

REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 FEB 2025	DAY: WEDNESDAY
TABLED BY: HON. NAOMI WAQO, MP	DEPUTY MAJORITY WHIP
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REPORT

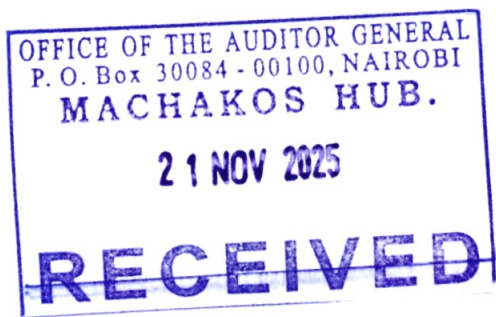
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2025**



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MWALA CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

Transitional Financial Statements under the International Public Sector Accounting Standards
(IPSAS) Accrual Basis

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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
AC	Audit Committee
DCC	Deputy County Commissioner
DFAC	Decentralized Funds Accounts Committee
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
PMCs	Project Management Committees
PWD	Persons with Disability
FY	Financial Year

National Government Constituencies Development Fund (NGCDF)
Mwala Constituency
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B. Definition of Key Terms

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

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 (amended 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 realization 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. Transparency and Accountability
2. Professionalism and Integrity
3. Commitment and Teamwork
4. Neutrality and Objectivity
5. Timeliness and Excellence
6. Advocacy for Citizen Participation

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Mwala 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)

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	PAUL KARIUKI MUGWE
2.	National Sub-County Accountant	AGNES MWENDE MAKOSI
3.	Chairman NGCDFC	DANSON MUTINDA MUANGE
4.	Member NGCDFC	DOMINIC MUTISO MU YA

(c) Fiduciary Oversight Arrangements

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Mwala Constituency. The reports and recommendations of the Audit Committee, 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.

(d) NGCDF Mwala Constituency Headquarters

P.O. Box 858-90100
NG-CDF Building Mwala
Along Kitui – Machakos Road
Machakos, KENYA

(e) NGCDF Mwala Constituency Contacts

P.O. Box 858-90100
Telephone: (254) 0722-167-753
E-mail: cdfmwala@ngcdf.go.ke /ngcdfmwala@gmail.com
Website: www.mwalangcdf.go.ke

(f) NGCDF Mwala Constituency Bankers

1. Kenya Commercial Bank.
Account no. 1106340353(Operational account)
Masii-Branch
P.O.Box 400-90101
Masii
2. **PMC ACCOUNTS**
 1. Equity bank, Masii branch: various (as per annex 2)
 2. KCB bank, Masii branch: various (as per annex 2)

(g) Independent Auditor




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

(h) Principal Legal Adviser





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

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3.NGCDF Committee

Name	Details
 Danson M. Muange Chairman	Date of Birth: 19/10/1971 Academic and professional qualifications: Diploma in Theology Work Experience: Vast experience in community leadership
 Mary S. Nzuki Secretary	Date of Birth: 05/01/1965 Academic and professional qualifications: Certificate ECDE Work Experience: vast experience in teaching
 Catherine N. Musau Member	Date of Birth: 08/07/1980 Academic and professional qualifications: Diploma in Community Development and social work Work Experience: vast experience in community-based activities

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 <p>Dominic Muya Mutiso Member</p>	<p>Date of Birth:12/02/1986 Academic and professional qualifications: Certificate in Kenya secondary education Work Experience: prominent farmer and community leader</p>
 <p>Athanas M. Mbatha Member</p>	<p>Date of Birth:02/03/1972 Academic and professional qualifications: Certificate in Kenya secondary education Work Experience: prominent farmer</p>
 <p>Stephen Kithongo Member</p>	<p>Date of Birth:12/06/1992 Academic and professional qualifications: Certificate in Kenya secondary education Work Experience: prominent youth community leader</p>
 <p>Faith Moyale Member</p>	<p>Date of Birth:25/05/1990 Academic and professional qualifications: Certificate in Kenya secondary education Work Experience: business lady</p>

*National Government Constituencies Development Fund (NGCDF)
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 <p>Eunice Muli Member</p>	<p>Date of Birth:03/06/1994 Academic and professional qualifications: Certificate in Kenya secondary education Work Experience: prominent farmer and community leader</p>
 <p>Paul K. Mugwe Fund Account Manager</p>	<p>Date of Birth: Academic and professional qualifications: MBA in Strategic planning Work Experience: over 15 years' experience in public service.</p>

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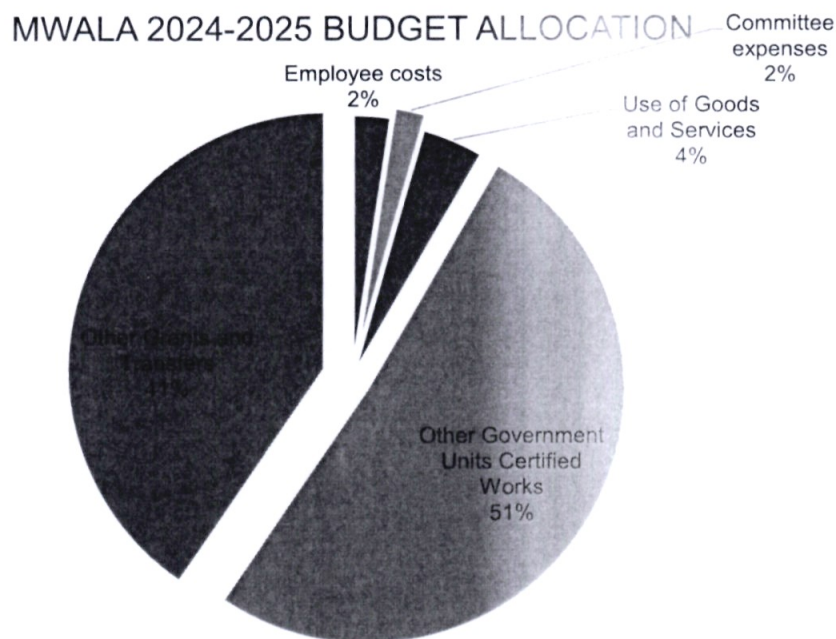
4 NG-CDFC Chairman's Report



In the year under review, of the total expected funding budget of Kshs. 188,414,052.00, only Kshs. 135,861,052.00 had been received as at June 30th 2025 representing about 72% of the total budget. A further Kshs. 27,120,163.00 relating to the previous year was received in the year under review making a total receipt of Kshs 162,981,215.00.

CATEGORY	AMOUNT
Employee costs	4,554,523
Committee expenses	3,756,000
Use of Goods and Services	7,447,000
Other Government Units Certified Works	96,450,000
Other Grants and Transfers	76,206,529
Total	188,414,052

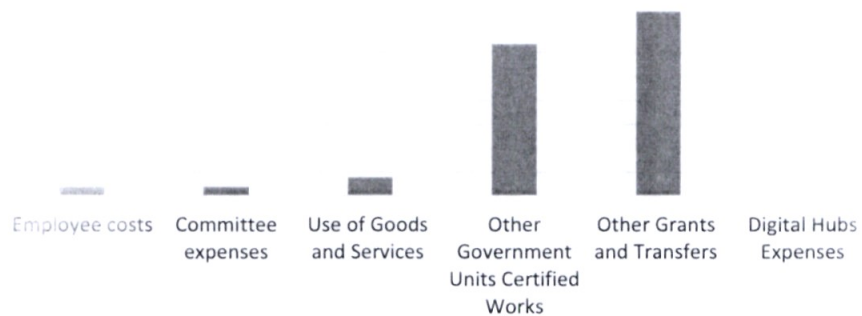
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In the year under review, of the total funding received of Kshs 162,981,215.00 and we had an opening balance of Kshs 168,376,485 making a total receipt of 3331,357,700 at June 30th 2025. The total expenditure during the year under review was Kshs 155,901,512 as illustrated below:

CATEGORY	AMOUNT
Employee costs	3,878,757
Committee expenses	3,968,600
Use of Goods and Services	7,710,956
Other Government Units Certified Works	63,426,332
Other Grants and Transfers	76,916,763
Digital Hubs Expenses	105
Total Expenditure	155,901,512

MWALA EXPENDITURE REPORT



Key achievements during the year 2024/2025

The key achievements during the financial year were majorly on education bursary to needy students across the constituency of Kshs. 62,640,000 with beneficiaries in secondary and tertiary institutions. This assisted in retaining students in schools.

Mwala NG-CDF also managed key achievements in physical infrastructure built in education sector primary schools where one classroom was built in Iiani B Primary school and another classroom in Mango Primary School. This ensured a conducive learning environment for both the students and the teachers.



Pic 1.1

Iiani B Primary School; Construction to completion of 1 classroom



Pic 1.2 Mango primary School; Construction to completion of one classroom

(c). Emerging issues related to the entity

During the financial year, the country faced high rise in inflation thus affecting projects and education sectors negatively. Construction materials and increase in school fees affected the original budget leading to slow absorption rate of the funds.

(d). Implementation Challenges

There was witnessed delay of funds from exchequer which in turn delayed disbursements of funds to the constituencies. Another challenge witnessed was the presence of illiterate PMC members which illustrated need for more capacity building sessions.

Recommended way forward

- Continuous capacity building of NG-CDFC.
- Continuous capacity building of PMCs.
- Continuous project monitoring and evaluation.
- Deployment of enough technical officer

Danson Muange
Chairman NGCDF Committee



5 Statement of Performance against Predetermined Objectives for FY2024-2025

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 Mwala Constituency 2022-2027** plan are to:

1. Strategic Area One: Education

Objective: Become a national model for education by improving schools' infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.

Initiative: Develop and enhance schools' infrastructure to enhance facilities and provide conducive learning environment for children.

Initiative: Enhance and develop social programs that support education within the constituency.

2 Strategic Area Two: Environment

Objective: Improve access to clean water and a more sustainable and conserved environment in Mwala through natural resources conservation initiatives

Initiative: Initiate and enhance conservation programs within the constituency Initiative:

Water and Sanitation: To ensure water sustainability in the Constituency.

3 Strategic Area Three: Security

Objective: Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure

Initiative: Improving infrastructure and service delivery.

4 Strategic Area Four: Sports

Objective: Empower and develop youth and special groups to reduce dependence and spur economic growth through sports

Initiative: Develop and empower youth and special groups through sports.

5 Strategic Area Five: Information Communication and Technology (ICT)

Objective: Enhance access to information and technology by Mwala residents and use ICT to enhance service delivery and spurring development.

Initiative: Enhancement of infrastructure and accessibility of ICT resources in the constituency.

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			bursary beneficiaries at all levels	
Security	To ensure police and administrative services are within reach in the constituency.	Reduced crimes and insecurity and improved service delivery.	number of usable physical infrastructure are built in chiefs offices, AP lines and police stations.	In the 2024/2025 FY Mwala NG-CDF office allocated Kshs. 2,000,000.00 to Kyawango police post for construction of 3 roomed admin block to completion to curb insecurity in the area
Emergency	Cater for unforeseen occurrences in the constituencies	Improved facilities	Increase in number of toilets and roofs repaired	Toilets repaired in Primary schools increased from 8 to 15

6 Governance Statement

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) 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.

In this regard section 5 and 6 of NG CDF regulations provides for procedure for nomination of the five members of the NG CDFC as outlined in section 43 (2) paragraph (b),(c), and (d) of the principal Act through a selection panel composed of:

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel
- iii. Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

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.

1. Nomination process

To facilitate this, the selection panel is invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicized in churches, public offices notice boards and other public areas in the constituency. In Mwala NGCDF, during the financial year 2024/2025 recruitment process was carried out in appointment of NGCDFC members. Out of the total 40 applicants, the selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed by Mwala Constituency Office as per section 43 of the NG-CDF Act, 2015.

S/N	Name	Category representation	Ward
1.	Dominic Muya Mutiso	Male (Adult)	Mwala
2.	Stephen Kithongo	Male (Youth)	Muthetheni
3.	Athanas Mbatha	Male (Adult)	Mbiuni
4.	Catherine Musau	Female (Adult)	Masii/Vyulya
5.	Mary Syombua Nzuki	Female (Adult)	Mbiuni
6.	Fath Loko Moyale	Female (Youth)	Kibauni

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Nominee of the body representing persons with disability

S/N	Name	Nominating Organization	Nature of physical Impairment	Remarks	Ward
1.	Danson Mutinda Muange	Muusini PWD SHG	Physical – leg impairment		Mwala
	Name of the Person submitting the nomination			Stephen Maundu	
	Name of the PWD nominating organization			Muusini PWD SHG	

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.	Eunice M Muli	Female	Wamunyu

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

1. Chairperson position -Mr. Daniel Mutinda Muange
2. Secretary position –Mary Syombua Nzuki elected as the secretary to the committee.

During its first meeting, a Constituency Committee established two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board. The two subcommittee are as follows:

- i. Bursary sub committee
- ii. Complaints resolution committee.

The following were appointed to the different committee:

✓ **Bursary committee**

1. Athanas Muinde -Member
2. Catherine Musau-Member
3. Stephen Kithongo-Member

✓ **Complaints resolution committee**

1. Faith Loko Moyale-Member
2. Eunice M. Muli-Member
3. Dominic Mutiso-Member

The chairman and the secretary are members of both committees. The DCCs are members of the complaints committee, while representative from the ministry of education office is also cooped to be in the Bursary committee.

The Member held total of twenty-four full meeting during the year and two subcommittee meeting for bursary.

The functions of the National Government Constituency Development Fund Committees members 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 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;
- x. Receive and address all complaints

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.

2. 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 practices;
- (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.

3. Appointment and removal of NG-CDFC Members

NG-CDFC members are appointed by a selection panel established under section 43 of the NG-CDF Act 2015. The board shall upon:

- Commencement of a new parliamentary term
- Resolution of a constituency committee
- Removal of a member of the constituency committee
- The occurrence of a vacancy in a constituency committee
- Request the officer of the board seconded to the constituency committee to convene a meeting within 14 days thereof or within the time stipulated by the board.

Each constituency committee shall comprise of;

The national government official responsible for coordination of national government functions

- Two men each nominated in accordance with subsection 3, one whom shall be a youth at the date of appointment
- Two women each nominated in accordance with subsection 3, one whom shall be a youth at the date of appointment
- One person with disability nominated by a registered group representing PWDs in the constituency.
- Two persons nominated by the constituency office established under regulations made pursuant to the parliamentary service act.
- The officer of the board seconded to the constituency committee by the board who shall be an ex-officio member without a vote.
- One member co-opted by the board in accordance with regulations made by the board.

The members of a constituency committee may remove a member in accordance with section 43 (13) and (14) of the Act upon receipt of a complaint against a member. A complaint against a member of a constituency committee shall be deposited with the officer of the board seconded to the constituency. The complaint referred to shall clearly set out the particulars of the issues complained of. The secretary shall convene a special meeting to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. Members shall determine whether there is a sufficient ground existing requiring the accused person to respond. The accused person may call a witness or may respond in writing. The committee may summon the accused member to clarify any issue and shall issue its decision on the matter within 7 days after conclusion of the hearing. The committee shall communicate its decision to the board within 14 days. The board shall

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within 30 days after receipt of the complaint consider the matter and issue a final declaration which shall be binding on all parties.

4. Induction

Induction of NG-CDFC is done upon the appointment of members. The NG-CDF Board shall convene induction forums before the committee commences its business. The committee shall be inducted on the NG-CDF Act and other related laws. They will also be inducted on their functions and mandate including all other related matters the operations of the fund. The essence of the induction is to prepare the committee and equip them with the necessary knowledge and skills to undertake their new mandate. At the constituency level, the officer of the board upon inauguration of the committee, induct them to begin undertaking their mandate. NG-CDF Mwala Committee and Staff were trained by Board in the month of May and June respectively.

5. Training of Members

Training of the committee is a function of the board. The board organizes trainings for the NG-CDFC members to capacity build and refresh them on all aspects pertaining the operations of the fund. The officer of the board at the constituency level in consultation with RC will also organize trainings of members at various levels. NG-CDF Mwala Committee and Staff were trained by Board in the month of May and June respectively.

6. Number of meetings held

The committee held 24 meetings including sub-committees. The agenda of the meetings was to deliberate on issuance of cheques to PMC, bursaries, responding to emergency issues, coming up with wok program of Monitoring and evaluation activities, and responding to emerging issues from the community.

	Com mitte e Mem ber name	Meetings held															
		10/ 7/2 4	29/ 7/2 4	20/ 8/2 4	09/0 9/24	03/1 0/2 4	5/1 1/2 4	13/1 1/2 4	17/0 1/25	19/0 2/25	02/0 3/25	02/0 5/25	27/ 5/2 5	29/ 5/2 5	03/ 6/2 5	26/ 6/2 5	27/ 6/2 5
1	Dans on Mua nge	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
2	Mary S. Nzuk i	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
3	Cath erine	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

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	Musa u																
4	Domi nic Muya	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
5	Faith L Moya le	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
6	Atha nas M. Muin de	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
7	Steph en Kitho ngo	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
8	Eunic e M. Muli	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

7. Policy on conflict of interest

The NG-CDF Board shall issue circulars and guidelines on the policy on conflict of interest to the constituency committee in accordance with the constitution, NG-CDF Act 2015 and other related laws. The constituency committee is required to adopt the policy on conflict of interest as guided and apply to its day-to-day management of the fund. A member who has any interest in any contract or any 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 the matter or be counted on quorum of the meeting during consideration of the matter. There were no any reports on conflict of interest.

8. Members remuneration

NG-CDFC members are not legible for payment of salary but payment of sitting allowances during their meetings and payment of other allowances during their execution of other related activities. The sitting allowances are paid as stipulated in the Act and communicated in writing by the board.

9. Ethics and Conduct

NG-CDFC members are required to conduct themselves following the code of conduct. During execution of their business, they are guided by the provisions of the NG-CDF Act and other related Acts. NG-CDFC members are required to uphold the core values of integrity and accountability, respect and people friendly, responsiveness, team spirit and partnerships, good governance and leadership, equity, quality & excellence.

10. Risk management

The NG-CDF board has prepared a policy on risk management which is cascaded down to the constituency committee. The NG-CDF committee is required to maintain a risk management register which covers all the activities of the committee as provided for in the

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performance contract. The register is updated on monthly basis and submitted electronically to the board by 10th of every subsequent month. This is a management and control tool to guide the committee in decision making.

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7 Management Discussion and Analysis

Mwala NGCDF has over the last 5 years received a total of Kshs 798,693,911.31. The funds have financed projects in key sectors like;

FINANCIAL YEAR	ALLOCATION
2020/2021	137,100,897
2021/2022	137,088,879
2022/2023	151,960,174
2023/2024	200,239,034
2024/2025	188,414,052

Education infrastructure:

Most of the schools in Mwala were constructed in the early 1960s and the old classrooms are dilapidated and in need of refurbishment. The fund is committed to fully renovating all the infrastructure in the institutions to make them conducive for learning. The renovation works include but not limited to; reroofing, plastering walls and tiling floors as well as repainting.

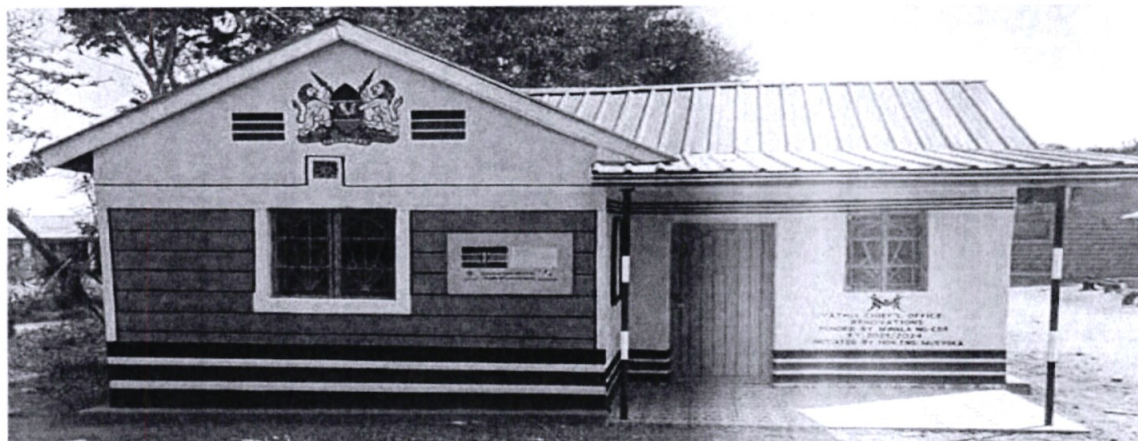
*National Government Constituencies Development Fund (NGCDF)
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Security installations:

The committee is committed to ensuring that all National Government Administration officers (NGAO) have operational offices within their areas of jurisdiction for ease of access to government services to the constituents. The offices are to be fully renovated by the fund.



Makutano chiefs' office; Administration block renovation



Yathui chiefs' office; Administration block renovation

Education bursary project:

Over the five-year period, Funds in excess of Kshs. 247,990,000.00 have been disbursed to assist many needy and bright learners in the constituency. The intervention has seen many destitute children get a chance in life through improved transition and retention rates in various institutions of learning.

FUTURE DEVELOPMENT

Improved stakeholder engagements, enhanced community involvement in planning, implementation and monitoring. Digital transformation, adoption of e-procurement and e-monitoring systems. Focus on environmentally friendly and sustainable development projects.



Paul K. Mugwe
Fund Account Manager

8 Environmental and Sustainability

Mwala 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 and Environment. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities

1. Sustainability strategy and profile -

To ensure the sustainability of Mwala Constituency, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Mwala 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 the intention to provide a better working environment for the security providers within the constituency as well as 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 law enforcement agencies while collaborating with the community in trust on matters of security.
- c. **Climate change mitigation:** The Constituency acknowledges that all its operation has an impact on the environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget to climate change mitigation activities such as forestation, reforestation, grassroots sensitization, and tree seedling production.

2. Environmental performance

We monitor and continuously improve our environmental performance through planting trees, encouraging soil conservation, building sand dams among other initiatives

3. Employee welfare

We invest in providing the best working environment for our employees. MWALA 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 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 coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. xxx 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 safety policy in compliance with the Occupational Safety and Health Act of 2007 (OSHA) and has ensured the work environment is conducive to everybody's movement and accessibility within the office, including PWDs. The Constituency has also put in place disaster-mitigating measures, including fire extinguishers and accessible escape routes in case of emergency.

4. Marketplace practices-

Mwala 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 to lift them economically. Our ethical market practices ensure the fund gets value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers, which are enhanced through organized sensitization forums on the procurement legal framework and ethical subject matters. We are dedicated to honoring 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 practices, including cordial Supply chain and supplier relations, by honoring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests.

5. Community Engagements-

Mwala Constituency has endeavored 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 community projects.

Public Participation in Project Identification, Implementation, and Monitoring

Mwala Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, considering the

national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long-term, was submitted to the NG CDF Board in accordance with the Act.

Public participation is a process that directly engages the concerned stakeholders in decision-making and fully considers public input.

The NG-CDFC engaged the community through community leaders during the bursary program to identify the needy students to be awarded the bursary.

Public Awareness

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

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



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Paul K. Mugwe
Fund Account Manager.

9 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF Mwala 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 ended on June 30, 2025. This responsibility includes: Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; 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; Safeguarding the assets of the entity; Selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Mwala Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual 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, 2025, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Mwala Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

***National Government Constituencies Development Fund (NGCDF)
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The Accounting Officer in charge of the NGCDF Mwala 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.

In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The NGCDF- Mwala Constituency financial statements were approved and signed by the Accounting Officer on 19th August 2025.



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Danson M. Muange
Chairman – NGCDF Committee



.....

Paul K. Mugwe
Fund Account Manager



REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MWALA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2025

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 transitional International Public Sector Accounting Standards (IPSAS) financial statements of National Government Constituencies

Report of the Auditor-General on National Government Constituencies Development Fund - Mwala Constituency for the year ended 30 June, 2025

Development Fund - Mwala Constituency set out on pages 1 to 95, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional International Public Sector Accounting Standards (IPSAS) financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mwala Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the National Government Constituencies Development Fund Act, 2015, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

Misclassification of Expenditure

The statement of financial performance and as disclosed in Note 14 to the financial statements reflect other grants and transfers actual expenditure totalling Kshs.76,916,763 which include bursary of Kshs.26,491,500 for secondary schools. Included in the amount is a payment of Kshs.202,500 for delivery of bursary cheques which was wrongly charged to other grants and transfers under bursaries instead of use of goods and services.

In the circumstances, the accuracy and completeness of other grants and transfers actual expenditure totalling Kshs.76,916,763 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.426,710,700 and Kshs.331,357,700 respectively resulting to underfunding of Kshs.95,353,000 or approximately 22% of the budget. Similarly, the Fund expended Kshs.155,901,512 against actual receipts of

Kshs.331,357,700 resulting to under-absorption of Kshs.175,456,188 or approximately 53% of actual receipts.

The underfunding and the under-absorption affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

The Management is responsible for the Other Information set out on pages iv to xxxiii which comprise of Key Constituency Information and Management, NGCDF Committee, NG-CDF Chairman's Report, Statement of Performance Against Pre-Determined 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 conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unsatisfactory Project Implementation

The statement of financial performance and as disclosed in Notes 13 and 14 to the financial statements reflect Kshs.63,426,332 and Kshs.76,916,763 in respect to other

Government units and other grants and transfers actual expenditure respectively. Included in other Government units actual expenditure is Kshs.53,930,189 and Kshs.9,496,143 in respect to primary and secondary schools actual expenditure respectively. Further, other grants and transfers actual expenditure include Kshs.35,897,000 in respect to bursary for tertiary Institutions.

However, anomalies were noted in respect to implementation of the projects as tabulated in **Appendix I**.

2. Delayed Project Implementation

Review of the project implementation status as at 30 June, 2025 revealed that the Fund allocated Kshs.108,276,000 for the implementation of one hundred and thirty-seven (137) projects. However, only one hundred and twenty (120) projects worth Kshs.70,576,000 were completed, one project worth Kshs.800,000 was on going, while sixteen (16) projects worth Kshs.36,900,000 had not started. Although Management attributed the delay to delayed disbursement of funds by the Board, no measures were put in place to reverse the trend. **Appendix II**

In the circumstances, value for money totalling Kshs.37,700,000 incurred on the incomplete projects could not be confirmed.

3. Irregularities in Management of Emergency Reserves

Note 14 to the financial statements reflects emergency projects totalling Kshs.8,115,088. However, Management did not provide for audit review the emergency expenditure returns to the Board. In addition, review of sampled project files revealed that expenditure totaling Kshs.1,690,692 were not supported with formal requests and evidence to confirm that the projects qualified for emergency funding. **Appendix III**

Further, the Fund transferred Kshs.200,000 and Kshs.100,000 for classroom renovations and electrical installations at Nyaani and Kithiano Primary schools respectively under emergency projects. However, the projects were not implemented during the year under review, and therefore did not meet the criteria to qualify for emergency funding. This is contrary to Section 8(3) of the National Governments Constituencies Development Fund Act, 2015 which states that "Emergency" shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the Committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

In the circumstances, Management was in breach of law.

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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual 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 of 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 Gathungu, SBS
AUDITOR-GENERAL

Nairobi

02 December, 2025

APPENDICES

Appendix I: Unsatisfactory Project Implementation

No.	Contract Name	Contract Details	Audit Observation
1.	Mamilioki Primary School	The Project Management Committee awarded a contract for the renovation of five (5) classrooms at a contract sum of Kshs.950,000 on 1 October, 2024. The contractor received the final payment on 5 November, 2025.	Site visit in November, 2025 revealed that there were visible cracks on the floor and inner wall, some walls had not been plastered while the window frames had not been painted as provided for in the Bill of Quantities. No explanation was provided on why the contractor did not rectify the defects before releasing the final payment.
2.	AIC Mithanga Secondary School	The Fund disbursed Kshs.1,200,000 to the Project Management Committee for renovation of five (5) classrooms. A contract was awarded at a contract sum of Kshs.1,1170,000 on 1 October, 2024 and the final payment was made on 15 November, 2025.	Site visit in November, 2025 revealed that there were visible cracks on the inner wall and roof leakage. No explanation was provided on why the contractor did not rectify the defects before releasing the final payment.
3.	Kabaa Primary School	The Fund disbursed Kshs.1,200,000 to the Project Management Committee (PMC) for the renovation of six (6) classrooms. A contract was awarded at a contract sum of Kshs.1,170,000 on 1 October, 2024 and the final payment for certified works was done on 5 November, 2025.	Site visit in November, 2025 revealed that the floor had not been repaired as provided for in the Bill of Quantities. In addition, the PMC failed to withhold retention monies to cater for defects. No explanation was provided on why the contractor did not rectify the defects before release of final payment.
4.	Kavumbu Secondary School	The Fund incurred an expenditure of Kshs.1,000,000 on the renovation of a dining hall at Kavumbu Secondary School.	Site visit in November, 2025 revealed that the project was completed on 4 November, 2024 but had not been put to full use.
5.	Muthetheni Police Station	The Project Management Committee awarded a contract for roofing of administration block offices, corridor and wash room at a contract sum of Kshs.950,000. The contract period commenced on 4 October, 2024 for a period of one (1) month and Kshs.999,632 was paid in the year under review.	Review of the project file revealed that construction of the administration block started in the financial year 2019/2020. However, site visit on 4 November, 2025 revealed that the project had stalled at roofing stage. Management did not provide measures put in place to complete the project.

Appendix II: Delayed Project Implementation

No.	Name of the Project	Activity	Amount Allocated (Kshs)	Status
1	St. Pius Kaitha Secondary School	Construction of Science Lab to completion - Capacity of 100	2,200,000	Not started
2	Ikalaasa Secondary School	Installation of water gutters and 3 10,000 litre water tanks	500,000	Not started
3	Mawele Primary School	Drilling, Casing and Equipping of a borehole	4,500,000	Not started
4	Matulani Primary School	Grading and Levelling of school play grounds 100M X 100M	1,500,000	Not started
5	Kiuukuni Primary School	Grading and Levelling of school play grounds 100M X 100M	1,500,000	Not started
6	Maanzoni Primary School	Grading and Levelling of school play grounds 100M X 100M	1,500,000	Not started
7	Muthei Deb Primary School	Grading and Levelling of school play grounds 100M X 100M	1,500,000	Not started
8	Myanyani Primary School	Grading and Levelling of school play grounds 100M X 100M	1,500,000	Not started
9	Ulaani Primary School	Grading and Levelling of school play grounds 100M X 100M	1,500,000	Not started
10	Ukalani Primary School	Drilling, Casing and Equipping of a borehole	4,500,000	Not started
11	Mbiuni Deb Primary School	Piping of water from Mbiuni community borehole to the school 1.5km using HDPE pipes	1,500,000	Not started
12	Utithini Primary School	Piping of water from Mbiuni community borehole to the school 2km using HDPE pipes	2,000,000	Not started
13	Mbiuni Deb Primary School	Levelling and compacting of school grounds 120M X 140M	3,000,000	Not started
14	Utithi Aic Primary School	Drilling, Casing and Equipping of a borehole	4,500,000	Not started
15	Kiundwani Primary School	Piping of water from Kikaso community borehole to the school 4.5km using HDPE pipes	4,500,000	Not started
16	Kibau Primary School	Construction of 1 classroom to completion	700,000	Not started
	Total		36,900,000	
1	Syathani Primary School	Renovations - Roofing and Plastering of 4 classrooms	800,000	On going
	Total		800,000	

Appendix III: Irregularities in Management of Emergency Reserves

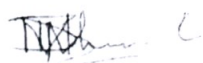
Project Name	Activity	Amount (Kshs)
Ngumbau Primary School	Erection of veranda in 3 classrooms	149,575
Kiuukuni Primary School	Erection of veranda in 3 classrooms	149,575
Kandumbu Primary School	Purchase of School Furniture	98,640
Kionyweni Assistant Chiefs Office	Purchase of Office Furniture	95,575
Kyamatula Primary School	Renovation of 3 classrooms	98,867
Mbiuni Police Station	Wiring and Purchase of Office Equipment	599,115
Miondoni Secondary School	DH Completion	300,000
Kangethe Assistant Chiefs Office	Administration Block Completion	199,345
Total		1,690,692

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

11 Statement of Financial Performance for the Year Ended 30th June 2025

	Note	2024-2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	188,414,052
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		188,414,052
Expenses		
Employee costs	10	4,696,313
Committee expenses	11	3,968,600
Use of Goods and Services	12	7,710,956
Other Government Units Actual expenditure	13	63,426,332
Other Grants and Transfers Actual expenditure	14	76,916,763
Depreciation and amortization expense	15	
Digital Hubs Expenses Actual expenditure	16	105
Total expenses		156,719,069
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		31,694,983

The Constituency financial statements were approved by the NGCDFC on 19th August 2025 and signed by;



Chairman NG-CDF
Committee
Danson M. Muange

SUB COUNTY ACCOUNTANT
MWALA
P.O. BOX 3-8012 MWALA

National Sub-County
Accountant
Agnes Makosi
ICPAK M/No:20985

Fund Account Manager
Paul Kariuki Mugwe

***National Government Constituencies Development Fund (NGCDF) Mwala Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025***

(Paragraph 79 of IPSAS33 allows for the election by an MDA to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position, and an opening statement of financial position at the time of adoption of the accrual basis of accounting. In preparing this financial reporting template, this election has been made; therefore, there are no comparatives in the first year of transition.)

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

12 Statement Of Financial Position As At 30th June, 2025


	Note	2024-2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	175,456,187	168,376,484
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	95,353,000	69,920,163
Prepayments	22	-	-
Total Current Assets		270,809,188	238,296,647
Non-Current Assets			
Property, Plant and Equipment	23	-	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		-	-
Total Assets (A)		270,809,188	238,296,647
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	-	-
Lease Liabilities	28	-	-
Gratuity Provision	29	901,257	83,700
Total Current Liabilities		901,257	83,700
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		901,257	83,700
Net Assets (A-B)		269,907,931	238,212,947
Represented by:			
Revaluation Reserves		-	-
Accumulated Surplus		269,907,931	238,212,948

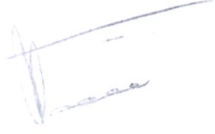
**National Government Constituencies Development Fund (NGCDF) Mwala Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025**

Total Net Assets		269,907,931	238,212,948
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The Constituency financial statements set out on Pages 1 to 42 approved by NG CDFC on 19th August 2025 and signed by:



**SUB COUNTY ACCOUNTANT
MWALA
P.O. Box 3-90162 MWALA
Date..... Sign. **



Chairman NG-CDF Committee

Danson M. Muange

**National Sub-County
Accountant
Agnes Makosi
ICPAK M/No: 20985**

Fund Account Manager

Paul Kariuki Mugwe



*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

13 Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
Fund Balance as at 30 th June 2024		155,776,832	155,776,832
Adjustments			
Recognition of Assets		82,519,816	82,519,816
Recognition of Liabilities		83,700	83,700
As at July 1, 2024		238,212,948	238,212,948
Surplus/(Deficit) For the Period		31,694,983	31,694,983
Revaluation Gain/Loss		-	-
As at June 30, 2025		269,907,931	269,907,931

Note:

1. For items that are not common in the financial statements, the Entity should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.
2. Prior year adjustment should have an elaborate note describing what the amounts relate to. In such instances, a restatement of the opening balances needs to be done.

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

14 Statement Of Cash Flows for The Year Ended 30th June 2025

	Notes	2024-2025
		Kshs
Cashflows from operating activities		
Receipts		
Transfers from the NGCDF Board		162,981,215
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		-
Total Receipts		162,981,215
Payments		3,878,757
Employee costs		3,968,600
Committee expenses		7,710,956
Use of Goods and Services		63,426,332
Other Government Units Certified Works		76,916,763
Other Grants and Transfers		105
Digital Hubs Expenses		
Total Payments		155,901,512
Net Cash Flows from/ (used in) Operating Activities	31	7,079,703
Cash flows From Investing Activities		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Net increase/(decrease)in cash& Cash equivalentents		7,079,703
Cash Flows from Financing Activities		
Lease Payment		

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Net Cash Flows from Financing Activities		7,079,703
Cash and cash equivalents at 1 July 2024	19	168,376,484
Cash and cash equivalents at 30 June 2025	19	175,456,187

(PSASB has prescribed the direct method of cash flow preparation/ presentation for all entities under the IPSAS accrual basis of accounting.)

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

15 Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	FY 2024-2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	FY 2024-2025	FY 2024-2025		
Revenue							
Transfers From the NGCDF Board	188,414,052	168,376,485	69,920,163	426,710,700	331,357,700	95,353,000	78%
Transfers from domestic and foreign partners	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
Totals	188,414,052	168,376,485	69,920,163	426,710,700	331,357,700	95,353,000	78%
Expenses							
Employee costs	4,554,523	3,307,555	-	7,862,078	3,878,757	3,983,322	49%
Committee expenses	3,756,000	622,000	-	4,378,000	3,968,600	409,400	91%
Use of Goods and Services	7,447,000	1,886,881	-	9,333,881	7,710,956	1,622,925	83%
Other Government Units Certified Works	96,450,000	136,994,828	27,120,163	260,564,991	63,426,332	197,138,659	24%
Other Grants and Transfers	76,206,529	15,755,977	-	91,962,506	76,916,763	15,045,743	84%

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	FY 2024-2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	FY 2024-2025	FY 2024-2025		
Digital Hubs Expenses		9,809,244	-	9,809,244	105	9,809,139	0%
Funds Pending Approval**	-	-	42,800,000	42,800,000	-	42,800,000	
Total Expenditure	188,414,052	168,376,485	69,920,163	426,710,700	155,901,512	270,809,188	37%
Surplus for the period							

**Funds pending approval are sums not yet approved by the board for utilization and include approved allocations and/or AIA not yet allocated for specific projects.

Explanatory Notes.

1. Employee costs

Employee costs were underutilized due to delay in disbursement of funds to the constituency during the financial year. During the year under review the constituency had no technical staff i.e. Clerk of Works, Accounts Assistant and Office Driver thus underutilization of funds.

2. Use of Goods and Services

Use of goods and services were underutilized due to delay in disbursement of funds to the constituency during the financial year.

3. Other Government Units Certified Works

Other government units certified works were underutilized due to delay in disbursement of funds to the constituency during the financial year.

4. Other Grants and Transfers

Other grants and transfers were underutilized due to delay in disbursement of funds to the constituency during the financial year.

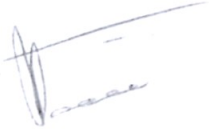
5. Digital Hubs Expenses

Digital hubs expenses were underutilized due to delay in disbursement of funds to the constituency during the financial year.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	270,809,188
Less undisbursed funds receivable from the Board as at 30 th June 2025	95,353,000
Cash and Cash Equivalents at the end of the 30 th June 2025	175,456,188

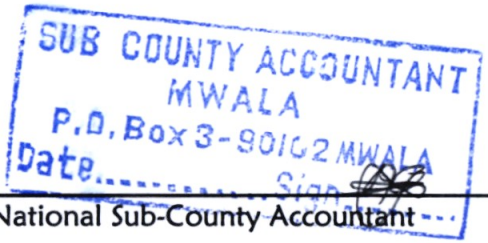
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 19th August 2025 and signed by:

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*



Fund Account Manager

Paul K. Mugwe



National Sub-County Accountant

Agnes Makosi
ICPAK M/No: 20985



Chairman NG-CDF Committee

Danson M. Muange

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

16 Budget Execution by Sectors and Projects for The Year Ended 30th June 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent			-			
1.1 Compensation of employees	4,554,523	3,307,555	-	7,862,078	3,878,757	3,983,322
1.2 Committee allowances	1,428,000	14,000	-	1,442,000	1,442,000	-
1.3 Use of goods and services	5,322,000	1,562,070	-	6,884,070	5,691,878	1,192,192
Sub-total	11,304,523	4,883,625	-	16,188,148	11,012,635	5,175,513
2.0 Monitoring and evaluation						
2.1 Capacity building	1,000,000	-	-	1,000,000	618,600	381,400
2.2 Committee allowances	1,328,000	8,000	-	1,336,000	1,308,000	28,000
2.3 Use of goods and services	2,125,000	324,811	-	2,449,811	2,019,078	430,733
2.4 constituency oversight committee	-	600,000	-	600,000	600,000	-
Sub-total	4,453,000	932,811	-	5,385,811	4,545,678	840,133
4.0 Emergency						
unutilized	9,916,529	7,899,444	-	17,815,973	8,115,088	9,700,885
Sub-total	9,916,529	7,899,444	-	17,815,973	8,115,088	9,700,885
5.0 Bursary and Social Security						
5.1 Primary Schools	-			-		-

***National Government Constituencies Development Fund (NGCDF) Mwala Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025***

5.2 Secondary Schools	25,000,000	-	-	25,000,000	25,000,000	-
5.3 Tertiary Institutions	35,640,000	296,000	-	35,936,000	35,936,000	-
5.4 special needs	-	-	-	-	-	-
5.5 vocational	2,000,000	3,000,000	-	5,000,000	2,002,500	2,997,500
5.6 Social Security				-		-
Sub-total	62,640,000	3,296,000	-	65,936,000	62,938,500	2,997,500
7.0 Environment						
Sub-total	-	-	-	-	-	-
8.0 Primary Schools Projects						
Miondoni Primary School	600,000	-	-	600,000	-	600,000
Mavindini Primary School	1,700,000	-	-	1,700,000	-	1,700,000
Kyawango Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Ulaani Primary School	1,700,000	-	-	1,700,000	-	1,700,000
Ulaani Primary School	600,000	-	-	600,000	-	600,000
Kangii Primary School	600,000	-	-	600,000	-	600,000
Ngunyumu Primary School	600,000	-	-	600,000	-	600,000
Ulaani Primary School	600,000	-	-	600,000	-	600,000
AIC Kyanda Primary School	600,000	-	-	600,000	-	600,000
Kathuki AIC Primary School	600,000	-	-	600,000	-	600,000
Muusini S.A Primary School	600,000	-	-	600,000	-	600,000
Katheka B Primary School	850,000	-	-	850,000	-	850,000
Mithanga AIC Primary	850,000	-	-	850,000	-	850,000
Kitooni Primary School	850,000	-	-	850,000	-	850,000
Muumoni Primary School	850,000	-	-	850,000	-	850,000
Muthei Deb Primary School	850,000	-	-	850,000	-	850,000
Makutano Deb Primary	850,000	-	-	850,000	-	850,000
Embui Primary School	850,000	-	-	850,000	-	850,000
Kawaa Primary School	850,000	-	-	850,000	-	850,000

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
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Kyaitha Primary School	850,000	-	-	850,000	-	850,000
Mamiloki Primary School	850,000	-	-	850,000	-	850,000
KavumbuAbc Primary	850,000	-	-	850,000	-	850,000
Kitula Primary School	850,000	-	-	850,000	-	850,000
Kangondi Primary School	850,000	-	-	850,000	-	850,000
Kyaani Primary School	850,000	-	-	850,000	-	850,000
Miu Deb Primary School	850,000	-	-	850,000	-	850,000
Kiuukuni Primary School	850,000	-	-	850,000	-	850,000
Mbaani Primary School	850,000	-	-	850,000	-	850,000
Kyambusya Primary School	850,000	-	-	850,000	-	850,000
Katitu primary school	850,000	-	-	850,000	-	850,000
Kitwamba primary school	850,000	-	-	850,000	-	850,000
Kundu Primary School	850,000	-	-	850,000	-	850,000
Kikulumi Primary School	850,000	-	-	850,000	-	850,000
Malaani Primary School	850,000	-	-	850,000	-	850,000
Mavitini Primary School	850,000	-	-	850,000	-	850,000
Kilala H.G.M Primary School	850,000	-	-	850,000	-	850,000
Mukuyuni Primary School	850,000	-	-	850,000	-	850,000
Mithuluni Primary School	850,000	-	-	850,000	-	850,000
Kiuukuni Primary School	850,000	-	-	850,000	-	850,000
MithiniAbc Primary School	850,000	-	-	850,000	-	850,000
Kasengela Primary School	850,000	-	-	850,000	-	850,000
Konza Primary School	850,000	-	-	850,000	-	850,000
Kyalavo Primary School	850,000	-	-	850,000	-	850,000
Itooni Primary School	850,000	-	-	850,000	-	850,000
Katheka AIC Primary School	850,000	-	-	850,000	-	850,000
MulauAbc Primary School	850,000	-	-	850,000	-	850,000
St. AnnasKatheka A Primary School	850,000	-	-	850,000	-	850,000

***National Government Constituencies Development Fund (NGCDF) Mwala Constituency
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Makiliva Primary School	850,000	-	-	850,000	-	850,000
Manzuva Primary School	850,000	-	-	850,000	-	850,000
Ngunyumu Primary School	850,000	-	-	850,000	-	850,000
Kaliakundu Primary School	850,000	-	-	850,000	-	850,000
Mbiuni Deb Primary School	850,000	-	-	850,000	-	850,000
Etikoni Primary School	850,000	-	-	850,000	-	850,000
Kikuuni Primary School	850,000	-	-	850,000	-	850,000
Muthwani Primary School	850,000	-	-	850,000	-	850,000
Kunikila Primary School	850,000	-	-	850,000	-	850,000
AIC Kimuuni Primary School	850,000	-	-	850,000	-	850,000
AIC Kathyoli Primary School	850,000	-	-	850,000	-	850,000
Matuu Primary School	850,000	-	-	850,000	-	850,000
Windala Primary School	850,000	-	-	850,000	-	850,000
Kithuia Primary School	850,000	-	-	850,000	-	850,000
Kwakatunge Primary	850,000	-	-	850,000	-	850,000
Kwakisau Primary School	850,000	-	-	850,000	-	850,000
Kandumbu Primary School	850,000	-	-	850,000	799,950	50,050
Kyuluni Primary School	850,000	-	-	850,000	-	850,000
Kisaani Primary School	850,000	-	-	850,000	-	850,000
Ikumini Primary School	850,000	-	-	850,000	-	850,000
Mawele Primary School	850,000	-	-	850,000	-	850,000
Kitange Primary School	850,000	-	-	850,000	-	850,000
Kwakisua Primary School	850,000	-	-	850,000	-	850,000
Wetaa Primary School	850,000	-	-	850,000	-	850,000
Iiani Primary School (Mwala)	850,000	-	-	850,000	-	850,000
Kabaa Primary School	850,000	-	-	850,000	-	850,000
Utithi AIC Primary School	850,000	-	-	850,000	-	850,000
Kwamwonga Primary School	850,000	-	-	850,000	-	850,000

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
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Muvwana Primary School	850,000	-	-	850,000	-	850,000
Mbaikini Primary School	850,000	-	-	850,000	-	850,000
Ndeini Primary School	850,000	-	-	850,000	-	850,000
Maanzoni Primary School	850,000	-	-	850,000	-	850,000
Kaitha Primary School	850,000	-	-	850,000	-	850,000
Wakaela Primary School	850,000	-	-	850,000	-	850,000
Miondoni Primary School	850,000	-	-	850,000	-	850,000
Makaalu Primary School	850,000	-	-	850,000	-	850,000
Lema primary school	850,000	-	-	850,000	-	850,000
Kikaso Primary School	850,000	-	-	850,000	-	850,000
Itunduni Primary School	850,000	-	-	850,000	-	850,000
Kyeengai Primary School	850,000	-	-	850,000	-	850,000
Sofia Primary School	850,000	-	-	850,000	-	850,000
Nduluku Primary School	850,000	-	-	850,000	-	850,000
Kilaatu Primary School	850,000	-	-	850,000	-	850,000
Kituiu Primary School	850,000	-	-	850,000	-	850,000
KIVULUSA PRIMARY SCHOOL	-	800,000	-	800,000	800,000	-
ITUMBINI PRIMARY SCHOOL	-	800,000	-	800,000	800,000	-
KWAVENGE PRIMARY SCHOOL	-	800,000	-	800,000	800,000	-
manzuva primary school: Primary	-	400,000	-	400,000	399,605	395
Kyuluni Primary school:	-	500,000	-	500,000	-	500,000
mwaasua primary school: water	-	2,000,000	-	2,000,000	-	2,000,000
MASI DEB PRIMARY SCHOOL: water	-	2,000,000	-	2,000,000	-	2,000,000
KIUUKUNI PRIMARY SCHOOL: water	-	3,700,000	-	3,700,000	-	3,700,000
NGUMBAU PRIMARY SCHOOL: water	-	4,000,000	-	4,000,000	126	3,999,874
KYOWANI PRIMARY SCHOOL :	-	3,600,000	-	3,600,000	-	3,600,000

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water						
KONZA PRIMARY SCHOOL : water	-	3,400,000	-	3,400,000	-	3,400,000
KITHANGAINI PRIMARY SCHOOL : water	-	3,700,000	-	3,700,000	-	3,700,000
KITHIIANI PRIMARY SCHOOL : water	-	800,000	-	800,000	-	800,000
KYEENGAI PRIMARY SCHOOL :water	-	800,000	-	800,000	-	800,000
KITULA PRIMARY SCHOOL : water	-	4,100,000	-	4,100,000	126	4,099,874
AIC KATITHI PRIMARY SCHOOL : water	-	3,300,000	-	3,300,000	-	3,300,000
MUTHETHENI PRIMARY SCHOOL : water	-	3,500,000	-	3,500,000	-	3,500,000
KYETHIVO PRIMARY SCHOOL : water	-	3,300,000	-	3,300,000	-	3,300,000
MBAANI PRIMARY SCHOOL : water	-	4,400,000	-	4,400,000	-	4,400,000
TULILA PRIMARY SCHOOL : water	-	3,800,000	-	3,800,000	126	3,799,874
KWAVENGE PRIMARY SCHOOL :water	-	2,800,000	-	2,800,000	-	2,800,000
KATHEKA SECONDARY SCHOOL	-	1,000,000	-	1,000,000	-	1,000,000
KAWAA PRIMARY SCHOOL	-	600,000	-	600,000	599,575	425
KWAVENGE PRIMARIY SCHOOL	-	800,000	-	800,000	800,000	-
MANGO PRIMARY SCHOOL	-	600,000	-	600,000	599,575	425
WETAA PRIMARY SCHOOL	-	800,000	-	800,000	800,000	-
MIKUYUNI PRIMARY SCHOOL	-	600,000	-	600,000	599,619	381
MAMILOKI PRIMARY SCHOOL	-	1,000,000	-	1,000,000	999,575	425
ST ANNS KATHEKA A PRIMARY SCHOOL	-	600,000	-	600,000	599,177	823

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NGANGANI PRIMARY SCHOOL	-	600,000	-	600,000	599,575	425
MIINI PRIMARY SCHOOL	-	600,000	-	600,000	598,800	1,200
SOFIA PRIMARY SCHOOL	-	800,000	-	800,000	799,493	507
MAVINDINI PRIMARY SCHOOL	-	600,000	-	600,000	599,925	75
KATHIANI PRIMARY SCHOOL	-	1,600,000	-	1,600,000	783,263	816,737
KYAIMU PRIMARY SCHOOL	-	600,000	-	600,000	599,575	425
IIANI PRIMARY SCHOOL	-	600,000	-	600,000	599,356	644
KYAMBUSYA PRIMARY SCHOOL	-	600,000	-	600,000	599,575	425
KIBAU PRIMARY SCHOOL	-	700,000	-	700,000	-	700,000
SYATHANI PRIMARY SCHOOL	-	800,000	-	800,000	798,650	1,350
KWANDOO PRIMARY SCHOOL	-	600,000	-	600,000	599,575	425
NGULUI PRIMARY SCHOOL	-	600,000	-	600,000	572,647	27,353
MATUU PRIMARY SCHOOL	-	600,000	-	600,000	599,893	107
MUKUYUNI PRIMARY SCHOOL	-	600,000	-	600,000	599,902	98
KYAANI PRIMARY SCHOOL	-	600,000	-	600,000	599,575	425
KIKUUMINI PRIMARY SCHOOL	-	600,000	-	600,000	599,575	425
AIC KATITHI PRIMARY SCHOOL	-	600,000	-	600,000	599,575	425
UVAINI PRIMARY SCHOOL	-	650,000	-	650,000	-	650,000
KABAA PRIMARY SCHOOL	-	1,200,000	-	1,200,000	1,199,575	425
NYANYAA PRIMARY SCHOOL	-	2,100,000	-	2,100,000	-	2,100,000
IIANI PRIMARY SCHOOL	-	1,000,000	-	1,000,000	-	1,000,000
KYALAVO PRIMARY SCHOOL	-	600,000	-	600,000	599,575	425
KYENI PRIMARY SCHOOL	-	600,000	-	600,000	599,575	425
KYEENGULI PRIMARY SCHOOL	-	800,000	-	800,000	799,575	425
Ngamba primary school : Primary	-	805,400	-	805,400	804,975	425
ITHEMBONI PRIMARY SCHOOL	-	805,400	-	805,400	804,415	985
KIONYWENI PRIMARY SCHOOL	-	805,400	-	805,400	602,910	202,490
KYETHIVO PRIMARY SCHOOL	-	805,400	-	805,400	804,165	1,235

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KITHIANIO PRIMARY SCHOOL	-	805,400	-	805,400	805,315	85
KIVULUSA PRIMARY SCHOOL	-	805,400	-	805,400	804,737	663
MUSAALANI PRIMARY SCHOOL	-	805,400	-	805,400	804,373	1,027
KANGII PRIMARY SCHOOL	-	805,400	-	805,400	804,265	1,135
NGUNYUMU PRIMARY SCHOOL	-	600,000	-	600,000	599,575	425
KYAWANGO PRIMARY SCHOOL	-	805,400	-	805,400	804,960	440
MANGO PRIMARY SCHOOL	-	805,400	-	805,400	804,415	985
KYANGANGA PRIMARY SCHOOL	-	805,400	-	805,400	805,400	-
KAVUNYU PRIMARY SCHOOL	-	805,400	-	805,400	805,400	-
KYAMUTWII PRIMARY SCHOOL	-	805,400	-	805,400	805,150	250
NGULUI PRIMARY SCHOOL	-	805,400	-	805,400	804,542	858
NYAANI PRIMARY SCHOOL	-	805,400	-	805,400	804,180	1,220
MIINI PRIMARY SCHOOL	-	805,400	-	805,400	805,150	250
KITHIIANI PRIMARY SCHOOL	-	805,400	-	805,400	805,215	185
WAMUNYU ABC PRIMARY SCHOOL	-	805,400	-	805,400	805,400	-
NZOLOLO PRIMARY SCHOOL	-	1,000,000	-	1,000,000	999,575	425
KYAMATULA PRIMARY SCHOOL	-	805,400	-	805,400	804,415	985
KYAMBOO PRIMARY SCHOOL	-	806,533	-	806,533	803,747	2,786
IKALAASA PRIMARY SCHOOL	-	805,400	-	805,400	804,767	633
KITILE PRIMARY SCHOOL	-	805,400	-	805,400	804,915	485
TULILA PRIMARY SCHOOL	-	805,400	-	805,400	804,975	425
KATULANI PRIMARY SCHOOL	-	805,400	-	805,400	804,373	1,027
KIVALANI PRIMARY SCHOOL	-	767,370	38,030	805,400	804,747	653
KWAMUTIA PRIMARY SCHOOL	-	600,000	-	600,000	599,575	425
MANGO PRMARY SCHOOL : Primary	-	500,000	-	500,000	499,575	425
KANDUMBU PRIMARY SCHOOL	-	800,000	-	800,000	-	800,000
kavumbu abc primary school	-	500,000	-	500,000	-	500,000

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
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un utilized funds : Primary School	-	99,102	-	99,102	-	99,102
Maanzoni Primary school	-	-	1,500,000	1,500,000	-	1,500,000
Kiuukuni Primary school	-	-	1,500,000	1,500,000	-	1,500,000
Matulani Primary school	-	-	1,500,000	1,500,000	-	1,500,000
maiani primary school	-	-	805,400	805,400	804,090	1,310
ngumbau primary school	-	-	805,400	805,400	410,575	394,825
masii township primary school	-	-	805,400	805,400	-	805,400
muusini sa primary school	-	-	805,400	805,400	804,893	507
iiiani b primary school	-	-	805,400	805,400	805,545	(145)
kikelenzu primary school	-	-	805,400	805,400	510,953	294,447
kingatuani primary school	-	-	805,400	805,400	804,767	633
vyulya aic primary school	-	-	805,400	805,400	804,632	768
kamuya primary school	-	-	805,400	805,400	-	805,400
masawa primary school	-	-	805,400	805,400	399,108	406,292
ulaani primary school	-	-	805,400	805,400	805,654	(254)
kusyondonga primary school	-	-	805,400	805,400	804,499	901
kathama primary school	-	-	805,400	805,400	804,873	527
mumbuni primary school	-	-	805,400	805,400	805,353	47
utithi primary school	-	-	806,533	806,533	805,333	1,200
Adhara pre school	-	500	-	500	-	500
Maanzoni primary school	-	760	-	760	-	760
Windala primary school	-	1,267	-	1,267	-	1,267
Kyeni primary school	-	960	-	960	-	960
Kikaso Kyeu pre school	-	1,280	-	1,280	-	1,280
matuu primary school	-	17,520	-	17,520	-	17,520
Miini primary school	-	19,780	-	19,780	-	19,780
Sofia primary school	-	1,230	-	1,230	-	1,230
miseleni primary school	-	707	-	707	-	707

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
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kitooni SDA primary school	-	220	-	220	-	220
Muvwana primary school	-	195	-	195	-	195
mavindini primary school	-	1,160	-	1,160	-	1,160
muthetheni pzone office	-	3,000	-	3,000	-	3,000
mithanga primary school	-	1,000	-	1,000	-	1,000
Kaliambeu primary school	-	1,657	-	1,657	-	1,657
Uvanga primary school	-	380	-	380	-	380
Kyamboo primary school	-	380	-	380	-	380
Nunga primary school school	-	2,094	-	2,094	-	2,094
AIC Katheka primary school	-	1,090	-	1,090	-	1,090
kiteteni primary school	-	1,220	-	1,220	-	1,220
AIC Katithi primary school	-	200	-	200	-	200
Mwaasua secondary school	-	9	-	9	-	9
Mango primary school	-	915	-	915	-	915
Ngamba primary school	-	1,355	-	1,355	-	1,355
Kiuukuni primary school	-	634	-	634	-	634
Kituiu primary school	-	660	-	660	-	660
kisinzini primary school	-	5,434	-	5,434	-	5,434
kundu primary school	-	550	-	550	-	550
Embui primary school	-	1,020	-	1,020	-	1,020
kwamwonga primary school	-	760	-	760	-	760
Ngumbau primary school	-	760	-	760	-	760
Kithiani primary school	-	55	-	55	-	55
Nduluku primary school	-	760	-	760	-	760
Yamalwa primary school	-	14,524	-	14,524	-	14,524
Kwakatunge primary school	-	585	-	585	-	585
kionyweni primary school	-	225,300	-	225,300	-	225,300
Mavitini primary school	-	295	-	295	-	295

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
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Kambiti primary school	-	8,605	-	8,605	-	8,605
Nyaanyaa primary school	-	18,989	-	18,989	-	18,989
Kyamutwii Primary school	-	18,000	-	18,000	-	18,000
Wakaela primary school	-	1,510	-	1,510	-	1,510
Ikalaasa primary school	-	123,722	-	123,722	-	123,722
Kitange primary school	-	598,149	-	598,149	-	598,149
kilaatu primary school	-	9,100	-	9,100	-	9,100
kyaiitha primary school	-	453,375	-	453,375	-	453,375
kabaa primary school	-	227,579	-	227,579	-	227,579
Ngului primary school	-	43,655	-	43,655	-	43,655
mwala DEB primary school	-	175,977	-	175,977	-	175,977
kitooni SDA primary school	-	2,860	-	2,860	-	2,860
manzuva primary school	-	999	-	999	-	999
kwamutula primary school	-	3,075	-	3,075	-	3,075
kyamwei primary school	-	653	-	653	-	653
kyou primary school	-	575	-	575	-	575
kivauni primary school	-	1,230	-	1,230	-	1,230
Nguluni primary school	-	4,065	-	4,065	-	4,065
mbiuni DEB primary school	-	2,999	-	2,999	-	2,999
Kombe primary school	-	280	-	280	-	280
mbaani primary school	-	1,085	-	1,085	-	1,085
Mutula primary school	-	6,072	-	6,072	-	6,072
mithuluni primary school	-	194	-	194	-	194
kalau primary school	-	640	-	640	-	640
Kathama ABC primary school	-	150	-	150	-	150
Miini primary school	-	380	-	380	-	380
Kitile primary school	-	1,145	-	1,145	-	1,145
Kathiani primary school	-	1,865	-	1,865	-	1,865

***National Government Constituencies Development Fund (NGCDF) Mwala Constituency
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lema primary school	-	985	-	985	-	985
kalau primary school	-	630	-	630	-	630
Kitile primary school	-	523	-	523	-	523
kikelenzu primary school	-	1,095	-	1,095	-	1,095
Sofia primary school	-	640	-	640	-	640
kwakaluu primary school	-	448	-	448	-	448
muthei primary school	-	760	-	760	-	760
kyeengai primary school	-	1,260	-	1,260	-	1,260
kathama primary school	-	4,938	-	4,938	-	4,938
kathama AIC Primary school	-	860	-	860	-	860
Kaitha primary school	-	760	-	760	-	760
AIC Kimuuni primary school	-	3,440	-	3,440	-	3,440
kwakisua primary school	-	895	-	895	-	895
liani B Primary school	-	550	-	550	-	550
Nthuluni primary school	-	195	-	195	-	195
Kisaani primary school	-	454	-	454	-	454
musaalani primary school	-	1,060	-	1,060	-	1,060
muthetheni primary school	-	4,095	-	4,095	-	4,095
kivalani primary school	-	40	-	40	-	40
mavindini primary school	-	3,249	-	3,249	-	3,249
ngomano primary school	-	865	-	865	-	865
kyowani primary school	-	1,076	-	1,076	-	1,076
masii Township primary school	-	5,215	-	5,215	-	5,215
maakalu primary school	-	1,859	-	1,859	-	1,859
muumoni primary school	-	420	-	420	-	420
kangondi primary school	-	280	-	280	-	280
AIC Kyanda primary school	-	210	-	210	-	210
AIC Kathuki pri school	-	575	-	575	-	575

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
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Mutendeu primary school	-	1,295	-	1,295	-	1,295
Nyaani primary school	-	500	-	500	-	500
Kwavenge primary school	-	2,440	-	2,440	-	2,440
Ikumini primary school	-	1,000	-	1,000	-	1,000
konza primary school	-	275	-	275	-	275
Itumbini primary school	-	760	-	760	-	760
Kyaani primary school	-	190	-	190	-	190
Kyambusya primary school	-	975	-	975	-	975
miondoni primary school	-	323	-	323	-	323
kavunyu primary school	-	1,036	-	1,036	-	1,036
Yoani DEB Primary school	-	270	-	270	-	270
St. Mary's primary school	-	4,757	-	4,757	-	4,757
Uvanga primary school	-	1,009	-	1,009	-	1,009
itooni primary school	-	2,281	-	2,281	-	2,281
maini primary school	-	2,286	-	2,286	-	2,286
utithini primary school	-	634	-	634	-	634
Ngumbau primary school	-	2,495	-	2,495	-	2,495
kyowani primary school	-	760	-	760	-	760
katheka A Primary school	-	190	-	190	-	190
kilala primary school	-	90	-	90	-	90
uvaini primary school	-	3,134	-	3,134	-	3,134
kawaa primary school	-	930	-	930	-	930
Vyulya AIC Primary school	-	7,499	-	7,499	-	7,499
Kathama DEB PRIMARY school	-	1,491	-	1,491	-	1,491
King'atuani primary school	-	840	-	840	-	840
yikiatine primary school	-	4,255	-	4,255	-	4,255
kikaso kyeu primary school	-	380	-	380	-	380
kenze primary school	-	760	-	760	-	760

***National Government Constituencies Development Fund (NGCDF) Mwala Constituency
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Mithanga AIC Primary school	-	135	-	135	-	135
Etikoni primary school	-	260	-	260	-	260
Kunikila primary school	-	760	-	760	-	760
Myanyani primary school	-	850	-	850	-	850
liani primary school	-	1,663	-	1,663	-	1,663
mbaikini primary school	-	190	-	190	-	190
mang'olota primary school	-	1,132	-	1,132	-	1,132
kikaso-miu road	-	1,799	-	1,799	-	1,799
katulani primary school	-	800	-	800	-	800
mwala DEB primary school	-	175,978	-	175,978	-	175,978
Ngului primary school	-	43,656	-	43,656	-	43,656
kabaa primary school	-	227,579	-	227,579	-	227,579
kyaiitha primary school	-	453,375	-	453,375	-	453,375
kaliambeu dispensary	-	40,000	-	40,000	-	40,000
kikaso secondary school	-	78,264	-	78,264	-	78,264
St. Johns high school-kangii	-	295,339	-	295,339	-	295,339
matuu primary school	-	17,520	-	17,520	-	17,520
Nyaanyaa primary school	-	18,989	-	18,989	-	18,989
Kambiti primary school	-	8,605	-	8,605	-	8,605
kionyweni primary school	-	225,300	-	225,300	-	225,300
Kwandoo primary school	-	289,497	-	289,497	-	289,497
kyuluni primary school	-	501,320	-	501,320	-	501,320
liani primary school	-	20,422	-	20,422	-	20,422
Mwaasua Primary school	-	811,348	-	811,348	-	811,348
wamunyu ABC Primary school	-	141,015	-	141,015	-	141,015
Mutithi primary school	-	29,880	-	29,880	-	29,880
kandumbu primary school	-	50,665	-	50,665	-	50,665
Kalia kundu primary school	-	25,280	-	25,280	-	25,280

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
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Kitwamba Primary school	-	250,779	-	250,779	-	250,779
Kyeenguli primary school	-	8,421	-	8,421	-	8,421
kamuya primary school	-	6,165	-	6,165	-	6,165
Ukalani primary school	-	17,395	-	17,395	-	17,395
utithini primary school	-	46,254	-	46,254	-	46,254
Sub-total	77,200,000	107,235,216	16,620,163	201,055,379	53,930,189	147,125,190
9.0 Secondary Schools Projects (List all the Projects)						
Mango Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
AIC Kunikila Secondary	2,000,000	-	-	2,000,000	-	2,000,000
AIC Kwamutula Secondary	2,200,000	-	-	2,200,000	-	2,200,000
Etikoni Secondary School	1,000,000	-	-	1,000,000	-	1,000,000
Kombe Primary School	1,200,000	-	-	1,200,000	-	1,200,000
St. Augustine Mbiuni	1,200,000	-	-	1,200,000	-	1,200,000
Kwandoo Secondary School	850,000	-	-	850,000	-	850,000
Kawaa Secondary School	500,000	-	-	500,000	-	500,000
Masii SDA Secondary School	1,000,000	-	-	1,000,000	-	1,000,000
Kikelenzu Secondary	1,000,000	-	-	1,000,000	-	1,000,000
St. Josephs Kasolongu	1,000,000	-	-	1,000,000	-	1,000,000
Muusini S.A Secondary	1,800,000	-	-	1,800,000	-	1,800,000
kithangaini secondary school	-	650,000	-	650,000	-	650,000
aic kiunzukini secondary school	-	800,000	-	800,000	-	800,000
Mbaikini SECONDARY school :	-	500,000	-	500,000	499,116	885
kibau secondary	-	-	1,500,000	1,500,000	1,499,619	381
kibau secondary	-	-	800,000	800,000	799,650	350
st johns high school	-	-	1,600,000	1,600,000	1,599,701	299
mithanga aic sec school	-	-	1,200,000	1,200,000	1,199,827	173
st michal kabaa sec school	-	-	1,400,000	1,400,000	1,399,889	111

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kavumbu abc sec school	-	-	1,000,000	1,000,000	999,910	90
ukalani secondary school	-	500,000	-	500,000	499,431	569
st stephen secodary school	-	1,000,000	-	1,000,000	999,000	1,000
ST Johns high school-Kangii	-	295,339	-	295,339	-	295,339
Kabaa day mixed sec school	-	3,384	-	3,384	-	3,384
kikaso secondary school	-	78,264	-	78,264	-	78,264
Ukalani secondary school	-	500,895	-	500,895	-	500,895
kwandoo sec school	-	6,770	-	6,770	-	6,770
Muthei secondary school	-	579	-	579	-	579
Bishop Ndingi high school	-	715	-	715	-	715
Etikoni secondary school	-	8,599	-	8,599	-	8,599
ST Micheal kabaa high school	-	190,691	-	190,691	-	190,691
Kimuuni secondary school	-	6,586	-	6,586	-	6,586
St. Martin utithini secondary school	-	40,845	-	40,845	-	40,845
kibauni secondary school	-	556	-	556	-	556
mulu secondary school	-	350	-	350	-	350
Kaloleni secondary school	-	4,113	-	4,113	-	4,113
Miu DEB primary school	-	3,145,850	-	3,145,850	-	3,145,850
kikaso primary school	-	1,047	-	1,047	-	1,047
Ndeini girls secondary school	-	1,690	-	1,690	-	1,690
muthetheni girls	-	35	-	35	-	35
AIC Kwamutula sec school	-	663	-	663	-	663
mumbuni day sec school	-	1,296	-	1,296	-	1,296
matulani secondary school	-	1,110	-	1,110	-	1,110
kawaa secondary school	-	1,615	-	1,615	-	1,615
kyamatula secondary school	-	2,693	-	2,693	-	2,693
kikelenzu secondary school	-	3,215	-	3,215	-	3,215
Nyaani secondary school	-	370	-	370	-	370

*National Government Constituencies Development Fund (NGCDF) Mwala Constituency
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kibau day sec school	-	883	-	883	-	883
mukuyuni mixed day secondary school	-	6,331	-	6,331	-	6,331
Maweli secondary school	-	5,348	-	5,348	-	5,348
St. stephen secondary school-Masii	-	3,126	-	3,126	-	3,126
makutano secondary school	-	342	-	342	-	342
mithanga AIC Secondary school	-	3,550	-	3,550	-	3,550
Etikoni secondary school	-	8,600	-	8,600	-	8,600
St. Michael kabaa high school	-	190,691	-	190,691	-	190,691
St. Martin utithini sec school	-	40,848	-	40,848	-	40,848
Mango secondary school	-	998,935	-	998,935	-	998,935
kavumbu ABC Secondary school	-	39,723	-	39,723	-	39,723
St. Mark Kundu sec school	-	297,423	-	297,423	-	297,423
Ukalani secondary school	-	500,895	-	500,895	-	500,895
Kiundwani secondary school	-	847	-	847	-	847
Masii girls secondary school	-	632	-	632	-	632
Ngumbau secondary school	-	21,625	-	21,625	-	21,625
Embui secondary school	-	1,856	-	1,856	-	1,856
Kiuukuni secondary school	-	39,894	-	39,894	-	39,894
Sub-total	15,750,000	9,908,819	7,500,000	33,158,819	9,496,143	23,662,677
10.0 EMERGENCY Projects	-		-	-	-	
Mwala Technical institute	-	8,918	-	8,918	-	8,918
Ulaani dispensary	-	379	-	379	-	379
kathama Education office	-	380	-	380	-	380
kaliambeu dispensary	-	40,000	-	40,000	-	40,000
Makutano health centre	-	1,890	-	1,890	-	1,890
mango dispensary	-	2,000	-	2,000	-	2,000
Kaiani dispensary	-	40	-	40	-	40
Yathui dispensary	-	1,000	-	1,000	-	1,000

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Makutano toilet	-	1,100	-	1,100	-	1,100
Masii market toilet	-	500	-	500	-	500
makutano water project	-	35,107	-	35,107	-	35,107
kithangaini borehole	-	4,160	-	4,160	-	4,160
kiaka water project	-	1,400	-	1,400	-	1,400
kathama water project	-	1,812	-	1,812	-	1,812
Mwaasua water project	-	440	-	440	-	440
mumbuni sand dam	-	640	-	640	-	640
kathama water project	-	240	-	240	-	240
miseleni borehole	-	1,139	-	1,139	-	1,139
Sub-total	-	101,145	-	101,145	-	101,145
11.0 Security Projects						
Kyawango Police Post	2,000,000	-	-	2,000,000	-	2,000,000
Ulaani Assistant chief	850,000	-	-	850,000	-	850,000
Muusini Assistant chief	800,000	-	-	800,000	-	800,000
maweli police post	-	-	500,000	500,000	-	500,000
ndeini police post	-	-	1,500,000	1,500,000	-	1,500,000
ASSISTANT CHIEFS OFFICE ULAANI : Security Project water	-	1,500,000	-	1,500,000	-	1,500,000
KYAWANGO POLIC E POST : Security Projects	-	1,500,000	-	1,500,000	-	1,500,000
NGOMANO CHIEFS OFFICE	-	500,000	-	500,000	499,345	655
KIBAUNI CHIEFS OFFICE : Security	-	500,000	-	500,000	499,942	58
MASII CHIEFS OFFICE :	-	500,000	-	500,000	499,252	748
VYULYA CHIEFS OFFICE : Security Projects	-	500,000	-	500,000	366,057	133,943
MANGO POLICE POST : Security	-	500,000	-	500,000	105	499,895
MBIUNI CHIEFS OFFICE : Security Projects	-	500,000	-	500,000	499,575	425

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MUTHETHENI CHIEFS OFFICE water	-	3,200,000	-	3,200,000	-	3,200,000
makutano chiefs office : Security Projects	-	500,000	-	500,000	499,367	633
Ulaani Assistant Chiefs office	-	1,000,000	-	1,000,000	-	1,000,000
muthetheni police station	-	-	1,000,000	1,000,000	999,632	368
Ngomano chief's office	-	49,120	-	49,120	-	49,120
kibauni police stn	-	420	-	420	-	420
Kivandini AP line	-	4,280	-	4,280	-	4,280
Masii police station	-	910	-	910	-	910
Kona AP Line	-	715	-	715	-	715
Masii DCI office	-	1,760	-	1,760	-	1,760
mbiuni police station	-	1,050	-	1,050	-	1,050
wamunyu chief's office	-	3,440	-	3,440	-	3,440
masii AP Camp	-	670	-	670	-	670
kathama chief's office	-	100	-	100	-	100
ikalaasa chief's office	-	1,760	-	1,760	-	1,760
Mwala ACC Office	-	880	-	880	-	880
Mumbuni ASS chief's office	-	1,150	-	1,150	-	1,150
wamunyu chief's office	-	460	-	460	-	460
Ngungi Ass chief's office	-	760	-	760	-	760
Kabaa Ass chief's office	-	280	-	280	-	280
kyawango chief's office	-	4,954	-	4,954	-	4,954
muthetheni chief's office	-	12,750	-	12,750	-	12,750
Maaueli AP Line	-	10,000	-	10,000	-	10,000
Maweli Assist chief's office	-	19,634	-	19,634	-	19,634
Sub-total	3,650,000	10,815,093	3,000,000	17,465,093	3,863,275	13,601,818
12.0 Acquisition of assets						
12.1 Motor Vehicles (including	-	-	-	-	-	-

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motorbikes)									
12.2 Purchase of furniture and fittings	-	-	-	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-	-	-	-
13.0 Others									
Digital hubs									
masii innovation hub	-	1,169,257	-	1,169,257	-	1,169,257	-	1,169,257	1,169,257
makutano innovation hub	-	1,169,257	-	1,169,257	-	1,169,257	-	1,169,257	1,169,257
ikalasaa innovation hub	-	1,169,257	-	1,169,257	-	1,169,257	-	1,169,257	1,169,257
Yathui Innovation Hub : Innovation Hubs	-	800,000	-	800,000	105	800,000	105	799,895	799,895
KABAA INNOVATION HUB : Innovation Hubs	-	1,500,000	-	1,500,000	-	1,500,000	-	1,500,000	1,500,000
masii INNOVATION HUB : Innovation Hubs	-	4,000,000	-	4,000,000	-	4,000,000	-	4,000,000	4,000,000
masii innovation hub	-	654	-	654	-	654	-	654	654
yathui innovation hub tank	-	420	-	420	-	420	-	420	420
Kabaa Innovation Hub	-	400	-	400	-	400	-	400	400
sub-total		9,809,244		9,809,244	105	9,809,244	105	9,809,139	9,809,139
14.ENVIRONMENT									
YATHUI SAND DAM : Environment Projects	-	450,000	-	450,000	-	450,000	-	450,000	450,000
MWALA SAND DAM : Environment	-	450,000	-	450,000	-	450,000	-	450,000	450,000
MWALA TECHNICAL COLLEGE : environment	-	100,000	-	100,000	-	100,000	-	100,000	100,000
Kyamung'aa gabion	-	380	-	380	-	380	-	380	380
Vyulya-kyevaluki road	-	845	-	845	-	845	-	845	845
kathama/muthwani road	-	1,000	-	1,000	-	1,000	-	1,000	1,000
Kwakala-kitile gabion	-	14,050	-	14,050	-	14,050	-	14,050	14,050

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miu/kiukuni roads	-	150	-	150	-	150
masii-kavumbu road	-	1,000	-	1,000	-	1,000
mwala-kanyuuku-wetaa road	-	1,000	-	1,000	-	1,000
kisaki-kathama culverts	-	500	-	500	-	500
konza-ikalaasa road	-	1,000	-	1,000	-	1,000
Wamunyu road	-	1,000	-	1,000	-	1,000
kithangaini vyulya road	-	500	-	500	-	500
kathama-kisaki road	-	200	-	200	-	200
yathui miondoni road	-	1,000	-	1,000	-	1,000
kathama/muthwani road	-	2,841	-	2,841	-	2,841
kithangathini vyulya road	-	1,500	-	1,500	-	1,500
wamunyu yathui road	-	5,780	-	5,780	-	5,780
mwala CDF sports & culture	-	725	-	725	-	725
mwala NG-CDF office	-	760	-	760	-	760
NG-CDF Mwala fencing	-	880	-	880	-	880
sub-total		1,035,111	-	1,035,111	-	1,035,111
				-		
Rerec : Strategic Plan : Electrification of	-	2,060,000	-	2,060,000	-	2,060,000
Rerec : Strategic Plan : Electrification of	-	1,990,000	-	1,990,000	-	1,990,000
REREC : Strategic Plan : Electrification	-	2,100,000	-	2,100,000	-	2,100,000
REREC : Strategic Plan : Electrification	-	1,980,000	-	1,980,000	-	1,980,000
REREC : Strategic Plan : Electrification	-	589,977	-	589,977	-	589,977
REREC : Strategic Plan : Electrification	-	1,740,000	-	1,740,000	-	1,740,000
mwala NG-CDF strategic plan :	-	2,000,000	-	2,000,000	1,999,900	100

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Renovation of Mwala CDF office	3,500,000	-	-	3,500,000	-	3,500,000
Sub-total	3,500,000	12,459,977	-	15,959,977	1,999,900	13,960,077
Funds pending approval**				-		-
unapproved projects			42,800,000	42,800,000		42,800,000
AiA	-	-	-	-	-	-
Sub-total	-	-	42,800,000	42,800,000	-	42,800,000
Total	188,414,052	168,376,485	69,920,163	426,710,700	155,901,512	270,809,188

(NB: This statement is a disclosure statement indicating the utilization in the same format as the entity's budgets which are program-based. This statement totals should tie to the totals of the Statement of Comparison of Budget and Actual Amounts)

17 Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Mwala Constituency principal activity is Mwala.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the NG-CDF's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the International Public Sector Accounting Standards (IPSAS). The NG-CDF Mwala has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement.

The NG-CDF Mwala has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

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Liabilities recognized include trade and other payables, third-party deposits, and gratuity provisions.

The recognition of all other non-financial assets acquired prior to the 2023/2024 financial year will be undertaken in the third year of the transition period, after the necessary identification and valuation processes have been completed.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF. The financial statements have been prepared in accordance with the PFM Act, the NGCDF Act (include any other applicable legislation), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

- i.* New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There were no new and amended standards issued in the financial year.

- ii.* New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.

Standard	Effective date and impact:
IPSAS 43: Leases	Applicable 1st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities. Not applicable in the constituency
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. Not applicable in the constituency
IPSAS 45:	Applicable 1st January 2025

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Property Plant and Equipment	<p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>This IPSAS is applicable effective 1st July 2025</p>
IPSAS 46: Measurement	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>This IPSAS is applicable effective 1st July 2025</p>
IPSAS 47: Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles</p>

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	<p>that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>This IPSAS is applicable effective 1st July 2025</p>
<p>IPSAS 48: Transfer Expenses</p>	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>This IPSAS is applicable effective 1st July 2025</p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>Not applicable in the Constituency</p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p>Not applicable in the Constituency</p>

iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Fund and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realized in the statement of financial performance upon fulfilling the conditions set. Revenue shall be recognized after allocations have been approved by the NG-CDF Board.

ii) Revenue from exchange transactions

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget was approved by Parliament on 30th June 2024 for the period 1st July 2024 to 30th June 2025 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 final budget for the financial year under review has been included in the financial statements.

The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 15 of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-

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exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Asset category	Depreciation method	Estimated useful life	Depreciation Rate
Land	Not depreciated	N/A	0%
Building	Straight line	50 years	2%
Equipment, Furniture and Fittings	Straight line	8years	12.5%
Transport equipment	Straight line	4 years	25%
Other machinery & Equipment	Straight line	8 years	12.5%
Computer & other ICT equipment	Straight line	3years	30%

d) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Entity. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

a) Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

b) Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

g) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

h) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognizes a social benefit as an expense for the social benefit scheme at the same time that it recognizes a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured

reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

m) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

n) Related parties

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.

o) 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.

p) Comparative figures

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

q) 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 June 30, 2025

4. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates, and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgments, estimates, and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset is based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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6. Transfers from the NGCDF Board

Description	2024-2025
	Kshs
NGCDFB Transfers Allocation for 2024-2025	188,414,052
Total	188,414,052

7. Transfers from domestic and foreign partners

Description	2024-2025
	Kshs
Grants	-
Total	-

8. Finance income

Description	2024-2025
	Kshs
Interest Income on Bank Deposits	-
Total	-

(Provide a brief explanation for this revenue)

9. Miscellaneous income

	2024-2025
	Kshs
Rental Income	-
Income from sale of tenders	-
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere (specify)	-
Total	-

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10. Employees cost

	2024-2025
	Kshs
NG-CDFC Basic staff salaries	3,592,097
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	817,557
Employer Contributions Compulsory national social security schemes	86,640
Employer Contributions Compulsory Housing levy	103,590
Employer contributions to National Industrial Training Authority	4,800
Employer contribution to NHIF/SHIF	91,630
Total	4,696,313

11. Committee Expenses

	2024-2025
	Kshs
Sitting allowance	1,142,000
Other Committee expenses	2,826,600
Total	3,968,600

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12. Use of Goods and services

	2024-2025
	Kshs
Utilities, supplies and services	416,424
Communication, supplies and services	330,189
Domestic travel and subsistence	2,708,800
Printing, advertising and information supplies & services	182,000
Office Rent	-
Training expenses	675,075
Hospitality supplies and services	688,000
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	1,200,289
Fuel, oil & lubricants	150,000
Bank charges	64,204
Routine maintenance – vehicles and other transport equipment	845,975
Routine maintenance – other assets	450,000
Strategic plan expenses	-
Other operating expenses	-
Total	7,710,956

13. Other Government Units Actual expenditure

Description	2024-2025
	Kshs
Primary Schools Actual expenditure	53,930,189
Secondary Schools Actual expenditure	9,496,143
Tertiary Institutions Actual expenditure	-
Total	63,426,332

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14. Other Grants and transfers Actual expenditure

	2024-2025
	Kshs
Bursary – secondary schools	26,491,500
Bursary – tertiary institutions	35,897,000
Bursary – special schools	550,000
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	3,863,275
Climate change mitigation projects	-
Emergency projects Actual expenditure	8,115,088
Roads projects Actual expenditure	-
Strategic Plan	1,999,900
Total	76,916,763

15. Depreciation and Amortization Expenses

Description	2024-2025
	Kshs
Property Plant and Equipment	-
Intangible Assets	-
Total	-

16. Digital Hubs Expenses

Description	2024-2025
	Kshs
Construction/ renovation/ Actual expenditure	105
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (specify)	-
Total	105

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17. Gain/loss on Sale of Assets

Description	2024-2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Gain/loss on Sale of Assets	-

(Provide brief explanation on gains on sale of fixed assets)

18. Impairment Loss

Description	2024-2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
(Include financial instruments that are impaired)	-
Total Impairment Loss	-

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalent

Name Of Bank and Account No.	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
KCB MASII-1106340353. (Operations account)	108,459,601	155,776,832
Operations account pending closure (Indicate name & account no.)	-	-
Name of Bank, account No. (Deposit account)	-	-
1. Equity bank, Masii branch: various (as per annex 2) (PMC accounts)	66,996,587	12,599,653
2. KCB bank, Masii branch: various (as per annex 2) (PMC accounts)	-	-
Total	175,456,187	168,376,484
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (Specify)	-	-

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Total	-	-
[Provide Cash Count Certificates for Each]		

(A schedule of all reconciled PMC bank balances as at the end of the period is annexed)

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20.Receivables from Exchange Transactions

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Other exchange debtors (Specify)	-	-
Less: impairment allowance	-	-
Total receivables	-	-
a. Current receivables	-	-
b. Non-current receivables	-	-
Total Receivables (a+b)	-	-

(Entity to state the expected credit loss rates for various categories of its receivables. The entity should also disclose how ECL was arrived at in line with provisions of IPSAS 41.)

i. Ageing Analysis for Receivables

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	%	-	%

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21.Receivables from Non-Exchange Transactions

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	95,353,000		69,920,163	
Outstanding imprest	-		-	
Total	95,353,000		69,920,163	
Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1-2 years	95,353,000	100%	69,920,163	100%
Over 3 years	-	%	-	%
Total	95,353,000	%	69,920,163	%

22.Prepayments

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Prepaid Rent	-		-	
Prepaid Insurance	-		-	
Prepaid Electricity Costs	-		-	
Other Prepayments (Specify)	-		-	
Total	-		-	

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate(specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-	-	-
Depreciation And Impairment								
Opening Depreciation		-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30th June 2024		-	-	-	-	-	-	-
Net Book Values								
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-	-	-

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23 b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	-	-	-
Office Equipment, Furniture, And Fittings	-	-	-
Total	-	-	-

Property plant and Equipment includes the following assets that are fully depreciated:

	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	-	-
Office Equipment, Furniture and Fittings	-	-
Total	-	-

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24. Intangible Assets

Description	2024-2025
	Kshs
Cost	
Opening balance at 1 st July 2024	-
Additions	-
Disposal	-
At end of the 2025	-
Amortization and impairment	
At beginning of the year	-
Amortization	-
At end of the year	-
Impairment loss	-
At end of the year	-
NBV at July 1st 2024	-
NBV at June 30th 2025	

25. Right-of use assets

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As At 1 July 2024	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025	-	-	-	-
Accumulated Depreciation				
As At 1 July 2024	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2024	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2025	-	-	-	-
Carrying Amount				
As At 30 June 2025	-	-	-	-
As At 30 June 2024	-	-	-	-

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26. Trade and Other Payables

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	-		-	
Employee payables	-		-	
Other payables	-		-	
Total trade and other payables	-		-	
Aging analysis: (Trade and other payables)	2024-2025	% of the Total	1st July 2024	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-	%	-	%

27. Third-Party deposits

	2024-2025
	KShs
Retention as at 1 st July (A)	-
Retention held during the year (B)	-
Retention paid during the Year (C)	-
Closing Retention as at 30th June D= A+B-C	-

Retentions aging analysis.

	2024-2025	% of the total	Insert Comparative FY	% of the total
Less than 1 year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%

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Over 3 years	-	%	-	%
Total	-		-	

(The total above should be equal to the closing retention)

28. Lease Liabilities

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

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Maturity Analysis

Period	Amount
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 and onwards	-
Less: unearned Interest	-
	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	2024-2025
	Kshs
Gratuity at the beginning of the year 1 st of July 2024	83,700
Gratuity held during the year	817,557
Gratuity paid during the year	-
Total Gratuity Provision 30th June 2025 (A+B-C)	901,257

31. Cash Generated from Operations

	2024-2025
	Kshs
Surplus/Deficit for the year	31,694,983
Adjusted for:	
Depreciation	-
Impairment	-
Gains and losses on disposal of assets	-
Working capital adjustments	
Increase/decrease in receivables	(25,432,837)
Increase/decrease in payables	817,557
Net cash flow from operating activities	7,079,703

(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)

32. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management program focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

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i) Credit risk

The Entity has no exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

Financial Risk Management

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	95,353,000	95,353,000	-	-
Bank balances	175,456,188	175,456,188	-	-
Total	270,809,188	270,809,188	-	-
As at 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	69,920,163	69,920,163	-	-
Bank balances	168,376,484	168,376,484	-	-
Total	238,296,647	238,296,647	-	-

(NB: The totals column should tie to the individual elements of credit risk disclosed in the Entity's statement of financial position).

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognized in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from xxx. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	817,557	817,557
Total	-	-	817,557	817,557
As at 30th June 2024			-	-
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Gratuity Provision	-	-	83,700	83,700
Total	-	-	83,700	83,700

iii) Market risk

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The Entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Entity manages foreign exchange risk from future commercial transactions and recognized assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments. The carrying amount of the Entity's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

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2024/2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Foreign currency sensitivity analysis

2024/2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

The following table demonstrates the effect on the Entity's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
2024/2025			
Euro	%	-	-
USD	%	-	-
2023/2024			
Euro	%	-	-
USD	%	-	-

b) Interest rate risk

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavored to bank with institutions that offer favorable interest rates.

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the Entity's market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The Entity considers relevant and observable market prices in its valuations where possible.

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-
As at 30th June 2024				
Financial Assets				
Quoted Equity Investments	-	-	-	-

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Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Accumulated surplus	269,907,931	238,212,948
Capital Reserve	-	-
Total Funds	269,907,931	238,212,948
Total Borrowings	-	-
Less: Cash and Bank Balances	175,456,187	168,376,484
Excess Cash and Cash Equivalents	175,456,187	168,376,484
Gearing	0%	0%

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5. Related Party Disclosures

	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,142,000	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	162,981,215	-
Total	164,123,215	-

6. Segment Information

(Where an organization operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments)

7. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	2024-2025	Opening Statement 1 st July 2025
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements	-	-
Assets Arising from Determination Of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables From Other Government Entities	-	-
Others (Specify)	-	-
Total	-	-

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Contingent Liabilities

Description	2024-2025	Opening Statement 1 st July 2025
	Kshs	Kshs
Contingent Liabilities	-	-
Court Case xx against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others (Specify)	-	-
Total	-	-

8. Capital Commitments

Capital Commitments	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Authorized for	-	-
Authorized and contracted for	-	-
Total	-	-

(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments maybe those that have been authorized by the board but at the end of the year had not been contracted or those already contracted for and ongoing).

9. Events after the Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

10. Ultimate And Holding Entity

Mwala Constituency is a Fund under The National Treasury and Planning & managed by NG-CDFB at the National level, and the NG-CDFC at the constituency level. Its ultimate parent is the Government of Kenya.

11. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

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18 Annexes
Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	374,000	-	-	374,000
Buildings and structures	9,200,000	-	-	9,200,000
Transport equipment	5,800,000	-	-	5,800,000
Office equipment, furniture, and fittings	8,900,000	-	-	8,900,000
ICT Equipment and Other ICT Assets	660,434	-	-	660,434
Other Machinery and Equipment	1,540,000	-	-	1,540,000
Intangible assets	-	-	-	-
Total	26,474,434	-	-	26,474,434

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Annex 2 –PMC Bank Balances As At 30th June 2025

PMC	Bank	Account number	Bank Balance 2024/2025	<i>Opening Statement 1st July 2025</i>
PRIMARY SCH. PROJECTS				
kyowani primary school	EQUITY	2050285650842	3,600,000	
kyethivo primary school	EQUITY	2050285627479	3,300,000	
masii DEB Primary school	EQUITY	20250285827866	2,000,000	
AIC Katithi pri school	EQUITY	2050285627132	3,300,000	
Kiuukuni Primary school	EQUITY	2050285627545	3,700,000	
kithangaini primary sch	EQUITY	2050285628281	3,700,000	
Konza primary school	EQUITY	2050285627477	3,400,000	
Tulila primary school	EQUITY	2050286109261	3,799,874	
muthetheni primary sch	EQUITY	2050285646663	3,500,000	
Kithiiani primary school	KCB	1202078214	800,000	
Kyeengai primary school	EQUITY	2050285837123	800,000	
Mbaani primary school	KCB	1326492640	4,400,000	
Ngumbau primary sch	EQUITY	2050285875789	3,999,874	
kitula primary school	KCB	1321105142	4,099,874	
kangii primary school	EQUITY	2050285627477	1,135	
Wamunyu ABC Pri school	EQUITY	2050285627482	-	
Miini Primary school	EQUITY	2050285627474	1,200	

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Ngului Primary school	EQUITY	2050285598594	858	
kyanganga primary sch	EQUITY	2050285805350	-	
Kavunyu primary school	EQUITY	2050286015648	-	
Kyawango primary school	EQUITY	2050285627494	440	
Mango primary school	EQUITY	2050285647182	985	
Kithiano primary school	EQUITY	2050285627492	85	
Ngamba primary school	EQUITY	2050285737725	425	
Syathani Primary school	EQUITY	2050285650479	1,350	
Wetaa primary school	EQUITY	2050285681164	-	
Kyalavo primary school	EQUITY	2050285944635	425	
Kyaani primary school	EQUITY	2050285682510	425	
Kwavenge primary school	EQUITY	2050285647518	-	
Itumbini Primary school	EQUITY	2050285627531	-	
Ngului Primary school	EQUITY	2050285598579	27,353	
Kwandoo primary school	EQUITY	2050285627522	425	
Kyambusya Primary school	EQUITY	2050285627490	425	
Kyaimu Primary school	EQUITY	2050285681977	425	
Ngangani Primary school	EQUITY	2050285599527	425	
Mango primary school	EQUITY	2050285647182	425	
Ngunyumu Primary school	EQUITY	2050285842452	425	
Kwamatia Primary school	EQUITY	2050285627493	425	
Kyeni Primary school	EQUITY	2050285792070	425	
Kikumini Primary school	EQUITY	2050285648756	425	
Kawaa Primary school	EQUITY	2050285842115	425	
Kabaa primary school	EQUITY	2050285627505	425	
Kyamatula primary school	EQUITY	2050285627518	985	

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Kyeenguli Primary school	EQUITY	2050285827960	425	
Kwavenge primary school	EQUITY	2050285647518	-	
Nzololo primary school	EQUITY	2050285648945	425	
Kandumbu Primary school	EQUITY	2050285827904	50	
Mamiloki primary school	EQUITY	2050285627496	425	
Kitile primary school	EQUITY	2050285875789	485	
Ngumbau primary sch	EQUITY	2050285875789	394,825	
Tulila primary school	EQUITY	2050286109261	425	
kyethivo primary school	EQUITY	2050285627487	1,235	
Ithemboni primary school	EQUITY	2050285627485	985	
Nyaani primary school	EQUITY	2050285596623	1,220	
Kivulusa primary school	EQUITY	2050285627535	-	
Mango primary school	EQUITY	2050285647265	425	
AIC Katithi pri school	EQUITY	2059285805306	425	
Kyamboo primary school	KCB	1287985645	1,653	
Kithiani primary school	KCB	1202078214	185	
Kivulusa primary school	KCB	1233396781	663	
kionyweni primary school	KCB	1263101445	202,490	
Masawa primary school	KCB	1168100119	406,292	
Ikalaasa primary schhol	KCB	1335759220	633	
Mukuyuni Primary school	KCB	1167210409	98	
Kathiani primary school	KCB	1152354213	816,737	
Musaalani Primary school	KCB	1336829435	1,027	
St. Annas Katheka primary sch	KCB	1225624827	823	
Mavindini Primary school	KCB	1335820086	75	
Matuu Primary school	KCB	1334353166	107	

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Sofia Primary school	KCB	1209523299	507	
Katulani Primary school	KCB	1335567410	1,027	
Kikelenzu primary school	KCB	1336686529	294,447	
Kathama Primary school	KCB	1289712565	527	
Iini B Primary school	KCB	1182057489	(145)	
Muusini SA Primary school	KCB	1335431616	507	
Kivalani Primary school	KCB	1337312266	653	
Kingatuani Primary school	KCB	1171650213	633	
Ulaani primary school	KCB	1152382691	(254)	
Kusyondonga primary school	KCB	1167337204	901	
Mumbuni primary school	KCB	1335559698	47	
Utithini primary school	KCB	1269874993	1,200	
Kamuya primary school			805,400	
Mikuyuni primary school	KCB	1335807756	381	
Kyamutwii primary school	EQUITY	2050285616906	250	
Miini Primary school	EQUITY	2050285627474	250	
Manzuva primary school			395	
Iiani Primary school	KCB	1334523983	644	
Malani primary school			1,310	
Vyulya AIC Primary school			768	
Adhara pre school	KCB	1208327771	500	500
Maanzoni primary school	KCB	1202212069	760	760
Windala primary school	KCB	1128866269	1,267	1,267
Kyeni primary school	KCB	1211493628	960	960
Kikaso Kyeu pre school	KCB	1202268455	1,280	1,280
matuu primary school	KCB	1202387306	17,520	17,520

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Miini primary school	KCB	1203756720	19,780	19,780
Sofia primary school	KCB	1181528194	1,230	1,230
miseleni primary school	KCB	1181893496	707	707
kitooni SDA primary school	KCB	1202568696	220	220
Muvwana primary school	KCB	1202537987	195	195
mavindini primary school	KCB	1208325841	1,160	1,160
muthetheni pzone office	KCB	1252477473	3,000	3,000
mithanga primary school	KCB	1252578679	1,000	1,000
Kaliambeu primary school	KCB	1171054645	1,657	1,657
Uvanga primary school	KCB	1301760803	380	380
Kyamboo primary school	KCB	1202946321	380	380
Nunga primary school school	KCB	1198414790	2,094	2,094
AIC Katheka primary school	KCB	1182228666	1,090	1,090
kiteteni primary school	KCB	1286486106	1,220	1,220
AIC Katithi primary school	KCB	1202757723	200	200
Mwaasua secondary school	KCB	1183437811	9	9
Mango primary school	KCB	1254280499	915	915
Ngamba primary school	KCB	1184263973	1,355	1,355
Kiuukuni primary school	KCB	1291573518	634	634
Kituiu primary school	KCB	1291573550	660	660
kisinzini primary school	KCB	1183234678	5,434	5,434
kundu primary school	KCB	1202794394	550	550
Embui primary school	KCB	1202946828	1,020	1,020
kwamwonga primary school	KCB	1285940822	760	760
Ngumbau primary school	KCB	1291394516	760	760
Kithiani primary school	KCB	1202078214	55	55

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Nduluku primary school	KCB	1291319964	760	760
Yamalwa primary school	KCB	1232368652	14,524	14,524
Kwakatunge primary school	KCB	1182807399	585	585
kionyweni primary school	KCB	1263101445	225,300	225,300
Mavitini primary school	KCB	1182285821	295	295
Kambiti primary school	KCB	1204318379	8,605	8,605
Nyaanyaa primary school	KCB	1203466145	18,989	18,989
Kyamutwii Primary school	KCB	1203643918	18,000	18,000
Wakaela primary school	KCB	1276408560	1,510	1,510
Ikalaasa primary school	KCB	1199274755	123,722	123,722
Kitange primary school	KCB	1199296929	598,149	598,149
kilaatu primary school	KCB	1206174951	9,100	9,100
kyaiitha primary school	KCB	1175697508	453,375	453,375
kabaa primary school	KCB	1198559268	227,579	227,579
Ngului primary school	KCB	1198264411	43,655	43,655
mwala DEB primary school	KCB	1198188499	175,977	175,977
kitooni SDA primary school	KCB	1304928861	2,860	2,860
manzuva primary school	KCB	1197843620	999	999
kwamutula primary school	KCB	1197843841	3,075	3,075
kyamwei primary school	KCB	1206331720	653	653
kyou primary school	KCB	1197882782	575	575
kivauni primary school	KCB	1171094825	1,230	1,230
Nguluni primary school	KCB	1171099738	4,065	4,065
mbiuni DEB primary school	KCB	1168687411	2,999	2,999
Kombe primary school	KCB	1283688468	280	280
mbaani primary school	KCB	1171063350	1,085	1,085

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Mutula primary school	KCB	1171063318	6,072	6,072
mithuluni primary school	KCB	1171054408	194	194
kalau primary school	KCB	1171224249	640	640
Kathama ABC primary school	KCB	1206881984	150	150
Miini primary school	KCB	1294865048	380	380
Kitile primary school	KCB	1152196693	1,145	1,145
Kathiani primary school	KCB	1152354213	1,865	1,865
lema primary school	KCB	1209629887	985	985
kalau primary school	KCB	1209471949	630	630
Kitile primary school	KCB	1209515911	523	523
kikelenzu primary school	KCB	1209649837	1,095	1,095
Sofia primary school	KCB	1209523299	640	640
kwakaluu primary school	KCB	1149522119	448	448
muthei primary school	KCB	1298320011	760	760
kyeengai primary school	KCB	1289712654	1,260	1,260
kathama primary school	KCB	1289712565	4,938	4,938
kathama AIC Primary school	KCB	1182345077	860	860
Kaitha primary school	KCB	1182353894	760	760
AIC Kimuuni primary school	KCB	1182285627	3,440	3,440
kwakisua primary school	KCB	1182304532	895	895
liani B Primary school	KCB	1182057489	550	550
Nthuluni primary school	KCB	1182187552	195	195
Kisaani primary school	KCB	1182071333	454	454
musaalani primary school	KCB	1181668999	1,060	1,060
muthetheni primary school	KCB	1271125870	4,095	4,095
kivalani primary school	KCB	1183219725	40	40

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mavindini primary school	KCB	1270723596	3,249	3,249
ngomano primary school	KCB	1182277454	865	865
kyowani primary school	KCB	1182400213	1,076	1,076
masii Township primary school	KCB	1154370291	5,215	5,215
maakalu primary school	KCB	1182986978	1,859	1,859
muumoni primary school	KCB	1183305419	420	420
kangondi primary school	KCB	1157373461	280	280
AIC Kyanda primary school	KCB	1182417973	210	210
AIC Kathuki pri school	KCB	1182324525	575	575
Mutendeu primary school	KCB	1182473644	1,295	1,295
Nyaani primary school	KCB	1182310974	500	500
Kwavenge primary school	KCB	1182325254	2,440	2,440
Ikumini primary school	KCB	1182246060	1,000	1,000
konza primary school	KCB	1182436277	275	275
Itumbini primary school	KCB	1182438105	760	760
Kyaani primary school	KCB	1182338860	190	190
Kyambusya primary school	KCB	1182181317	975	975
miondoni primary school	KCB	1172217483	323	323
kavunyu primary school	KCB	1172407134	1,036	1,036
Yoani DEB Primary school	KCB	1278038973	270	270
St. Mary's primary school	KCB	1201134749	4,757	4,757
Uvanga primary school	KCB	1200666305	1,009	1,009
itooni primary school	KCB	1200774221	2,281	2,281
maini primary school	KCB	1200488067	2,286	2,286
utithini primary school	KCB	1286995922	634	634
Ngumbau primary school	KCB	1171137028	2,495	2,495

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kyowani primary school	KCB	1274892430	760	760
katheka A Primary school	KCB	1225624827	190	190
kilala primary school	KCB	1265532380	90	90
uvaini primary school	KCB	1264369158	3,134	3,134
kawaa primary school	KCB	1230980032	930	930
Vyulya AIC Primary school	KCB	1153115352	7,499	7,499
Kathama DEB PRIMARY school	KCB	1168340497	1,491	1,491
King'atuani primary school	KCB	1171650213	840	840
yikiatine primary school	KCB	1171432240	4,255	4,255
kikaso kyeu primary school	KCB	1301583456	380	380
kenze primary school	KCB	1302680145	760	760
Mithanga AIC Primary school	KCB	1198560932	135	135
Etikoni primary school	KCB	1288341326	260	260
Kunikila primary school	KCB	1288095597	760	760
Myanyani primary school	KCB	1171719205	850	850
liani primary school	KCB	1153031426	1,663	1,663
mbaikini primary school	KCB	1172142157	190	190
mang'olota primary school	KCB	1153058855	1,132	1,132
kikaso-miu road	KCB	1167739388	1,799	1,799
katulani primary school	KCB	1232656844	800	800
mwala DEB primary school	KCB	1198188499	175,978	175,978
Ngului primary school	KCB	1198264411	43,656	43,656
kabaa primary school	KCB	1198559268	227,579	227,579
kyaithe primary school	KCB	1175697508	453,375	453,375
kaliambeu dispensary	KCB	1253377170	40,000	40,000
kikaso secondary school	KCB	1291320237	78,264	78,264

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St. Johns high school-kangii	KCB	1202593682	295,339	295,339
matuu primary school	KCB	1202387306	17,520	17,520
Nyaanyaa primary school	KCB	1203466145	18,989	18,989
Kambiti primary school	KCB	1204318379	8,605	8,605
kionyweni primary school	KCB	1263101445	225,300	225,300
Kwandoo primary school	KCB	1118757882	289,497	289,497
kyuluni primary school	KCB	1168529174	501,320	501,320
liani primary school	KCB	1132918197	20,422	20,422
Mwaasua Primary school	KCB	1225726247	811,348	811,348
wamunyu ABC Primary school	KCB	1181606543	141,015	141,015
Mutithi primary school	KCB	1275318991	29,880	29,880
kandumbu primary school	KCB	1171092148	50,665	50,665
Kalia kundu primary school	KCB	1171187963	25,280	25,280
Kitwamba Primary school	KCB	1182229034	250,779	250,779
Kyeenguli primary school	KCB	1182267092	8,421	8,421
kamuya primary school	KCB	1182273424	6,165	6,165
Ukalani primary school	KCB	1269398059	17,395	17,395
utithini primary school	KCB	1175526916	46,254	46,254
TOTAL			47,969,555	5,888,011
Kibau secondary school	EQUITY	2050285709888	350	
St. Stephen Secondary school	EQUITY	2050285704380	1,000	
Mbaikini Secondary school	KCB	1171009070	885	
AIC Kiuanzukini sec sch	KCB	1338611763	800,000	
Mithanga AIC Secondary school	KCB	1318234263	173	
Kibau secondary school	KCB	1320507859	381	

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St. Michael Kabaa high school	KCB	1184080313	111	
St. John Kangii high school	KCB	1331159768	299	
Ukalani secondary school	KCB		569	
Kavumbu ABC Secondary school	KCB	1335705465	90	
ST Johns high school-Kangii	KCB	1202593682	295,339	295,339
Kabaa day mixed sec school	KCB	1157033113	3,384	3,384
kikaso secondary school	KCB	1291320237	78,264	78,264
Ukalani secondary school	KCB	1289009503	500,895	500,895
kwandoo sec school	KCB	1197911626	6,770	6,770
Muthei secondary school	KCB	1294306618	579	579
Bishop Ndingi high school	KCB	1204050767	715	715
Etikoni secondary school	KCB	1203040822	8,599	8,599
ST Micheal kabaa high school	KCB	1184080313	190,691	190,691
Kimuuni secondary school	KCB	1202897207	6,586	6,586
St. Martin utithini secondary school	KCB	1203453744	40,845	40,845
kibauni secondary school	KCB	1202656978	556	556
mulu secondary school	KCB	1202647308	350	350
Kaloleni secondary school	KCB	1202562566	4,113	4,113
Miu DEB primary school	KCB	1184111472	3,145,850	3,145,850
kikaso primary school	KCB	1184354146	1,047	1,047
Ndeini girls secondary school	KCB	1205481656	1,690	1,690
muthetheni girls	KCB	1263159036	35	35
AIC Kwamatula sec school	KCB	1152428926	663	663
mumbuni day sec school	KCB	1152183419	1,296	1,296
matulani secondary school	KCB	1183203152	1,110	1,110
kawaa secondary school	KCB	1182391451	1,615	1,615

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kyamatula secondary school	KCB	1172724121	2,693	2,693
kikelenzu secondary school	KCB	1153925729	3,215	3,215
Nyaani secondary school	KCB	1231022310	370	370
kibau day sec school	KCB	1264145543	883	883
mukuyuni mixed day secondary school	KCB	1171185871	6,331	6,331
Maweli secondary school	KCB	1170983162	5,348	5,348
St. stephen secondary school-Masii	KCB	1170903142	3,126	3,126
makutano secondary school	KCB	1290453691	342	342
mithanga AIC Secondary school	KCB	1271910586	3,550	3,550
Etikoni secondary school	KCB	1203040822	8,600	8,600
St. Michael kabaa high school	KCB	1184080313	190,691	190,691
St. Martin utithini sec school	KCB	1203453744	40,848	40,848
Mango secondary school	KCB	1233177273	998,935	998,935
kavumbu ABC Secondary school	KCB	1182650619	39,723	39,723
St. Mark Kundu sec school	KCB	1182832385	297,423	297,423
Ukalani secondary school	KCB	1289009503	500,895	500,895
Kiundwani secondary school	KCB	1202233252	847	847
Masii girls secondary school	KCB	1130381625	632	632
Ngumbau secondary school	KCB	1201975948	21,625	21,625
Embui secondary school	KCB	1172937214	1,856	1,856
Kiuukuni secondary school	KCB	1150143754	39,894	39,894
TOTAL			7,262,677	6,458,819
emergency PROJECTS				
Kionyweni assistant chiefs' office	EQUITY	2050285895766	4,425	
Musaalani assitsant chiefs' office	EQUITY	2050285886132	425	

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Kaloleni assitsant chiefs' office	EQUITY	2050285886158	425	
Mwala ACCs office	KCB	1286152399	885	
Mumbuni ASST Chiefs office	KCB	1285940873	885	
Kivandinin AP line	KCB	1314290541	380	
Mbiuni police station	KCB	1292034599	885	
YATHUI ACCS OFFICE	KCB	1337173215	885	
Kangethe asst chiefs' office	KCB	1321497288	655	
Miondoni secondary school	KCB	1317997344	-	
st mark kundu sec school	KCB	1182832385	-	
Masawa primary school	KCB	1168100119	884	
Ikalaasa primary schhol	KCB	1335759220	200,000	
kionyweni primary school	KCB	1263101445	748	
Kyamatula primary school	KCB	1319324789	199,748	
liani Primary school	KCB	1334523983	149,874	
Kenze Primary school	KCB	130268014	885	
Itunduni primary school	KCB	1331864542	759	
Syathani Primary school	EQUITY	2050285650479	200,000	
Katitu primary school	EQUITY	2050285681172	425	
Mangolota primary school	EQUITY	2050285627139	425	
Kabaa primary school	EQUITY	2050285627505	425	
Kawaa Primary school	EQUITY	2050285842115	425	
Muthei primary school	EQUITY	2050285792062	1,000	
Kiuukuni Primary school	EQUITY	2050285875516	425	
Mithuluni primary school	EQUITY	2050285647423	425	
Kandumbu Primary school	EQUITY	2050285827904	1,360	
Ngumbau primary sch	KCB	1326587668	425	

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Ngungyumu Primary school	EQUITY	2050285842452	425	
Kimuuni primary school	EQUITY	2050285960587	425	
Makaalu primary school	EQUITY	2050285627498	50	
Matulani Primary school	EQUITY	2050285627525	1,000	
Nyaani primary school	EQUITY	2050285646711	200,000	
Kithiano primary school	EQUITY	2050285627492	100,000	
Kyaimu Primary school	EQUITY	2050285681977	885	
kionyweni primary school	KCB	1263101445	299	
Kyamatula primary school	KCB	1319324789	1,133	
st. augustine Mumbuni secondary sch			299	
yathui chiefs' office	KCB	1317656334	633	
st. augustine secondary sch			633	
st. Mark Kundu secondary school	KCB	1182832385	874	
Mwala technical training institute			173	
Mwala Technical institute	KCB	1232607045	8,918	8,918
Ulaani dispensary	KCB	1172939721	379	379
kathama Education office	KCB	1202581978	380	380
kaliambeu dispensary	KCB	1253377170	40,000	40,000
Makutano health centre	KCB	1197922865	1,890	1,890
mango dispensary	KCB	1164839322	2,000	2,000
Kaiani dispensary	KCB	1204222622	40	40
Yathui dispensary	KCB	1203581262	1,000	1,000
Makutano toilet	KCB	1252851057	1,100	1,100
Masii market toilet	KCB	1197920293	500	500
makutano water project	KCB	1202209106	35,107	35,107
kithangaini borehole	KCB	1202253474	4,160	4,160

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kiaka water project	KCB	1198456043	1,400	1,400
kathama water project	KCB	1171559526	1,812	1,812
Mwaasua water project	KCB	1206640278	440	440
mumbuni sand dam	KCB	1298883695	640	640
kathama water project	KCB	1184358133	240	240
miseleni borehole	KCB	1171611064	1,139	1,139
TOTAL			1,176,057	101,145
SECURITY PROJECTS				
Maweli Police post	EQUITY	2050286131499	500,000	
Mbiuni chiefs office	EQUITY	2050286157229	425	
Makutano chiefs office	KCB	1327907445	633	
Vyulya chiefs office	KCB	1319326048	133,943	
Masii chiefs office	KCB	1132736889	748	
Kibauni chiefs office	KCB	1320002285	58	
Muthetheni police station	KCB	1321260970	368	
Muthetheni chiefs Office	EQUITY	2050285827951	3,200,000	
Ngomano chiefs office	KCB	1319116744	655	
Mango police post			499,895	
Ngomano chief's office	KCB	1232884634	49,120	49,120
kibauni police stn	KCB	1282703889	420	420
Kivandini AP line	KCB	1204222339	4,280	4,280
Masii police station	KCB	1283229595	910	910
Kona AP Line	KCB	1202224377	715	715
Masii DCI office	KCB	1268750891	1,760	1,760

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mbiuni police station	KCB	1171211317	1,050	1,050
wamunyu chief's office	KCB	1182359221	3,440	3,440
masii AP Camp	KCB	1233111981	670	670
kathama chief's office	KCB	1270898507	100	100
ikalaasa chief's office	KCB	1271133016	1,760	1,760
Mwala ACC Office	KCB	1286152399	880	880
Mumbuni ASS chief's office	KCB	1285940873	1,150	1,150
wamunyu chief's office	KCB	1285941012	460	460
Ngungi Ass chief's office	KCB	1285928733	760	760
Kabaa Ass chief's office	KCB	1285686098	280	280
kyawango chief's office	KCB	1171271433	4,954	4,954
muthetheni chief's office	KCB	1285940938	12,750	12,750
Maaueli AP Line	KCB	1171488807	10,000	10,000
Maweli Assist chief's office	KCB	1263088791	19,634	19,634
TOTAL			4,451,818	115,093
DIGITAL HUBS (ASSET/PROJECT)				
Yathui innovation HUB			799,895	
masii innovation hub	KCB	1285174151	654	654
yathui innovation hub tank	KCB	1294464825	420	420
Kabaa Innovation Hub	KCB	1277864853	400	400
			654	
TOTAL			801,369	1,474
OTHERS				

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Kyamung'aa gabion	KCB	1202232485	380	380
Vyulya-kyevaluki road	KCB	1198133198	845	845
kathama/muthwani road	KCB	1198080523	1,000	1,000
Kwakala-kitile gabion	KCB	1232639230	14,050	14,050
miu/kiuukuni roads	KCB	1198114495	150	150
masii-kavumbu road	KCB	1198133104	1,000	1,000
mwala-kanyuuku-wetaa road	KCB	1198051175	1,000	1,000
kisaki-kathama culverts	KCB	1197978763	500	500
konza-ikalaasa road	KCB	1198119551	1,000	1,000
Wamunyu road	KCB	1198085967	1,000	1,000
kithangaini vyulya road	KCB	1207206342	500	500
kathama-kisaki road	KCB	1171711840	200	200
yathui miondoni road	KCB	1198086297	1,000	1,000
kathama/muthwani road	KCB	1164681117	2,841	2,841
kithangathini vyulya road	KCB	1197896376	1,500	1,500
wamunyu yathui road	KCB	1200536525	5,780	5,780
mwala CDF sports & culture	KCB	1238907555	725	725
mwala NG-CDF office	KCB	1198484276	760	760
NG-CDF Mwala fencing	KCB	1272869342	880	880
Total			66,996,597	12,599,653

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Annex 3: Progress On Follow Up of Auditor Recommendations

The following is a summary of issues raised by the external auditor, management comments provided to the auditor, and subsequent progress made on resolving 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)
OAG/MRO/NGCDF/MWALA/2023/2024(2)	Unsupported Use of Goods and Services -The statement of receipts and payments as disclosed in Note 6 to the financial statements reflect the use of goods and services amount of Kshs 4,539,251 which includes Kshs 203,820 for fuel, oil and lubricants. However, vehicle log books, work tickets, fuel register and detail orders to support the expenditure were not provided for audit review. In the circumstances, the accuracy and completeness of use of goods and services amount of Kshs. 203,820 could not be confirmed.	The management provided all the supporting documents.	Not resolved	In Consultation with the Auditor General Pending appearance before Decentralized funds accounts committee of the National Assembly (DFAC)
OAG/MRO/NGCDF/MWALA/2023/2024(2)	The statement of receipts and payments and as disclosed in note 8 to the financial statements reflects other grants and transfers of Kshs 80,950,000 which includes Kshs 8,030,000 for emergency. the amount of 8,030,000 includes Kshs 710,000 disbursed for threes which did not qualify for funding under emergency programmes and one was not implemented.	Yathui chiefs camp has thus been implemented. Due to increased theft of various schools (AIC Katithi, Nunga primary school) property due tress passing and	Not resolved	In Consultation with the Auditor General Pending appearance before Decentralized funds accounts committee of the National Assembly (DFAC)

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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)
		<p>breaking into offices and classes NGCDF Mwala management saw the urgency need to support the schools to fence. St. John High school water tank bursted making scarcity of water in the school the NGCDF Office saw the need to purchase water tank to the school for water reservation,</p>		
OAG/MRO/NGCDF/MWALA/2023/2024(2)	<p>The statement of receipts and payments and Note 1 to the financial statements reflects transfers from the board amount of kshs. 271,228,659. Review of statement of appropriation and approved code list revealed that the fund had budgeted to receive Kshs. 271,228,659 in form of transfers from the board, which included previous</p>	<p>Delayed disbursement of funds was caused due to tenure expiry of the NGCDF committee members as the office was</p>	Not resolved	<p>In Consultation with the Auditor General Pending appearance before Decentralized funds accounts committee of the National Assembly (DFAC)</p>

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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)
	<p>years outstanding disbursements amount of kshs. 69,920,163. However, review of the AIE file revealed that out of the balance of Kshs. 69,920,163, transfers of Kshs. 26,120,163 were received between 19 July 2024 and 30 October 2024. This was contrary to section 39(2) of NGCDF Act, 2015 that prescribes on the mode of disbursing funds to the NGCDF accounts.</p>	<p>awaiting the processing and gazette of the new NGCDF Committee members</p>		
<p>OAG/MRO/NGCDF/MWALA/2023/2024(2)</p>	<p>During the year under review, the fund had budgeted to implement 190 projects worth Kshs. 239,765,770. However, 150 projects with total allocations of Kshs. 203,595,770 were not implemented. The statement of financial position reflects a balance of Kshs. 155,776,832 for cash and bank as at 30 June 2024. This implies that lack of funds was not the main reason for failure to implement the projects. It was further noted that NGCDF board did not disburse on time funds amounting to Kshs. 69,920,163 comprising of Kshs. 56,320,910 for the implementation of approved projects in 2023/2024 and Kshs. 13,599,253 for projects in the code list but pending approval by NGCDF Board.</p>	<p>The management was awaiting NGCDF Board office to approve Projects thus the failure to utilize funds as planned</p>	<p>Not resolved</p>	<p>In Consultation with the Auditor General Pending appearance before Decentralized funds accounts committee of the National Assembly (DFAC)</p>

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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)
OAG/MRO/NGCDF/MWALA/2023/2024(2)	Note 19.4 and Annex 5 to the financial statements discloses PMC Account Balances as at 30 June 2024 as Kshs. 12,599,653 for 257 projects whose balances had not been surrendered the constituency account by the time of the audit contrary to section 12(8) of NG-CDF Act,2015.	The management has keenly noted failure to surrender PMC balances as provided by the law and thus resolved to surrender all the PMC balances to the constituency account in the following financial year-2025/2026	Not resolved	In Consultation with the Auditor General Pending appearance before Decentralized funds accounts committee of the National Assembly (DFAC)



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Paul K. Mugwe
Fund Account Manager.

