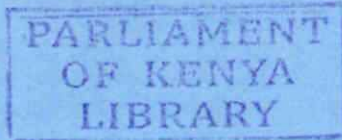


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF


THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
MWINGI CENTRAL CONSTITUENCY**

FOR THE YEAR ENDED

30 JUNE, 2024

| | |
|--|---------------------------|
|  THE NATIONAL ASSEMBLY PAPERS LAID | |
| DATE: 15 MAR 2025 | DAY: Wednesday |
| TABLED BY: Hon. Owen Baya, MP | Deputy Leader of Majority |
| CLERK-AT-THE-TABLE: | Kesther Njinyo |

Revised 30th June 2024



MACHAKOS DISTRICT

31 DEC 2024

RECEIVED

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MWINGI CENTRAL CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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

Table of Contents

| | |
|--|------|
| Table of Contents | i |
| 1. Acronyms and Definition of Key Terms | ii |
| 2. Key Constituency Information and Management | iii |
| 3. NG-CDFC Chairman's Report | vi |
| FORWARD BY THE CHAIRMAN - NGCDF COMMITTEE | vi |
| 4. Statement of Performance Against Predetermined Objectives for FY 2023/24 | xii |
| 5. Governance Statement | xv |
| 6. Environmental and Sustainability Reporting | xxii |
| 7. Statement of Management Responsibilities | xxv |
| 8. Report of the Independent Auditors on the NGCDF- Mwingi Central Constituency | xxvi |
| 9. Statement of Receipts and Payments for the Year Ended 30th June 2024 | 1 |
| 10. Statement of Assets and Liabilities as at 30th June, 2024 | 2 |
| 11. Statement Of Cash Flows for the Year Ended 30th June 2024 | 3 |
| 12. Summary Statement of Appropriation for The Year Ended 30 th June 2024 | 4 |
| 13. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2024 | 6 |
| 14. Significant Accounting Policies | 44 |
| 15. Notes To the Financial Statements | 48 |
| 16. Annexes | 59 |

1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and, in particular, expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Mwingi Central Constituency’s day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

| No | Designation | Name |
|----|--------------------------------|----------------------|
| 1. | AIE holder | Dalmas O. Ndong’a |
| 2. | National Sub-County Accountant | William Mulwa |
| 3. | Chairman NGCDFC | David Joseph Mwendwa |
| 4. | Member NGCDFC | Nabila Abdulrahman |

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Mwingi Central Constituency Headquarters

P.O. Box 585 – 90400 Mwingi
KANU Building

Thika-Garissa Highway
MWINGI - KENYA.

(f) NGCDF Mwingi Central Constituency Contacts

Telephone: (254) 720299886
E-Mail: cdfmwingicentral@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF Mwingi Central Constituency Bankers

1. Equity Bank (Operations Account)
Mwingi Branch
P.O. Box Mwingi Central
Account No. 0590260983402

2. Cooperative Bank (Deposit account)
Mwingi Branch
P.O. Box Mwingi Central
Account No.

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report



**DAVID JOSEPH MWENDWA
NGCDFC CHAIRPERSON**

FORWARD BY THE CHAIRMAN - NGCDF COMMITTEE

Mwingi Central constituency is located in Kitui County lower eastern region in Kenya. The Constituency borders Mwingi North Constituency to the North, Kitui East Constituency to the south and Mwingi Constituency to the West. Under the leadership of Hon. Gideon M. Mulyungi, Mwingi Central NGCDF has supported the establishment of many primary and secondary schools, supported construction of security projects and many students have benefited from the bursary kitty. All these projects have been evenly distributed to all wards across the constituency.

Apart from the constituency being expansive, Mwingi Central also experiences some draught. This pandemic has been highly mitigated through provision of water storage to our community and opening of the area through road networks.

Mwingi Central national government constituency development funds as mandated by NG-CDF Act, prioritized on projects for funding during the financial year 2023/2024. The committee after carrying out the needed assessments and in consultation with other stake holders came up with projects for funding and forwarded to the board for approval.

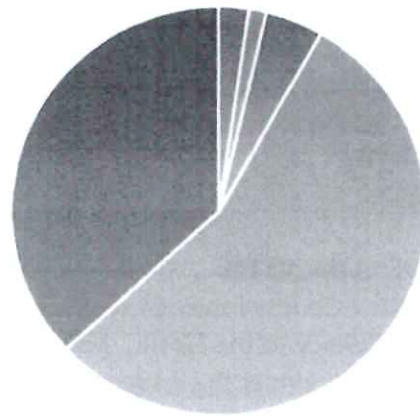
As the chairman of Mwingi Central NGCDFC together with the committee members, I am pleased to present to you the annual report and financial statements for the financial year 2023-2024 for Mwingi Central Constituency. In the year under review, the constituency received Kshs. **236,129,607.30** from the board. By the close of the financial year ending 30th June 2024, the Constituency had spent a total of Kshs. **222,966,186.30** translating to **70%**.

Funding and utilization of the fund is illustrated below:

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

| ITEM | ORIGINAL BUDGET |
|-------------------------------------|-----------------|
| Compensation of Employees | 4,657,920.00 |
| Committee expenses | 2,741,897.00 |
| Use of goods and services | 8,893,572.00 |
| Transfers to Other Government Units | 109,667,980.00 |
| Other grants and transfers | 73,445,465.00 |
| Acquisition of Assets | - |
| Other Payments | - |

ORIGINAL BUDGET

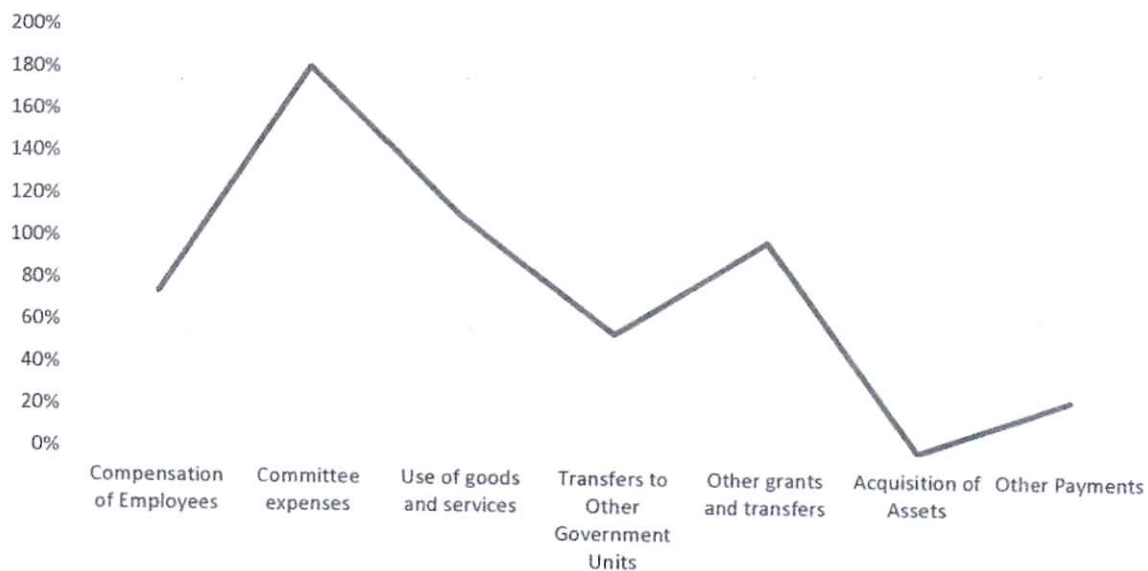


- Compensation of Employees
- Committee expenses
- Use of goods and services
- Transfers to Other Government Units
- Other grants and transfers
- Acquisition of Assets
- Other Payments

2. TABLE OF FIGURES ON FUNDS UTILIZATION

| ITEM | UTILIZATION |
|-------------------------------------|-------------|
| Compensation of Employees | 3,906,584 |
| Committee expenses | 9,073,200 |
| Use of goods and services | 8,980,175 |
| Transfers to Other Government Units | 108,800,000 |
| Other grants and transfers | 91,706,227 |
| Acquisition of Assets | - |
| Other Payments | 500,000 |

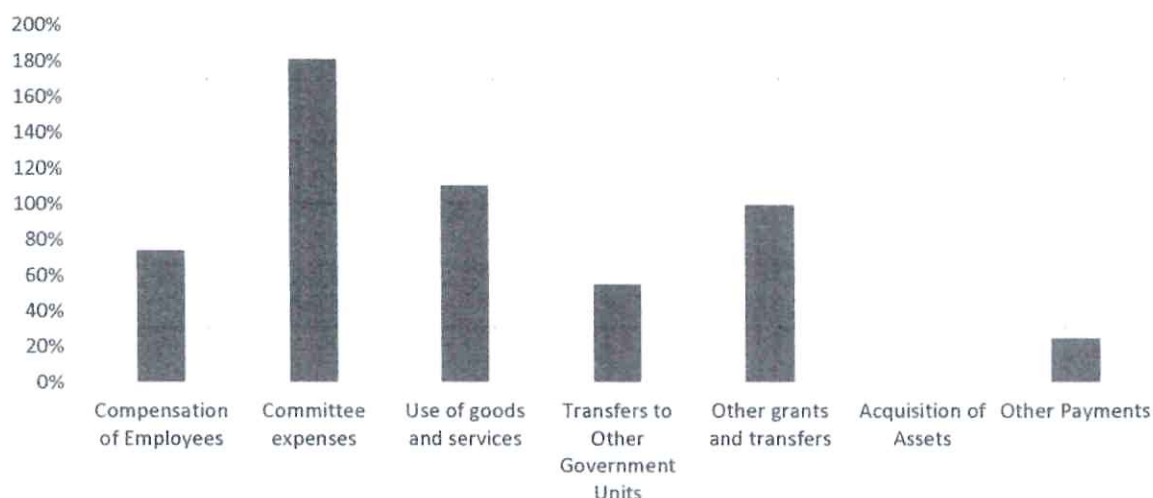
UTILIZATION OF FUNDS



3.FINAL BUDGET DISTRIBUTION OF FUNDS

| ITEM | FINAL BUDGET |
|-------------------------------------|--------------|
| Compensation of Employees | 5,155,035 |
| Committee expenses | 5,007,699 |
| Use of goods and services | 8,894,407 |
| Transfers to Other Government Units | 196,743,597 |
| Other grants and transfers | 99,411,154 |
| Acquisition of Assets | 287,360 |
| Other Payments | 2,000,000 |

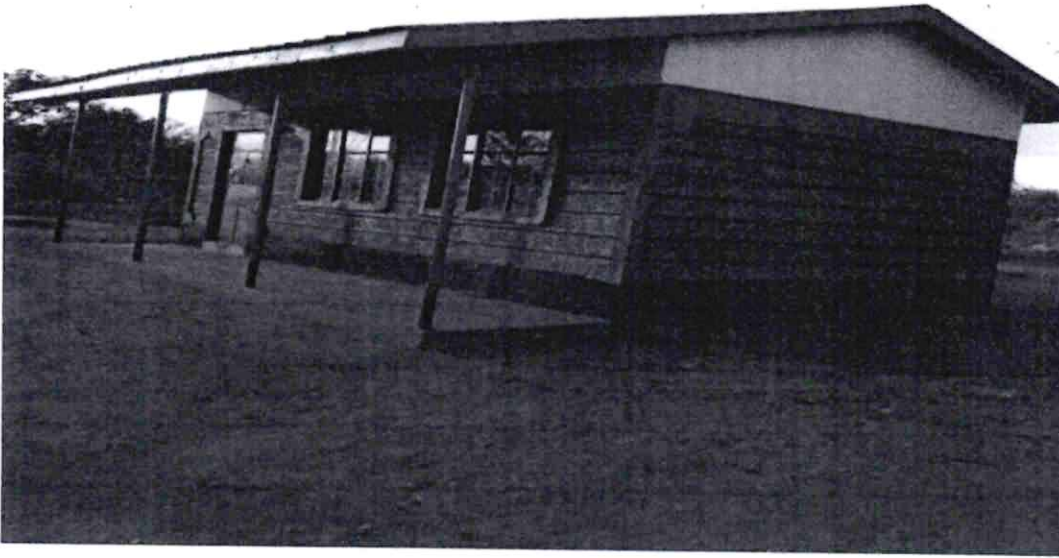
FINAL BUDGET DISTRIBUTION OF FUNDS



| ITEM | PERCENTAGE | REMARKS |
|-------------------------------------|------------|--|
| Compensation of Employees | 74% | |
| Committee expenses | 181% | The overutilized funds forms part of 81% due to unpredicted increased in cost of items and services during the financial period hence increasing cost of office and administrative operations. |
| Use of goods and services | 110% | The overutilized funds forms part of 10% as a result of increased cost of items and services along with major vehicle repairs and maintenance which had not been projected during the period under review. |
| Transfers to Other Government Units | 55% | |
| Other grants and transfers | 99% | |
| Acquisition of Assets | 0% | |
| Other Payments | 25% | The process of preparing the strategic plan was ongoing by the close of the financial year hence the full payment for the item could not be made |

NGCDFC Mwingi Central Constituency ensured substantial implementation of project of past financial years. The following are some of projects the committee has undertaken:

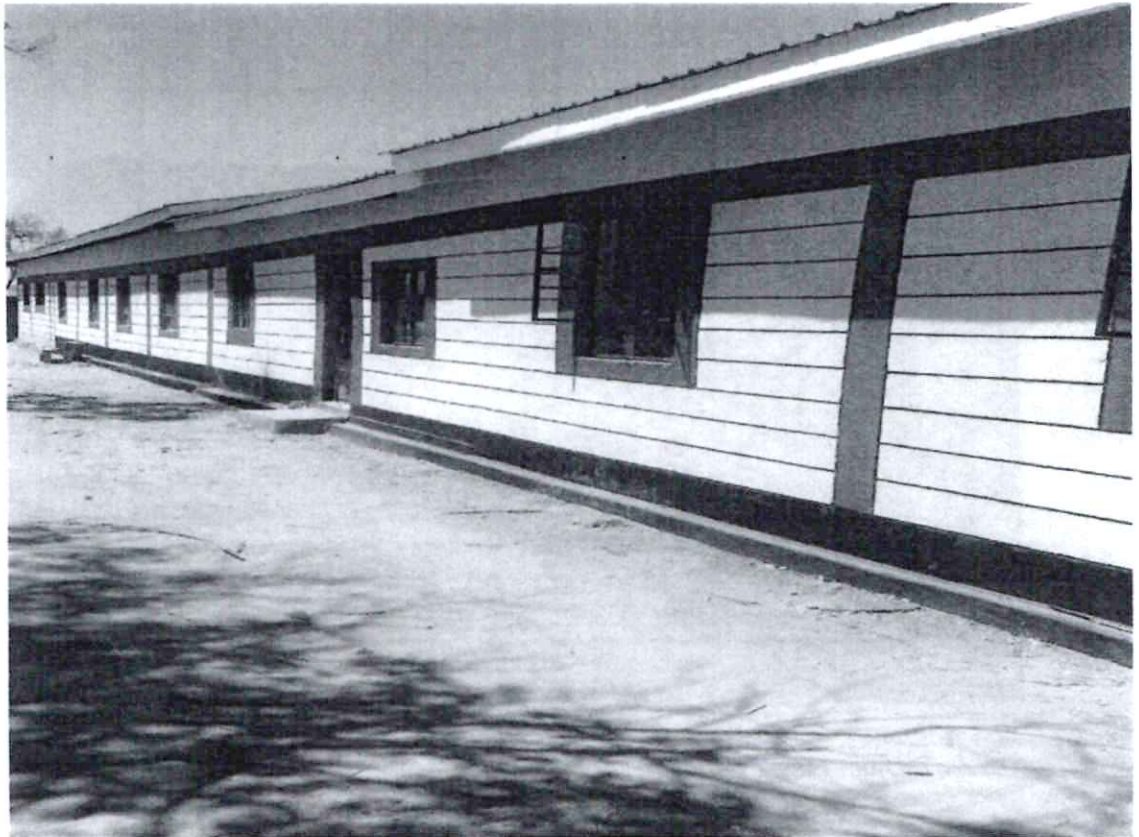
1. **Project Name:** Ukasi Chief's Office
Project Activity: Construction of Chief's Office



2. Project Name: Kalisasi Secondary School
Project Activity: Completion of Science Laboratory



3. Project Name: Mui Primary School
Project Activity: Renovation Of A Block Of Classrooms



David Joseph Mwendwa

.....
Name: David Joseph Mwendwa
Chairman NGCDF Committee

MWINGI CENTRAL NATIONAL GOVERNMENT
CONSTITUENCY DEVELOPMENT FUND
27 DEC 2024
P. O. Box 585 - 90400,
MWINGI

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

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 the *NGCDF Mwingi Central Constituency 2021-2025* plan are to:

Progress on the attainment of Strategic development objectives

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

| Sector | Objective | Outcome | Indicator | Performance |
|-----------|---|---|---|---|
| Education | To have all children of school going age attending school | Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions | Number of usable physical infrastructure build in primary, secondary, and tertiary institutions | In FY 2023/24, we renovated a total of 125 classrooms in Primary Schools and 68 classrooms in Secondary schools across the constituency with 8 new Classrooms in 8 Secondary schools, 4 dormitories and 4 Science Laboratories in Secondary Schools as annexed in the |

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

| | | | | |
|-------------|--|---|---|---|
| | | | | list of projects. - We issued bursary to more than 11,000 beneficiaries in Secondary Schools, 7,000 students in Tertiary Institutions and as per the annexed schedules |
| Security | To eliminate crime and vices in the long run by providing a better working environment for the law enforcement agencies | Reduced criminal cases reported compared to the same previous period of review | Increased number of security installations and upgraded security units | In the financial period under review, we constructed 3 Chief's Offices and 4 houses in 2 police posts along the banditry infested areas of the constituency |
| Environment | To enhance environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion. | Increased number of trees in the institutions planted through Mwingi Central NG-CDF support | Increased number of trees in school institutions and soil conservation activities across the constituency | We did not carry out any environment projects in this financial year due to the late disbursement of the funds from the board. |
| Sports | To develop skills through sports with intention of identifying, | Increased sporting activities and sports clubs across the | Increased sporting activities and sports clubs across the constituency | We organized tournaments and gave out games kits and sports materials to 89 |

*MWINGI CENTRAL Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

| | | | | |
|------------------|---|---|---|--|
| | nurturing talent and encouraging physical fitness among the constituents. | constituency A number of players from constituency being enrolled in the clubs playing in national as professional players | | sports clubs in the constituency |
| Emergency | To enhance preparedness to mitigate any unforeseen occurrence in the constituency during the financial year | Efficacy to handle any emergency occurrence effectively with reduced or no negative impact to the constituents. | Reduced or no reports of damage caused as a results of emergency incidences | We gave out Emergency funding to 66 Institutions as our intervention in restoring normalcy in areas and institutions where emergency cases are reported within the constituency. |
| Others (Specify) | | | | |

5. Governance Statement

Introduction

The NGCDF Act 2016 on appointment of NGCDFC members states; The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951

(2) A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

(3) Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

(4) The selection panel referred to in paragraph (1) shall consist of:—

- one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;
- the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- Two persons, one of either gender, nominated by the Constituency office.

(5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

(6) The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section the Act

(7) The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

(8) The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.

(9) The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

(10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with the Act to the National Assembly for Approval.

(11) The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

1952 Kenya Subsidiary Legislation, 2016

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee.

The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed Under the Act may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43 shall be a mandatory signatory to the Constituency account

In Mwingi central, NGCDF is managed by a team of ten (10) NGCDFC members appointed in accordance with the NGCDF act 2015 as amended in 2022. The ten members comprise of seven gazetted members, a member co-opted by the NGCDF Board, the deputy County commissioner and an officer of the board at the constituency level who is an ex-officio member. As a result of change of regime due to the elections carried out in August 2022, there had to be phased out the existing committee and a new one selected.

The gazetted members are appointed in accordance with the NGCDF Act 2015. They comprise of two female members one of whom must be a youth at the time of appointment and two male members one of whom must be a youth at the time of appointment and one member who is a person living with disabilities and two nominees of the Constituency office. Five members are selected by a selection panel chaired by the Deputy County Commissioner or his nominee and the Officer of the board is the secretary. The Officer of the board invites applications from persons who qualify for appointment within fourteen of the first meeting of the selection panel. The panel considers all applications and selects five applicants considering age, gender social interest and regional balance, the officer of the board submits the five qualified applicants to the board for appointment. The board co-opts one person to ensure equity in representation in the committee. Through the national assembly the constituency office nominates two persons of either gender to and forward he names to the officer of the board at the constituency. All the names of the seven appointees are presented to parliament for approval and subsequent gazettelement.

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43 and its regulations provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

Further the NG CDF regulations requires that one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency. In the month of August 2022, due to change of regime as a result of election, the serving committee was phased off. This caused the NG-CDF office to carry out an appointment of the new committee. The panel invited through advertisement publicized in

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

mosques and churches, public offices, notice boards and other public areas in the constituency in the month of November 2023

In Mwingi central constituency, the selection panel invited interested and qualified members of the public for appointment to the NG-CDF committee.

Appointment of NGCDFC Members

The selection Panel

The selection panel was appointed in the month of December 2022. This constituted four members as follows:

| SNO | NAME | DESIGNATION |
|-----|-------------------|-------------|
| 1 | Charles Chesseto | Chairman |
| 2 | Dalmas O. Ndong'a | Secretay |
| 3 | Morris Maluki | Member |
| 4 | Racheal Mwololo | Member |

The selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed by Mwingi central Constituency Office as per section 43 of the NG-CDF Act, 2015.

| S/N | Name | Category representation | Ward |
|-----|-------------------------------|-------------------------|---------|
| 1. | David Joseph Mwendwa | Male Adult | Waita |
| 2. | Scicollastica Kakii Muthangya | Female Adult | Central |
| 3. | Jonathan Katiwa | Male Youth | Nuu |
| 4. | Nabila Abdulrahman | Female Youth | Mui |

Nominee of the body representing persons with disability

| S/N | Name | Nature of physical Impairment | Ward |
|-----|---------------|-------------------------------|-------|
| 1. | Joseph Kisovo | Crippled | Waita |

Nominee of the constituency Office

| S/N | Name | Category | Ward |
|-----|------------------------|----------------|---------|
| 1 | Paul Matiti | Male nominee | Nguni |
| 2 | Annah Kithumbi Solomon | Female nominee | Central |

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

| S/N | Name | Gender | Ward |
|-----|----------------------|--------|-------|
| 1. | Grace Muthoni Wambua | Female | Kivou |

The members went through the process of electing the chairperson and the secretary of the committee. The following members were elected.

1. Chairperson position – David Joseph Mwendwa
2. Secretary position – Nabila Abdulrahman

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

The appointed committee members were gazzetted through Gazette volume number CXXIV – No.276 on 16th December 2022.

The new committee held its first meeting on 16th January 2023.

| Sno. | Name | Position |
|------|----------------------------------|-------------|
| 1 | David Joseph Mwendwa | Chairperson |
| 2 | Nabila Abdulrahman | Member |
| 3 | Paul Matiti | Member |
| 4 | Joseph Kisovo | Member |
| 5 | Annah Kithumbi Solomon | Member |
| 6 | Jonathan Kyalo Katiwa | Secretary |
| 7 | Grace Muthoni Wambua | Member |
| 8 | Scicollastica Kakii Muthangya | Member |
| 9 | Catherine Njoroge | Member |
| 10 | Dalmas Ndong'a | Member |

Removal of NG-CDFC Members

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

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

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. In Mwingi Central the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

Roles and functions of NG-CDFC

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are:

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.

- iii. List of projects to be submitted in accordance with the Act to be submitted to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

Training of NG-CDFC Members

In the financial year 2023/2024 the NGCDF Board organized training of NG-CDFC members. The constituency also held a capacity building activity Projects Management on 26th May 2024. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Mwingi central

Number of meetings held

Section 43(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than 24 meetings in the same financial year, including sub-committee meetings.

During the financial year 2023/2024 the NG-CDFC Mwingi central held 24 meetings through the year for the current committee as illustrated as follows;

Schedule of meetings held during the FY 2023/2024

| S.No | NG-CDFC COMMITTEE MEMBERS | | | | | | | | | | | | | |
|------|---------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Chairperson | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 2 | Secretary | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

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

| | | | | | | | | | | | | | | |
|----|--------|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 3 | Member | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 4 | Member | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 5 | Member | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 6 | Member | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 7 | Member | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
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| 8 | Member | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
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| 9 | FAM | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
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| 10 | DCC | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
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Ethics & conduct

Members of NGCDFC are required to observe the following ethical issues;

- i. Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

During the financial year 2023/2024 members of NGCDFC Mwingi central adhered to the above ethical issues.

Members' remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance of ksh.7,000 per meeting and all other members an allowance of ksh.5,000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

In this financial year the NGCDFC members adhered to the cabinet secretary's circular on members sitting and field allowances.

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2023/2024 no member of NGCDFC Mwingi central contravened conflict of interest policy.

Risk management

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service.

Some of the risk mitigation strategies that NGCDFC Mwingi central has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF Act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

2. Environmental performance

- The fund organized awareness campaigns through forums held in schools to sensitize the people on among other issues the following;

- importance of planting trees as well as soil and water conservation in general.
- Constituency by-laws prohibiting charcoal burning
- Availing suitable trees seedlings for planting
- Establishment of tree planting days
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.
- NG-CDF also sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Mwingi Central constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

MWINGI CENTRAL Constituency is committed to fair and ethical market practices.

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

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

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption

- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest.

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

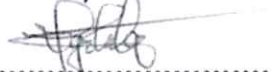
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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


.....
Name: Mwingi Central NG-CDF - *DALMAS O. NDONGA*
Fund Account Manager.



7. Statement of Management Responsibilities

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

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


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

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

Approval of the financial statements

The NGCDF- MWINGI CENTRAL Constituency financial statements were approved and signed by the Accounting Officer on 27/12 2024.

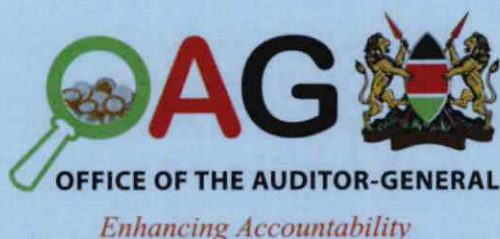

.....
Name: DAVID JOSEPH MWENBWA
Chairman – NGCDF Committee


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Name: DALMAS O. NDONGA
Fund Account Manager



REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mwingi Central Constituency set out on pages

Report of the Auditor-General on National Government Constituencies Development Fund-Mwingi Central Constituency for the year ended 30 June 2024

1 to 99 which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and 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 - Mwingi Central Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

Review of the financial statements revealed the following inaccuracies:

1.1 The Statement of Assets and Liabilities

The statement of assets and liabilities reflects surplus for the year of Kshs.8,226,072 which differs with the surplus as reflected in the statement of receipts and payments of Kshs.13,163,421 resulting in unexplained variance of 4,937,349. Further, the statement of assets and liabilities reflects net financial position of Kshs.61,286,200 while the recalculated amount is Kshs.56,348,851 resulting in unexplained variance of Kshs.4,937,349.

1.2 The Statement of Cash flows

The statement of cash flows reflects net cash flows from operating activities of Kshs.8,226,072 while the recalculated amount is Kshs.13,163,421 resulting in unexplained variance of Kshs.4,937,349. In addition, the statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.61,286,200 while the recalculated balance is Kshs.56,348,851 resulting in unexplained variance of Kshs.4,937,349.

1.3 The Statement of Receipts and Payments

The statement of receipts and payments reflects other grants and transfers of Kshs.91,706,227 while Note 8 to the financial statements reflects Kshs.95,006,227 resulting in unexplained variance of Kshs.3,300,000. Further, the statement of receipts and payments reflects other grants and transfers prior year amount of Kshs.52,425,177 while Note 8 to the financial statements reflects Kshs.42,216,224 resulting in unexplained variance of Kshs.10,208,953.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2.0 Unsupported Use of Goods and Services

The statement of receipts and payments reflects use of goods and services amount of Kshs.8,980,175 which as disclosed in Note 6 to the financial statements includes training expenses amounting to Kshs.142,500. However, the training plan, training needs assessment report, attendance registers, evidence of travel, back to office reports and the basis of rates applied in payment of the allowances received by the officers were not provided for audit review.

In, addition, use of goods and services includes Kshs.3,600,000 in respect to fuel, oil and lubricants. However, the detailed orders indicating the quantity of fuel consumed per vehicle, work tickets, the dates for fueling, the service agreement/contract between the Fund and the supplier were not provided for audit review.

Further, use of goods and services includes Kshs.1,948,082 in respect to office and general supplies and services. However, stores ledgers / certificates showing that the goods were taken on charge after purchase and delivery were not provided for audit review. In addition, use of goods and services includes Kshs.470,000 in respect to airtime expenses. However, the distribution list of the beneficiaries and their entitlements were not provided for audit review.

In the circumstances, the accuracy and completeness of use of goods and services amounting to Kshs.8,980,175 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.317,606,252 and Kshs.284,252,386 respectively resulting to

under-funding of Kshs.33,353,866 or approximately 11% of the budget. Similarly, the Fund spent Kshs.222,966,186 against actual receipts of Kshs.284,252,386 resulting to under-utilization of Kshs.61,286,200 or approximately 22% of the actual receipts.

The under-funding and under-utilization may affect the planned activities and may impact negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised. However, Management has not reflected the status of the issues on all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Management has not provided any explanation for non-adherence to the reporting template.

Other Information

The Management is responsible for the other information set out on pages iii to xxv which comprise of Key Constituency Information and Management, NG-CDFC Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management Responsibilities, the other information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Project Implementation - Kalisasi Primary School

During the year under review, the Fund allocated Kshs.500,000 for construction and completion of a dormitory at Kalisasi Primary School. However, contrary to the approval made by the Board, the Fund Management utilised the funds for expansion of an administration block at a cost of Kshs.500,000. Physical verification conducted on 13 December, 2024 confirmed the implementation of the project for the expansion of the administration block. Although Management explained that part of the funds allocated for the dormitory were funds that had been used to expand the administration block, no evidence was provided for audit review to confirm approval for reallocation of funds by the NGCDF Board.

This is contrary to Regulation 40(5) of Public Finance Management (National Government) Regulations, 2015 that requires Accounting Officers to seek for supplementary budget if the expenditure cannot be met by budget reallocation under section 43 of the Act.

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

2. Irregularities in Management of Bursaries

The statement of receipts and payments reflects Kshs.91,706,227 in respect to other grants and transfers. Included in the balance is Kshs.46,317,300 and Kshs.27,706,796 in respect to bursary to secondary schools and bursary to tertiary institutions respectively totalling Kshs.74,024,096. Review of supporting documents revealed the following anomalies:

- i. The bursary policy outlining the criteria for identifying and selecting beneficiaries, as well as the amounts to be awarded to each beneficiary across different categories was not provided for audit review. Further, consideration given to disadvantaged groups like persons with disabilities could not be confirmed.
- ii. There was no community involvement in identifying beneficiaries as there were no locational committees established by the Chiefs in the wards to review the beneficiaries' applications before forwarding to NGCDF Office.
- iii. There was no evidence of NG-CDF Committee conducting periodic monitoring visits to sampled education institutions to confirm the effectiveness of the bursary programme.
- iv. Review of the bank reconciliation statements revealed unrepresented cheques totalling Kshs.28,756,355 some dating back to March 2023. However, there was no evidence provided to confirm follow-up by the Constituency Development Fund Committee (CDFC) on the unrepresented cheques relating to Bursaries to ensure needy beneficiaries benefit from the programme.

In the circumstances the regularity and effectiveness of bursary's management process could not be confirmed.

3. Failure to Report Emergency Expenditure

The statement of receipts and payments reflects other grants and transfers totalling Kshs.91,706,227. Included in the amount is emergency expenditure amounting to Kshs.14,450,000. However, projects worth Kshs.6,950,000.00 funded under emergency projects allocation included projects which are not emergency in nature for example dining hall extension for Mwingi secondary school. Further, no evidence was provided to confirm that the National Government Constituencies Development Fund Committee reported the expenditure on the emergency projects to the NGCDF Board as required by Regulation 20(2) of the NG-CDF regulations, 2016 which stipulates that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

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

4. Recurrent Expenditure Beyond Recommended Threshold

The statement of receipts and payments reflects transfers from NGCDF Board amounting to Kshs.236,129,607 as disclosed in Note 1 to the financial statements. The Fund incurred recurrent expenditure of Kshs.3,906,584, Kshs.9,073,200 and Kshs.8,980,175 in respect to compensation of employees, committee expenses and use of goods and services respectively totalling Kshs.23,297,309 which is 10% of the annual allocation of Kshs.236,129,607. This is contrary to Section 25(6) of National Government Constituencies Development Fund Act, 2015 which states that, notwithstanding the provisions of subsection (2), up to a maximum of six per centum of the total annual allocation for the Constituency may be used for administration, recurrent expenses of vehicles, equipment and machinery and such use shall be listed in the Third Schedule as a project.

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

5. Presentation and Disclosure of the Financial Statements

The financial statements presented for audit had the following presentation and disclosure errors;

- i. Note 19.3 on unutilized funds reflects a balance of Kshs.96,640,066 while the supporting annex 3 and the statement of appropriation reflects an amount of Kshs.94,640,066 resulting in unexplained variance of kshs.2,000,000.
- ii. Annex 19.4 for PMC account balances reflects opening balance in current year's financial statements of kshs.12,348,258, while audited financial statements for

prior year reflects Kshs.12,335,395 resulting in unexplained variance of Kshs.12,863.

- iii. Note 12 to the financial statements reflects Kshs.250,000 for outstanding imprests while the statement of assets and liabilities reflects Nil imprest.
- iv. Amounts in the Notes to the financial statement have not been rounded off to the nearest Kenya Shilling.

In the circumstances, the presentation and disclosure of the financial statements did not comply with the requirements of the Public Sector Accounting Standards Board.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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.

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's, ability to continue as a going concern, disclosing, as applicable, matters related

to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gatundu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

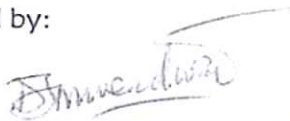
National Government Constituencies Development Fund (NGCDF)
MWINGI CENTRAL Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

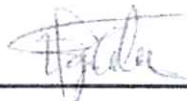
9. Statement of Receipts and Payments for the Year Ended 30th June 2024

| | Note | 2023/2024 | 2022/2023 |
|-------------------------------------|------|--------------------|---------------------|
| | | Kshs | Kshs |
| Receipts | | | |
| Transfers From NGCDF Board | 1 | 236,129,607 | 97,500,000 |
| Proceeds From Sale of Assets | 2 | | |
| Other Receipts | 3 | | 107,000 |
| Total Receipts | | 236,129,607 | 97,607,000 |
| Payments | | | |
| Compensation of Employees | 4 | 3,906,584 | 3,871,732 |
| Committee expenses | 5 | 9,073,200 | 3,293,000 |
| Use of Goods and Services | 6 | 8,980,175 | 10,638,631 |
| Transfers to Other Government Units | 7 | 108,800,000 | 40,050,000 |
| Other Grants and Transfers | 8 | 91,706,227 | 52,425,177 |
| Acquisition of Assets | 9 | - | - |
| Other Payments | 10 | 500,000 | - |
| Total Payments | | 222,966,186 | 110,278,540 |
| Surplus/(Deficit) | | 13,163,421 | (12,671,540) |

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

The Constituency financial statements were approved by the NGCDFC on 27/12 2024 and signed by:







Chairman NG-CDF Committee

Fund Accountant Manager

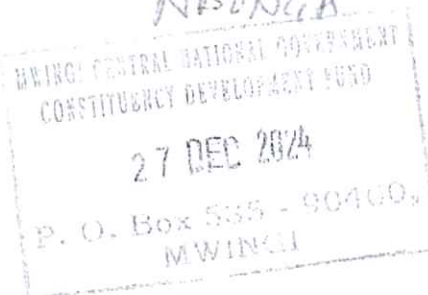
National Sub-County

Name: DAVID JOSEPH MWENDWA

Name: DALMIS D. NBONGA

Accountant

Name: WILLIAM MULWA
ICPAK M/No: 18586



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

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

| | Note | 2023/2024 | 2022/2023 |
|--|------|-------------------|-------------------|
| | | Kshs | Kshs |
| Financial Assets | | | |
| Cash And Cash Equivalents | | | |
| Bank Balances | 11A | 61,286,200 | 48,122,779 |
| Cash Balances | 11B | - | - |
| Total Cash and Cash Equivalents | | 61,286,200 | 48,122,779 |
| Accounts Receivable | | | |
| Outstanding Imprests | 12 | - | - |
| Total Financial Assets (A) | | 61,286,200 | 48,122,779 |
| Financial Liabilities | | | |
| Accounts Payable | | | |
| Retention | 13 | - | - |
| Gratuity | 14 | - | - |
| Total Financial Liabilities (B) | | - | - |
| Net Financial Assets (A-B) | | 61,286,200 | 48,122,779 |
| Represented By | | | |
| Fund Balance B/Fwd | 15 | 48,122,779 | 60,794,319 |
| Prior Year Adjustments | 16 | - | - |
| Surplus/(Deficit) for The Year | | 8,226,072 | (12,671,540) |
| Net Financial Position | | 61,286,200 | 48,122,779 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 27/12/2024 and signed by:



.....
Chairman NG-CDF Committee

Name: DAVID JOSEPA
MWENDWA



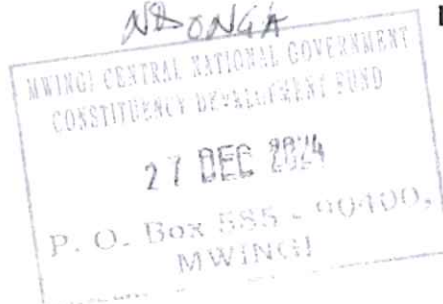
.....
Fund Accountant Manager

Name: DALMAS O.
NDONGA



.....
National Sub-County
Accountant

Name: WILLIAM MULWA
ICPAK M/No: 18886



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

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

| | Notes | 2023/2024 | 2022/2023 |
|--|-----------|--------------------|---------------------|
| | | Kshs | Kshs |
| Receipts From Operating Activities | | | |
| Transfers From NGCDF Board | 1 | 236,129,607 | 97,500,000 |
| Other Receipts | 3 | - | 107,000 |
| Total Receipts | | 236,129,607 | 97,607,000 |
| Payments | | | |
| Compensation of Employees | 4 | 3,906,584 | 3,871,732 |
| Committee Expenses | 5 | 9,073,200 | 3,293,000 |
| Use of Goods and Services | 6 | 8,980,175 | 10,638,631 |
| Transfers to Other Government Units | 7 | 108,800,000 | 40,050,000 |
| Other Grants and Transfers | 8 | 91,706,227 | 52,425,177 |
| Other Payments | 10 | 500,000 | - |
| Total Payments | | 222,966,186 | 110,278,540 |
| Total Receipts Less Total Payments | | 61,286,200 | 48,122,779 |
| Adjusted For: | | | |
| Prior Year Adjustments | 16 | - | - |
| Decrease/(Increase) in Accounts Receivable | 17 | - | - |
| Increase/(Decrease) in Accounts Payable | 18 | - | - |
| Net Cash Flow from Operating Activities | | 8,226,072 | (12,671,540) |
| Cashflow From Investing Activities | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 9 | - | - |
| Net Cash Flows from Investing Activities | | - | - |
| Net Increase in Cash & Cash Equivalents | | - | - |
| Cash & Cash Equivalent at Start of the Year | 11 | 48,122,779 | 60,794,319 |
| Cash & Cash Equivalent at End of the Year | 11 | 61,286,200 | 48,122,779 |

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

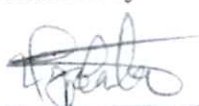
12. Summary Statement of Appropriation for The Year Ended 30th June 2024

| Receipts/Payments | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference | % of Utilization |
|-------------------------------------|-----------------------|--------------------------------|---|-----------------------|----------------------------|-------------------------------|------------------|
| | a | b | | c=a+b | d | e=c-d | f=d/c % |
| | 2023/2024 | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding disbursements | 2023/2024 | 2023/2024 | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Receipts | | | | | | | |
| Transfers From NGCDF Board | 199,406,834 | 48,122,779 | 70,076,639 | 317,606,252 | 284,252,386 | 33,353,866 | |
| Proceeds From Sale of Assets | | | | - | - | - | |
| Other Receipts | | | | - | - | - | |
| Totals | 199,406,834.00 | 48,122,779.00 | 70,076,639.45 | 317,606,252.45 | 284,252,386.30 | 33,353,866.15 | 89% |
| Payments | | | | | | | |
| Compensation of Employees | 4,657,920 | 497,115 | | 5,155,035 | 3,906,584 | 1,248,451 | 76% |
| Committee Expenses | 2,741,897 | 2,265,802 | | 5,007,699 | 9,073,200 | 4,065,501 | 181% |
| Use of Goods and Services | 8,893,572 | 835 | | 8,894,407 | 8,980,175 | 85,768 | 110% |
| Transfers to Other Government Units | 109,667,980 | 20,000,000 | 67,075,617 | 196,743,597 | 108,800,000 | 87,943,597 | 55% |
| Other Grants and Transfers | 73,445,465 | 22,964,667 | 3,001,022 | 99,411,154 | 91,706,227 | 7,704,927 | 96% |
| Acquisition of Assets | - | 287,360 | | 287,360 | - | 287,360 | 0% |
| Other Payments | - | 2,000,000 | | 2,000,000 | 500,000 | 1,500,000 | 25% |
| Funds Pending Approval** | | 107,000 | | 107,000 | - | 107,000 | 0% |
| Totals | 199,406,834 | 48,122,779 | 70,076,639 | 317,606,252 | 222,966,186 | 94,640,066 | 72% |

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

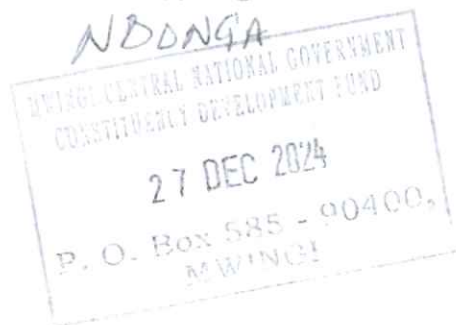
| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|---|-------------------|
| Description | Amount |
| Budget utilisation difference totals | 8,226,072 |
| Less undisbursed funds receivable from the Board as at 30 th June 2024 | 48,122,779 |
| | 61,286,200 |
| Increase/(decrease) Accounts payable | - |
| (Decrease)/Increase Accounts Receivable | - |
| Add/Less Prior Year Adjustments | - |
| Cash and Cash Equivalents at the end of the 30 th June 2024 | 61,286,200 |

The Constituency financial statements were approved by NG CDFC on 5th September 2024 and signed by:



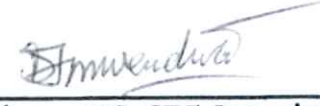
Fund Account Manager

Name: DALMAS O.
NDONGA




National Sub-County Accountant

Name: WILLIAM MULWA
ICPAK M/No: 18886



Chairman NG-CDF Committee

Name: DAVID JOSEPH MWENBWA

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

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

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---|-------------------|--------------------------------|---|-------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| | | | | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| 1.0 Administration and Recurrent | | | | | | |
| 1.1 Compensation of employees | 4,657,920 | 497,115 | | 5,155,035 | 3,906,584 | 1,248,451 |
| 1.2 Committee allowances | 2,741,897 | 746,200 | | 3,488,097 | 5,959,303 | (2,471,206) |
| 1.3 Use of goods and services | 3,369,675 | 835 | | 3,370,510 | 4,997,032 | (1,626,522) |
| Sub-total | 10,769,492 | 1,244,150 | - | 12,013,642 | 14,862,919 | (2,849,277) |
| 2.0 Monitoring and evaluation | | | | | | |
| 2.1 Capacity building | 1,760,000 | - | | 1,760,000 | 1,760,000 | - |
| 2.2 Committee allowances | 1,613,897 | - | | 1,613,897 | 1,613,897 | - |
| 2.3 Use of goods and services | 2,150,000 | - | | 2,150,000 | 2,150,000 | - |
| Sub-total | 5,523,897 | - | - | 5,523,897 | 5,523,897 | - |

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

| | | | | | | |
|---|-------------------|-------------------|-----------|-------------------|-------------------|--------------------|
| 3.0 Constituency Oversight Committee (Itemize as per budget) | | | | | | |
| 3.1 | - | 1,519,602 | | 1,519,602 | 1,500,000 | 19,602 |
| | | | | - | | - |
| Sub-total | - | 1,519,602 | - | 1,519,602 | 1,500,000 | 19,602 |
| 4.0 Emergency | | | | | | |
| 4.1 Primary Schools | 9,691,047 | - | | 9,691,047 | 14,450,000 | (4,758,953) |
| 4.2 Secondary schools | | | | - | | - |
| 4.3 Tertiary institutions | | | | - | | - |
| 4.4 Security projects | | | | - | | - |
| Sub-total | 9,691,047 | - | | 9,691,047 | 15,250,000 | (5,558,953) |
| 5.0 Bursary and Social Security | | | | | | |
| 5.1 Primary Schools | | | | - | | - |
| 5.2 Secondary Schools | 42,245,465 | 22,034,269 | | 64,279,734 | 46,317,300 | 17,962,434 |
| 5.3 Tertiary Institutions | 30,000,000 | | | 30,000,000 | 24,406,796 | 5,593,204 |
| 5.4 Universities | | | | - | | - |
| 5.5 Education Support Programmes | | | | - | | - |
| 5.6 Social Security | 1,200,000 | 930,398 | | 2,130,398 | 700,000 | 1,430,398 |
| Sub-total | 73,445,465 | 22,964,667 | - | 96,410,132 | 71,424,096 | 24,986,036 |
| 6.0 Sports | | | | | | |
| 6.1 | - | | 3,001,022 | 3,001,022 | 3,001,022 | - |

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

| | | | | | | |
|-------------------------------------|---------|---|------------------|------------------|------------------|------------------|
| 6.2 | | | | - | | - |
| Sub-total | - | - | 3,001,022 | 3,001,022 | 3,001,022 | - |
| 7.0 Environment | | | | | | |
| 7.1 | - | | | - | 731,109 | (731,109) |
| 7.2 | | | | - | | - |
| Sub-total | - | - | - | - | 731,109 | (731,109) |
| 8.0 Primary Schools Projects | | | | | | |
| (List all the Projects) | | | | | | |
| A.I.C Makuka Primary School | 300,000 | | | 300,000 | 300,000 | - |
| AIC Makuka Primary School | 763,847 | | | 763,847 | | 763,847 |
| Imwaa Primary School | 763,847 | | | 763,847 | | 763,847 |
| Isee Primary School | 250,000 | | | 250,000 | | 250,000 |
| Isekele Primary School | 250,000 | | | 250,000 | 250,000 | - |
| Itungali Primary School | 300,000 | | | 300,000 | | 300,000 |
| Itungali Primary School | 763,847 | | | 763,847 | | 763,847 |
| Iviani Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kaango Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kakulunga Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kalandini primary | 200,000 | | | 200,000 | | 200,000 |

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

| | | | | | | |
|---------------------------|-----------|--|--|-----------|---------|-----------|
| School | | | | | | |
| Kalikoni Primary School | 250,000 | | | 250,000 | | 250,000 |
| Kalilii primary School | 500,000 | | | 500,000 | | 500,000 |
| Kaliluni primary School | 200,000 | | | 200,000 | | 200,000 |
| Kalisasi Primary School | 2,250,000 | | | 2,250,000 | | 2,250,000 |
| Kalulu Primary School | 500,000 | | | 500,000 | | 500,000 |
| Kalwilaa Primary School | 767,647 | | | 767,647 | | 767,647 |
| Kalwilaa Primary School | 763,847 | | | 763,847 | | 763,847 |
| Kalwilaa Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kamaende Primary School | 500,000 | | | 500,000 | | 500,000 |
| Kamulalani Primary School | 763,847 | | | 763,847 | | 763,847 |
| Kamuluyuni Primary School | 200,000 | | | 200,000 | 200,000 | - |
| Kamumbu Primary School | 763,847 | | | 763,847 | | 763,847 |
| Kamumbu Primary School | 250,000 | | | 250,000 | | 250,000 |
| Kamunyu Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kang'arini Primary | 250,000 | | | 250,000 | 250,000 | - |

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

| | | | | | | |
|----------------------------|---------|--|--|---------|---------|---------|
| School | | | | | | |
| Kang'arini Primary School | 767,647 | | | 767,647 | | 767,647 |
| Kangilwa Primary School | 250,000 | | | 250,000 | 250,000 | - |
| Kanyungu Primary School | 250,000 | | | 250,000 | | 250,000 |
| Kanzoka Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kanzui Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kaombe Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kariakor Primary School | 250,000 | | | 250,000 | 250,000 | - |
| Kariakor Primary School | 763,847 | | | 763,847 | | 763,847 |
| Karung'a Primary School | 767,647 | | | 767,647 | | 767,647 |
| Kasina Special School | 500,000 | | | 500,000 | | 500,000 |
| Kasovoni Primary School | 500,000 | | | 500,000 | 500,000 | - |
| Kasovoni Primary School | 763,847 | | | 763,847 | | 763,847 |
| Kateiko Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kathanawani primary School | 250,000 | | | 250,000 | 250,000 | - |
| Kathita Primary School | 500,000 | | | 500,000 | | 500,000 |

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

| | | | | | | |
|--------------------------|---------|--|--|---------|---------|---------|
| Kathome Primary School | 200,000 | | | 200,000 | 200,000 | - |
| Kathome Primary School | 763,847 | | | 763,847 | | 763,847 |
| Kathumo Primary School | 250,000 | | | 250,000 | | 250,000 |
| Kathungu Primary School | 500,000 | | | 500,000 | 500,000 | - |
| Katooni Primary School | 250,000 | | | 250,000 | 250,000 | - |
| Katumba Primary School | 200,000 | | | 200,000 | 200,000 | - |
| Katuni Primary School. | 250,000 | | | 250,000 | 250,000 | - |
| Katuva Primary School | 767,647 | | | 767,647 | | 767,647 |
| Katwikila primary School | 200,000 | | | 200,000 | | 200,000 |
| Kaunguni Primary School | 767,647 | | | 767,647 | | 767,647 |
| Kauswini Primary School | 250,000 | | | 250,000 | | 250,000 |
| Kavaliki Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kavindu Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kavingasi Primary School | 250,000 | | | 250,000 | | 250,000 |
| Kavuti Primary School | 200,000 | | | 200,000 | | 200,000 |

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

| | | | | | | |
|------------------------------|-----------|--|--|-----------|-----------|-----------|
| Kenzilu Feeder School | 300,000 | | | 300,000 | | 300,000 |
| Kiio primary School | 200,000 | | | 200,000 | | 200,000 |
| Kiisu Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kilindini primary School | 250,000 | | | 250,000 | | 250,000 |
| Kiruini Primary School | 250,000 | | | 250,000 | | 250,000 |
| Kisama Primary School | 200,000 | | | 200,000 | 200,000 | - |
| Kiseuni Primary School | 1,000,000 | | | 1,000,000 | | 1,000,000 |
| Kiseveni Feeder School | 1,000,000 | | | 1,000,000 | 1,000,000 | - |
| Kisole Primary School | 250,000 | | | 250,000 | | 250,000 |
| Kithituni Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kitinga Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kivula Primary School | 300,000 | | | 300,000 | | 300,000 |
| Kivyuni Primary School | 250,000 | | | 250,000 | | 250,000 |
| Kwa Mwenga Primary School | 1,000,000 | | | 1,000,000 | | 1,000,000 |
| Kwa Nganga Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kwa Nzili Deb Primary School | 250,000 | | | 250,000 | | 250,000 |

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

| | | | | | | |
|---------------------------------|---------|--|--|----------------|--|---------|
| Kwa Nzili DEB Primary School | 763,847 | | | 763,847 | | 763,847 |
| Kwa Nzili Primary School | 767,647 | | | 767,647 | | 767,647 |
| Kwa Nzili Primary School | 300,000 | | | 300,000 | | 300,000 |
| Kyaange primary School | 200,000 | | | 200,000 | | 200,000 |
| Kyamatani primary School | 200,000 | | | 200,000 | | 200,000 |
| Kyambaa Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kyandani Primary School | 250,000 | | | 250,000 | | 250,000 |
| Kyandii Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kyanundu Primary School | 300,000 | | | 300,000 | | 300,000 |
| Kyanzendu Primary School | 250,000 | | | 250,000 | | 250,000 |
| Kyatune Primary School | 200,000 | | | 200,000 | | 200,000 |
| Kyumbe Primary School | 767,647 | | | 767,647 | | 767,647 |
| Kyume Primary School | 250,000 | | | 250,000 | | 250,000 |
| Kyunduani primary School | 250,000 | | | 250,000 | | 250,000 |
| Kyunduani Primary School | 200,000 | | | 200,000 | | 200,000 |

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

| | | | | | | |
|---------------------------|---------|--|--|---------|--|---------|
| Levuni Primary School | 200,000 | | | 200,000 | | 200,000 |
| Levuni Primary School | 767,647 | | | 767,647 | | 767,647 |
| Maai Primary School | 767,647 | | | 767,647 | | 767,647 |
| Maathini Feeder School | 200,000 | | | 200,000 | | 200,000 |
| Maathini primary School | 200,000 | | | 200,000 | | 200,000 |
| Maauu primary School | 250,000 | | | 250,000 | | 250,000 |
| Makyui primary School | 200,000 | | | 200,000 | | 200,000 |
| Malembwani Primary School | 300,000 | | | 300,000 | | 300,000 |
| Malembwani Primary School | 767,647 | | | 767,647 | | 767,647 |
| Mathuki Primary School | 767,647 | | | 767,647 | | 767,647 |
| Matulani Primary School | 767,647 | | | 767,647 | | 767,647 |
| Mbalyu Primary School | 500,000 | | | 500,000 | | 500,000 |
| Mboru Primary School | 250,000 | | | 250,000 | | 250,000 |
| Muaani Primary School | 250,000 | | | 250,000 | | 250,000 |
| Muaani Primary School | 767,647 | | | 767,647 | | 767,647 |
| Mulang'a Primary | 300,000 | | | 300,000 | | 300,000 |

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

| | | | | | |
|--------------------------|---------|--|--|---------|---------|
| School. | | | | | |
| Mulinde Primary School | 763,847 | | | 763,847 | 763,847 |
| Munyuni Primary School | 763,847 | | | 763,847 | 763,847 |
| Muono Primary School | 200,000 | | | 200,000 | 200,000 |
| Muruana Primary School | 200,000 | | | 200,000 | 200,000 |
| Musokani Primary School | 200,000 | | | 200,000 | 200,000 |
| Musokani Primary School | 767,647 | | | 767,647 | 767,647 |
| Mutalani primary School | 300,000 | | | 300,000 | 300,000 |
| Mutheanzi primary School | 200,000 | | | 200,000 | 200,000 |
| Mutulu Primary School | 200,000 | | | 200,000 | 200,000 |
| Muunguu Primary School | 200,000 | | | 200,000 | 200,000 |
| Mwalili Primary School | 200,000 | | | 200,000 | 200,000 |
| Mwania Primary School | 200,000 | | | 200,000 | 200,000 |
| Mwanyani Primary School | 300,000 | | | 300,000 | 300,000 |
| Mwanyani Primary School | 767,647 | | | 767,647 | 767,647 |
| Mwingi Special Sch. | 200,000 | | | 200,000 | 200,000 |

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

| | | | | | | |
|--------------------------|---------|--|--|---------|--|---------|
| Myuuni Primary School | 250,000 | | | 250,000 | | 250,000 |
| Myuuni Primary School | 763,847 | | | 763,847 | | 763,847 |
| Ndandini Primary School | 200,000 | | | 200,000 | | 200,000 |
| Ndauni Primary School | 763,841 | | | 763,841 | | 763,841 |
| Ndiani Primary School | 200,000 | | | 200,000 | | 200,000 |
| Ndiuni Primary School | 200,000 | | | 200,000 | | 200,000 |
| Ndolongwe Primary School | 250,000 | | | 250,000 | | 250,000 |
| Ndooni Feeder School | 250,000 | | | 250,000 | | 250,000 |
| Ngaa Primary School | 200,000 | | | 200,000 | | 200,000 |
| Ngaani Feeder School | 200,000 | | | 200,000 | | 200,000 |
| Ngangani Primary School | 200,000 | | | 200,000 | | 200,000 |
| Nganza primary School | 250,000 | | | 250,000 | | 250,000 |
| Ngieni Primary School | 200,000 | | | 200,000 | | 200,000 |
| Ngiluni Primary School | 250,000 | | | 250,000 | | 250,000 |
| Ngiluni Primary School | 763,847 | | | 763,847 | | 763,847 |
| Ngoo Primary | 500,000 | | | 500,000 | | 500,000 |

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

| | | | | | |
|--------------------------|---------|--|--|---------|---------|
| School | | | | | |
| Ngooni Primary School | 300,000 | | | 300,000 | 300,000 |
| Ngueni Primary School | 763,847 | | | 763,847 | 763,847 |
| Nguuni Primary School | 500,000 | | | 500,000 | 500,000 |
| Nzalani Primary School | 250,000 | | | 250,000 | 250,000 |
| Nzamani Primary School | 250,000 | | | 250,000 | 250,000 |
| Nzamani Primary School | 763,847 | | | 763,847 | 763,847 |
| Nzengeni Primary School | 250,000 | | | 250,000 | 250,000 |
| Nzia Primary School | 200,000 | | | 200,000 | 200,000 |
| Nzikani Primary School | 767,647 | | | 767,647 | 767,647 |
| Sosoma Primary School | 250,000 | | | 250,000 | 250,000 |
| Sosoma Primary School | 763,847 | | | 763,847 | 763,847 |
| Syomikuku Primary School | 250,000 | | | 250,000 | 250,000 |
| Syungii Primary School | 250,000 | | | 250,000 | 250,000 |
| Syunoo Primary School | 200,000 | | | 200,000 | 200,000 |
| Tumbuni Primary School | 200,000 | | | 200,000 | 200,000 |

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

| | | | | | | |
|--------------------------|---------|--|---------|----------------|---------|---------|
| Tumbuni Primary School | 763,847 | | | 763,847 | | 763,847 |
| Tuvaani Primary School | 200,000 | | | 200,000 | | 200,000 |
| Ulaa Primary School | 500,000 | | | 500,000 | | 500,000 |
| Uvati Primary School | 500,000 | | | 500,000 | | 500,000 |
| Uvati Primary School | 763,847 | | | 763,847 | | 763,847 |
| Waasya Primary School | 250,000 | | | 250,000 | | 250,000 |
| Waita Special School | 250,000 | | | 250,000 | | 250,000 |
| Wangwiu Primary School | 250,000 | | | 250,000 | | 250,000 |
| Wangwiu Primary School | 767,647 | | | 767,647 | | 767,647 |
| Yanyonge Primary School | 300,000 | | | 300,000 | | 300,000 |
| Yasomba primary School | 200,000 | | | 200,000 | | 200,000 |
| Yumbandei Primary School | 200,000 | | | 200,000 | | 200,000 |
| Yumbe Primary School | 200,000 | | | 200,000 | | 200,000 |
| Yumbu Primary School | 250,000 | | | 250,000 | | 250,000 |
| Ikuusya Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Isekele Primary School | | | 250,000 | 250,000 | 250,000 | - |

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

| | | | | | | |
|-------------------------|--|--|---------|---------|---------|---|
| Isekele Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Ithumbi Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Itungali Primary School | | | 500,000 | 500,000 | 500,000 | - |
| Iviani Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Ivuusya Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kaai Primary School | | | 550,000 | 550,000 | 550,000 | - |
| Kaai Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kakunguu Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kalandini feeder School | | | 250,000 | 250,000 | 250,000 | - |
| Kalandini feeder School | | | 250,000 | 250,000 | 250,000 | - |
| Kalanga Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kalawa Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kalesi Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kaliani feeder School | | | 300,000 | 300,000 | 300,000 | - |
| Kalikoni Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kalilii Feeder School | | | 300,000 | 300,000 | 300,000 | - |
| Kalilii Primary School | | | 700,000 | 700,000 | 700,000 | - |

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

| | | | | | | |
|---------------------------|--|--|-----------|-----------|-----------|---|
| Kaliluni Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kalisasi Primary School | | | 500,000 | 500,000 | 500,000 | - |
| Kalitini Primary School | | | 500,000 | 500,000 | 500,000 | - |
| Kaloo feeder School | | | 250,000 | 250,000 | 250,000 | - |
| Kalulu Primary School | | | 1,000,000 | 1,000,000 | 1,000,000 | - |
| Kalwilaa Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kamaende Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kamaende Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kamaende Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kamulalani Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kamulalani Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kamulalani Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kamulewa Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kamulewa Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kamumbu Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kamunyu Primary | | | 250,000 | 250,000 | 250,000 | - |

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

| | | | | | | |
|----------------------------|--|--|---------|---------|---------|---|
| School | | | | | | |
| Kangutha Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kangutha Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kanyungu Primary School | | | 400,000 | 400,000 | 400,000 | - |
| Kanzanzu Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kanzoka Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Karung'a Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kasevi Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kasina Primary School | | | 500,000 | 500,000 | 500,000 | - |
| Kasina Special School | | | 200,000 | 200,000 | 200,000 | - |
| Kathanawani primary School | | | 500,000 | 500,000 | 500,000 | - |
| Kathoka Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kathungu Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kathungu Primary School | | | 750,000 | 750,000 | 750,000 | - |
| Katoo Feeder School | | | 300,000 | 300,000 | 300,000 | - |
| Katooni Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Katuluni Primary | | | 350,000 | 350,000 | 350,000 | - |

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

| | | | | | | |
|--------------------------|--|--|-----------|-----------|-----------|---|
| School | | | | | | |
| Katuluni Primary School | | | 650,000 | 650,000 | 650,000 | - |
| Katuni Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Katuni Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Katuva Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kaunguni Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kavaliki Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kavingasi Primary School | | | 500,000 | 500,000 | 500,000 | - |
| Kavuko Feeder School | | | 250,000 | 250,000 | 250,000 | - |
| Kavuko Feeder School | | | 300,000 | 300,000 | 300,000 | - |
| Kavuti Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kenzilu Feeder School | | | 300,000 | 300,000 | 300,000 | - |
| Kimongo Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kiruini Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kiseuni Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kiseveni Primary | | | 1,000,000 | 1,000,000 | 1,000,000 | - |

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

| | | | | | | |
|---------------------------|--|--|---------|---------|---------|---|
| School | | | | | | |
| Kisole Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kitinga Primary School | | | 500,000 | 500,000 | 500,000 | - |
| Kitinga Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kitulini Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kitulu Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kitumbini Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kivou Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kivui Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kivula Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kivundui Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kivyuni Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kiwanza Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kwa kaka Primary School | | | 800,000 | 800,000 | 800,000 | - |
| Kwa mwenga Primary School | | | 500,000 | 500,000 | 500,000 | - |
| Kwa mwenga Primary School | | | 500,000 | 500,000 | 500,000 | - |

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

| | | | | | | |
|------------------------------|--|--|---------|---------|---------|---|
| Kwa nganga Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kwa nzili DEB Primary School | | | 500,000 | 500,000 | 500,000 | - |
| Kwa nzili Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kwa Nzili Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kyambaa Primary School | | | 300,000 | 300,000 | 300,000 | - |
| kyandani Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kyangu Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kyanundu Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kyanundu Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kyanundu Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Kyanundu Primary School | | | 300,000 | 300,000 | 300,000 | - |
| kyenini Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Kyesuni Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Kyulungwa Primary School | | | 500,000 | 500,000 | 500,000 | - |
| Kyumbe Primary School | | | 250,000 | 250,000 | 250,000 | - |

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

| | | | | | | |
|---------------------------|--|--|-----------|-----------|-----------|---|
| Kyume Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Levuni Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Lundi Primary School | | | 1,000,000 | 1,000,000 | 1,000,000 | - |
| Maai Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Maathini Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Maauu Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Makuka Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Makuka Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Malembwani Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Malembwani Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Malioni Primary School | | | 100,000 | 100,000 | 100,000 | - |
| Malioni Primary School | | | 100,000 | 100,000 | 100,000 | - |
| Malusyani Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Mandove Primary School | | | 250,000 | 250,000 | 250,000 | - |
| maongoa Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Masavi Primary | | | 500,000 | 500,000 | 500,000 | - |

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

| School | | | | | | |
|--------------------------|--|--|-----------|-----------|-----------|---|
| Masokani feeder School | | | 500,000 | 500,000 | 500,000 | - |
| Mathuki Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Matulani Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Mbalyu Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Mbalyu Primary School | | | 750,000 | 750,000 | 750,000 | - |
| Mboti Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Mboti Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Muaani Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Muangueni Primary School | | | 1,000,000 | 1,000,000 | 1,000,000 | - |
| Muangueni Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Mulanga Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Mulang'a Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Munakathi Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Munyuni Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Musokani Primary | | | 200,000 | 200,000 | 200,000 | - |

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

| | | | | | | |
|---------------------------|--|--|---------|---------|---------|---|
| School | | | | | | |
| Musovo Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Musukini Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Mutalani Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Mutalani Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Mutheanzi Primary School | | | 400,000 | 400,000 | 400,000 | - |
| Muthuka Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Mutulu Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Mutyangome Primary School | | | 500,000 | 500,000 | 500,000 | - |
| Mwalili Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Mwambuni Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Mwania Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Mwania Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Mwanyani Primary School | | | 500,000 | 500,000 | 500,000 | - |
| Mwasuma Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Mwingi Primary | | | 550,000 | 550,000 | 550,000 | - |

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

| | | | | | | |
|--------------------------|--|--|-----------|-----------|-----------|-----------|
| School | | | | | | |
| Mwingi Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Mwingi Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Mwingi Special School | | | 250,000 | 250,000 | 250,000 | - |
| Myuuni Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Ndandini Primary School | | | 200,000 | 200,000 | 200,000 | - |
| Ndangani feeder School | | | 200,000 | 200,000 | 200,000 | - |
| Ndangani Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Ndauni Primary School | | | 1,000,000 | 1,000,000 | 1,000,000 | - |
| Ndiamumo Primary School | | | 300,000 | 300,000 | 300,000 | - |
| Ndiani Primary School | | | 400,000 | 400,000 | 400,000 | - |
| Ndithi Primary School | | | | - | 200,000 | (200,000) |
| Ndiuni Primary School | | | | - | 200,000 | (200,000) |
| Ndolongwe Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Ndooni feeder School | | | | - | 300,000 | (300,000) |
| Nengyani mavauni | | | | - | 500,000 | (500,000) |

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

| | | | | | | |
|-------------------------|--|--|--|---|---------|-----------|
| Primary School | | | | | | |
| Ngaa Primary School | | | | - | 250,000 | (250,000) |
| Ngaa Primary School | | | | - | 250,000 | (250,000) |
| Ngaani Primary School | | | | - | 300,000 | (300,000) |
| Ngaani Primary School | | | | - | 400,000 | (400,000) |
| Ng'ambo Primary School | | | | - | 200,000 | (200,000) |
| Ngangani Primary School | | | | - | 250,000 | (250,000) |
| Ngoo Primary School | | | | - | 300,000 | (300,000) |
| Ngoo Primary School | | | | - | 500,000 | (500,000) |
| Ngooni Primary School | | | | - | 300,000 | (300,000) |
| Ngueni Primary School | | | | - | 800,000 | (800,000) |
| Nguni Primary School | | | | - | 300,000 | (300,000) |
| Nguuni Primary School | | | | - | 500,000 | (500,000) |
| Nguuni Primary School | | | | - | 300,000 | (300,000) |
| Nguuni Primary School | | | | - | 500,000 | (500,000) |
| Nyaani Primary School | | | | - | 200,000 | (200,000) |
| Nyaanyaa Primary | | | | - | 500,000 | (500,000) |

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

| | | | | | | |
|--------------------------|--|--|--|---|---------|-----------|
| School | | | | | | |
| Nzamani Primary School | | | | - | 300,000 | (300,000) |
| Nzamani Primary School | | | | - | 250,000 | (250,000) |
| Nzamani Primary School | | | | - | 250,000 | (250,000) |
| Nzengeni Primary School | | | | - | 250,000 | (250,000) |
| Nzia Primary School | | | | - | 200,000 | (200,000) |
| Nzikani Primary School | | | | - | 250,000 | (250,000) |
| Nzouni Primary School | | | | - | 300,000 | (300,000) |
| Nzuli Primary School | | | | - | 250,000 | (250,000) |
| Sosoma Primary School | | | | - | 300,000 | (300,000) |
| Sosoma Primary School | | | | - | 250,000 | (250,000) |
| Syomikuku Primary School | | | | - | 300,000 | (300,000) |
| Syumiku Primary School | | | | - | 250,000 | (250,000) |
| Syumikuku Primary School | | | | - | 250,000 | (250,000) |
| Syungii Primary School | | | | - | 250,000 | (250,000) |
| Syungii Primary School | | | | - | 250,000 | (250,000) |
| Syunoo Primary | | | | - | 250,000 | (250,000) |

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

| | | | | | | |
|-------------------------|--|-----------|-----------|-----------|-----------|-----------|
| School | | | | | | |
| Thitha Primary School | | | | - | 500,000 | (500,000) |
| Thitha Primary School | | | | - | 200,000 | (200,000) |
| Thonaa Primary School | | | | - | 300,000 | (300,000) |
| Thonaa Primary School | | 300,000 | | 300,000 | 300,000 | - |
| Thonaa Primary School | | 300,000 | | 300,000 | 300,000 | - |
| Tumbuni Primary School | | 300,000 | | 300,000 | 300,000 | - |
| Tuvani Primary School | | 300,000 | | 300,000 | 300,000 | - |
| Ukasi Primary School | | 1,000,000 | | 1,000,000 | 1,000,000 | - |
| Ulaa Primary School | | | 1,000,000 | 1,000,000 | 1,000,000 | - |
| Uvati Primary School | | 250,000 | | 250,000 | 250,000 | - |
| Waasya Primary School | | | 250,000 | 250,000 | 250,000 | - |
| Waita Primary School | | 1,000,000 | | 1,000,000 | 1,000,000 | - |
| Wangwui Primary School | | 300,000 | | 300,000 | 300,000 | - |
| Yanyonge Primary School | | 300,000 | | 300,000 | 300,000 | - |
| Yatwa Primary School | | 300,000 | | 300,000 | 300,000 | - |
| Yongoni Primary | | 300,000 | | 300,000 | 300,000 | - |

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

| | | | | | | |
|---|-------------------|------------------|-------------------|--------------------|-------------------|-------------------|
| School | | | | | | |
| Yumbandei feeder School | | 300,000 | | 300,000 | 300,000 | - |
| Yumbe Primary School | | 250,000 | | 250,000 | 250,000 | - |
| Yumbu Primary School | | 250,000 | | 250,000 | 250,000 | - |
| | | | | - | | - |
| Sub-total | 64,826,933 | 5,450,000 | 51,150,000 | 121,426,933 | 73,650,000 | 47,776,933 |
| 9.0 Secondary Schools Projects (List all the Projects) | | | | | | |
| AIC Enziu Secondary School | 200,000 | | | 200,000 | | 200,000 |
| AIC Enziu Secondary School | 250,000 | | | 250,000 | | 250,000 |
| AIC Kyamwenze Girls Secondary School | 300,000 | | | 300,000 | | 300,000 |
| AIC Munyuni Secondary School | 300,000 | | | 300,000 | | 300,000 |
| Ikuusya Secondary School | 300,000 | | | 300,000 | 300,000 | - |
| Ithumbi Day Secondary School. | 500,000 | | | 500,000 | | 500,000 |
| Ivuusya Secondary School | 300,000 | | | 300,000 | | 300,000 |
| Kaai Secondary School | 500,000 | | | 500,000 | | 500,000 |
| Kalanga Secondary | 300,000 | | | 300,000 | 300,000 | - |

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

| | | | | | | |
|-------------------------------------|-----------|--|-----------|--|-----------|--|
| School | | | | | | |
| Kalesi Mixed Secondary School | 300,000 | | 300,000 | | 300,000 | |
| Kalisasi Secondary School | 1,000,000 | | 1,000,000 | | 1,000,000 | |
| Kalitini Mixed Day Secondary School | 300,000 | | 300,000 | | 300,000 | |
| Kalitini Secondary School | 300,000 | | 300,000 | | 300,000 | |
| Kalulu Secondary School | 500,000 | | 500,000 | | 500,000 | |
| Kamulewa Secondary School | 300,000 | | 300,000 | | 300,000 | |
| Kanzui Secondary School | 300,000 | | 300,000 | | 300,000 | |
| Karung'a Secondary School | 5,500,000 | | 5,500,000 | | 5,500,000 | |
| Kasevi Girls Secondary School. | 400,000 | | 400,000 | | 400,000 | |
| Kasovoni Secondary School | 300,000 | | 300,000 | | 300,000 | |
| Kathanze Secondary School | 300,000 | | 300,000 | | 300,000 | |
| Kathoka Secondary School | 300,000 | | 300,000 | | 300,000 | |
| Kathonzweni Day Secondary School. | 300,000 | | 300,000 | | 300,000 | |
| Kavindu Secondary School | 300,000 | | 300,000 | | 300,000 | |
| Kimongo Secondary | 300,000 | | 300,000 | | 300,000 | |

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

| | | | | | |
|--------------------------------|---------|--|--|---------|---------|
| School | | | | | |
| Kivou Day Secondary School. | 300,000 | | | 300,000 | 300,000 |
| Kivui Secondary School | 300,000 | | | 300,000 | 300,000 |
| Kwa Nganga Secondary School | 300,000 | | | 300,000 | 300,000 |
| Kyalamoko Secondary School | 500,000 | | | 500,000 | 500,000 |
| Kyanika Secondary School | 300,000 | | | 300,000 | 300,000 |
| Kyulungwa Secondary School | 300,000 | | | 300,000 | 300,000 |
| Kyumbe Day Secondary School | 300,000 | | | 300,000 | 300,000 |
| Malioni Day Secondary School | 300,000 | | | 300,000 | 300,000 |
| Mandove Secondary School | 300,000 | | | 300,000 | 300,000 |
| Masavi Boys Secondary School. | 300,000 | | | 300,000 | 300,000 |
| Masavi Girls Secondary School. | 300,000 | | | 300,000 | 300,000 |
| Mathyakani Secondary School | 400,000 | | | 400,000 | 400,000 |
| Mboru Girls Secondary School | 300,000 | | | 300,000 | 300,000 |
| Mboti Secondary School | 500,000 | | | 500,000 | 500,000 |
| Muangenii Secondary | 300,000 | | | 300,000 | 300,000 |

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

| | | | | | |
|------------------------------|-----------|--|--|-----------|-----------|
| School | | | | | |
| Mui Secondary School | 300,000 | | | 300,000 | 300,000 |
| Mulinde Secondary School. | 300,000 | | | 300,000 | 300,000 |
| Muruana Secondary School | 300,000 | | | 300,000 | 300,000 |
| Musovo Day Secondary School. | 300,000 | | | 300,000 | 300,000 |
| Muthuka Secondary School | 300,000 | | | 300,000 | 300,000 |
| Mutyangome Secondary School | 500,000 | | | 500,000 | 500,000 |
| Muunguu Secondary School | 300,000 | | | 300,000 | 300,000 |
| Mwambui Secondary School | 6,500,000 | | | 6,500,000 | 6,500,000 |
| Mwasuma Day Secondary School | 300,000 | | | 300,000 | 300,000 |
| Mwingi Boys Secondary School | 500,000 | | | 500,000 | 500,000 |
| Ndiamumo Secondary School | 300,000 | | | 300,000 | 300,000 |
| Ndithi Secondary School | 300,000 | | | 300,000 | 300,000 |
| Nduvani Secondary School | 300,000 | | | 300,000 | 300,000 |
| Ngangani Secondary School | 500,000 | | | 500,000 | 500,000 |

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

| | | | | | | |
|--------------------------------|---------|--|--|---------|--|---------|
| Ngiluni Mbuvu Secondary School | 300,000 | | | 300,000 | | 300,000 |
| Ngungi Secondary School. | 300,000 | | | 300,000 | | 300,000 |
| Nguni Boys Secondary School. | 300,000 | | | 300,000 | | 300,000 |
| Nguuni Secondary School | 300,000 | | | 300,000 | | 300,000 |
| Nyanyaa Secondary School | 300,000 | | | 300,000 | | 300,000 |
| Syungii Secondary School | 500,000 | | | 500,000 | | 500,000 |
| Syungii Secondary School | 300,000 | | | 300,000 | | 300,000 |
| Thitha Secondary School | 400,000 | | | 400,000 | | 400,000 |
| Ukasi Boys Secondary School | 600,000 | | | 600,000 | | 600,000 |
| Ukasi Girls Secondary School | 500,000 | | | 500,000 | | 500,000 |
| Waita Secondary School | 300,000 | | | 300,000 | | 300,000 |
| Wamaiyu Secondary School | 300,000 | | | 300,000 | | 300,000 |
| Wingemi Secondary School | 300,000 | | | 300,000 | | 300,000 |
| Yatwa Secondary School | 300,000 | | | 300,000 | | 300,000 |
| Yumbe Secondary School | 300,000 | | | 300,000 | | 300,000 |

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

| | | | | | | |
|-------------------------------------|--|--|-----------|-----------|-----------|---|
| Ithumbi day Secondary School | | | 400,000 | 400,000 | 400,000 | - |
| Ivuusya Secondary School | | | 400,000 | 400,000 | 400,000 | - |
| Kaai Secondary School | | | 100,000 | 100,000 | 100,000 | - |
| Kaai Secondary School | | | 400,000 | 400,000 | 400,000 | - |
| Kalesi Secondary School | | | 500,000 | 500,000 | 500,000 | - |
| Kalitini day mixed Secondary School | | | 400,000 | 400,000 | 400,000 | - |
| Kalitini Secondary School | | | 400,000 | 400,000 | 400,000 | - |
| Kamulewa Secondary School | | | 500,000 | 500,000 | 500,000 | - |
| Kanzui Secondary School | | | 300,000 | 300,000 | 300,000 | - |
| Karunga Primary Secondary | | | 300,000 | 300,000 | 300,000 | - |
| Karunga Secondary School | | | 300,000 | 300,000 | 300,000 | - |
| Karunga Secondary School | | | 5,500,000 | 5,500,000 | 5,500,000 | - |
| Kasevi Secondary School | | | 300,000 | 300,000 | 300,000 | - |
| Kathonzweni day Secondary School | | | 400,000 | 400,000 | 400,000 | - |
| Kaunguni Secondary School | | | 400,000 | 400,000 | 400,000 | - |

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

| | | | | | | |
|----------------------------------|--|--|---------|---------|---------|---|
| Kavindu Secondary School | | | 200,000 | 200,000 | 200,000 | - |
| Kavindu Secondary School | | | 300,000 | 300,000 | 300,000 | - |
| Kavisu Secondary School | | | 400,000 | 400,000 | 400,000 | - |
| kimongo Secondary School | | | 400,000 | 400,000 | 400,000 | - |
| Kiviu Secondary School | | | 300,000 | 300,000 | 300,000 | - |
| Kivou Secondary | | | 300,000 | 300,000 | 300,000 | - |
| Kyalamoko Secondary School | | | 400,000 | 400,000 | 400,000 | - |
| Kyamwenze girls Secondary School | | | 100,000 | 100,000 | 100,000 | - |
| Kyanika Secondary School | | | 400,000 | 400,000 | 400,000 | - |
| Kyulungwa Secondary School | | | 400,000 | 400,000 | 400,000 | - |
| Kyumbe day Secondary School | | | 300,000 | 300,000 | 300,000 | - |
| Kyume Secondary School | | | 300,000 | 300,000 | 300,000 | - |
| Lundi Secondary School | | | 300,000 | 300,000 | 300,000 | - |
| Mandove Secondary School | | | 250,000 | 250,000 | 250,000 | - |
| Masavi boys Secondary School | | | 400,000 | 400,000 | 400,000 | - |
| Masavi girls | | | 500,000 | 500,000 | 500,000 | - |

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

| | | | | | | |
|------------------------------|--|-----------|--------|-----------|-----------|-----------|
| Secondary School | | | | | | |
| Mathuki Secondary School | | | 75,617 | 75,617 | 200,000 | (124,383) |
| Mathyakani Secondary School | | | | - | 400,000 | (400,000) |
| Mboru Girls Secondary School | | | | - | 200,000 | (200,000) |
| Muangueni Secondary School | | | | - | 300,000 | (300,000) |
| Mui Secondary School | | | | - | 400,000 | (400,000) |
| Musovo day Secondary School | | | | - | 400,000 | (400,000) |
| Musovo Secondary School | | | | - | 150,000 | (150,000) |
| Mutwangombe Secondary School | | | | - | 400,000 | (400,000) |
| Mutwangombe Secondary School | | | | - | 300,000 | (300,000) |
| Mutwangombe Secondary School | | | | - | 300,000 | (300,000) |
| Mutyangome Secondary School | | | | - | 200,000 | (200,000) |
| Muunguu Secondary School | | | | - | 400,000 | (400,000) |
| Mwambui Secondary School | | | | - | 300,000 | (300,000) |
| Mwambui Secondary School | | | | - | 200,000 | (200,000) |
| Mwambui | | 6,500,000 | | 6,500,000 | 6,500,000 | - |

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

| | | | | | | |
|-----------------------------------|--|---------|--|---------|---------|---|
| Secondary School | | | | | | |
| Mwasuma day Secondary School | | 300,000 | | 300,000 | 300,000 | - |
| Ndiamumo Secondary School | | 400,000 | | 400,000 | 400,000 | - |
| Ndithi Secondary School | | 300,000 | | 300,000 | 300,000 | - |
| Nduvani Secondary School | | 500,000 | | 500,000 | 500,000 | - |
| Ngiluni mbuvu Secondary School | | 150,000 | | 150,000 | 150,000 | - |
| Ngungi Secondary School | | 400,000 | | 400,000 | 400,000 | - |
| Nguni Secondary School | | 400,000 | | 400,000 | 400,000 | - |
| Nguuni Secondary School | | 300,000 | | 300,000 | 300,000 | - |
| Nuu Secondary School | | 300,000 | | 300,000 | 300,000 | - |
| Nuu Secondary School | | 200,000 | | 200,000 | 200,000 | - |
| Nyaanyaa Secondary School | | 300,000 | | 300,000 | 300,000 | - |
| Nyanyaa Secondary School | | 400,000 | | 400,000 | 400,000 | - |
| Syomikuku Secondary School | | 400,000 | | 400,000 | 400,000 | - |
| Syungii Secondary School | | 500,000 | | 500,000 | 500,000 | - |
| Thitha Secondary | | 400,000 | | 400,000 | 400,000 | - |

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

| | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| School | | | | | | |
| Ukasi boys Secondary School | | 500,000 | | 500,000 | 500,000 | - |
| Ukasi Boys Secondary School | | 100,000 | | 100,000 | 100,000 | - |
| Ukasi girls Secondary School | | 500,000 | | 500,000 | 500,000 | - |
| Waita Secondary School | | 400,000 | | 400,000 | 400,000 | - |
| Wamaiyu Secondary School | | 200,000 | | 200,000 | 200,000 | - |
| Yambyu Girls Secondary School | | 300,000 | | 300,000 | 300,000 | - |
| Yatwa Secondary School | | 300,000 | | 300,000 | 300,000 | - |
| Yumbe Secondary School | | 200,000 | | 200,000 | 200,000 | - |
| Yumbu Secondary School | | 300,000 | | 300,000 | 300,000 | - |
| | | | | - | | - |
| Sub-total | 34,950,000 | 14,550,000 | 15,925,617 | 65,425,617 | 35,150,000 | 30,275,617 |
| 10.0 Tertiary institutions Projects (List all the Projects) | | | | | | |
| 10.1 | | | | - | | - |
| 10.2 | | | | - | | - |
| 10.3 | | | | - | | - |
| Sub-total | | | | - | | - |
| 11.0 Security Projects | | | | | | |

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

| | | | | | | |
|--|----------------|------------------|----------|------------------|------------------|--------------------|
| Waita Chief's Office | 200,000 | | | 200,000 | | 200,000 |
| Ukasi police station | | | | - | 500,000 | (500,000) |
| Mwalali Asst.chief's office | | | | | 500,000 | (500,000) |
| Thonaa chief's office | | | | | 400,000 | (400,000) |
| Maai chief's office | | | | | 500,000 | (500,000) |
| Nguni Police Post | | | | | 200,000 | (200,000) |
| | | | | - | | - |
| Sub-total | 200,000 | - | - | 200,000 | 2,100,000 | (1,900,000) |
| 12.0 Acquisition of assets | | | | | | |
| 12.1 Motor Vehicles (including motorbikes) | | 287,360 | | 287,360 | | 287,360 |
| 12.2 Construction of CDF office | | | | - | | - |
| 12.3 Purchase of furniture and equipment | | | | - | | - |
| 12.4 Purchase of computers | | | | - | | - |
| 12.5 Purchase of land | | | | - | | - |
| Sub-total | - | 287,360 | - | 287,360 | - | 287,360 |
| 13.0 Others | | | | | | |
| 13.1 Strategic Plan | | 2,000,000 | | 2,000,000 | 500,000 | 1,500,000 |
| 13.2 Innovation Hub | | | | - | | - |
| 13.2 | | | | - | | - |
| Sub-total | - | 2,000,000 | - | 2,000,000 | 500,000 | 1,500,000 |

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

| | | | | | | |
|--------------------------|-------------|------------|------------|-------------|-------------|------------|
| Funds pending approval** | | 107,000 | | 107,000 | | 107,000 |
| Sub-total | - | 107,000 | - | 107,000 | - | 107,000 |
| Total | 199,406,834 | 48,122,779 | 70,076,639 | 317,606,252 | 222,893,043 | 94,640,066 |

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. Unutilized Funds from PMCs.

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

e. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

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

6. In-kind contributions

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

7. Cash and Cash Equivalents

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

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Unutilized Fund

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 16th June 2023 for the period 1st July 2023 to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

13. Comparative Figures

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

14. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

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

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

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

| Description | 2023/2024 | 2022/2023 |
|-----------------|--------------------|-------------------|
| NGCDF Board | Kshs | Kshs |
| AIE NO. A888910 | | 500,000 |
| AIE NO. B805198 | | 6,000,000 |
| AIE NO. B185472 | | 15,000,000 |
| AIE NO. B185733 | | 12,000,000 |
| AIE NO. B205843 | | 5,000,000 |
| AIE NO. B206049 | | 12,000,000 |
| AIE NO. B206499 | | 20,000,000 |
| AIE NO. B207604 | | 20,000,000 |
| AIE NO. B207903 | | 7,000,000 |
| AIE NO. B214005 | 227,586 | |
| AIE NO. B214148 | 14,088,879 | |
| AIE NO. B214378 | 52,960,174 | |
| AIE NO. B214855 | 40,000,000 | |
| AIE NO. B226170 | 47,084,306 | |
| AIE NO. B225164 | 40,000,000 | |
| AIE NO. B225422 | 7,000,000 | |
| AIE NO. B225991 | 34,768,662 | |
| TOTAL | 236,129,607 | 97,500,000 |

2. Proceeds From Sale of Assets

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

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

3. Other Receipts

| | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | Kshs | Kshs |
| Interest Received | - | - |
| Rent | - | - |
| Receipts from sale of tender documents | - | 107,000 |
| Hire of plant/equipment/facilities | - | - |
| Unutilized funds from PMCs account | - | - |
| Other Receipts Not Classified Elsewhere (<i>specify</i>) | - | 107,000 |
| Total | - | - |

4. Compensation Of Employees

| | 2023/2024 | 2022/2023 |
|--|------------------|------------------|
| | Kshs | Kshs |
| NG-CDFC Basic staff salaries | 3,222,104 | 2,285,327 |
| Personal allowances paid as part of salary | - | - |
| House Allowance | 336,000 | 348,000 |
| Transport Allowance | - | 312,000 |
| Leave allowance | 36,000 | 28,000 |
| Gratuity to contractual employees | - | 699,685 |
| Employer Contributions Compulsory national social security schemes | 312,480 | 198,720 |
| Employer Contributions Compulsory Housing levy | - | - |
| Employer contributions to National Industrial Training Authority | - | - |
| Total | 3,906,584 | 3,871,732 |

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

5. Committee Expenses

| | 2023/2024 | 2022/2023 |
|--|------------------|------------------|
| | Kshs | Kshs |
| A.NG CDFC | | |
| Sitting allowance | 3,523,200 | 1,293,000 |
| Other committee expenses | 4,050,000 | 2,000,000 |
| Sub total | 7,573,200 | 3,293,000 |
| | | |
| B. Constituency Oversight Committee | | |
| Allowances | 1,500,000 | - |
| Other committee expenses | | |
| Sub total | 1,500,000 | |
| Total (A+B) | 9,073,200 | 3,293,000 |

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

6. Use of Goods and services

| | 2023/2024 | 2022/2023 |
|--|---------------------|----------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 336,223.00 | 128,804.00 |
| Communication, supplies and services | 470,000.00 | 710,258.00 |
| Domestic travel and subsistence | - | 2,277,000.00 |
| Printing, advertising and information supplies & services | 831,735.00 | 204,757.00 |
| Rentals of produced assets | - | 325,000.00 |
| Training expenses | 142,500.00 | 426,200.00 |
| Hospitality supplies and services | 463,600.00 | - |
| Insurance costs | - | - |
| Specialized materials and services | - | - |
| Office and general supplies and services | 1,948,082.00 | 514,177.00 |
| Fuel, oil & lubricants | 3,600,000.00 | 3,648,926.00 |
| Bank Charges | 86,007.00 | 1,135,291.00 |
| Other operating expenses | - | 325,043.00 |
| Routine maintenance – vehicles and other transport equipment | - | - |
| Routine maintenance – other assets | 1,102,028.00 | 943,175.00 |
| Other operating expenses | - | - |
| Total | 8,980,175.00 | 10,638,631.00 |

7. Transfer To Other Government Units

| Description | 2023/2024 | 2022/2023 |
|------------------------------------|-----------------------|-------------------|
| | Kshs | Kshs |
| Transfers To Primary Schools | 73,650,000.00 | 31,500,000 |
| Transfers To Secondary Schools | 35,150,000.00 | 8,550,000 |
| Transfers To Tertiary Institutions | - | - |
| Total | 108,800,000.00 | 40,050,000 |

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

8. Other Grants and Other transfers

| | 2023/2024 | 2022/2023 |
|---------------------------------------|----------------------|-------------------|
| | Kshs | Kshs |
| Bursary – secondary schools | 46,317,300.00 | 32,019,812 |
| Bursary – tertiary institutions | 27,706,796.00 | 12,030,010 |
| Bursary – special schools | - | 1,280,000 |
| Bursary- education support programmes | - | - |
| Social Security programmes (NHIF) | 700,000.00 | 745,355 |
| Security projects | 2,100,000.00 | 900,000 |
| Sports projects | 3,001,022.00 | - |
| Environment projects | 731,109.00 | - |
| Emergency projects | 14,450,000 | (4,758,953) |
| Roads projects | - | - |
| Total | 95,006,227.00 | 42,216,224 |

9. Acquisition Of Assets

| | 2023/2024 | 2022/2023 |
|---|-----------|-----------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | - | - |
| Refurbishment of Buildings | - | - |
| Purchase of Vehicles and Other Transport Equipment | - | - |
| Purchase of Household Furniture and Institutional Equipment | - | - |
| Purchase of Office Furniture and General Equipment | - | - |
| Purchase of ICT Equipment, Software and Other ICT Assets | - | - |
| Purchase of Specialized Plant, Equipment and Machinery | - | - |
| Rehabilitation and renovation of plant, machinery and equipment | - | - |
| Acquisition of Land | - | - |
| Acquisition Intangible Assets | - | - |
| Total | - | - |

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

10. Other Payments

| | 2023/2024 | 2022/2023 |
|---------------------------|-------------------|-----------|
| | Kshs | Kshs |
| Strategic plan | 500,000.00 | - |
| ICT Hub | - | - |
| Others (<i>specify</i>) | | - |
| Total | 500,000.00 | - |

11. Cash and Cash Equivalents

| Name of Bank and Account No. | 2023/2024 | 2022/2023 |
|---|-------------------|----------------------|
| | Kshs | Kshs |
| 11A: Bank Accounts (Cash Book Bank Balance) | | |
| Equity Bank, Account No. 0590260983402 (Operation account) | 61,286,200 | 48,122,779.00 |
| Operation account pending closure (Indicate name & account no.) | | |
| Cooperative Bank, account No. 01100893506001 (Deposit) | - | - |
| Total | 61,286,200 | 48,122,779.00 |
| 11B: Cash Balances | | |
| Location 1 | - | - |
| Location 2 | - | - |
| Other Locations (<i>Specify</i>) | - | - |
| Total | - | - |
| <i>[Provide Cash Count Certificates for Each]</i> | | |

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

12. Outstanding Imprests

| <i>Name of Officer or Institution</i> | <i>Date Imprest Taken</i> | <i>Amount Taken</i> | <i>Amount Surrendered</i> | <i>Balance</i> |
|---------------------------------------|---------------------------|---------------------|---------------------------|----------------|
| | | <i>Kshs</i> | <i>Kshs</i> | <i>Kshs</i> |
| <i>Dalmas O.Ndong'a - FAM</i> | 14/06/2024 | 250,000 | - | 250,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | 250,000 | | 250,000 |

[Include an annex if the list is longer than 1 page.]

13. Retention

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

Retentions aging analysis.

| | 2023/2024 | % of the total Retention | 2022/2023 | % of the total Retention |
|----------------|-----------|--------------------------|-----------|--------------------------|
| Under one year | - | | - | % |
| 1-2 years | - | % | - | % |
| 2-3 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total | - | | - | |

14. Gratuity

| | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
|--|-----------|-----------|

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

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

Gratuity aging analysis

| | 2023/2024 | % of the total Gratuity | 2022/2023 | % of the total Gratuity |
|----------------|-----------|-------------------------------|-----------|-------------------------------|
| Under one year | - | % | - | % |
| 1-2 years | - | % | - | % |
| 2-3 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total | - | | - | |

The total above should be equal to the Gratuity closing figures)

15. Fund Balance B/F

| | (1 st July 2023-1) | (1 st July 2022-2) |
|------------------------------|-------------------------------|-------------------------------|
| | Kshs | Kshs |
| Bank accounts | 48,122,779.00 | 60,794,319 |
| Cash in hand | - | - |
| Imprest | - | - |
| Total | 48,122,779.00 | 60,794,319 |
| Less | - | - |
| Payables: - Retention | - | - |
| Payables - Gratuity | - | - |
| Fund Balance Brought Forward | - | - |

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Gratuities and Retentions

| | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | Kshs | Kshs |
| Gratuities and Retentions as at 1 st July (A) | | |
| Gratuities and Retentions held during the year (B) | | |
| Gratuities and Retentions paid during the Year (C) | | |
| Closing account payables D= A+B-C | | |
| Net changes in accounts payables D-A | | |

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

| | 2023/2024 | 2022/2023 |
|-----------------------------|-----------|-----------|
| | Kshs | Kshs |
| Construction of buildings | | |
| Construction of civil works | | |
| Supply of goods | | |
| Supply of services | | |
| Total | | |

Aging Analysis for Pending Accounts Payables

| | 2023/2024 | % of the total | 2022/2023 | % of the total |
|----------------|-----------|----------------|-----------|----------------|
| Under one year | | % | | % |
| 1-2 years | | % | | % |
| 2-3 years | | % | | % |
| Over 3 years | | % | | % |
| Total | | | | |

19.2: Pending Staff Payables (See Annex 2)

| | 2023/2024 | 2022/2023 |
|---------------------------|-----------|-----------|
| | Kshs | Kshs |
| NGCDFC Staff | | |
| Others (<i>specify</i>) | | |
| Total | | |

Aging Analysis for staff Payables

| | 2023/2024 | % of the total | 2022/2023 | % of the total |
|----------------|-----------|----------------|-----------|----------------|
| Under one year | | % | | % |
| 1-2 years | | % | | % |
| 2-3 years | | % | | % |
| Over 3 years | | % | | % |
| Total | | | | |

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

19.3: Unutilized Fund (See Annex 3)

| | 2023/2024 | 2022/2023 |
|---|-------------------|--------------------|
| | Kshs | Kshs |
| Compensation of employees | 1,248,451 | 497,115 |
| Committee expense | - 4,065,501 | 746,200 |
| Use of goods and services | - 85,768 | (2,372,525) |
| Amounts due to other Government entities | 87,943,597 | 89,650,000 |
| Amounts due to other grants and other transfers | 7,704,927 | 22,964,667 |
| Acquisition of assets | 287,360 | 287,360 |
| Other Payments (Strategic Plan) | 1,500,000 | 2,000,000 |
| Funds pending approval | 2,107,000 | 2,107,000 |
| Total | 96,640,066 | 117,399,419 |

19.4: PMC account balances (See Annex 5)

| | 2023/2024 | 2022/2023 |
|----------------------|-------------------|-------------------|
| | Kshs | Kshs |
| PMC account balances | | |
| Total | 29,090,937 | 12,348,258 |

19.5 Related Party Transactions

| | 2023/2024 | 2022/2023 |
|--|--------------------|-------------------|
| | Kshs | Kshs |
| Committee Members Remuneration | | |
| Sitting allowance of committee Members during the year | | |
| | | |
| Transaction with the NGCDF Board | | |
| Receipts from the NGCDF Board during the year | 236,129,607 | 97,500,000 |
| Total | 236,129,607 | 97,500,000 |

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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

Annex 2 - Analysis of Pending Staff Payables

| Name of Staff | Designation | Date employed | Outstanding Balance 30 th June 2024 | Comments |
|---------------|-------------|---------------|---|----------|
| NG-CDFC Staff | | | | |
| 1. | | | | |
| 2. | | | | |
| 3. | | | | |
| Sub-Total | | | | |
| Grand Total | | | | |

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

Annex 3 – Unutilized Fund

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|---|-------------------------------|-------------------------------|-------------------------------|----------|
| Compensation of employees | | 1,248,451 | 497,115 | |
| Committee allowances | | (2,471,206) | 746,200 | |
| Use of goods & services | | (1,626,522) | 835 | |
| Constituency Oversight Committee (Itemize as per budget) | | 19,602 | 1,519,602 | |
| Emergency | | (4,758,953) | - | |
| Bursary and Social Security | | | | |
| Primary Schools | | - | | |
| Secondary Schools | | 17,962,434 | 22,034,269 | |
| Tertiary Institutions | | 5,593,204 | | |
| Universities | | - | | |
| Education Support Programmes | | - | | |
| Social Security | | 1,430,398 | 930,398 | |
| Sports | | - | 3,001,022 | |
| Amounts due to other Government entities | | | | |
| A.I.C Makuka Primary School | | - | 300,000 | |
| AIC Makuka Primary School | | 763,847 | 763,847 | |
| Imwaa Primary School | | 763,847 | 763,847 | |
| Isee Primary School | | 250,000 | 250,000 | |
| Isekele Primary School | | - | 250,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|---------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Itungali Primary School | | 300,000 | 300,000 | |
| Itungali Primary School | | 763,847 | 763,847 | |
| Iviani Primary School | | 200,000 | 200,000 | |
| Kaango Primary School | | 200,000 | 200,000 | |
| Kakulunga Primary School | | 200,000 | 200,000 | |
| Kalandini primary School | | 200,000 | 200,000 | |
| Kalikoni Primary School | | 250,000 | 250,000 | |
| Kalilii primary School | | 500,000 | 500,000 | |
| Kaliluni primary School | | 200,000 | 200,000 | |
| Kalisasi Primary School | | 2,250,000 | 2,250,000 | |
| Kalulu Primary School | | 500,000 | 500,000 | |
| Kalwilaa Primary School | | 767,647 | 767,647 | |
| Kalwilaa Primary School | | 763,847 | 763,847 | |
| Kalwilaa Primary School | | 200,000 | 200,000 | |
| Kamaende Primary School | | 500,000 | 500,000 | |
| Kamulalani Primary School | | 763,847 | 763,847 | |
| Kamuluyuni Primary School | | - | 200,000 | |
| Kamumbu Primary School | | 763,847 | 763,847 | |
| Kamumbu Primary School | | 250,000 | 250,000 | |
| Kamunyu Primary School | | 200,000 | 200,000 | |
| Kang'arini Primary School | | - | 250,000 | |
| Kang'arini Primary School | | 767,647 | 767,647 | |
| Kangilwa Primary School | | - | 250,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|----------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Kanyungu Primary School | | 250,000 | 250,000 | |
| Kanzoka Primary School | | 200,000 | 200,000 | |
| Kanzui Primary School | | 200,000 | 200,000 | |
| Kaombe Primary School | | 200,000 | 200,000 | |
| Kariakor Primary School | | - | 250,000 | |
| Kariakor Primary School | | 763,847 | 763,847 | |
| Karung'a Primary School | | 767,647 | 767,647 | |
| Kasina Special School | | 500,000 | 500,000 | |
| Kasovoni Primary School | | - | 500,000 | |
| Kasovoni Primary School | | 763,847 | 763,847 | |
| Kateiko Primary School | | 200,000 | 200,000 | |
| Kathanawani primary School | | - | 250,000 | |
| Kathita Primary School | | 500,000 | 500,000 | |
| Kathome Primary School | | - | 200,000 | |
| Kathome Primary School | | 763,847 | 763,847 | |
| Kathumo Primary School | | 250,000 | 250,000 | |
| Kathungu Primary School | | - | 500,000 | |
| Katooni Primary School | | - | 250,000 | |
| Katumba Primary School | | - | 200,000 | |
| Katuni Primary School. | | - | 250,000 | |
| Katuva Primary School | | 767,647 | 767,647 | |
| Katwikila primary School | | 200,000 | 200,000 | |
| Kaunguni Primary School | | 767,647 | 767,647 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|------------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Kauswini Primary School | | 250,000 | 250,000 | |
| Kavaliki Primary School | | 200,000 | 200,000 | |
| Kavindu Primary School | | 200,000 | 200,000 | |
| Kavingasi Primary School | | 250,000 | 250,000 | |
| Kavuti Primary School | | 200,000 | 200,000 | |
| Kenzilu Feeder School | | 300,000 | 300,000 | |
| Kiio primary School | | 200,000 | 200,000 | |
| Kiisu Primary School | | 200,000 | 200,000 | |
| Kilindini primary School | | 250,000 | 250,000 | |
| Kiruini Primary School | | 250,000 | 250,000 | |
| Kisama Primary School | | - | 200,000 | |
| Kiseuni Primary School | | 1,000,000 | 1,000,000 | |
| Kiseveni Feeder School | | - | 1,000,000 | |
| Kisole Primary School | | 250,000 | 250,000 | |
| Kithituni Primary School | | 200,000 | 200,000 | |
| Kitinga Primary School | | 200,000 | 200,000 | |
| Kivula Primary School | | 300,000 | 300,000 | |
| Kivyuni Primary School | | 250,000 | 250,000 | |
| Kwa Mwenga Primary School | | 1,000,000 | 1,000,000 | |
| Kwa Nganga Primary School | | 200,000 | 200,000 | |
| Kwa Nzili Deb Primary School | | 250,000 | 250,000 | |
| Kwa Nzili DEB Primary School | | 763,847 | 763,847 | |
| Kwa Nzili Primary School | | 767,647 | 767,647 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|---------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Kwa Nzili Primary School | | 300,000 | 300,000 | |
| Kyaange primary School | | 200,000 | 200,000 | |
| Kyamatani primary School | | 200,000 | 200,000 | |
| Kyambaa Primary School | | 200,000 | 200,000 | |
| Kyandani Primary School | | 250,000 | 250,000 | |
| Kyandii Primary School | | 200,000 | 200,000 | |
| Kyanundu Primary School | | 300,000 | 300,000 | |
| Kyanzendu Primary School | | 250,000 | 250,000 | |
| Kyatune Primary School | | 200,000 | 200,000 | |
| Kyumbe Primary School | | 767,647 | 767,647 | |
| Kyume Primary School | | 250,000 | 250,000 | |
| Kyunduani primary School | | 250,000 | 250,000 | |
| Kyunduani Primary School | | 200,000 | 200,000 | |
| Levuni Primary School | | 200,000 | 200,000 | |
| Levuni Primary School | | 767,647 | 767,647 | |
| Maai Primary School | | 767,647 | 767,647 | |
| Maathini Feeder School | | 200,000 | 200,000 | |
| Maathini primary School | | 200,000 | 200,000 | |
| Maauu primary School | | 250,000 | 250,000 | |
| Makyui primary School | | 200,000 | 200,000 | |
| Malembwani Primary School | | 300,000 | 300,000 | |
| Malembwani Primary School | | 767,647 | 767,647 | |
| Mathuki Primary School | | 767,647 | 767,647 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|--------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Matulani Primary School | | 767,647 | 767,647 | |
| Mbalyu Primary School | | 500,000 | 500,000 | |
| Mboru Primary School | | 250,000 | 250,000 | |
| Muaani Primary School | | 250,000 | 250,000 | |
| Muaani Primary School | | 767,647 | 767,647 | |
| Mulang'a Primary School. | | 300,000 | 300,000 | |
| Mulinde Primary School | | 763,847 | 763,847 | |
| Munyuni Primary School | | 763,847 | 763,847 | |
| Muono Primary School | | 200,000 | 200,000 | |
| Muruana Primary School | | 200,000 | 200,000 | |
| Musokani Primary School | | 200,000 | 200,000 | |
| Musokani Primary School | | 767,647 | 767,647 | |
| Mutalani primary School | | 300,000 | 300,000 | |
| Mutheanzi primary School | | 200,000 | 200,000 | |
| Mutulu Primary School | | 200,000 | 200,000 | |
| Muunguu Primary School | | 200,000 | 200,000 | |
| Mwalili Primary School | | 200,000 | 200,000 | |
| Mwania Primary School | | 200,000 | 200,000 | |
| Mwanyani Primary School | | 300,000 | 300,000 | |
| Mwanyani Primary School | | 767,647 | 767,647 | |
| Mwingi Special Sch. | | 200,000 | 200,000 | |
| Myuuni Primary School | | 250,000 | 250,000 | |
| Myuuni Primary School | | 763,847 | 763,847 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|--------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Ndandini Primary School | | 200,000 | 200,000 | |
| Ndauni Primary School | | 763,841 | 763,841 | |
| Ndiani Primary School | | 200,000 | 200,000 | |
| Ndiuni Primary School | | 200,000 | 200,000 | |
| Ndolongwe Primary School | | 250,000 | 250,000 | |
| Ndooni Feeder School | | 250,000 | 250,000 | |
| Ngaa Primary School | | 200,000 | 200,000 | |
| Ngaani Feeder School | | 200,000 | 200,000 | |
| Ngangani Primary School | | 200,000 | 200,000 | |
| Nganza primary School | | 250,000 | 250,000 | |
| Ngieni Primary School | | 200,000 | 200,000 | |
| Ngiluni Primary School | | 250,000 | 250,000 | |
| Ngiluni Primary School | | 763,847 | 763,847 | |
| Ngoo Primary School | | 500,000 | 500,000 | |
| Ngooni Primary School | | 300,000 | 300,000 | |
| Ngueni Primary School | | 763,847 | 763,847 | |
| Nguuni Primary School | | 500,000 | 500,000 | |
| Nzalani Primary School | | 250,000 | 250,000 | |
| Nzamani Primary School | | 250,000 | 250,000 | |
| Nzamani Primary School | | 763,847 | 763,847 | |
| Nzengeni Primary School | | 250,000 | 250,000 | |
| Nzia Primary School | | 200,000 | 200,000 | |
| Nzikani Primary School | | 767,647 | 767,647 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|--------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Sosoma Primary School | | 250,000 | 250,000 | |
| Sosoma Primary School | | 763,847 | 763,847 | |
| Syomikuku Primary School | | 250,000 | 250,000 | |
| Syungii Primary School | | 250,000 | 250,000 | |
| Syunoo Primary School | | 200,000 | 200,000 | |
| Tumbuni Primary School | | 200,000 | 200,000 | |
| Tumbuni Primary School | | 763,847 | 763,847 | |
| Tuvaani Primary School | | 200,000 | 200,000 | |
| Ulaa Primary School | | 500,000 | 500,000 | |
| Uvati Primary School | | 500,000 | 500,000 | |
| Uvati Primary School | | 763,847 | 763,847 | |
| Waasya Primary School | | 250,000 | 250,000 | |
| Waita Special School | | 250,000 | 250,000 | |
| Wangwui Primary School | | 250,000 | 250,000 | |
| Wangwui Primary School | | 767,647 | 767,647 | |
| Yanyonge Primary School | | 300,000 | 300,000 | |
| Yasomba primary School | | 200,000 | 200,000 | |
| Yumbandei Primary School | | 200,000 | 200,000 | |
| Yumbe Primary School | | 200,000 | 200,000 | |
| Yumbu Primary School | | 250,000 | 250,000 | |
| Ikuusya Primary School | | - | 300,000 | |
| Isekele Primary School | | - | 250,000 | |
| Isekele Primary School | | - | 250,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|-------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Ithumbi Primary School | | - | 200,000 | |
| Itungali Primary School | | - | 500,000 | |
| Iviani Primary School | | - | 250,000 | |
| Ivuusya Primary School | | - | 300,000 | |
| Kaai Primary School | | - | 550,000 | |
| Kaai Primary School | | - | 250,000 | |
| Kakunguu Primary School | | - | 250,000 | |
| Kalandini feeder School | | - | 250,000 | |
| Kalandini feeder School | | - | 250,000 | |
| Kalanga Primary School | | - | 300,000 | |
| Kalawa Primary School | | - | 300,000 | |
| Kalesi Primary School | | - | 250,000 | |
| Kaliani feeder School | | - | 300,000 | |
| Kalikoni Primary School | | - | 250,000 | |
| Kalilii Feeder School | | - | 300,000 | |
| Kalilii Primary School | | - | 700,000 | |
| Kaliluni Primary School | | - | 250,000 | |
| Kalisasi Primary School | | - | 500,000 | |
| Kalitini Primary School | | - | 500,000 | |
| Kaloo feeder School | | - | 250,000 | |
| Kalulu Primary School | | - | 1,000,000 | |
| Kalwilaa Primary School | | - | 200,000 | |
| Kamaende Primary School | | - | 250,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|----------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Kamaende Primary School | | - | 300,000 | |
| Kamaende Primary School | | - | 300,000 | |
| Kamulalani Primary School | | - | 300,000 | |
| Kamulalani Primary School | | - | 300,000 | |
| Kamulalani Primary School | | - | 200,000 | |
| Kamulewa Primary School | | - | 300,000 | |
| Kamulewa Primary School | | - | 250,000 | |
| Kamumbu Primary School | | - | 300,000 | |
| Kamunyu Primary School | | - | 250,000 | |
| Kangutha Primary School | | - | 250,000 | |
| Kangutha Primary School | | - | 250,000 | |
| Kanyungu Primary School | | - | 400,000 | |
| Kanzanzu Primary School | | - | 200,000 | |
| Kanzoka Primary School | | - | 250,000 | |
| Karung'a Primary School | | - | 200,000 | |
| Kasevi Primary School | | - | 300,000 | |
| Kasina Primary School | | - | 500,000 | |
| Kasina Special School | | - | 200,000 | |
| Kathanawani primary School | | - | 500,000 | |
| Kathoka Primary School | | - | 200,000 | |
| Kathungu Primary School | | - | 250,000 | |
| Kathungu Primary School | | - | 750,000 | |
| Katoo Feeder School | | - | 300,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|--------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Katooni Primary School | | - | 300,000 | |
| Katuluni Primary School | | - | 350,000 | |
| Katuluni Primary School | | - | 650,000 | |
| Katuni Primary School | | - | 300,000 | |
| Katuni Primary School | | - | 200,000 | |
| Katuva Primary School | | - | 200,000 | |
| Kaunguni Primary School | | - | 300,000 | |
| Kavaliki Primary School | | - | 300,000 | |
| Kavingasi Primary School | | - | 500,000 | |
| Kavuko Feeder School | | - | 250,000 | |
| Kavuko Feeder School | | - | 300,000 | |
| Kavuti Primary School | | - | 200,000 | |
| Kenzilu Feeder School | | - | 300,000 | |
| Kimongo Primary School | | - | 250,000 | |
| Kiruini Primary School | | - | 300,000 | |
| Kiseuni Primary School | | - | 250,000 | |
| Kiseveni Primary School | | - | 1,000,000 | |
| Kisole Primary School | | - | 300,000 | |
| Kitinga Primary School | | - | 500,000 | |
| Kitinga Primary School | | - | 200,000 | |
| Kitulini Primary School | | - | 300,000 | |
| Kitulu Primary School | | - | 300,000 | |
| Kitumbini Primary School | | - | 300,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|------------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Kivou Primary School | | - | 200,000 | |
| Kivui Primary School | | - | 200,000 | |
| Kivula Primary School | | - | 250,000 | |
| Kivundui Primary School | | - | 300,000 | |
| Kivyuni Primary School | | - | 200,000 | |
| Kiwanza Primary School | | - | 200,000 | |
| Kwa kaka Primary School | | - | 800,000 | |
| Kwa mwenga Primary School | | - | 500,000 | |
| Kwa mwenga Primary School | | - | 500,000 | |
| Kwa nganga Primary School | | - | 200,000 | |
| Kwa nzili DEB Primary School | | - | 500,000 | |
| Kwa nzili Primary School | | - | 300,000 | |
| Kwa Nzili Primary School | | - | 300,000 | |
| Kyambaa Primary School | | - | 300,000 | |
| kyandani Primary School | | - | 250,000 | |
| Kyangu Primary School | | - | 200,000 | |
| Kyanundu Primary School | | - | 250,000 | |
| Kyanundu Primary School | | - | 200,000 | |
| Kyanundu Primary School | | - | 250,000 | |
| Kyanundu Primary School | | - | 300,000 | |
| kyenini Primary School | | - | 200,000 | |
| Kyesuni Primary School | | - | 300,000 | |
| Kyulungwa Primary School | | - | 500,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|---------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Kyumbe Primary School | | - | 250,000 | |
| Kyume Primary School | | - | 300,000 | |
| Levuni Primary School | | - | 250,000 | |
| Lundi Primary School | | - | 1,000,000 | |
| Maai Primary School | | - | 250,000 | |
| Maathini Primary School | | - | 250,000 | |
| Maaui Primary School | | - | 300,000 | |
| Makuka Primary School | | - | 300,000 | |
| Makuka Primary School | | - | 250,000 | |
| Malembwani Primary School | | - | 200,000 | |
| Malembwani Primary School | | - | 300,000 | |
| Malioni Primary School | | - | 100,000 | |
| Malioni Primary School | | - | 100,000 | |
| Malusyani Primary School | | - | 300,000 | |
| Mandove Primary School | | - | 250,000 | |
| maongoa Primary School | | - | 250,000 | |
| Masavi Primary School | | - | 500,000 | |
| Masokani feeder School | | - | 500,000 | |
| Mathuki Primary School | | - | 250,000 | |
| Matulani Primary School | | - | 250,000 | |
| Mbalyu Primary School | | - | 250,000 | |
| Mbalyu Primary School | | - | 750,000 | |
| Mboti Primary School | | - | 250,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|---------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Mboti Primary School | | - | 250,000 | |
| Muaani Primary School | | - | 250,000 | |
| Muangeni Primary School | | - | 1,000,000 | |
| Muangeni Primary School | | - | 300,000 | |
| Mulanga Primary School | | - | 300,000 | |
| Mulang'a Primary School | | - | 250,000 | |
| Munakathi Primary School | | - | 250,000 | |
| Munyuni Primary School | | - | 300,000 | |
| Musokani Primary School | | - | 200,000 | |
| Musovo Primary School | | - | 200,000 | |
| Musukini Primary School | | - | 300,000 | |
| Mutalani Primary School | | - | 300,000 | |
| Mutalani Primary School | | - | 200,000 | |
| Mutheanzi Primary School | | - | 400,000 | |
| Muthuka Primary School | | - | 300,000 | |
| Mutulu Primary School | | - | 300,000 | |
| Mutyangome Primary School | | - | 500,000 | |
| Mwalili Primary School | | - | 200,000 | |
| Mwambuni Primary School | | - | 200,000 | |
| Mwania Primary School | | - | 300,000 | |
| Mwania Primary School | | - | 300,000 | |
| Mwanyani Primary School | | - | 500,000 | |
| Mwasuma Primary School | | - | 250,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|---------------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Mwingi Primary School | | - | 550,000 | |
| Mwingi Primary School | | - | 200,000 | |
| Mwingi Primary School | | - | 250,000 | |
| Mwingi Special School | | - | 250,000 | |
| Myuuni Primary School | | - | 250,000 | |
| Ndandini Primary School | | - | 200,000 | |
| Ndangani feeder School | | - | 200,000 | |
| Ndangani Primary School | | - | 250,000 | |
| Ndauni Primary School | | - | 1,000,000 | |
| Ndiamumo Primary School | | - | 300,000 | |
| Ndiani Primary School | | - | 400,000 | |
| Ndithi Primary School | | (200,000) | | |
| Ndiuni Primary School | | (200,000) | | |
| Ndolongwe Primary School | | - | 250,000 | |
| Ndooni feeder School | | (300,000) | | |
| Nengyani mavauni Primary School | | (500,000) | | |
| Ngaa Primary School | | (250,000) | | |
| Ngaa Primary School | | (250,000) | | |
| Ngaani Primary School | | (300,000) | | |
| Ngaani Primary School | | (400,000) | | |
| Ng'ambo Primary School | | (200,000) | | |
| Ngangani Primary School | | (250,000) | | |
| Ngoo Primary School | | (300,000) | | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|--------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Ngoo Primary School | | (500,000) | | |
| Ngooni Primary School | | (300,000) | | |
| Ngueni Primary School | | (800,000) | | |
| Nguni Primary School | | (300,000) | | |
| Nguuni Primary School | | (500,000) | | |
| Nguuni Primary School | | (300,000) | | |
| Nguuni Primary School | | (500,000) | | |
| Nyaani Primary School | | (200,000) | | |
| Nyaanyaa Primary School | | (500,000) | | |
| Nzamani Primary School | | (300,000) | | |
| Nzamani Primary School | | (250,000) | | |
| Nzamani Primary School | | (250,000) | | |
| Nzengeni Primary School | | (250,000) | | |
| Nzia Primary School | | (200,000) | | |
| Nzikani Primary School | | (250,000) | | |
| Nzouni Primary School | | (300,000) | | |
| Nzuli Primary School | | (250,000) | | |
| Sosoma Primary School | | (300,000) | | |
| Sosoma Primary School | | (250,000) | | |
| Syomikuku Primary School | | (300,000) | | |
| Syumiku Primary School | | (250,000) | | |
| Syumikuku Primary School | | (250,000) | | |
| Syungii Primary School | | (250,000) | | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|----------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Syungii Primary School | | (250,000) | | |
| Syunoo Primary School | | (250,000) | | |
| Thitha Primary School | | (500,000) | | |
| Thitha Primary School | | (200,000) | | |
| Thonoo Primary School | | (300,000) | | |
| Thonoo Primary School | | - | 300,000 | |
| Thonoo Primary School | | - | 300,000 | |
| Tumbuni Primary School | | - | 300,000 | |
| Tuvani Primary School | | - | 300,000 | |
| Ukasi Primary School | | - | 1,000,000 | |
| Ulaa Primary School | | - | | |
| Uvati Primary School | | - | 250,000 | |
| Waasya Primary School | | - | | |
| Waita Primary School | | - | 1,000,000 | |
| Wangwui Primary School | | - | 300,000 | |
| Yanyonge Primary School | | - | 300,000 | |
| Yatwa Primary School | | - | 300,000 | |
| Yongoni Primary School | | - | 300,000 | |
| Yumbandei feeder School | | - | 300,000 | |
| Yumbe Primary School | | - | 250,000 | |
| Yumbu Primary School | | - | 250,000 | |
| AIC Enziu Secondary School | | 200,000 | 200,000 | |
| AIC Enziu Secondary School | | 250,000 | 250,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| AIC Kyamwenze Girls Secondary School | | 300,000 | 300,000 | |
| AIC Munyuni Secondary School | | 300,000 | 300,000 | |
| Ikuusya Secondary School | | - | 300,000 | |
| Ithumbi Day Secondary School. | | 500,000 | 500,000 | |
| Ivuusya Secondary School | | 300,000 | 300,000 | |
| Kaai Secondary School | | 500,000 | 500,000 | |
| Kalanga Secondary School | | - | 300,000 | |
| Kalesi Mixed Secondary School | | 300,000 | 300,000 | |
| Kalisasi Secondary School | | 1,000,000 | 1,000,000 | |
| Kalitini Mixed Day Secondary School | | 300,000 | 300,000 | |
| Kalitini Secondary School | | 300,000 | 300,000 | |
| Kalulu Secondary School | | 500,000 | 500,000 | |
| Kamulewa Secondary School | | 300,000 | 300,000 | |
| Kanzui Secondary School | | 300,000 | 300,000 | |
| Karung'a Secondary School | | 5,500,000 | 5,500,000 | |
| Kasevi Girls Secondary School. | | 400,000 | 400,000 | |
| Kasovoni Secondary School | | 300,000 | 300,000 | |
| Kathanze Secondary School | | 300,000 | 300,000 | |
| Kathoka Secondary School | | 300,000 | 300,000 | |
| Kathonzweni Day Secondary School. | | 300,000 | 300,000 | |
| Kavindu Secondary School | | 300,000 | 300,000 | |
| Kimongo Secondary School | | 300,000 | 300,000 | |
| Kivou Day Secondary School. | | 300,000 | 300,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|--------------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Kivui Secondary School | | 300,000 | 300,000 | |
| Kwa Nganga Secondary School | | 300,000 | 300,000 | |
| Kyalamoko Secondary School | | 500,000 | 500,000 | |
| Kyanika Secondary School | | 300,000 | 300,000 | |
| Kyulungwa Secondary School | | 300,000 | 300,000 | |
| Kyumbe Day Secondary School | | 300,000 | 300,000 | |
| Malioni Day Secondary School | | 300,000 | 300,000 | |
| Mandove Secondary School | | 300,000 | 300,000 | |
| Masavi Boys Secondary School. | | 300,000 | 300,000 | |
| Masavi Girls Secondary School. | | 300,000 | 300,000 | |
| Mathyakani Secondary School | | 400,000 | 400,000 | |
| Mboru Girls Secondary School | | 300,000 | 300,000 | |
| Mboti Secondary School | | 500,000 | 500,000 | |
| Muangenii Secondary School | | 300,000 | 300,000 | |
| Mui Secondary School | | 300,000 | 300,000 | |
| Mulinde Secondary School. | | 300,000 | 300,000 | |
| Muruana Secondary School | | 300,000 | 300,000 | |
| Musovo Day Secondary School. | | 300,000 | 300,000 | |
| Muthuka Secondary School | | 300,000 | 300,000 | |
| Mutyangome Secondary School | | 500,000 | 500,000 | |
| Muunguu Secondary School | | 300,000 | 300,000 | |
| Mwambui Secondary School | | 6,500,000 | 6,500,000 | |
| Mwasuma Day Secondary School | | 300,000 | 300,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|--------------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Mwingi Boys Secondary School | | 500,000 | 500,000 | |
| Ndiamumo Secondary School | | 300,000 | 300,000 | |
| Ndithi Secondary School | | 300,000 | 300,000 | |
| Nduvani Secondary School | | 300,000 | 300,000 | |
| Ngangani Secondary School | | 500,000 | 500,000 | |
| Ngiluni Mbuvi Secondary School | | 300,000 | 300,000 | |
| Ngungi Secondary School. | | 300,000 | 300,000 | |
| Nguni Boys Secondary School. | | 300,000 | 300,000 | |
| Nguuni Secondary School | | 300,000 | 300,000 | |
| Nyanyaa Secondary School | | 300,000 | 300,000 | |
| Syungii Secondary School | | 500,000 | 500,000 | |
| Syungii Secondary School | | 300,000 | 300,000 | |
| Thitha Secondary School | | 400,000 | 400,000 | |
| Ukasi Boys Secondary School | | 600,000 | 600,000 | |
| Ukasi Girls Secondary School | | 500,000 | 500,000 | |
| Waita Secondary School | | 300,000 | 300,000 | |
| Wamaiyu Secondary School | | 300,000 | 300,000 | |
| Wingemi Secondary School | | 300,000 | 300,000 | |
| Yatwa Secondary School | | 300,000 | 300,000 | |
| Yumbe Secondary School | | 300,000 | 300,000 | |
| Ithumbi day Secondary School | | - | 400,000 | |
| Ivuusya Secondary School | | - | 400,000 | |
| Kaai Secondary School | | - | 100,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|-------------------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Kaai Secondary School | | - | 400,000 | |
| Kalesi Secondary School | | - | 500,000 | |
| Kalitini day mixed Secondary School | | - | 400,000 | |
| Kalitini Secondary School | | - | 400,000 | |
| Kamulewa Secondary School | | - | 500,000 | |
| Kanzui Secondary School | | - | 300,000 | |
| Karunga Primary Secondary | | - | 300,000 | |
| Karunga Secondary School | | - | 300,000 | |
| Karunga Secondary School | | - | 5,500,000 | |
| Kasevi Secondary School | | - | 300,000 | |
| Kathonzweni day Secondary School | | - | 400,000 | |
| Kaunguni Secondary School | | - | 400,000 | |
| Kavindu Secondary School | | - | 200,000 | |
| Kavindu Secondary School | | - | 300,000 | |
| Kavisu Secondary School | | - | 400,000 | |
| kimongo Secondary School | | - | 400,000 | |
| Kiviu Secondary School | | - | 300,000 | |
| Kivou Secondary | | - | 300,000 | |
| Kyalamoko Secondary School | | - | 400,000 | |
| Kyamwenze girls Secondary School | | - | 100,000 | |
| Kyanika Secondary School | | - | 400,000 | |
| Kyulungwa Secondary School | | - | 400,000 | |
| Kyumbe day Secondary School | | - | 300,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Kyume Secondary School | | - | 300,000 | |
| Lundi Secondary School | | - | 300,000 | |
| Mandove Secondary School | | - | 250,000 | |
| Masavi boys Secondary School | | - | 400,000 | |
| Masavi girls Secondary School | | - | 500,000 | |
| Mathuki Secondary School | | (124,383) | 75,617 | |
| Mathyakani Secondary School | | (400,000) | | |
| Mboru Girls Secondary School | | (200,000) | | |
| Muangenii Secondary School | | (300,000) | | |
| Mui Secondary School | | (400,000) | | |
| Musovo day Secondary School | | (400,000) | | |
| Musovo Secondary School | | (150,000) | | |
| Mutwangombe Secondary School | | (400,000) | | |
| Mutwangombe Secondary School | | (300,000) | | |
| Mutwangombe Secondary School | | (300,000) | | |
| Mutyangome Secondary School | | (200,000) | | |
| Muunguu Secondary School | | (400,000) | | |
| Mwambui Secondary School | | (300,000) | | |
| Mwambui Secondary School | | (200,000) | | |
| Mwambui Secondary School | | - | 6,500,000 | |
| Mwasuma day Secondary School | | - | 300,000 | |
| Ndiamumo Secondary School | | - | 400,000 | |
| Ndithi Secondary School | | - | 300,000 | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|--------------------------------|-------------------------------|-------------------------------|-------------------------------|----------|
| Nduvani Secondary School | | - | 500,000 | |
| Ngiluni mbuvu Secondary School | | - | 150,000 | |
| Ngungji Secondary School | | - | 400,000 | |
| Nguni Secondary School | | - | 400,000 | |
| Nguuni Secondary School | | - | 300,000 | |
| Nuu Secondary School | | - | 300,000 | |
| Nuu Secondary School | | - | 200,000 | |
| Nyaanyaa Secondary School | | - | 300,000 | |
| Nyanyaa Secondary School | | - | 400,000 | |
| Syomikuku Secondary School | | - | 400,000 | |
| Syungii Secondary School | | - | 500,000 | |
| Thitha Secondary School | | - | 400,000 | |
| Ukasi boys Secondary School | | - | 500,000 | |
| Ukasi Boys Secondary School | | - | 100,000 | |
| Ukasi girls Secondary School | | - | 500,000 | |
| Waita Secondary School | | - | 400,000 | |
| Wamaiyu Secondary School | | - | 200,000 | |
| Yambyu Girls Secondary School | | - | 300,000 | |
| Yatwa Secondary School | | - | 300,000 | |
| Yumbe Secondary School | | - | 200,000 | |
| Yumbu Secondary School | | - | 300,000 | |
| Waita Chief's Office | | 200,000 | 200,000 | |
| Ukasi police station | | (500,000) | | |

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

| Name | Brief Transaction Description | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|---|-------------------------------|-------------------------------|-------------------------------|----------|
| Mwalali Asst.chief's office | | (500,000) | | |
| Thonoo chief's office | | (400,000) | | |
| Maai chief's office | | (500,000) | | |
| Nguni Police Post | | (200,000) | | |
| | | | | |
| Amounts due to other grants and other transfers | | | | |
| | | | | |
| Sub-Total | | | | |
| Acquisition of assets | | 287,360 | 287,360 | |
| | | | | |
| Others (Strategic Plan) | | 1,500,000 | 2,000,000 | |
| | | | | |
| Funds pending approval | | 107,000 | 107,000 | |
| | | | | |
| Grand Total | | 94,640,066 | 117,399,419 | |

Annex 4 – Summary of Fixed Asset Register

| Asset class | Historical Cost b/f (Kshs) | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) At Year End |
|-------------|----------------------------|----------------------------------|----------------------------------|------------------------------------|
| | | | | |

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

| Asset class | Historical Cost b/f (Kshs) | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) At Year End |
|--|----------------------------------|-------------------------------------|-------------------------------------|--|
| Land | | | | |
| Buildings and structures | | | | |
| Transport equipment | | | | |
| Office equipment, furniture and fittings | | | | |
| ICT Equipment, Software and Other ICT Assets | | | | |
| Other Machinery and Equipment | | | | |
| Intangible assets | | | | |
| Total | | | | |

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

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

| PMC | Bank | Account number | Bank Balance 2023/2024 | Bank Balance 2022/2023 |
|----------------------------------|--------|----------------|---------------------------|---------------------------|
| AIC Yumbu Secondary School | Equity | 0590278997883 | 1,014,774 | 1,961 |
| Enziu Primary School | Equity | 0590267527990 | 1,855 | 201,855 |
| Imwaa Primary School | Equity | 0590280981429 | 299,249 | 299,249 |
| Isee Primary School | Equity | 0590161598858 | 251,796 | 1,796 |
| Iviani Primary School | Equity | 0590267716210 | 872 | 256,902 |
| Ivuusya Secondary School | Equity | 0590278850834 | 126,487 | 6,487 |
| Kakunguu Primary School | Equity | 0590281343547 | 1,167 | 499 |
| Kakunike Assistant Chiefs Office | Equity | 0590282488650 | 2,000 | 2,000 |
| Kalange Primary School | Equity | 0590267521855 | 2,194 | 2,194 |
| Kalisasi Primary School | Equity | 0590194034569 | 10,901 | 508,721 |
| Kalisasi Secondary School | Equity | 0590277600276 | 26,245 | 26,245 |
| Kalitini Secondary School | Equity | 0590297136785 | 514,791 | 14,791 |
| Kalitini Primary School | Equity | 0590262723381 | 1,527 | 857 |
| Kalulu Primary School | Equity | 0590263338238 | 1,014,774 | 14,774 |
| Kamulalani Primary School | Equity | 0590193097031 | 201,729 | 9,839 |
| Kamulewa Primary School | Equity | 0590299814676 | 18,350 | 756 |
| Kamuluyuni Primary School | Equity | 0590271916329 | 1,985 | 1,985 |
| Kamumbu Primary School | Equity | 0590262472847 | 7,339 | 4,549 |

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

| PMC | Bank | Account number | Bank Balance 2023/2024 | Bank Balance 2022/2023 |
|----------------------------------|--------|----------------|---------------------------|---------------------------|
| Kanzanzu Primary School | Equity | 0590266924435 | 1,161 | 106,651 |
| Kanzui Secondary School | Equity | 0590262550917 | 371,151 | 71,151 |
| Kanzui Primary School | Equity | 0590160785606 | 1,547 | 1,547 |
| Kaombe Primary School | Equity | 0590264228629 | 14,160 | 14,160 |
| Kariakor Primary School | Equity | 0590281294260 | 3,206 | 3,206 |
| Kasevi Girls Secondary School | Equity | 0590195558542 | 2,216 | 478 |
| Kasevi Primary School | Equity | 0590263616248 | 1,256 | 886 |
| Kathonzweni Day Secondary School | Equity | 0590263619878 | 2,464 | 32,144 |
| Katuluni Primary School | Equity | 0590270264044 | 467 | 197 |
| Katumba Primary School | Equity | 0590278734646 | 1,278 | 1,141 |
| Katuva Primary School | Equity | 0590264412699 | 1,302 | 99,954 |
| Kaunguni Secondary School | Equity | 0590262761242 | 5,800 | 401,244 |
| Kavaliki Primary School | Equity | 0590267536018 | 313,001 | 13,001 |
| Kavingasi Primary Schoo | Equity | 0590261565655 | 3,740 | 1,520 |
| Kavisu Primary School | Equity | 0590277496842 | 450 | 450 |
| Kavisu Secondary School | Equity | 0590263611351 | 495,966 | 95,966 |
| Kiisu Primary School | Equity | 0590280485845 | 1,163 | 1,163 |
| Kimongo Secondary School | Equity | 0590262308869 | 121,393 | 1,565 |
| Kiviu/Ikuusya Secondary School | Equity | 0590261595159 | 313,570 | 13,570 |

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

| PMC | Bank | Account number | Bank Balance 2023/2024 | Bank Balance 2022/2023 |
|---------------------------|--------|----------------|---------------------------|---------------------------|
| Kivou Primary School | Equity | 0590266483735 | 1,576 | 5,076 |
| Kivou Secondary School | Equity | 0590293734275 | 1,678 | 1,821 |
| Kivui Primary School | Equity | 0590264173844 | 345 | 345 |
| Kivui Secondary School | Equity | 0590281263082 | 400,804 | 804 |
| Kiwanza Primary School | Equity | 0590267766414 | 10,149 | 11,019 |
| Kalitini Secondary school | Equity | 0590297136785 | 514,791 | 14,791 |
| Kyandoa Primary School | Equity | 0590276781430 | 536 | 536 |
| Kyanika Primary School | Equity | 0590272017035 | 1,007 | 354,324 |
| Kyatune Primary School | Equity | 0590199870683 | 827 | 827 |
| Kyenini Feeder School | Equity | 0590279249041 | 1,138 | 1,138 |
| Kyulungwa Primary School | Equity | 0590160688686 | 500,778 | 778 |
| Kyumbe Primary School | Equity | 0590277224482 | 8,998 | 8,690 |
| Kyume Primary School | Equity | 0590279396362 | 305,092 | 5,092 |
| Levuni Primary School | Equity | 0590264149579 | 19,488 | 5,493 |
| Lundi Primary School | Equity | 0590263609173 | 1,001,696 | 1,696 |
| Lundi Secondary School | Equity | 0590272957398 | 322,521 | 22,521 |
| Maai Primary School | Equity | 0590263914580 | 730 | 335 |
| Malioni Primary School | Equity | 0590264229855 | 205,599 | 5,599 |
| Mandove Primary School | Equity | 0590263503931 | 156,081 | 150,736 |

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

| PMC | Bank | Account number | Bank Balance 2023/2024 | Bank Balance 2022/2023 |
|-------------------------------|--------|----------------|---------------------------|---------------------------|
| Maongoa Primary School | Equity | 0590271877785 | 257,763 | 7,763 |
| Masavi Girls Secondary School | Equity | 0590261760446 | 502,557 | 178,097 |
| Masavi Primary School | Equity | 0590264172746 | 7,076 | 4,126 |
| Mathuki Chiefs Office | Equity | 0590271928819 | 110 | 110 |
| Mathuki Primary School | Equity | 0590280463837 | 303,030 | 303,030 |
| Mathuki Secondary School | Equity | 0590281076015 | 202,060 | 2,060 |
| Mboru Primary School | Equity | 0590296995609 | 307,165 | 235,737 |
| Mitaavo Primary School | Equity | 0590199853868 | 0 | 0 |
| Muangeri Secondary School | Equity | 0590280228725 | 513,918 | 13,918 |
| Mulang'a Primary School | Equity | 0590269844583 | 758 | 4,158 |
| Mulinde Primary School | Equity | 0590281286184 | 150,373 | 373 |
| Munyuni Secondary school | Equity | 0590294395446 | 27,345 | 415,811 |
| Muono Primary School | Equity | 0590261715951 | 3,054 | 250,904 |
| Murwana Secondary School | Equity | 0590195530391 | 286 | 500,299 |
| Musukini Primary School | Equity | 0590262480535 | 505,588 | 303,288 |
| Muthuka Primary School | Equity | 0590270211652 | 4,789 | 739 |
| Muthuka Secondary School | Equity | 0590296342749 | 1,538 | 1,538 |
| Mutungu Primary School | Equity | 0590199858910 | 564,430 | 564,430 |
| Muunguu Primary School | Equity | 0590270549101 | 478 | 200,607 |

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

| PMC | Bank | Account number | Bank Balance 2023/2024 | Bank Balance 2022/2023 |
|--------------------------------|--------|----------------|---------------------------|---------------------------|
| Mwambiu Secondary School | Equity | 0590281116610 | 937 | 87,145 |
| Mwambui Primary School | Equity | 0590276310919 | 1,824 | 251,156 |
| Mwambui Secondary School | Equity | 0590265977948 | 7,223,680 | 11,545 |
| Mwanyani Primary School | Equity | 0590263869035 | 2,727 | 407 |
| Mwasuma Secondary School | Equity | 0590261713490 | 308,121 | 8,121 |
| Mwingi Primary School | Equity | 0590262874910 | 1,340 | -102 |
| Myuuni Primary School | Equity | 0590194079459 | 57,545 | 533 |
| Ndauni Primary School | Equity | 0590261543905 | 908,371 | 82,561 |
| Ndiamumo Primary School | Equity | 0590290765769 | 31,531 | 0 |
| Ndithi Secondary School | Equity | 0590262024483 | 28 | 4,005 |
| Ndiuni Primary School | Equity | 0590263724837 | 637 | 787 |
| Ndolongwe Primary School | Equity | 0590266119136 | 1,380 | 1,380 |
| Nduvani Primary School | Equity | 0590270239491 | 11,401 | 11,401 |
| Ng'ambo Primary School | Equity | 0590277753189 | 200,974 | 974 |
| Ngangani Primary School | Equity | 0590277303920 | 3,080 | 350 |
| Ngieni Primary School | Equity | 0590277732269 | 2,910 | 2,910 |
| Ngiluni Mbuvi Secondary School | Equity | 0590267524584 | 3,264 | 400,014 |
| Ngiluni Primary School | Equity | 0590281295652 | 250,216 | 250,216 |
| Ngooni Primary School | Equity | 0590198963596 | 5,910 | 5,910 |

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

| PMC | Bank | Account number | Bank Balance 2023/2024 | Bank Balance 2022/2023 |
|------------------------------|--------|----------------|---------------------------|---------------------------|
| Ngueni Primary School | Equity | 059026984303 | | 0 |
| Ngungi Secondary School | Equity | 0590283138811 | 5,836 | 72,106 |
| Nguuni Primary School | Equity | 0590192888527 | 505,705 | 6,302 |
| Nzamani Primary School | Equity | 0590264173728 | 755 | 19 |
| Nzengeni Primary School | Equity | 0590267310655 | 9,591 | 16,043 |
| Nzikani Primary School | Equity | 0590199826685 | 250,377 | 238 |
| Nzouni Primary School | Equity | 0590277489092 | 1,380 | 180 |
| Sosoma Primary School | Equity | 0590299471729 | 69,930 | 10,940 |
| Syomikuku Secondary School | Equity | 0590195204416 | 886 | 1,136 |
| Syumakethe Primary School | Equity | 0590277161038 | 1,658 | 1,658 |
| Syumiku Primary School | Equity | 0590279207360 | 253,702 | 3,702 |
| Syungii Primary School | Equity | 01134523122600 | | 0 |
| Syungii Secondary School | Equity | 0590294514403 | 4,657 | 8,447 |
| Syunoo Primary School | Equity | 0590195742452 | 6,579 | 5,864 |
| Ukasi Boys Secondary School | Equity | 0590296968274 | 105,135 | 295 |
| Ukasi Girls Secondary School | Equity | 0590294988958 | 133,160 | 855 |
| Ulaa Primary School | Equity | 0590262485491 | | |
| Uvati Primary School | Equity | 0590262485491 | 1,932 | 957 |
| Waita Secondary School | Equity | 0590298289805 | 26,350 | 26,422 |

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

| PMC | Bank | Account number | Bank Balance 2023/2024 | Bank Balance 2022/2023 |
|--------------------------|-------------|----------------|---------------------------|---------------------------|
| Waita Special School | Equity | 0590282400395 | 544 | 544 |
| Wangwui Primary School | Equity | 0590280363840 | 156,842 | 4,980 |
| Wingemi Primary School | Equity | 0590264149343 | 300,310 | 300,310 |
| Yanyonge Primary School | Equity | 0590264173524 | 6,072 | 2,052 |
| Yatwa Primary School | Equity | 0590277269075 | 3,470 | 3,470 |
| Yumbe Primary School | Equity | 0590260635038 | 5,767 | 1,707 |
| Yumbu Primary School | Equity | 0590278997883 | 301,961 | 1,961 |
| Kyalamoko Primary School | Equity | 0590262485354 | 1,296 | 1,296 |
| Kalesi Primary School | Cooperative | 01141399447400 | 98,010 | 22,620 |
| Matulani Primary School | Cooperative | 01141399705500 | 252,960 | 87,960 |
| Mwalili Primary School | Cooperative | 01141399551900 | 257,690 | 1,000 |
| Imwaa Primary School | Cooperative | 01141399654200 | | 950,075 |
| Mutulu Primary School | Cooperative | 01141399549300 | 240,561 | 22,741 |
| Kavuti Primary School | Cooperative | 01141399409100 | | 1,875 |
| Kavindu Primary School | Cooperative | 01141399553900 | 203,638 | 3,635 |
| Musokani Primary School | Cooperative | 01141399132100 | 900 | 900 |
| Kangilwa Primary School | Cooperative | 01141398966300 | 514,772 | 14,773 |
| Ngaa Primary School | Cooperative | 01141399669900 | 201,113 | 253,153 |
| Mwambuni Primary School | Cooperative | 01141399683500 | 15,615 | 15,115 |

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

| PMC | Bank | Account number | Bank Balance 2023/2024 | Bank Balance 2022/2023 |
|--------------------------|-------------|----------------|---------------------------|---------------------------|
| Kimongo Primary School | Cooperative | 01141399669600 | 1,222 | 742 |
| Kauswini Primary School | Cooperative | 01141398697800 | 250,181 | 181 |
| Kamunyu Primary School | Cooperative | 01141399408300 | 212,421 | 14,951 |
| Kitinga Primary School | Cooperative | 01141399183101 | 93,247 | 501,497 |
| Kisole Primary School | Cooperative | 01141399548400 | 252,359 | 409,919 |
| Ndiani Primary School | Cooperative | 01141399438800 | 201,916 | 400,366 |
| Yumbe Primary School | Cooperative | 01141399438600 | 229,279 | 12,924 |
| Kyambaa Primary School | Cooperative | 01141399578500 | 500,949 | 949 |
| Waita Primary School | Cooperative | 01141398907000 | 1,029 | 1,023,868 |
| Kathoka Primary School | Cooperative | 01141398674700 | 64,822 | 4,832 |
| Kasovoni Primary School | Cooperative | 01141399416700 | 500,185 | 27,535 |
| Nzuli Primary School | Cooperative | 01141399554200 | 9,405 | 8,264 |
| Karung'a Primary School | Cooperative | 01141399431500 | | 201,065 |
| Thitha Primary School | Cooperative | 01141399416800 | 1,100 | 202,540 |
| Waasya Primary School | Cooperative | 01141399431200 | 251,992 | 1,992 |
| kathumo Primary School | Cooperative | 01141398848700 | 252,407 | 2,406 |
| Ithumbi Primary School | KCB | 1234152703 | 92,704 | 994 |
| Kalanga Primary School | KCB | 1236606442 | 201,206 | 310,546 |
| Malioni Secondary School | KCB | 1224684273 | 301,044 | 1,291 |

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

| PMC | Bank | Account number | Bank Balance 2023/2024 | Bank Balance 2022/2023 |
|--------------------------|------|----------------|---------------------------|---------------------------|
| Mulinde Secondary School | KCB | 1225706165 | 300,259 | 259 |
| Nguni Secondary School | KCB | 1225345987 | 455,924 | 456,895 |
| Thonoo Primary School | KCB | 1225902169 | 2,787 | 5,537 |
| Total | | | 29,090,937 | 12,348,258 |

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

Annex 6: Progress On Follow Up of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---|--------------------------------------|---|
| | | | | |
| RML/MCC/OAG/2021/22-2 | Unsupported Emergency Expenditure | The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.101,162,440 under other grants and transfers. Included in the amount was Kshs.14,350,000 for emergency projects. However, the payment vouchers in support of emergency expenditure totalling Kshs.1,850,000 were not provided for audit verification | Resolved | |

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|--------------------------------------|---|
| RML/MCC/OAG/2021/22-3 | Failure to Maintain General Ledger and Trial Balance | The statement of receipts and payments reflects an expenditure amounting to Kshs.289,071,078. However, the management did not provide MER (Monthly expenditure returns) or AER (Annual expenditure returns) which usually serve as general ledgers in support of the financial statements. Further the schedules provided omitted important details such as Dates, Payment Voucher numbers, Description, Payee, Item charged. | Resolved | |
| RML/MCC/OAG/2021/22-4 | Unsupported Expenditure in Use of goods and services | The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects | Resolved | |

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

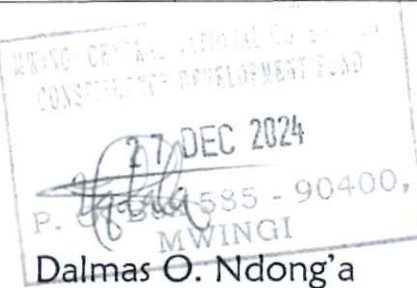
| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---|--------------------------------------|---|
| | | Kshs.14,928,076 under use of goods and services. Included in the amount is Kshs.1,085,876 for Repairs of the Fund Motor Vehicle GKB 290G. However, examination of the payment revealed that both pre and post repair inspection reports and inspection and acceptance reports were not made | | |
| RML/MCC/OAG/2021/22-5 | Accuracy of Fuel Oil & Lubricants | Note 5 to the financial statements reflects an amount of Kshs.1,500,000 under fuel, oil and lubricants. However, review of documents and payment vouchers in support of the expenditure revealed that a total of Kshs.2,800,000 was incurred in supply of | Resolved | |

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|--|--------------------------------------|---|
| | | fuel resulting to an understatement by Kshs.1,300,000. Further, the payment vouchers showed that expenditures on fuel totalling to Kshs.600,000 were wrongfully classified and charged under committee expenses. | | |
| RML/MCC/OAG/2021/22-6 | Delays in project Implementation | The statement of receipts and payments and Note 6 to the financial statements reveals Kshs.167,049,250 was incurred on transfers to other government entities. Included in this amount was Kshs.65,409,250 being transfers to Secondary Schools. Examination of payments under this vote revealed that | Resolved | |

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---|--------------------------------------|---|
| | | there was unexplained delay in various projects as follows; | | |


 P. 585 - 90400,
 MWINGI
 Dalmas O. Ndong'a

.....
 Name
 Fund Account Manager.