REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY

DATE: 21 OCT 2021

DAY: Thursday

TABLED BY: LoMP.

CLERK-AT-THE-TABLE: Maura Wanjiku

REPORT

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MATHIOYA CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE, 2019

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -MATHIOYA CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

Table of Content

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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 MATHIOYA 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 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	**Name of FAM**
2.	Sub-County Accountant	**Name of DA**
3.	Chairman NGCDFC	**Name of Chair**
4.	Member NGCDFC	**Name of alternate signatory**

(d) Fiduciary Oversight Arrangements

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

P.O. Box 275-10204
Kiriaini, KENYA

(f) NGCDF MATHIOYA Constituency Contacts

Telephone: (254) 723945343
E-mail: cdfmathioya@.go.ke
Website: www.go.ke

(g) NGCDF MATHIOYA Constituency Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya

2. Equity Bank
   Kiriaini

(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

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

The constituency was able to implement at least 50% of the budget year allocation. This is because part of the funds budgeted for this financial year was not disbursed by the NG CDF Board.

The constituency was also able to disburse 98% of the funds released to project management committees. About ksh.19 million was disbursed to needy students under bursary program. This helped in maintaining needy students in school and therefore an improved performance.

There has been emerging issues like elections that delay the release of funds and hence the implementation of projects due to the political climate.

The April rains highly delayed the implementation of projects as the terrain is prone to landslides. This therefore means that there is need to allow more time for the ground to stabilise after every heavy rain season before projects can be implemented to ensure the foundations erected are stable.

The needs of the constituency surpasses the yearly allocation and therefore there is need to increase the allocations so that the constituency needs can comfortably be taken care of.

Sign

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-MATHIOYA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 20XX. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-MATHIOYA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-MATHIOYA Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-MATHIOYA Constituency confirms that the 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 NGCDF-MATHIOYA Constituency financial statements were approved and signed by the Accounting Officer on 20/4/ 2020.

Fund Account Manager	**Sub-County Accountant**
Name: MARY KYENGO	**Name:** NICHOLAS KARIUKI
	ICPAK Member Number: 25774

NATIONAL SUB COUNTY
MATHIOYA ACCOUNTANT

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

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Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MATHIOYA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mathioya Constituency set out on pages 8 to 31, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mathioya Constituency as at 30 June, 2019 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Unsupported Expenditure on Use of Goods and Services

The statement of receipts and payments reflects payments totaling Kshs.8,406,357 on use of goods and services. As disclosed at Note 5 to the financial statements, the balance included Kshs.400,000 and Kshs.3,407,585 paid for fuel, oil and lubricants and committee allowances respectively. However, the fuel register maintained in respect of fuel consumed during the year did not indicate the registration numbers of the motor vehicles that consumed the fuel.

Further, relevant supporting documentation including minutes of meetings held and signed attendance lists were not provided for the various payments of allowances to committee members.

Consequently, the propriety and accuracy of the expenditure on fuel, oil and lubricants and committee allowances could not be confirmed.

2. Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers of Kshs.51,769,965. The following observations were made regarding the payments:

2.1 Unsupported Bursary to Needy Students

As disclosed at Note 7 to the financial statements, the balance included Kshs.22,951,961 and Kshs.19,918,489 being bursaries to secondary schools and tertiary institutions, respectively. However, the resolutions of the Project Management Committee (PMC) authorizing bursary payments totaling Kshs.5,945,681 were not provided contrary to Regulation 29(5) of the National Government Constituencies Development Fund Regulations, 2016, which requires that every payment from the PMC accounts shall be on the basis of a resolution recorded in the minutes of the meeting of the PMC.

Consequently, the accuracy and validity of the bursary payments amounting to Kshs.5,945,681 could not be confirmed.

2.2 Unsupported Expenditure on Environment

As disclosed at Note 7 to the financial statements, the Fund incurred an expenditure of Kshs.1,963,792 on environment. The amount was disbursed to the PMC for the purchase of seedlings. However, evidence of delivery of the seedlings was not provided.

Further, expenditure returns in respect of the Project revealed inconsistencies in the number of tree seedlings supplied. According to the PMC minutes for the meeting held on 26 April, 2019, a total of 107,610 tree seedlings were supplied, while the record of the meeting held on 14 May, 2019 indicated that a total of 114,760 tree seedlings were received. No explanation was provided for the variance.

In the circumstances, the propriety and validity of the expenditure of Kshs.1,963,792 could not be confirmed.

3. Long Outstanding Bank Reconciliation Statement Items

The statement of assets and liabilities reflects bank balances of Kshs.7,763,048. However, the June 2019 bank reconciliation statement reflected long outstanding unpresented cheques, totalling Kshs.683,522 which were already stale as at 30 June, 2019. No reason was provided for failure to reverse the cheques in the cash book.

Consequently, the accuracy of the reported bank balance of Kshs.7,763,048 could not be confirmed.

4. Inconsistencies in the Financial Statements

The summary statement of appropriation – recurrent and development combined reflects Kshs.54,269,965 being the actual expenditure for other grants and transfers and a nil balance for other payments. However, the statement of receipts and payments and the respective disclosure Notes to the financial statements, reflect other grants and transfers of Kshs.51,769,965 and other payments of Kshs.2,500,000.

In the circumstances, the accuracy of the summary statement of appropriation – recurrent and development combined could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budget Control and Performance

According to the summary statement of appropriation - recurrent and development combined, during the financial year under review, total receipts for the Fund amounted to Kshs.115,382,269 against a budget of Kshs.170,392,144 resulting into a shortfall of Kshs.55,009,875, or 32% of the budgeted receipts.

Further, the Fund incurred a total expenditure of Kshs.107,623,220, which is equivalent to 63% of the approved total budget of Kshs.170,392,144. The under-utilization of Kshs.62,768,924 or 37% of the approved budget impacted negatively on service delivery to the residents of Mathioya Constituency.

2. Unresolved Prior Year Audit Matters

Prior year audit issues remained unresolved as at 30 June, 2019. Management has not provided reasons for the delay in resolving the prior year audit issues.

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

Security Projects not Put to Use

As previously reported, the Fund implemented security projects in Kiiru Divisional Office, Kora AP Post, Kiambuthia AP Post and Wahundra AP Post at a total cost of Kshs.1,630,000. However, audit inspection in March, 2020, established that the projects at Kiiru Divisional Office, Kiambuthia AP Post and Wahura AP Post were complete but had not been put to use.

In the circumstances, value for money on the expenditure may not have been achieved.

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 processes and systems of internal control, risk management and 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 ability of National Government Constituencies Development Fund - Mathioya Constituency to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of intention to terminate the Fund or 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 financial reporting process, reviewing the effectiveness of how the Fund 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 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 reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the going concern 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 ability of National Government Constituencies Development Fund - Mathioya Constituency 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 sustaining 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 National Government Constituencies Development Fund - Mathioya Constituency 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.

Nancy Gathungu
<u>AUDITOR-GENERAL</u>

Nairobi

01 October, 2021

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	108,784,483	74,353,447
Proceeds from Sale of Assets	2		0
Other Receipts	3	31,000	0
TOTAL RECEIPTS		108,815,483	74,353,447
PAYMENTS			
Compensation of employees	4	1,658,620	2,073,822
Use of goods and services	5	8,406,357	4,567,237
Transfers to Other Government Units	6	43,288,278	29,500,000
Other grants and transfers	7	54,269,965	35,931,397
Acquisition of Assets	8	-	1,199,736
Other Payments	9	-	0
TOTAL PAYMENTS		107,623,220	73,272,192
SURPLUS/DEFICIT		1,192,263	1,081,255

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MATHIOYA Constituency financial statements were approved on 20/4/ 2020 and signed by:

Fund Account Manager
Name: MARY KYENGO

Sub-County Accountant
Name: NICHOLAS KARIUKI
ICPAK Member Number: 25774

NATIONAL SUB COUNTY
MATHIOYA ACCOUNTANT

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019	2017 - 2018
			Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	7,763,048	6,566,785
Cash Balances (cash at hand)	10B	-	0
Total Cash and Cash Equivalents		**7,763,048**	**6,566,785**
Current receivables - Outstanding Imprests	11	-	0
TOTAL FINANCIAL ASSETS		**7,763,048**	**6,566,785**
FINANCIAL LIABILITIES			
Accounts payable - Retention	12	-	**0**
NET FINANCIAL ASSETS		**7,763,048**	**6,566,785**
REPRESENTED BY			
Fund balance b/fwd 1st July…	13	6,566,785	5,441,705
Surplus/Deficit for the year		**1,192,263**	1,081,255
Prior year adjustments	14	4,000	43,825
NET FINANCIAL POSITION		**7,763,048**	**6,566,785**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MATHIOYA Constituency financial statements were approved on 20/4/ 2020 and signed by:

Fund Account Manager
Name: MARY KYENGO

Sub-County Accountant
Name: NICHOLAS KARIUKI

ICPAK Member Number: 25774

NATIONAL SUB COUNTY
MATHIOYA ACCOUNTANT

VI. STATEMENT OF CASHFLOW

Receipts for operating income		**2018-2019**	**2017- 2018**
Transfers from CDF Board	1	108,784,483	74,353,447
Other Receipts	3	31,000	
		108,815,483	**74,353,447**
Payments for operating expenses			
Compensation of Employees	4	1,658,620	2,073,822
Use of goods and services	5	8,406,357	4,567,237
Transfers to Other Government Units	6	43,288,278	29,500,000
Other grants and transfers	7	51,769,965	35,931,397
Other Payments	9	2,500,000	0
		107,623,220	**72,072,456**
Adjusted for:			
Adjustments during the year	14	4,000	43,825
Net cash flow from operating activities		**1,196,263**	**2,324,816**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	0
Acquisition of Assets	8	-	1,199,736
Net cash flows from Investing Activities		-	-1,199,736
NET INCREASE IN CASH AND CASH EQUIVALENT		**1,196,263**	**1,125,080**
Cash and cash equivalent at BEGINNING of the year	**13**	**6,566,785**	**5,441,705**
Cash and cash equivalent at END of the year		**7,763,048**	**6,566,785**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MATHIOYA Constituency financial statements were approved on 20/4/20 2020 and signed by:

Fund Account Manager
Name: MARY KYENGO

Sub-County Accountant
Name: NICHOLAS KARIUKI

ICPAK Member Number: 25774

NATIONAL SUB COUNTY
MATHIOYA ACCOUNTANT

VII. 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						
Transfers from CDF Board	109,040,876	61,351,268	170,392,144	115,351,269	55,040,875	67.70%
Proceeds from Sale of Assets						
Other Receipts				31,000	-31,000	
TOTAL RECEIPTS	**109,040,876**	**61,351,268**	**170,392,144**	**115,382,269**	**55,009,875**	67.72%
PAYMENTS						
Compensation of Employees	2,137,200	499,928	**2,637,128**	1,658,620	978,508	62.89%
Use of goods and services	7,676,478	4,535,980	**12,212,458**	8,406,357	3,806,101	68.83%
Transfers to Other Government Units	42,000,000	26,188,278	**68,188,278**	43,288,278	24,900,000	63.48%
Other grants and transfers	54,307,198	30,127,082	**86,934,280**	51,769,965	32,664,315	62.43%
Acquisition of Assets	420,000		**420,000**		420,000	0.00%
Other Payments	2,500,000		**0**	2,500,000	0	
TOTAL	**109,040,876**	**61,351,268**	**170,392,144**	**107,623,220**	**62,768,924**	63.16%

The NGCDF-MATHIOYA Constituency financial statements were approved on 20/4/ 2020 and signed by:

Fund Account Manager
Name: MARY KYENGO

Sub-County Accountant
Name:
ICPAK Member Number: 25777

NATIONAL SUB COUNTY
MATHIOYA ACCOUNTANT

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,137,200	543,420	2,680,620	1,658,620	1,022,000
1.2 Committee allowances	2,170,052	1,860,000	4,030,052	3,585,000	445,052
1.3 Use of goods and services	2,235,200	502,280	2,737,480	1,140,432	1,597,048
1.4 Acquisition of assets					
2.0 Monitoring and evaluation					
2.1 Capacity building	996,226	730,000	1,726,226	730,000	996,226
2.2 Committee allowances	2,175,000	1,381,585	3,556,585	2,850,925	705,660
2.3 Use of goods and services	100,000		100,000	100,000	-
3.0 Emergency					
3.1 Primary Schools	800,000	650,000	1,450,000	1,450,000	-
3.2 Secondary schools	500,000	1,350,000	1,850,000	1,850,000	-
3.3 Tertiary institutions			-		-
3.4 Security projects		537,931	537,931	537,931	-

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
3.5 Other emergencies	4,438,993		4,438,993		4,438,993
4.0 Bursary and Social Security					
4.1 Primary Schools					
4.2 Secondary Schools	11,630,109	9,043,187	20,673,296	20,551,961	121,335
4.3 Tertiary Institutions	4,000,000	6,211,489	10,211,489	10,211,489	-
4.4 Universities	7,630,109	2,076,891	9,707,000	9,707,000	-
4.5 Social Security	8,361,000	2,400,000	10,761,000	2,400,000	8,361,000
5.0 Sports					
5.1	2,180,817	1,963,792	4,144,609	1,963,792	2,180,817
6.0 Environment					
6.1	2,180,817	1,963,792	4,144,609	1,963,792	2,180,817
7.0 Primary Schools Projects					
7.1	20,900,000	7,340,000	28,240,000	18,340,000	9,900,000
8.0 Secondary Schools Projects					

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
8.1	21,100,000	19,848,278	40,948,278	24,948,278	16,000,000
9.0 Tertiary institutions Projects					
10.0 Security Projects					
	11,636,352	1,134,000	12,770,352	1,134,000	11,636,352
11.0 Acquisition of assets					
11.1 Motor Vehicles					
11.2 Construction of CDF office					
11.3 Purchase of furniture and equipment	420,000		420,000		
11.4 Purchase of computers					
12.0 Others					
12.1 Strategic Plan					
12.2 Innovation Hub	1,749,000		1,749,000	-	1,749,000
12.2 TIVET					
TOTAL	**109,040,876**	**61,351,268**	**170,392,144**	**107,623,220**	**62,768,924**

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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
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 2018, 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.

5. In-kind contributions

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 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 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 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 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

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 June 2018 for the period 1st July 2018 to 30th June 2019 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 2019.

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.

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
			Kshs
FROM NGCDF BOARD	B005174	53,048,277.15	
	B005382	1,736,206.00	
	B 030276	10,000,000.00	
	A839688	12,000,000.00	
		8,000,000.00	
	B042802	11,000,000.00	
	B047030	13,000,000.00	
	A 855928		5,500,000
	A892714		30,948,275
	A892964		37,905,172
Conditional grants			0
			0
Receipt from other Constituency			0
TOTAL		**108,784,483**	**74,353,447**

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

3. OTHER RECEPTS

	2018-2019 Kshs	2017-2018 Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	31,000	0
Other Receipts Not Classified Elsewhere	0	0
Total	31,000	0

4. COMPENSATION OF EMPLOYEES

Description		**2018-2019**	**2017-2018**
			Kshs
Basic wages of contractual employees		1,529,380	1,358,980
Basic wages of casual labour			0
Personal allowances paid as part of salary			0
House allowance			0
Transport allowance			0
Leave allowance			0
Other personnel payments			0
Employer contribution to NSSF		129,240	58,442
Gratuity-contractual employees			656,400
TOTAL		**1,658,620**	**2,073,822**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description		2018-2019	2017-2018
			Kshs
Utilities, supplies and services		9,450	0
Electricity		37,493	46,207
Water & sewerage charges		14,460	10,620
Office rent			0
Communication, supplies and services			0
Domestic travel and subsistence			0
Printing, advertising and information supplies & services		200,070	0
Rentals of produced assets			0
Training expenses		1,085,000	0
Hospitality supplies and services			0
Other commitee expenses		2,773,340	1,351,000
Commitee allowance		3,407,585	1,825,000
Insurance costs			0
Specialised materials and services			0
Office and general supplies and services		378779	659,520
Fuel , oil & lubricants		400000	350,000
Other operating expenses			0
Bank service commission and charges		37460	55,750
Security operations			0
Routine maintenance - vehicles and other transport equipment		62720	269,140
Routine maintenance- other assets			
TOTAL		**8,406,357**	**4,567,237**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
			Kshs
Transfers to Primary schools		18340000	16,200,000
Transfers to Secondary schools		24948278	11,800,000
Transfers to Tertiary institutions			1,500,000
Transfers to Health institutions			0
TOTAL		**43,288,278**	**29,500,000**

7. OTHER GRANTS AND OTHER PAYMENTS

Description		2018-2019	2017-2018
			Kshs
Bursary -Secondary		22951961	13,927,229
Bursary -Tertiary		19918489	5,135,100
Bursary-Special schools			0
Mocks & CAT			0
Water			0
Food security			0
Electricity			0
Security		1134000	8,000,000
Roads and Bridges			0
Sports		1963792	0
Environment		1963792	1,637,931
Cultural Projects			0
Agriculture			0
Emergency Projects		3837931	3,556,137
Other capital grants and transfer		-	3,675,000
TOTAL		**51,769,965**	**35,931,397**

8. ACQUISITION OF ASSETS

Non Financial Assets		2018-2019	**2017-2018**
			Kshs
Purchase of Buildings			0
Construction of Buildings			0
Refurbishment of Buildings			0
Purchase of Vehicles			0
Purchase of Bicycles & Motorcycles			200,000
Overhaul of Vehicles			0
Purchase of office furniture and fittings			999,736
Purchase of computers ,printers and other IT equipments			0
Purchase of photocopier			0
Purchase of other office equipments			0
Purchase of soft ware			0
Acquisition of Land			0
TOTAL			**1,199,736**

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	2,500,000	-
ICT Hub	-	-
TIVET	-	-
	2,500,000	-

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
Equity Bank, Kiriaini Branch . Mathioya NG-CDF A/C no.0050290920356	*7,763,048.42*	**6,566,785**
Total	*7,763,048.42*	**6,566,785**
10B: CASH IN HAND		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (*specify)*	0	0
Total	0	0

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
-	-	-	-	-
				-

12A. RETENTION

	2018 - 2019 Kshs	2017-2018 Kshs
	0	0
Total	0	0

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019 Kshs	2017-2018 Kshs
	0	0
Total	0	0

13. BALANCES BROUGHT FORWARD

		2018-2019	**2017-2018**
			Kshs (1/7/2017)
Bank accounts		**6,566,785.27**	5,441,705
Cash in hand			0
Imprest			0
TOTAL		**6,566,785.27**	**5,441,705**

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

		2018-2019	**2017-2018**
Bank accounts			**Kshs**
Cash in hand		4,000	43,825
Imprest			0
TOTAL		**4,000**	**43,825**

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

15.2: PENDING STAFF PAYABLES

	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
	0	0

15.3: UNUTILIZED FUND

	Kshs	Kshs
Compensation of employees	1.022,928	499,928
Use of goods and services	3,746,609	4,535,980
Amounts due to other Government entities	24,900,000	26,188,278
Amounts due to other grants and other transfers	32,664,315	30,127,082
Acquisition of assets	420,000	0
Others-sale of tender	16,000	0
	62,768,924	61,351,268

15.4: PMC account balances (See Annex 5)

	2018-2019	
	Kshs	
PMC account Balances (see attached list)	**31,747,847.60**	
	31,747,847.60	

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					

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					

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
		a	b	c	d=a-c	
Senior Management						
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						

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		1,022,000	499,928	
Use of goods & services		3,746,609	4,535,980	
Amounts due to other Government entities				
Transfer to primary schools		9,900,000	7,340,000	
Transfer to secondary schools		15,000,000	18,848,278	
Sub-Total		**24,900,000**	**26,188,278**	
Amounts due to other grants and other transfers				
Bursary		8,478,335	0	
Emergency		4,438,994	0	
Security		11,636,352	350,000	
Sports		2,180,817	1,963,792	
Environment		2,180,817	1,963,792	
Other projects		3,749,000	25,849,498	
Sub-Total		32,664,315	**30,127,082**	
Acquisition of assets		420,000	0	
Others (*specify*)				
Sale of tender		16,000	0	
Sub-Total		16,000	0	
Grand Total		62,768,924	**61,351,268**	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	N/A			N/A
Buildings and structures	10,000,000			10,000,000
Transport equipment	8,,535,932			8,,535,932
Office equipment, furniture and fittings	1,701,136			1,701,136
ICT Equipment, Software and Other ICT Assets	585,144			585,144
Other Machinery and Equipment	561,540			561,540
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	21,383,752			21,383,752

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	
Kangongi primary school	Equity	50271974705	708,756.00	
Gachiriro primary school	Equity	50272486677	557,726.25	
Ngamba primary school	Equity	50279188855	2,000,000.00	
Kiuu primary school	Equity	50262314201	2,401,463.75	
Kirungu primary school	Equity	50279224766	1,000,000.00	
Kairi primary school	Equity	50279020380	1,000,000.00	
Kora primary school	Equity	50279287247	1,000,000.00	
Ngutu primary school	Equity	50272272125	1,025,420.30	
Karunge primary school	Equity	50260404963	1,000,136.75	
Warugara primary school	Equity	50279688021	1,500,000.00	
Kanoro primary school	Equity	50265338051	500,109.00	
Gikoe Sec. school	Equity	50262408025	436,064.00	
Thuita sec. school	Equity	50201511209	238,021.60	
Mihuti Secondary School	Equity	50261646980	461,775.00	
J M Kairo sec. school	Equity	50201511211	1,027,396.80	
Mioro sec. school	Equity	50201511202	3,072,164.40	
Mathioya day sec. school	Equity	30293791706	819,394.00	
Kambara sec. school	Equity	50293189125	708,708.00	
Iruri sec. school	Equity	50278642171	266,721.60	
Kamune sec. school	Equity	50279024725	2,000,000.00	
St. philip Gikindu sec. school	Equity	50262322882	3,507,539.75	
Karunge sec. school	Equity	50260384582	603,182.50	
Gitugi girls	Equity	50264240006	1,001,951.50	
Kamacharia Div. office	Equity	50299236807	368.60	

PMC	Bank	Account number	Bank Balance 2018/19	
Mathioya DCCs office	Equity	50278610912	335,447.50	
Gakambura primary school	Equity	50299575784	452,908.50	
Gitugi mixed sec. school	Equity	50297638034	251,212.50	
Mananga sec. school	Equity	50277423977	399,820.00	
Kaganjo primary school	Equity	50264884814	107,596.00	
Gitugi Div. office	Equity	50299225278	565,542.30	
Kiamuturi sec. school	Equity	50277313396	1,998,100.00	
Githendu primary school	Equity	50263413058	800,321.00	
Total			**31,747,847.60**	