoying an improved socio-economic status.

Mission Statement

Meeting the development needs of the constituent of Mathira constituency by allocation of funds to constituency programmes and ensuring their prudent utilization.

Core values

Our core values are; integrity, professionalism, teamwork, accountability, transparency, diligence, meritocracy, impartiality and respect of diversity.

NG-CDF MATHIRA constituency has been able to do a thorough assessment of the operating macro-economic environment before putting in place mechanisms to respond to the challenges.

Political regimes play an important role in providing an enabling political environment for equitable sharing of resources. Political tolerance and goodwill between constituencies, counties and countries encourage cross border trade and cooperation creating a perfect environment for both distribution of produce and sharing of development information.

2. Environmental performance

MATHIRA NG-CDF has put measures regarding the effects of human activities on the environment, particularly those measures that are designed to prevent or reduce effects of human activities on ecosystem.

Our Environment Policy

We are committed to;

- Comply with all environmental regulations.
- Prevent pollution whenever possible.
- Train our staff on our environmental program and empower them to contribute and participate.
- Communicate environmental aims and objectives to employees and external stakeholders
- Recycle, re-use and reduce.
- Conserve energy, water and natural resources.
- To monitor and record our environmental impact on a regular basis and compare our performance with our policies, objectives and targets.
- Liaise with the local community in environmental activities
- Participate in discussions about environmental issues
- Agree to commit to environmental principles and continual improvement at the highest level

MATHIRA NG-CDF has been in the forefront to conserve the environment. Environmental conservation aims at promoting sustainable and equitable resource exploitation and utilization for posterity and prosperity. There is high correlation between poverty and environment degradation.

Through poverty eradication programs we have been able to educate the constituents utilise the available natural resources.

3. Employee welfare

All employees in MATHIRA NG-CDF are hired in accordance to Employment Act, 2007 and all laws governing labour.

Recruitment

We ensure that recruitment of staff is competitive giving all candidates an equal opportunity and ensure that the most qualified persons are hired. We ensure openness and opportunity for all eligible applicants by advertising for posts in social media, posts in public offices and announcements to public forums.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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Terms of service

Staffs are employed on contract terms, which is renewed subject to performance.

Remuneration

Remuneration of staff is benchmarked to prevailing Civil Service salary scale. The pay package is subject to statutory deductions in accordance to legislation. They are entitled to 21 days' annual leave. They are also eligible for a service gratuity tabulated at 31% of annual basic pay for all the years worked.

Termination of employment

The contract may be terminated by either party with one-month notice.

In addition to the above, MATHIRA NG-CDF has the following responsibilities;

- Provide a workplace free from serious recognized hazards and comply with standards, rules and regulations issued under the OSH Act.
- Examine workplace conditions to make sure they conform to applicable OSHA standards.
- Make sure employees have and use safe tools and equipment and properly maintain this equipment.
- Use color codes, posters, labels or signs to warn employees of potential hazards.
- Establish or update operating procedures and communicate them so that employees follow safety and health requirements.
- Must provide safety training in a language and vocabulary workers can understand.
- Provide medical examinations and training.
- Report all work-related fatalities within 8 hours, and all work-related inpatient hospitalizations, all amputations and all losses of an eye within 24 hours.
- Provide access to employee medical records and exposure records to employees or their authorized representatives.
- Not discriminate against employees who exercise their rights under the Act.

4. Market place practices

Economic factors such as inflation, tax policies, subsidies, trade barriers, and trade policies all have a direct bearing on the cost of living and performance of interventions by NG-CDF. These factors have a direct bearing on the growth and development of the constituency. There is therefore, need for development friendly economic policies to check on the costs of farm inputs and other capital goods:

a) Responsible competition practice.

Agriculture is the mainstay of the economy of the constituency. Poor market systems, scanty market information and existence of middle men who exploit farmers, make the whole venture unattractive particularly to the youth. We have been able to spur growth and development through robust infrastructure base,

which will enhance information sharing, security and movement of goods and people.

b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents and satisfactory delivery of service or product as per the agreement.

c) Responsible marketing and advertisement

Advertising of tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) Product stewardship

In order to safeguard consumer rights and interests, MATHIRA NG-CDF has come up with a service charter and a complaints register. The service charter points out the commitment towards giving quality services to all constituents and stakeholders.

Complaints handling policy ensures consistent, fair and confidential complaints handling and to resolve complaints as quickly as possible.

5. Community Engagements

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 benefits of public participation are as follows;

- Sustainable Development

Sustainable development can be achieved only through the involvement of all stakeholders

- Environmental Protection

Environmental issues can be addressed when valued by the public. It is important that a party represents the interest of the environment in the public debate. Without such a party, the environment will not be put on the agenda

- Conflict Management

Although conflicts cannot be avoided, they are made explicit in the public participation debate. This makes conflict handling more efficient.

- Project Understanding and Reduction of Public Opposition

The public, being the user of a system, is the only party that can assess and evaluate the impacts of (possible) measures on the functions of a coastal environment.

- Economic Benefits

If the public is involved in the full decision making process, their concerns may be met early on in the planning process when changes may be easier to make, rather than late in the process when even small changes may cost both time and money.

We have also been able to engage in Corporate Social Responsibilities (CSR) through engaging the community in mitigation of Covid-19. We have been able to procure locally manufactured masks and having the same distributed across the constituency.

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

Reports and Financial Statements

For the year ended June 30, 2021

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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




The Accounting Officer in charge of the 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, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the 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 NG-CDF Mathira financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF Mathira Constituency further confirms the completeness of the accounting records maintained for the NG-CDF Mathira, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

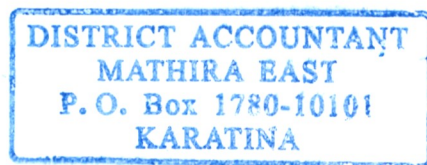
The NG-CDF Mathira Constituency financial statements were approved and signed by the Accounting Officer on 07-09-2021.

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

Name: ELEANOR MUTHONI

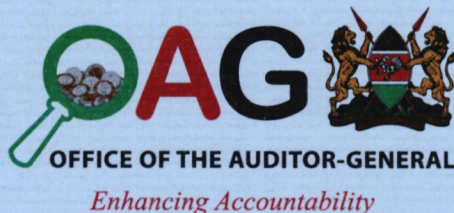
Name: PATRICK KINUTHIA
ICPAK M/No: 14497

Name: WAHOME MWANGI



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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mathira Constituency set out on pages 13 to 42,

which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mathira Constituency as at 30 June, 2021, 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

The statement of receipts and payments reflects transfers to other government units balance of Kshs.117,408,071 which as disclosed in Note 6 to the financial statements, includes transfers of Kshs.34,427,027 to tertiary institutions. Included in the amount is Kshs.23,274,988 transferred to Mathira Youth Empowerment Project for the construction of perimeter wall, administration block and classrooms. The 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, 2021. A total Kshs.8,333,243 had been spent on the construction of the perimeter wall as at the time of audit in March, 2022. 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 on which the Project was being undertaken and the regularity of the amount of Kshs.8,333,243 spent on the Project could not be confirmed. Further, delayed implementation of the Project may lead to cost escalations.

2. Misstatement of Comparative Balances

Comparative balances reflected in the statement of receipts and payments differed with the corresponding amounts reflected in the prior year's audited financial statements as analyzed below:

Item	Amount as per 2020/2021 Financial Statements (Kshs.)	Amount as per 2019/2020 Audited Financial Statements (Kshs.)	Variance (Kshs.)
Use of Goods and Services	9,996,270	9,799,710	196,560
Transfers to Other Government Units	88,155,589	82,135,039	6,020,550
Other Grants and Transfers	18,457,708	24,829,758	(6,372,050)
Acquisition of Assets	8,216,940	8,062,000	154,940

The variances were not explained or reconciled.

In the circumstances, the accuracy of the comparative balances could not be confirmed.

3. Ownership Documents for Assets

Annex 4 to the financial statements - summary of fixed assets register reflects a historical cost of Kshs.29,408,244 for assets which includes 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 could not be confirmed. In addition, value for money on the expenditure of Kshs.15,660,000 incurred on the purchase of the grader may not have been realized.

4. Unresolved Prior Year Audit Matters

Various prior year audit issues remained unresolved as at 30 June, 2021. Management has not provided satisfactory reasons for the delay in resolving the prior year audit issues. Further, the unresolved prior year issues are not disclosed under the progress on follow-up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board (PSASB).

In the circumstances, the Fund's financial statements do not comply with the financial reporting guidelines provided by the PSASB pursuant to Section 194 of the Public Finance Management Act, 2012.

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

Budgetary Control and Performance

The summary statement of appropriation reflects budgeted receipts of Kshs.216,902,374 and actual receipts of Kshs.170,213,495, resulting into a budget shortfall of Kshs.46,688,879 or 21% of the budget. Similarly, the Fund spent Kshs.150,459,886 against an approved budget of Kshs.216,902,374, resulting to an under-expenditure of Kshs.66,442,489 or 31% of the budget.

The under-funding and under-expenditure constrained the execution of the planned activities and delivery of services to the residents of Mathira Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Administration Expenses Exceeding the Set Ceiling

The summary statement of appropriation reflects a final budget amount of Kshs.216,902,375 and actual expenditure of Kshs.4,935,219 and Kshs.11,539,580 on compensation of employees and use of goods and services respectively, both totalling to Kshs.16,474,799. However, this latter amount represents 8% of the budget, contrary to Section 25(6) of the National Government Constituencies Development Fund Act, 2015 which requires a maximum of six per centum (6%) of the total annual allocation for the constituency to be used for administration, recurrent expenses of vehicles, equipment and machinery.

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

2. Employment of Excess Staff

The statement of receipts and payments reflects compensation of employees amount of Kshs.4,935,219. During the year under review, the Fund had a total of eight (8) employees which exceeded the recommended number of five employees by three (3) or 60 % 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.

3. Project Management Committee (PMC) Bank Balances

Annex 5 to the financial statements reflects Kshs.53,743,067 relating to the balances held in PMC bank accounts as at 30 June, 2021 in respect of eighty (80) projects. The balance includes PMC bank balances amounting to Kshs.16,072,657 relating to projects that had been completed and were in use as per the project implementation status (PIS) report provided. However, the respective bank accounts had not been closed and the fund balances transferred to the Constituency bank account. This is contrary to the requirements of Section 12(8) of the National Government Constituencies Development Fund Act, 2015, which requires that all unutilized funds of the Project Management Committee be returned to the Constituency account.

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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and 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 control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships

and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

29 July, 2022

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

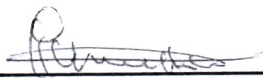
**Reports and Financial Statements
For the year ended June 30, 2021**

VII. Statement of Receipts and Payments

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	168,767,724	114,040,875
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	126,120	-
TOTAL RECEIPTS		168,893,844	114,040,875
PAYMENTS			
Compensation of employees	4	4,935,219	2,374,158
Use of goods and services	5	11,539,580	9,996,270
Transfers to Other Government Units	6	117,408,071	88,155,589
Other grants and transfers	7	15,956,515	18,457,708
Acquisition of Assets	8	620,500	8,216,940
Other Payments	9	-	-
TOTAL PAYMENTS		150,459,886	127,200,665
SURPLUS/DEFICIT		18,433,959	(13,159,790)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-MATHIRA Constituency financial statements were approved on 07-09-2021 and signed by:


Fund Account Manager

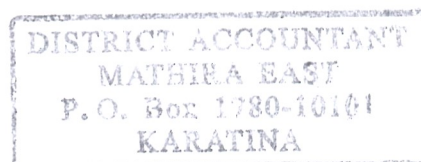

National Sub-County
Accountant

Chairman NG-CDF
Committee

Name: ELEANOR MUTHONI

Name: PATRICK KINUTHIA
ICPAK M/No: 14497

Name: WAHOME MWANGI



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MATHIRA CONSTITUENCY

Reports and Financial Statements


For the year ended June 30, 2021

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021 Kshs	2019 - 2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	19,753,609	1,319,652
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		19,753,609	1,319,652
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		19,753,609	1,319,652
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		19,753,609	1,319,652
REPRESENTED BY			
Fund balance b/fwd 1st July...		1,319,652	14,479,441
Prior year adjustments	14	-	-
Surplus/Deficit for the year		18,433,959	(13,159,790)
NET FINANCIAL POSITION		19,753,610	1,319,651

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-MATHIRA Constituency financial statements were approved on 07-09-2020 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: WAHOME MWANGI



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

Reports and Financial Statements


For the year ended June 30, 2021

IX. STATEMENT OF CASHFLOW

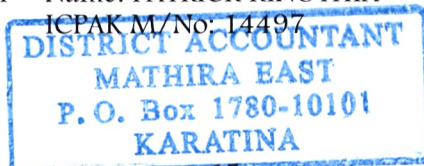
		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	168,767,724	114,040,875
Other Receipts	3	126,120	-
		168,893,844	114,040,875
Payments for operating activities			
Compensation of Employees	4	4,935,219	2,374,158
Use of goods and services	5	11,539,580	9,996,270
Transfers to Other Government Units	6	117,408,071	88,155,589
Other grants and transfers	7	15,956,515	18,457,708
Other Payments	9	-	-
		149,839,386	118,983,725
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		19,054,459	(4,942,850)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(620,500)	(8,216,940)
Net cash flows from Investing Activities		(620,500)	(8,216,940)
NET INCREASE IN CASH AND CASH EQUIVALENT		18,433,959	(13,159,790)
Cash and cash equivalent at BEGINNING of the year	10	1,319,651	14,479,441
Cash and cash equivalent at END of the year		19,753,610	1,319,651

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MATHIRA Constituency financial statements were approved on 07-09-2021 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: WAHOME MWANGI

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	78,367,724	216,776,254	170,087,375	46,688,879	78.5%
Proceeds from Sale of Assets			0	-	-	0.0%
Other Receipts	126120		126,120	126,120	(0)	100.0%
TOTAL RECEIPTS	137,088,879	78,367,724	216,902,374	170,213,495	46,688,879	78.5%
PAYMENTS						
Compensation of Employees	3,723,744	1,075,500	6,011,102	4,935,219	1,075,883	82.1%
Use of goods and services	3,272,123	8,801,990	12,074,113	11,539,580	534,533	95.6%
Transfers to Other Government Units	87,795,124	65,755,065	153,550,189	117,408,071	36,142,118	76.5%
Other grants and transfers	34,286,470	2,735,170	37,129,433	15,956,515	21,172,918	43.0%
Acquisition of Assets	620,500	0	620,500	620,500	-	100.0%
Other Payments	7,390,917.59	0	7,390,918	-	7,390,918	0.0%
Funds pending Approval		126120	126,120		126,120.00	
TOTAL	137,088,879	1,445,771	216,902,375	150,459,886	66,442,489	69.4%

i. Other grants and transfers, other payments and unallocated underutilisation was due to delayed disbursement from the Board

The NG-CDF-MATHIRA Constituency financial statements were approved on 07-09-2021 and signed by:



Fund Account Manager



National Sub-County Accountant

Chairman NG-CDF Committee



Name: ELAVORN MUTHIYA
ICPAK M/No: 14497

Name: WAHOME MWANGI

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	66,442,489
Less undisbursed funds receivable from the Board as at 30 th June 2021	46,688,879
	19,753,610
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	19,753,610

The NGCDF-MATHIRA Constituency financial statements were approved on 07-09-2021 and signed by:



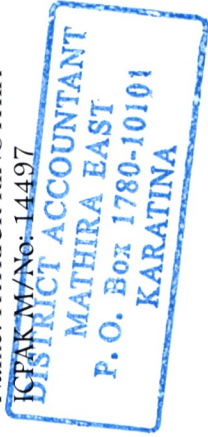
Fund Account Manager

Name: ELEANOR MUTHONI




National Sub-County Accountant

Name: PATRICK KINUTHIA



Chairman NG-CDF Committee

Name: WAHOME MWANGI

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

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 Utilization (f=d/c %)
	2020/2021	Kshs	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
1.0 Administration and Recurrent								
1.1 Compensation of employees	3,723,744		1,211,858	1,075,500	6,011,102	4,771,179	1,239,923	79
1.2 Committee allowances	1,208,000			1,266,400	2,474,400	2,474,400	-	100
1.3 Use of goods and services	2,956,288			514,066	3,470,354	3,470,354	-	100
Total	7,888,032		1,211,858	2,855,966	11,955,856	10,715,933	1,239,923	90
2.0 Monitoring and evaluation								
2.1 Capacity building	800,000			2,066,800	2,866,800	2,824,667	42,133	99
2.2 Committee allowances	2,300,000				2,300,000	2,300,000	-	100
2.3 Use of goods and services	936,335			154,324	1,090,659	1,090,659	-	100
Total	4,036,335		-	2,221,124	6,257,459	6,215,326	42,133	
3.0 Emergency								
3.1 Primary Schools	2,050,000				2,050,000	2,050,000	-	100
3.2 Secondary schools	3,292,207		107,793		3,400,000	3,400,000	-	100
3.3 Tertiary institutions					-	-	-	-
3.4 Security projects	1,850,000			-	1,850,000	1,850,000	-	100

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021

CHIENI PRIMARY	1,500,000			1,500,000	1,500,000	-	100
RWARE PRIMARY	1,400,000			1,400,000	1,400,000	-	100
KAHARA PRIMARY	1,600,000			1,600,000	1,600,000	-	100
GITUNDUTI PRIMARY	1,000,000			1,000,000	1,000,000	-	100
KARURA PRIMARY SCHOOOL	1,400,000			1,400,000	1,400,000	-	100
KIENI PRIMARY	1,500,000			1,500,000	1,500,000	-	100
KIAMABARA PRIMARY	1,800,000			1,800,000	1,800,000	-	100
KIANGI PRIMARY	1,800,000			1,800,000	1,800,000	-	100
THAITHI PRIMARY	1,500,000			1,500,000	1,500,000	-	100
NGUNGURU primary	1,900,000			1,900,000	1,900,000	-	100
Gathogorero Primary	1,800,000			1,800,000	1,800,000	-	100
Rititi PRIMARY	1,500,000			1,500,000	1,500,000	-	100
WAKAMATA PRIMARY	1,400,000			1,400,000	1,400,000	-	100
GACUIRO PRIMARY	1,500,000			1,500,000	1,500,000	-	100
GATIKO PRIMARY	1,600,000			1,600,000	1,600,000	-	100
NGANDU BOYS PRIMARY	2,100,000			2,100,000	2,100,000	-	100
TUMUTUMU PRIMARY	1,500,000			1,500,000	1,500,000	-	100
ITIATI PRIMARY	2,100,000			2,100,000	2,100,000	-	100

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021

KIANGURUWE PRIMARY	1,500,000			1,500,000	1,500,000	-	100
ICUGA PRIMARY	1,900,000			1,900,000	1,900,000	-	100
KIANJENENI PRIMARY	1,500,000			1,500,000	1,500,000	-	100
KAHURU PRI. SCHOOL			232,885.00	232,885	232,885	-	100
NGAINI PRI. SCHOOL			700,585.00	700,585	700,585	-	100
GATURIRI PRI. SCHOOL			954,570.00	954,570	954,570	-	100
KARATINA URBAN PRI SCHOOL			402,280.00	402,280	402,280	-	100
GATURA PRI SCHOOL			670,250.00	670,250	670,250	-	100
GATHUJINI PRI SCHOOL			1,000,000.00	1,000,000	1,000,000	-	100
UNJIRU PRI SCHOOL			689,810.00	689,810	689,810	-	100
KIARITHAINI PRI SCHOOL			1,381,315.00	1,381,315	1,381,315	-	100
NGORANO PRI SCHOOL			542,900.00	542,900	542,900	-	100
KIAMABARA PRI SCHOOL			500,000.00	500,000	500,000	-	100
GIKUMBO PRI SCHOOL			1,060,510.00	1,060,510	1,060,510	-	100
GATHEHU PRI SCHOOL			779,215.00	779,215	779,215	-	100
KIANJAU PRI SCHOOL			906,844.00	906,844	906,844	-	100
GATHUGU PRI SCHOOL			760,480.00	760,480	760,480	-	100
KIANGOMA PRI SCHOOL			720,390.00	720,390	720,390	-	100

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021

KARINDUNDU PRI SCHOOL			709,815.00	709,815	709,815	-	100
KIRIGU PRI SCHOOL			1,962,395.00	1,962,395	1,962,395	-	100
IHWAGI PRI SCHOOL			959,615.00	959,615	959,615	-	100
MATHAITHI PRI SCHOOL			669,025.00	669,025	669,025	-	100
KIRIKO PRI SCHOOL			1,366,170.00	1,366,170	1,366,170	-	100
NGURUMO PRI SCHOOL			1,278,330.00	1,278,330	1,278,330	-	100
KIANJOGU PRI SCHOOL			275,540.00	275,540	275,540	-	100
KIHURO PRI SCHOOL			563,515.00	563,515	563,515	-	100
GATUNDU PRI SCHOOL			952,605.00	952,605	952,605	-	100
KAHUTIINI PRI SCHOOL			412,000.00	412,000	412,000	-	100
IHWAGI PRI SCHOOL			500,000.00	500,000	500,000	-	100
NDIMAINI PRIMARY			500,000.00	500,000	500,000	-	100
ITUNDU PRIMARY SCHOOL			170,000.00	170,000	170,000	-	100
GATHAITHI PRI SCHOOL			250,000.00	250,000	250,000	-	100
REVISION MATERIALS			2,400,000.00	2,400,000	2,400,000	-	100
Total	49,000,000	-	24,271,044	73,271,044	73,271,044	-	100
8.0 Secondary Schools Projects							
KIENI SECONDARY	4,960,000			4,960,000	4,960,000	-	100
Kangocho Secondary							-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021

School	11,700,000				11,700,000		11,700,000
Miiri Secondary School	1,500,000				1,500,000		-
ICUGA SECONDARY SCHOOL		3,250,000			3,250,000		100
IHWAGI SEC SCHOOL		500,000			500,000		100
KIANJOGU SEC SCHOOL		500,000			500,000		100
KIRIMARA HIGH SCHOOL		500,000			500,000		100
Total	18,160,000	4,750,000	-	22,910,000	9,710,000	13,200,000	42
9.0 Tertiary institutions Projects							
YOUTH EMPOWERMENT	7,742,918	31,177,027		38,919,945	31,177,027	7,742,918	80
MATHIRA TECHNICAL AND VOCATIONAL TRAINING		3,250,000		3,250,000	3,250,000	-	100
Total	7,742,918	34,427,027	-	42,169,945	34,427,027	7,742,918	82
10.0 Security Projects							
GATUNGANGA CHIEF OFFICE	500,000			500,000	500,000	-	100
NGORANO CHIEF OFFICE	1,700,000			1,700,000	1,700,000	-	100
Mbogoini Assistant Chiefs Office	1,800,000			1,800,000		1,800,000	-
Miiri Chiefs Office	1,700,000			1,700,000		1,700,000	-
KARINDUNDU CHIEFS OFFICE		2,306,993		2,306,993	2,306,993	-	100
Total	5,700,000	2,306,993	-	8,006,993	4,506,993	3,500,000	56
11.0 Acquisition of assets							

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2021

11.1 Motor Vehicles	-	-	-	-	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
12.0 Other payments									
N.S.S.F.	170,000				170,000	164,040	5,960		96
N.H.I.F.	170,000				170,000	75,050	94,950		44
Total	340,000				340,000	239,090	100,910		70
13.0 unallocated fund									
Unapproved projects									
AIA									
PMC savings		126,120			126,120	-	126,120		-
Total	137,088,879	1,445,771	78,367,725	216,902,375	150,459,886	66,442,489	69		

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
AIE NO. B 096892		9,000,000	
AIE NO. B 104740		20,000,000	
AIE NO. A 823682		34,000,000	
AIE NO. B 124726		8,000,000	
AIE NO. B 104959		8,867,724	
AIE NO. B 119569		8,500,000	
AIE NO. B 124862		6,500,000	
AIE NO. B 119960		12,000,000	
AIE NO. B 128201		6,900,000	
AIE NO. B 132256		6,000,000	
AIE NO. B 138925		12,000,000	
AIE NO. B 129163		6,000,000	
AIE NO. B 126218		8,000,000	
AIE NO. B 105013		10,000,000	
AIE NO. B 140656		13,000,000	
BO41357	1		46,040,875.44
BO41133/2019/2020/174	2		4,000,000.00
2019/2020/432	3		20,000,000.00
2019/2020/1048	4		15,000,000.00
2019/2020/1360	5		15,000,000.00
2019/2020/1483	6		14,000,000.00
TOTAL		168,767,724	114,040,875

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	57,000
Other Receipts Not Classified Elsewhere	-	-
Unutilized funds from PMCs	126,120	
Total	126,120	57,000

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
Basic wages of contractual employees	3,695,679	2,152,758.19
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
Employer contribution to NSSF	164,040	79,650.00
Gratuity-contractual employees	1,075,500	141,750.00
Total	4,935,219	2,374,158.19

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	3,723,700	5,485,500.00
Utilities, supplies and services	140,285	251,210.82
Communication, supplies and services	446,355	216,782.00
Domestic travel and subsistence	1,492,300	815,950.00
Printing, advertising and information supplies & services	626,239	1,193,431.00
Rentals of produced assets		-
Training expenses	1,885,000	-
Hospitality supplies and services	713,962	1,408,467.00
Insurance costs		-
Specialized materials and services		-
Office and general supplies and services	1,648,402	905.00
Other operating expenses	839,839	70,680.00
Routine maintenance – vehicles and other transport equipment	14,948	-
Routine maintenance – other assets	8,550	356,784.00
Total	11,539,580	9,799,709.82

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	73,271,044	46,903,000
Transfers to secondary schools (see attached list)	9,710,000	24,080,000
Transfers to tertiary institutions (see attached list)	34,427,027	11,152,039
Transfers to health institutions (see attached list)		-
Total	117,408,071	82,135,039

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	602,325	3,337,209.00
Bursary – tertiary institutions (see attached list)	754,147	1,753,724.00
Bursary – special schools (see attached list)		-
Mock & CAT (see attached list)		-
Social Security programmes (NHIF)	75,050	-
Security projects (see attached list)	4,506,993	9,210,000.00
Sports projects (see attached list)	2,718,000	1,810,900.00
Environment projects (see attached list)	-	2,697,375.00
Emergency projects (see attached list)	7,300,000	6,020,550.00
Total	15,956,515	24,829,758

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings		1,876,000.00
Purchase of Vehicles and Other Transport Equipment		4,500,000.00
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment		-
Purchase of Office Furniture and General Equipment		1,576,000.00
Purchase of ICT Equipment, Software and Other ICT Assets	620500	110,000.00
Purchase of Specialised Plant, Equipment and Machinery		-
Rehabilitation and Renovation of Plant, Machinery and Equip.		-
Acquisition of Land		-
Acquisition of Intangible Assets		-
Total	620,500	8,062,000.00

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TIVET	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
Cooperative Bank, Karatina Branch. Mathira NG-CDF Account No:01120059658500	19,753,609	1,319,652
	-	-
	-	-
	-	-
Total	19,753,609	1,319,652
10B: CASH IN HAND		
	2020-2021	2019-2020
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
N/A	-	-	-	-
Total				-

12A. RETENTION

	2020-2021	2019-2020
	Kshs	Kshs
N/A	-	-
Total	-	-

12B. GRATUITY DEPOSITS

	2020-2021	2019-2020
	Kshs	Kshs
N/A	-	-
Total	-	-

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13. BALANCES BROUGHT FORWARD

	2020-2021	2019-2020
	(1/7/2020)	(1/7/2019)
	Kshs	Kshs
Bank accounts	1,319,652	14,479,441
Cash in hand	-	-
Imprest	-	-
Total	1,319,652	14,479,441

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020-2021	2019-2020
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of Employees	1,075,883	1,393,718
Use of goods and services	534,533	57,640
Transfers to Other Government Units	36,142,118	32,192,024
Other grants and transfers	21,172,918	45,186,995
Acquisition of Assets	-	500,000
Other Payments	7,390,918	300,000
Unallocated	126,120	57,000
TOTAL	66,442,489	79,687,376.06

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account Balances (see attached list)	53,743,066.99	41,919,846.20
	53,743,066.99	41,919,846.20

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	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					

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
Senior Management		a	b	c	d=a-c	
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance		Comments
		2020-2021	2019-2020	
Compensation of employees		1,075,883	1,393,714.61	1,075,883 534,533 36,142,118 21,172,918
Use of goods & services		534,533	57,638.74	7,390,918 126,120.00
Amounts due to other Government entities				
7.0 Primary Schools Projects			-	
8.0 Secondary Schools Projects		13,200,000	3,250,000.00	
9.0 Tertiary institutions Projects		7,742,917.59	34,427,027.27	
Sub-Total			37,677,027.27	
Amounts due to other grants and other transfers				
Bursary –Secondary		19,986,727	17,081,848.00	
Bursary –Tertiary		12,960,441	12,588,207.00	
Security		3,500,000	-	
Sports		2,742,917.59	2,993,365.28	
Environment			2,106,890.28	
Emergency Projects			4,931,684.83	
Sub-Total			39,701,995.40	

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Acquisition of assets			500,000.00	
Sub-Total			500,000.00	
Others (specify)		143,043.25		
12.1 Strategic Plan			300,000.00	
12.2 Innovation Hub				
Constituency Innovation Hub at Kiamariga shopping centre				
Constituency Innovation Hub at Kaiyaba				
Constituency Innovation Hub at Karatina Posta				
Constituency Innovation Hub at Karatina Law courts				
Prior Year Adjustment				
Unallocated		126,120	57,000.00	
Sub-Total			357,000.00	
Grand Total		66,442,489	79,687,376.02	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MATHIRA CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/2020
Land	-	-	-	-
Buildings and structures	5,011,958.00	-	-	5,011,958.00
Transport equipment	4,500,000.00	-	-	4,500,000.00
Office equipment, furniture and fittings	3,035,446.00	-	-	3,035,446.00
ICT Equipment, Software and other ICT Assets	580,340.00	620,500.00	-	1,200,840.00
Other Machinery and Equipment	15,660,000.00	-	-	15,660,000.00
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	28,787,744.00	620,500.00	-	29,408,244.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	BANK	Account Number	BALANCE
Cieni Assistant Chiefs Office	Cooperative	01141711231100	124,307.00
Gatina Asst. Chief Office	Cooperative	01141711229800	14,578.00
Gatondo Girls Secondary School	Cooperative	01139059550502	50,833.50
Gatura Primary School	Cooperative	01141711236400	178,590.00
Gaturiri Primary School	Cooperative	01139629182600	11,944.50
Gikumbo Primary School	Cooperative	01141711202700	34,366.00
Gitunduti Primary School	Cooperative	01141711202800	449,629.00
Hiriga Primary School	Cooperative	01141711235200	64,325.00
Ihwagi Primary School	Cooperative	01141711228400	18,361.00
Kagati Police Post	Cooperative	01141711228900	3,458,975.00
Kahuru Primary School	Cooperative	01141711229200	157,130.00
Kahuti-Ini Primary School	Cooperative	01141711230500	1,777.00
Kangocho Secondary	Cooperative	01141059612800	219,282.00
Karatina Urban Primary School	Cooperative	01141711203000	1,482.00
Karindundu Primary School	Cooperative	01141711230000	8,132.00
Kiangoma Primary School	Cooperative	01141711203100	7,265.00
Kiangurwe Primary School	Cooperative	01141711444900	1,402,305.00
Kianjau Primary School	Cooperative	01141711021500	1,739.00
Kianjogu Primary School	Cooperative	01141711230400	1,972.00
Kiaritha-Ini Primary School	Cooperative	01141710893900	4,020.00
Kihuro Primary School	Cooperative	01141711249700	298,327.00
Kirigu Primary School	Cooperative	01141711204400	19,012.00
Kiriko Primary School	Cooperative	01139059826700	72,149.00
Konyu Chiefs Office	Cooperative	01141711203900	3,382.00
Miiri Secondary School	Cooperative	01141629627500	287,881.00
Ndimaini Secondary School	Cooperative	01141710891000	508,075.00
Ngunguru Primary School	Cooperative	01141710854000	429,511.00
Ngurumo Primary	Cooperative	01141711203300	641.00
Ragati Secondary School	Cooperative	01141711230900	92,431.00
Unjiru Primary School	Cooperative	01141711215200	320,757.00
Bishop Gatimu Ngandu Girls	Cooperative	01141410394200	1,721,440.00
Gacuiro Primary School	Cooperative	01141711443900	142,146.00
Gathogorero Primary School	Cooperative	01141710890200	692,543.00
Gathu-Ini Primary School	Cooperative	01141710895800	432,797.00
Gatiko Primary School	Cooperative	01141710893500	544,889.00
Gatina Primary School	Cooperative	01141711435700	38,441.00
Gatung'ang'a Chiefs Office	Cooperative	01141711437100	258,275.00
Giagathege Foot Bridge	Cooperative	01141711447000	1,248,975.00
Icuga Primary School	Cooperative	01141711137100	407,788.00
Ihiga Primary School	Cooperative	01141711430100	36,563.00
Iruri Primary School	Cooperative	01141711086300	54,334.50
Itiati Primary School	Cooperative	01141711442700	1,086,814.00
Kabiru-Ini Primary School	Cooperative	01141711430300	80,672.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Karatina Deb Primary School	Cooperative	01141629287400	143,138.00
Kiamabara Primary School	Cooperative	01141711437200	41,998.00
Kiangi Primary School	Cooperative	01141710886300	463,133.50
Kiangundo-Gitige Bridge	Cooperative	01141711446900	598,975.00
Kianjeneni Primary School	Cooperative	01141711443000	1,311,625.00
Kieni Primary School	Cooperative	01139478157000	28,736.00
Kirimara High School	Cooperative	01141711400300	145,515.00
Ndimaini Primary School	Cooperative	01141711434200	155,045.00
Ngandu Boys Primary School	Cooperative	01141711441000	1,055,625.00
Ngorano Chiefs Office	Cooperative	01141711436300	102,097.00
St. Augustine Kieni Secondary School	Cooperative	01141711433500	1,788,600.00
Thaithi Primary School	Cooperative	01139059973200	482,128.00
Tumutumu Primary School	Cooperative	01141711442500	1,498,975.00
Tumutumu Secondary School	Cooperative	01141711203700	158,645.00
Wakamata Primary School	Cooperative	01141711438100	1,398,975.00
Kianjogu Secondary School	Cooperative	01141711411300	500,000.00
Mathira Youth Empowerment	Cooperative	01141711287400	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
Gathugu primary school	Eco-bank	6634000062	966,175.00
Njatheini primary school	Eco-bank	6634000039	393.00
TOTAL			53,743,066.99

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person resolve issue	Point to the	Status:	Timeframe:
	The certificate for financial year 2019/2020 has not yet been received from the auditor.					