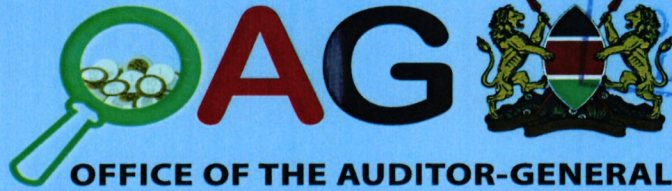



REPUBLIC OF KENYA



**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*

|   |          |
|---|----------|
| <br>THE NATIONAL ASSEMBLY<br>PARLIAMENT BUILDING |          |
| <b>REPORT DATE:</b> 03 MAR 2022   |          |
| <b>DAY:</b><br>Thurs  |          |
| <b>TABLED BY:</b>   | LOM      |
| <b>CLERK-AT THE-TABLE:</b>  | C-Ndintu |

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2020**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
**MACHAKOS HUB.**  
14 APR 2021  
**RECEIVED**

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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MWINGI CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values:**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

| No | Designation           | Name                 |
|----|-----------------------|----------------------|
| 1. | A.I.E holder          | Dalmas O. Ndong'a    |
| 2. | Sub-County Accountant | Francis Nyamai       |
| 3. | Chairman NGCDFC       | David Joseph Mwendwa |
| 4. | Member NGCDFC         | Nabila Abdulrahman   |

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF MWINGI CENTRAL Constituency Headquarters**

KANU Building - Thika – Garissa Highway - P.O. Box 585 – 90400 Mwingi, KENYA

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**(f) NGCDF Mwingi Central Constituency Contacts**

Telephone: (254) 720299886  
E-mail: [cdfmwingicentral@ngcdf.go.ke](mailto:cdfmwingicentral@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) NGCDF Mwingi Central Constituency Bankers**

Equity Bank Kenya Limited  
Mwingi Branch  
P.O. Box 280 - 90400  
Mwingi, Kenya

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

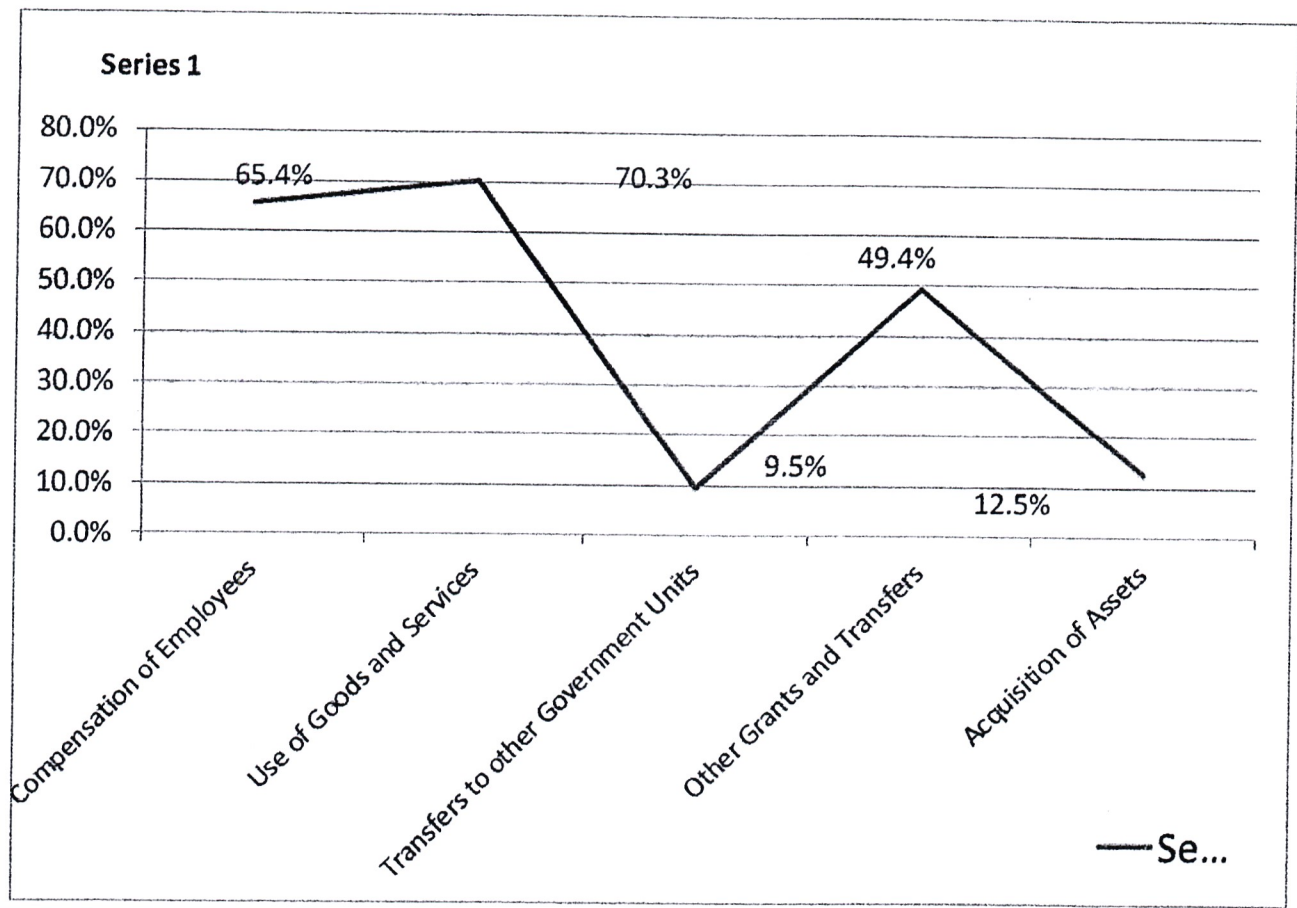
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MWINGI CENTRAL CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

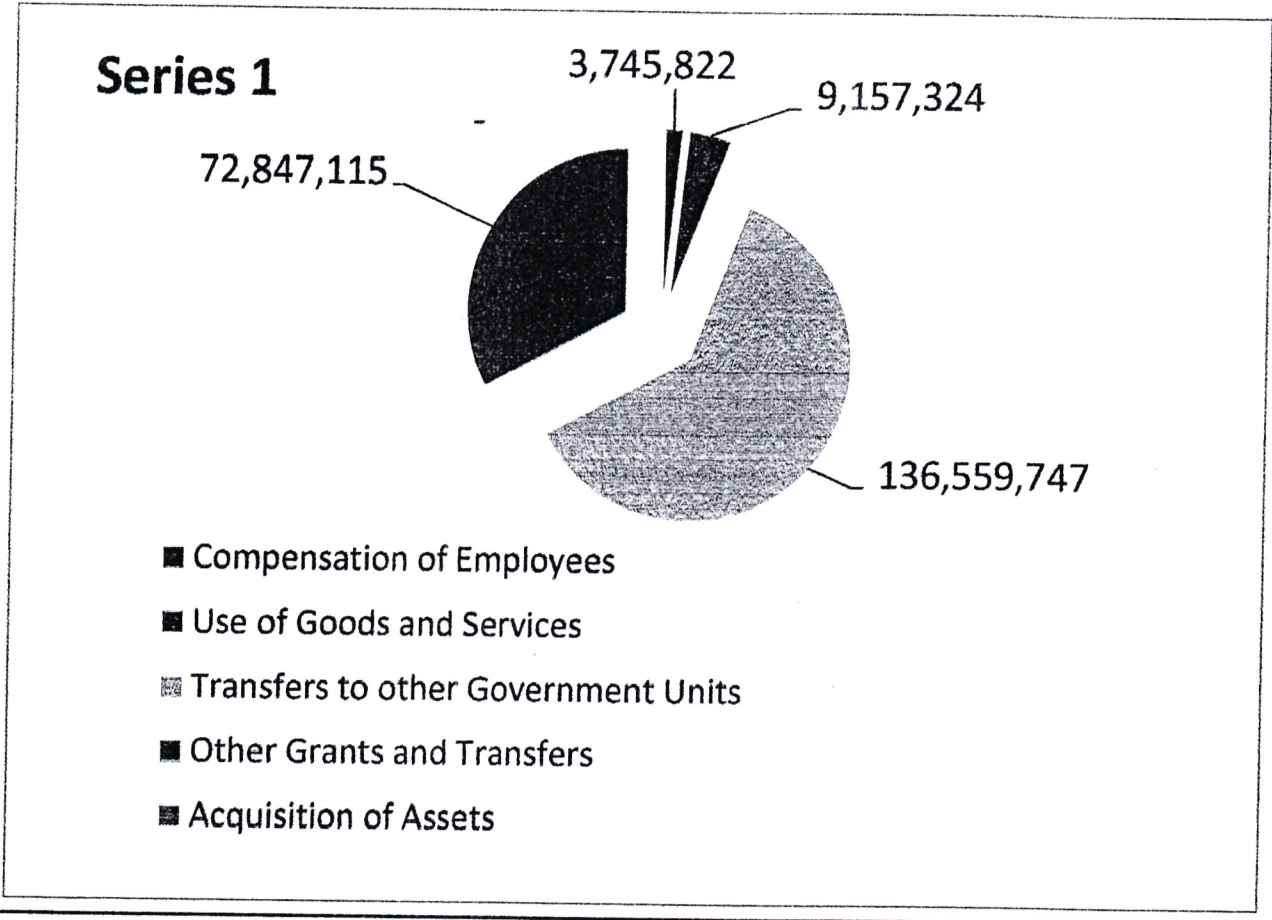
**II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

As the chairman of Mwingi Central NGCDFC together with the committee members, I am pleased to present to you the annual report and financial statements for the financial year 2019-2020 for MWINGI CENTRAL Constituency. In the year under review, the constituency received Kshs.55,000,000 from the board in that FYR 2019-2020 and an opening cash book balance of Kshs.35,322,048. The Constituency spent Kshs.62,606,682 and closed with a cashbook balance of Ksh.26,642,566 which was 30.5%.

**Fig 1. Line Graph of Utilization of Funds**



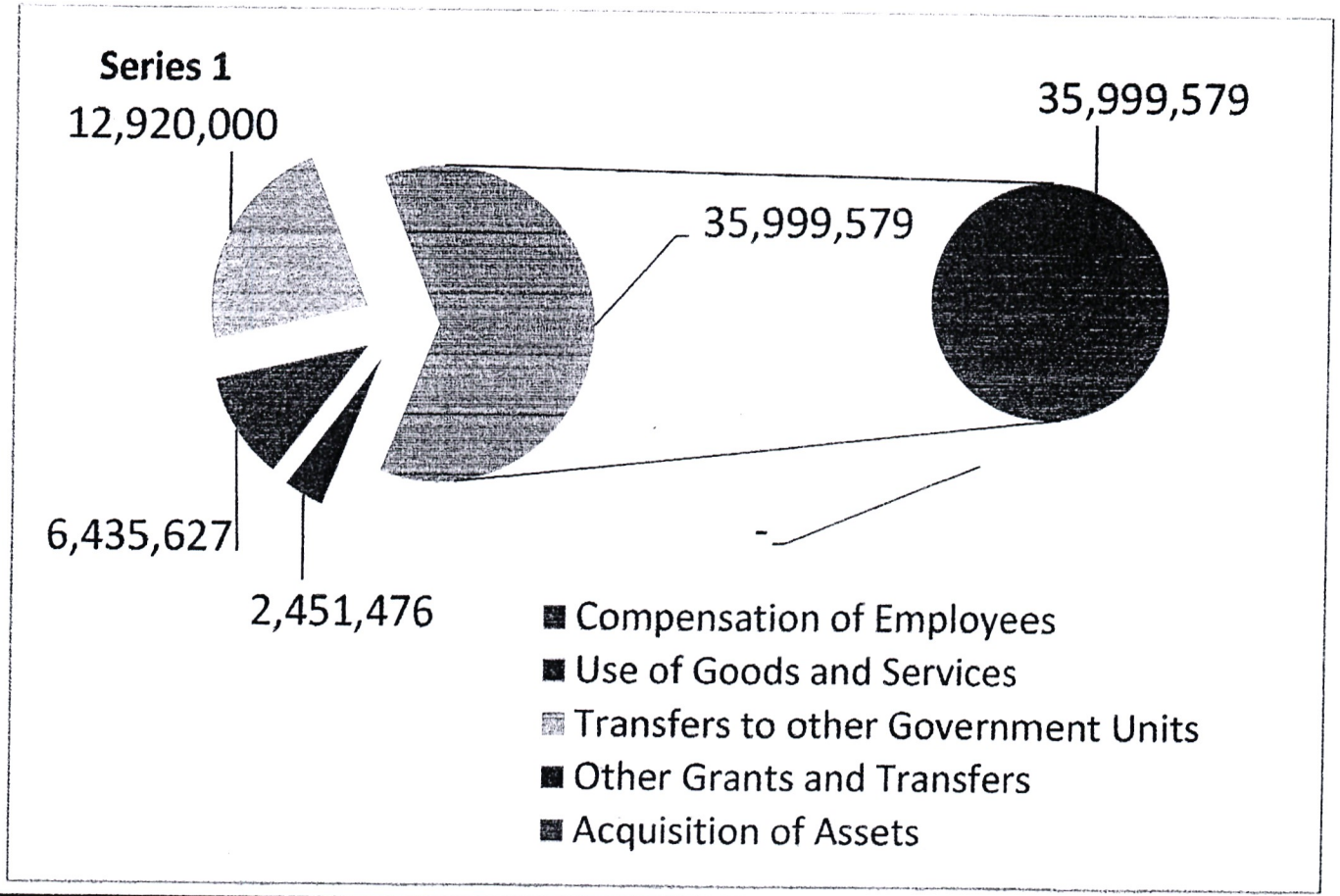
**Fig. 2 Final Budget**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MWINGI CENTRAL CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

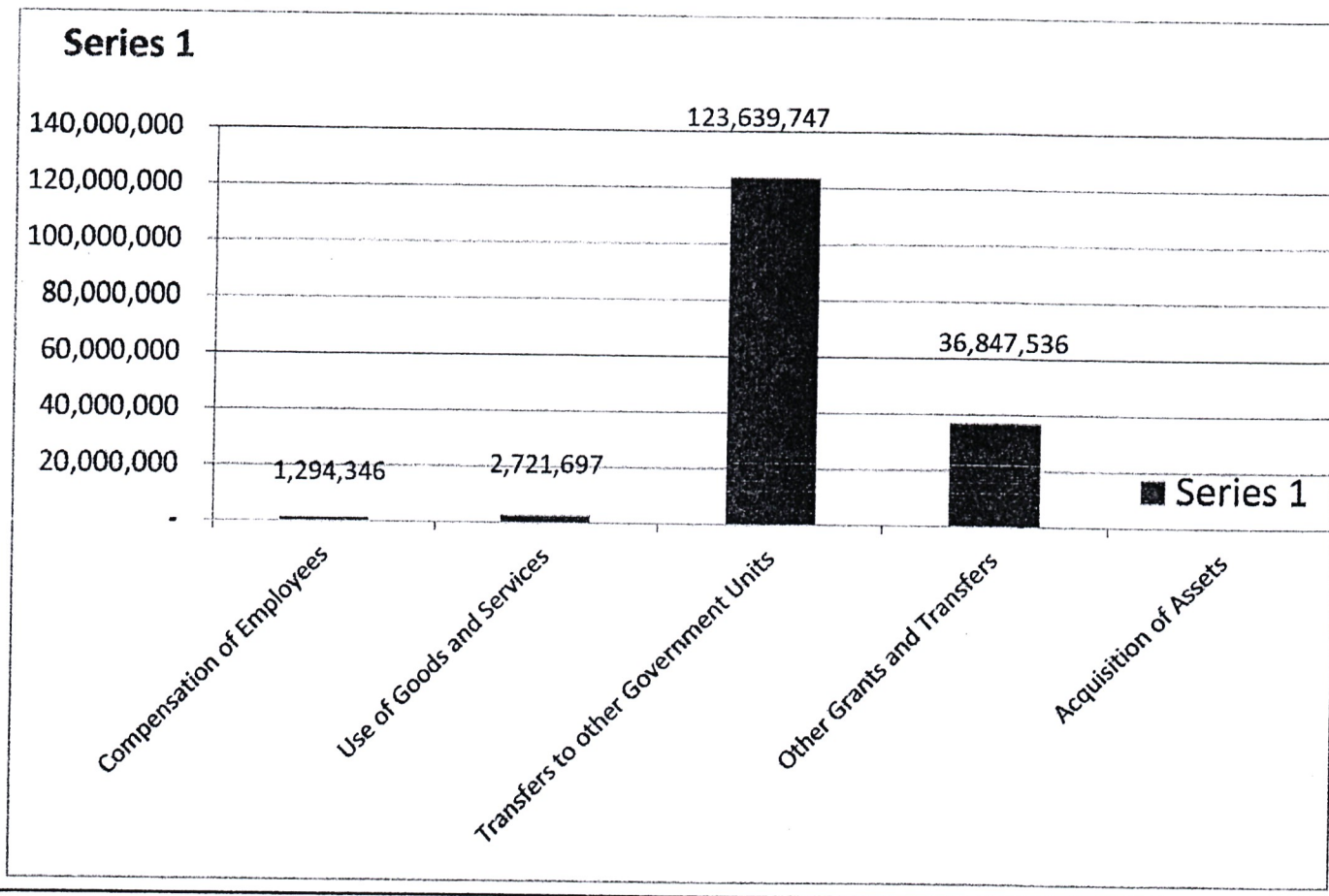
**Fig 4. Actual on Comparable analysis**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MWINGI CENTRAL CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

**Fig 5. Budget Utilisation Difference**



Below are the remarks in relation to underutilization of the funds;

| ITEM                                | PERCENTAGE   | REMARKS  |
|-------------------------------------|--------------|--|
| Compensation of Employees           | 65.4%        | The underutilized funds forms part of 31% of employee's gratuity and leave allowance where applicable. |
| TRANSFERS TO OTHER GOVERNMENT UNITS | 9.5%         | Awaiting NG-CDF board approval on proposals  |
| OTHER GRANT AND TRANSFERS           | 49.4%        | Issuance of bursary affected by the covid-19 pademic   |
| <b>OTHER PAYMENTS</b>               |              |  |
| Constituency Innovation Hubs        | 577,027.20   | Awaiting NG-CDF board guidelines   |
| NG- CDF Office                      | 4,311,198.00 | Awaiting NG-CDF board guidelines.  |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MWINGI CENTRAL CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

- My committee ensured the full implementation of project of past financial years. The following is a list of projects the committee has undertaken;

|                                      |                             |
|--------------------------------------|-----------------------------|
| ➤ Kasevi Girls Secondary School      | ➤ Isee Primary School       |
| ➤ Kavindu Secondary School           | ➤ Kathumo Primary School    |
| ➤ Nguni Secondary School             | ➤ Kalisasi Primary School   |
| ➤ Mulinde Secondary School           | ➤ Ndithi Primary School     |
| ➤ Mwambui Secondary School           | ➤ Kwinzili Primary School   |
| ➤ Mutyangome Secondary School        | ➤ Kivula Primary School     |
| <b>Secondary Schools</b>             | <b>Primary Schools</b>      |
| ➤ Thitha Secondary School            | ➤ Kiliku Primary School     |
| ➤ Lundi Day Secondary School         | ➤ Kathome Primary School    |
| ➤ Yumbu Secondary School             | ➤ Kalange Primary School    |
| ➤ Kalisasi Secondary School          | ➤ Isee Primary School       |
| ➤ Syungii Secondary School           | ➤ Ikuusya Primary School    |
| ➤ Kyulungwa Secondary School         | ➤ Enziu Primary School      |
| ➤ Ukasi Boys Secondary School        | ➤ Kalisasi Primary School   |
| ➤ Kanzui Secondary School            | ➤ Kamuluyuni Primary School |
| ➤ Kaela Secondary School             | ➤ Kyanundu Primary School   |
| ➤ Kimongo Secondary School           | ➤ Kathungu Primary School   |
| ➤ Kalanga Mixed Day Secondary School | ➤ Iviani Primary School     |
| ➤ Kivou Secondary School             | ➤ Muaanu Primary School     |
| ➤ Kivou Secondary School             | ➤ Ngooni Primary School     |
| ➤ Kathonweni Secondary School        | ➤ Kwamwenga Primary School  |
| ➤ Kaai Secondary School              | ➤ Ngambo Primary School     |
| ➤ Mathyakani Sec School              | ➤ Malembwani Primary School |
| ➤ Ivuusya Secondary School           | ➤ Makuka Primary School     |
| ➤ Ivuusya Secondary School           | ➤ Katuva Primary School     |
| ➤ Malioni Secondary School           | ➤ Kavoko Primary School     |
| ➤ Kalanga Secondary School           | ➤ Kwa Nganga Primary School |
| ➤ Kimongo Secondary School           | ➤ Kyume Primary School      |
| ➤ Kalitini Secondary School          | ➤ Kaai Primary School       |
| ➤ Yambyu Girls Secondary School      | ➤ Musukini Primary School   |
| ➤ Mwangeni Secondary School          | ➤ Nzanzu Primary School     |
| ➤ Kaunguni Secondary School          | ➤ Mandove Primary School    |
| ➤ Kathanze Secondary School          | ➤ Mwasuma Primary School    |
| ➤ Ithumbi Day Secondary School       | ➤ Tumbuni Primary School    |
| ➤ AicMwasuma Secondary School        | ➤ Nyanya Primary School     |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MWINGI CENTRAL CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

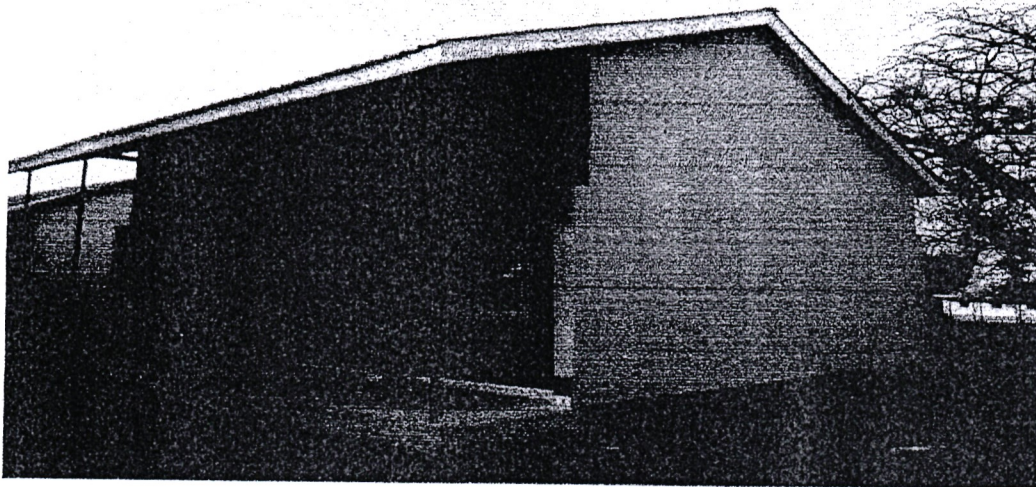
|                                    |                            |
|------------------------------------|----------------------------|
| ➤ Yambyu Girls Secondary School    | ➤ Katheka Primary School   |
| ➤ Kyanika Day Secondary School     | ➤ Mwingi Primary School    |
| ➤ Kyamwenze Girls Secondary School | ➤ Waasya Primary School    |
| ➤ Mutwangombe Secondary School     | ➤ Nguni Primary School     |
| ➤ Masavi Boys Secondary School     | ➤ Musukimi Primary School  |
|                                    | ➤ Kisama Primary School    |
|                                    | ➤ Sosoma Primary School    |
|                                    | ➤ Nzamani Primary School   |
|                                    | ➤ Kivui Primary School     |
|                                    | ➤ Kyulungwa Primary School |
|                                    | ➤ Kingarini Primary School |
|                                    | ➤ Mwanyani Primary School  |
|                                    | ➤ Ivuusya Primary School   |
|                                    | ➤ Makuka Primary School    |
|                                    | ➤ Nengyani Primary School  |
|                                    | ➤ Kalange Primary School   |
|                                    | ➤ Kamande Feeder School    |
|                                    | ➤ Kaloo Feeder School      |
|                                    | ➤ Kaunguni Primary School  |
|                                    | ➤ Kaombe Primary School    |
|                                    | ➤ Mwingi Special School    |
|                                    | ➤ Katooni Primary School   |
|                                    | ➤ Ndolongwe Primary School |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MWINGI CENTRAL CONSTITUENCY**

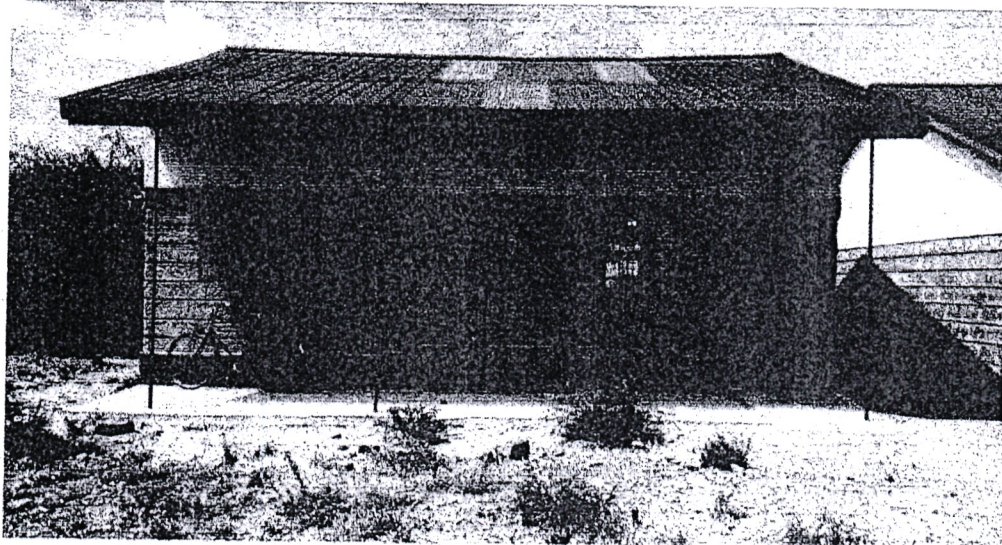
**Reports and Financial Statements  
For the year ended June 30, 2020**

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PROJECT NAME: Nguni Secondary School  
PROJECT ACTIVITY: Construction of classroom  
AMOUNT FUNDED: KSH.850,000  
FY: 2017/18



PROJECT NAME: Thitha Secondary School  
PROJECT ACTIVITY: Construction of classroom  
AMOUNT FUNDED: KSH.850, 000  
FY: 2017/18



Reports and Financial Statements

For the year ended June 30, 2020

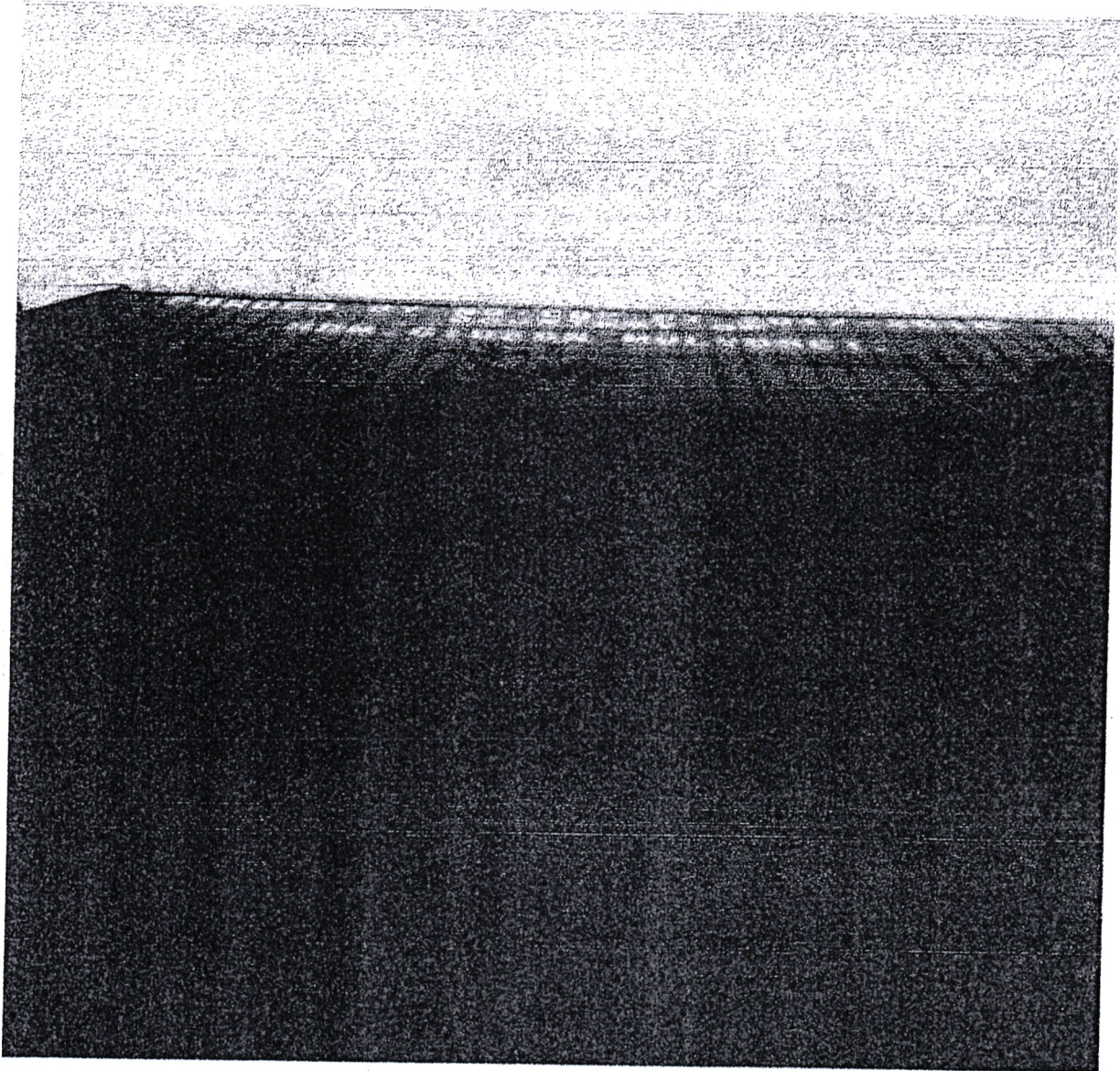
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PROJECT NAME: Kyalamoko Primary School

PROJECT ACTIVITY: Renovation of classroom

AMOUNT: KSH.250, 000

FY: 2018/2019

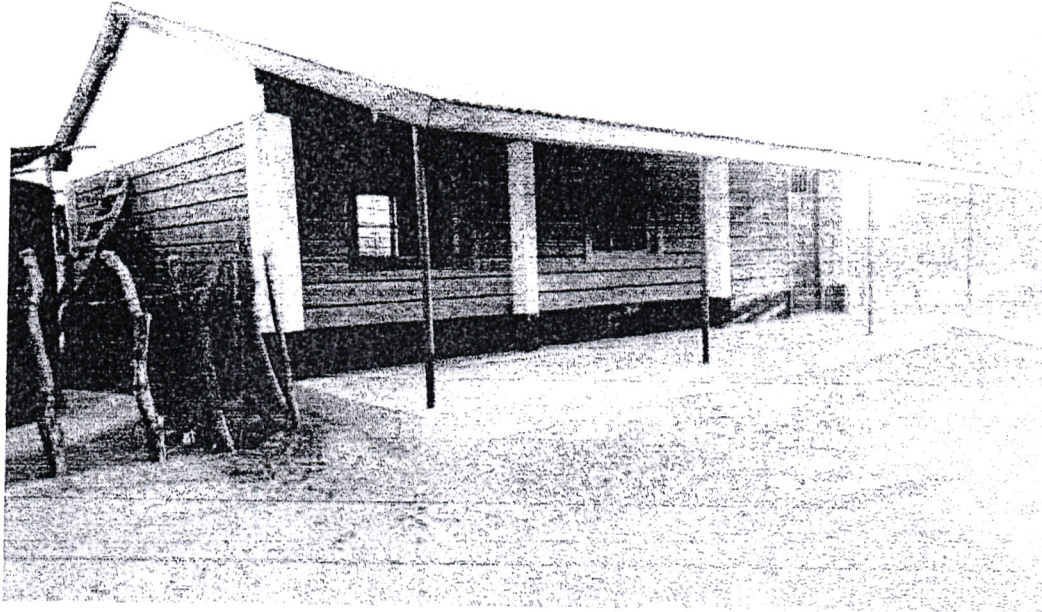


**PROJECT NAME:** Ukasi Boys Secondary School

**PROJECT ACTIVITY:** Completion of classroom

**AMOUNT FUNDED:** KSH.500, 000

**FY:** 2017/18

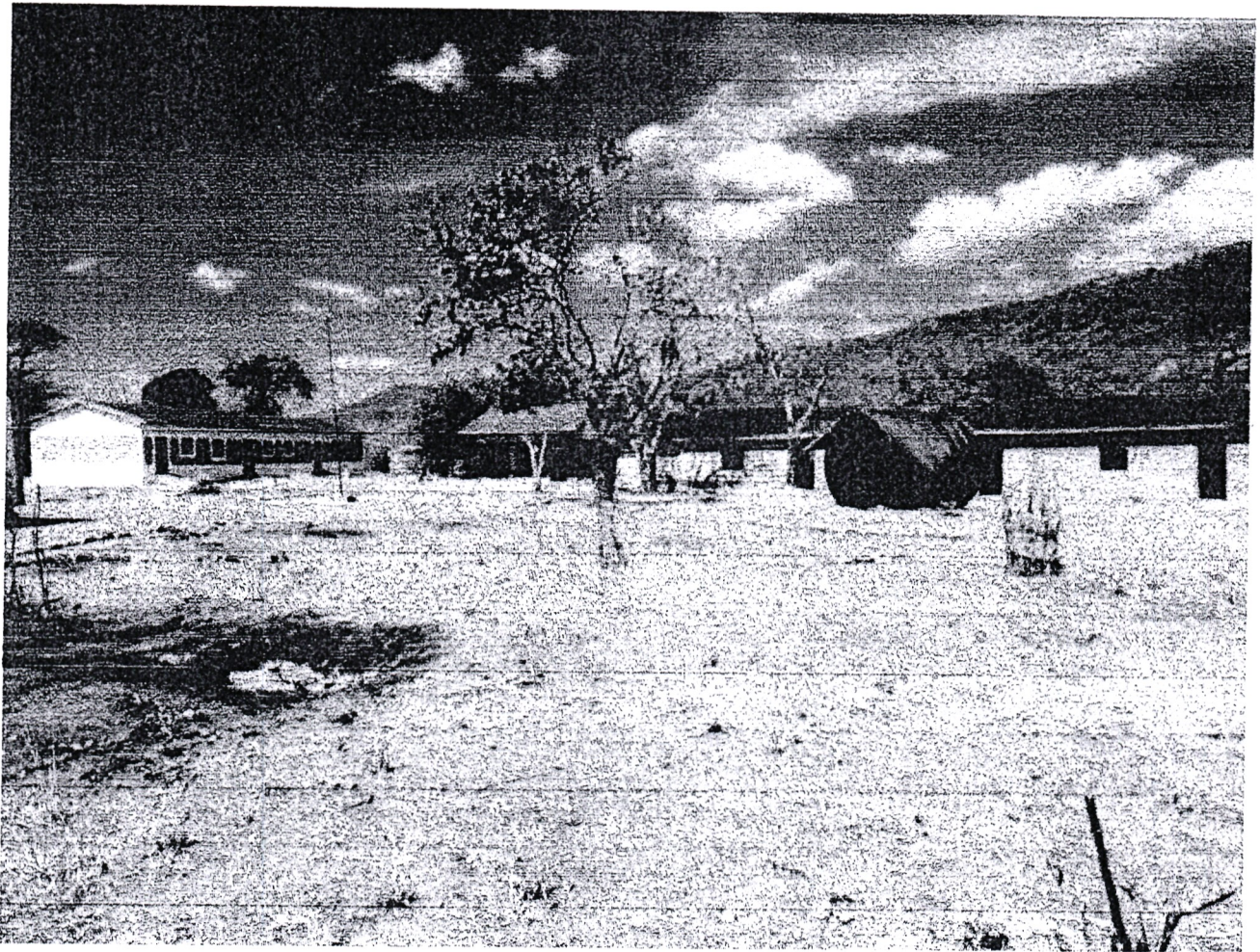


PROJECT NAME: Ndithi Primary School

PROJECT ACTIVITY: Renovation of eight (8) classrooms

**AMOUNT FUNDED: KSH.500, 000**

FY: 2017/18



Reports and Financial Statements  
For the year ended June 30, 2020

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- The key emerging issues are;
  - Politicizing of development projects by a section of the public thus delaying the projects.
  - Lack of enough funds to undertake projects with greater impact to the society and the restriction to undertake projects that fall under county government that the society deems as priority.
  - Arising from the impact so far created at the grassroots level and the high expectation from the local community there is need for the Government to consider an increase of the NG-CDF kitty from 2.5%.
- The following are implementation challenges and recommendations way forward;

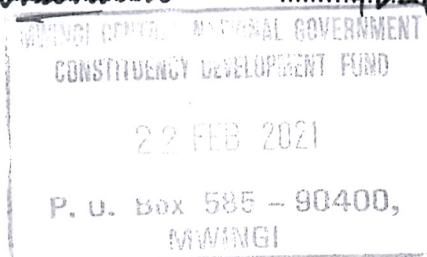
The challenges are similar to aforementioned key emerging issues and thus the following are the recommendation and what the committee is doing to overcome them;

- On political interference we have been able to educate the society on effect of politicizing projects. We have also ensured transparency in our implementation process from inception to completion.
- On project that fall under county projects that the society deem as priority we have sort consent from the county government before their approval to avoid duplication of the projects.
- Lack of capacity by the project management committees which affect the implementation of projects. The committee is continuously training all the Project management committees implementing project in the constituency to enhance capacity.
- The NG - CDF relies fully on ministerial technical departments for support in areas of Bill of Quantities, technical design and supervision of projects, delays normally occur as the personnel involved are not under direct control of NG - CDFC. The NG - CDF Board should have its own technical experts to enhance efficiency in project implementation.
- Lack of an efficient process of identification of the needy cases to benefit from the bursary kitty. The Board should issue a bursary policy to ensure that the money allocated for bursary kitty is allocated to the very needy.

Finally, we were able to renovate classrooms in a number of our primary schools which have enhanced the learning environment in our schools. To promote accountability in the management of the funds allocated to the constituency we have ensured that we publish the list of beneficiaries for the bursary kitty on our notice board for public scrutiny and verification.

We humbly look forward to working very closely with the NG – CDF Board with view to enhancing accountability and efficiency in project management

| Name                 | Designation     | Sign   | Date       |
|----------------------|-----------------|--|------------|
| David Joseph Mwendwa | NGCDFC chairman |  | 22/02/2021 |



III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-Mwingi Central Constituency's 2018-2022 plan are to:

- a) To coordinate development works in the constituency and network with all development agents.
- b) To encourage the effective participation and involvement of the community in project identification, implementation, monitoring and evaluation
- c) To promote good governance and accountability through projects/programme impact analysis, monitoring and evaluation of funds.
- d) To enhance visionary leadership and foster continuity of development initiatives

**Progress on attainment of Strategic development objectives**

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

| Constituency Program | Objective   | Outcome   | Indicator  | Performance   |
|----------------------|---|---|--|---|
| Education            | To have all children of school going age attending school   | Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions | <ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary beneficiaries at all levels</li> </ul> | In FY 19/20<br>-we increased number of classrooms, dormitories, laboratories etc from ... to... in the following schools/institutions<br>- Bursary beneficiaries at all levels were as per the attached schedules |
| Security             | To enhance secure environment for the people and businesses | Improved safety and thriving economic activities  | Increased number of security installations and personnel   | We have constructed several police posts.   |

Reports and Financial Statements  
 For the year ended June 30, 2020

|                     |   |   |   |  |
|---------------------|---|---|---|--|
| Environment         | To increase the forest cover and conserve natural resources           | Increased number of trees.  | Improved weather conditions   | We have planted a big number of trees in several institutions                    |
| Sports              | To tap talents among the youth  | Having active sports clubs and programmed tournaments across the constituency | Having sportsmen and women actively engaging in sporting activities as a way of earning their livelihood. | We have equipped clubs and organized successful tournaments in the constituency. |
| Disaster Management | To create awareness and preparedness for any unforeseen eventualities | Ability to effectively handle any emergency occurring                         | Readiness to effectively tackle any unforeseen occurrences  | Trained and provided more experts  |

**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

1. Sustainability strategy and profile -
2. Environmental performance
3. Employee welfare
4. Market place practices-
5. Community Engagements

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-MWINGI CENTRAL Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-MWINGI CENTRAL Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-MWINGI CENTRAL Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF-MWINGI CENTRAL Constituency financial statements were approved and signed by the Accounting Officer on 25<sup>th</sup> September 2020.

Fund Account Manager  
Name: Dalmas O. Ndong'a

Sign:.....



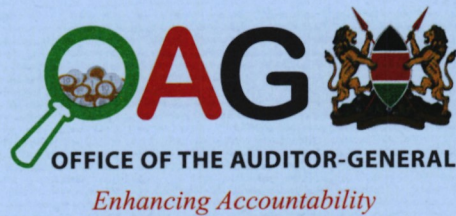
Sub-County Accountant  
Name: Francis K. Nyamai  
ICPAK Member Number: 6161

Sign:.....



# REPUBLIC OF KENYA

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



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

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MWINGI CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

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### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mwingi Central Constituency set out on pages 20 to 39 which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Mwingi Central Constituency as at 30 June, 2020 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act 2012 and the National Government Constituencies Development Fund Act, 2015.

### Basis for Qualified Opinion

#### 1. Inaccuracies in the Financial Statements

Review of the summary statement of appropriation-recurrent and development combined revealed the following anomalies;

- (i) The statement reflects amounts of Kshs.89,207,248, Kshs.12,920,000, Kshs.35,999,579 and Kshs.4,800,000 in respect of; transfers from NGCDF Board, transfers to other Government units, other grants and transfers and other payments respectively. However, the statement of receipts and payments reflects amounts of Kshs.55,000,000, Kshs.8,800,000, Kshs.44,219,579 and Kshs.700,000 on the four accounts respectively.

- (ii) No explanations have been provided under the statement of appropriation-recurrent and development combined on significant underutilization (below 90% of utilization) and overutilization (above 100%).
- (iii) The statement reflects final payments budget of Kshs.227,970,233 which differs with the Kshs.172,689,772 shown in the statement of budget execution by programmes and sub programmes with a resultant variance of Kshs.55,280,461 which has not been explained or reconciled.
- (iv) The statement reflects Kshs.165,321,551 as the budget utilization difference under payments. However, a casting error of Kshs.42,000 was noted and the correct total should be Kshs.165,363,551.

In view of the foregoing, the correctness and accuracy of the summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2020 could not be confirmed.

## **2. Unutilized Fund**

Note 17.3 to the financial statements reflects Kshs.90,560,509 as comparative figure for unutilized fund which differs with the analysis given under Annex 3 to the financial statements which reflects a balance of Kshs.90,530,509 hence a resultant variance of Kshs.30,000.

In the circumstances, the accuracy of the unutilized funds as disclosed under Note 17.3 and annex 3 to the financial statements cannot be confirmed.

## **3. Unsupported Prior Year Adjustments**

As disclosed in note 14 to the financial statements, the statement of assets and liabilities reflects prior year adjustments of Kshs1,114,800 and which have not been supported. However, prior year adjustment may arise either as a correction of an error in the financial statements reported for a prior period or change in accounting policy/ estimate from the previous year in accordance with the International Public Sector Accounting Standards (IPSAS) 3.

In the circumstances, the accuracy of the prior year adjustments of Kshs.1,114,800 in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

## **4. Understated Bank Balances**

As disclosed in note 10A to the financial statements, the statement of assets and liabilities reflects Kshs.26,642,566 in respect of bank balances. Review of the bank reconciliation statements revealed that there were unrepresented cheques amounting to Kshs.19,066,491 which included stale cheques worth Kshs.10,598,487. No explanation was provided as to why the stale cheques were not written back to the cashbook.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.26,642,566 could not be ascertained.

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

### **Key Audit Matters**

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

### **Other Matter**

### **Budgetary Control and Performance**

The Summary statement of appropriation: recurrent and development combined reflects receipts budget and actual amount on comparable basis of Kshs.227,731,772 and Kshs.89,249,248 respectively resulting in underfunding of Kshs.138,482,524 or 61% of the approved budget. Further, out of the receipts amount of Kshs.89,249,248, only Kshs.62,606,682 was utilized resulting in under absorption of Kshs.26,642,566 or 30% of the available receipts.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents. Further, failure to implement projects fully and to absorb the funds disbursed may have denied the residents the benefits accruing from the planned projects, programmes and activities.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis of Conclusion**

#### **1. Errors of Presentation and Disclosure in the Financial Statements**

Review of the financial statements for the year ended 30 June, 2020 revealed errors of presentation and disclosures as outlined below:

- i) The corporate social responsibility (CSR) statement /sustainability reporting, did not indicate if any CSR activities were carried out during the year under audit. Further, a highlight on the achievements in each pillar of; sustainability

strategy and profile, environmental performance, employee welfare, market place practices and community engagements were not indicated.

- ii) Report on progress on follow up of auditors' recommendations does not include the issues which were raised in the previous year's audit report.
- iii) Notes 10A, 11, 12A, 12B and 13 to the financial statements includes guidance notes which ought to have been removed.
- iv) Pages in the financial statement have not been serially numbered.
- v) Name of the entity was not indicated on top of Annex 1, 2, 3, 4 and 5. Instead, guidance information as given in the template have been retained.

In view of the above, the presentations and disclosures in the financial statements do not fully comply with the reporting format prescribed by the Public Sector Accounting Standards Board (PSASB).

## **2. Irregular Expenditure on Committee Allowances**

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects Kshs.6,435,627 in respect of use of goods and services which includes Kshs.1,293,400 for committee expenses out of which Kshs.47,000 was paid to bursary subcommittee members. Review of supporting documents revealed that there were six (6) members in attendance who were entitled to allowance at a rate of Kshs.500 per person each. However, the payment was made at the rate of Kshs.5,000 per person without any explanation. Further, two members whose names were not in the original attendance list, were included in the payment schedule and received a total of Kshs.17,000 without any explanation.

In the circumstances, the validity and regularity of Kshs.47,000 for committee allowances could not be confirmed.

## **3. Lack of Clear Bursary Award Process**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects Kshs.44,219,579 in respect of other grants and other payments which includes Kshs.35,772,100 for bursary disbursements to secondary schools, tertiary institutions and special schools. However, no adequate relevant supporting documents were provided for audit to show how applications for bursaries were invited and evaluated. It was therefore not possible to confirm whether, the bursaries were awarded to needy and deserving students through an open and transparent process.

Consequently, the regularity of bursary disbursements of Kshs.35,772,100 could not be confirmed.

## **4. Remuneration of an Information Communication Technology (ICT) Officer**

During the year under review, the Fund recruited an ICT Officer for a three-year contract term. The engagement letter signed between the ICT Officer and the Fund indicated that he was to receive a basic salary of Kshs.24,662, a house allowance of Kshs.10,000 and a commuter allowance of Kshs.7,000. However, review of the payroll revealed that the Officer was instead being paid a house allowance of Kshs.3,000 and a commuter

allowance of Kshs.3,000 which were less than the amount stipulated in the employment contract.

Consequently, the Fund is in violation of the terms of the employment contract which is a breach of the Employment Act, 2007.

## **5. Implementation of Projects**

### **5.1 Project Implementation Status**

The budget execution by programmes and sub-programmes for the year ended 30 June, 2020 reflected an amount of Kshs.137,367,724 for implementation of two hundred and fifty-four (254) projects out of which two hundred and forty-eight (248) were new while six (6) were on-going. However, the project implementation status report (PIS) presented for audit only had information on projects funded under 2018-19 budget and for the previous years. It was therefore not possible to tell the implementation status for the projects funded under the 2019/20 budget. In addition, review of project implementation records provided for audit revealed several incidences where the Fund management approved change of projects and implemented different projects from those initially planned. Further, incidences of inadequate allocation of funds to projects were noted which resulted to uncompleted projects.

This may be indicative of weaknesses in project planning and management and casts doubt on the involvement of the public in the process of project identification and prioritization.

In the circumstances, there is lack of accountability and weaknesses in project implementation and it has not been possible to ascertain if value for money was realized from the Kshs.137,367,724 allocated to projects.

### **5.2 Implementation of Emergency Projects**

As disclosed under note 7 to the financial statements, the statement of receipts and payments reflects Kshs.44,219,579 in respect of other grants and other payments which includes Kshs.8,220,000 incurred on emergency projects. However, the Fund management did not report the funded emergencies to the Board as stipulated in Section 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

Further, a review of documents and physical verification of projects revealed the following anomalies:

#### **5.2.1 Contract for Renovation of Dormitory at Mboru Primary School**

During the year under review, the Fund disbursed Kshs.500,000 for renovation of a girls' dormitory at Mboru Primary School. The project was awarded as two separate contracts for labor and supply of construction materials. However, no bills of quantities from the sub county works office were provided for audit. Further, physical verification revealed that the project was incomplete and was being used as a store despite exhausting the

allocated funds. In addition, four (4) windows costing Kshs.18,000, floor tiles valued at Kshs.49,000, painting works of Kshs.20,800 and plastering of the walls were not done.

In the circumstance, it was not possible to confirm if value for money was realized from the expenditure of Kshs.500,000 incurred on the project.

#### **5.2.2 Contract for Completion of Classroom at Ukasi Boys Secondary School**

During the year under review, the Fund disbursed Kshs.500,000 for completion of one classroom at Ukasi Boys Secondary School and the tender was awarded to a local company under labor-based contract. However, review of the bid documents revealed that, the awarded contractor presented expired National Construction Authority and KRA PIN Certificates and was therefore not qualified for award.

Consequently, it was not possible confirm the regularity and value for money of the expenditure of Kshs.500,000 incurred on the project.

#### **5.2.3 Renovation of Classroom at Kamuluyuni Primary School**

During the year under audit, the Fund disbursed Kshs.300,000 to Kamuluyuni Primary School for renovation of one classroom to completion and a labor-based contract awarded at a contract sum of Kshs.194,000. It was however noted that, at the evaluation stage, the contractor had been recommended for award at a contract sum of Kshs.76,000. It was not clear why the contract was awarded at a higher contract sum of Kshs.194,000 and how the same was determined.

In the circumstances, regularity and value for money of the expenditure of Kshs.194,000 cannot be confirmed.

#### **5.2.4 Contract for Roofing of Classroom at Kivou Secondary School**

The Fund disbursed Kshs.250,000 to Kivou Secondary School for roofing of a classroom which was blown off by wind. However, the relevant documents indicate that, the school had requested for emergency funding for construction of four pit latrines and there was no request letter for the roofing of classroom. It was therefore not clear how the Fund management committee arrived at the decision for roofing the classroom instead of constructing a pit latrine as requested.

Consequently, the regularity and value for money for the expenditure of Kshs.250,000 may not have been realized.

### **5.3 Implementation of Sports Projects**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects Kshs.44,219,579 for other grants and other payments out of which Kshs.227,479 related to sports projects and which was incurred on purchase of various sports materials such as; games kits, volley balls and footballs for identified constituency teams. However, documents in support of the procurement

process were not provided for audit. Further, no documents were provided to confirm whether the purchased sports items were requested for and how they were distributed.

In the circumstances, the regularity, occurrence and value for money of the expenditure of Kshs.227,479 could not be confirmed.

#### **5.4 Implementation of Secondary School Projects**

As disclosed in note 6 to the financial statements the statement of receipts and payments reflects transfers to other Government entities of Kshs.8,800,000 which includes transfers to secondary schools of Kshs.6,100,000. Review of documents and physical verification of projects revealed the following anomalies;

##### **5.4.1 Completion of Science Laboratory at Mulinde Secondary School**

During the year under review, the Fund disbursed Kshs.500,000 to Mulinde Secondary School for completion of a science laboratory project with the scope of works being walling, roofing and plastering. However, review of the procurement documents revealed that the awarded Contractor did not have National Construction Authority registration certificate.

In the circumstances, the regularity of the expenditure of Kshs 500,000 could not be confirmed.

##### **5.4.2 Completion of Science Laboratory and Construction of Administration Block at Kanzui Secondary School**

During the year under review, Kshs.1,000,000 was disbursed to Kanzui Secondary School for completion of a science laboratory and construction of administration block at cost of Kshs.200,000 and Kshs.800,000 respectively. A labor-based contract was awarded for completion of the science laboratory at a contract sum of Kshs.240,000. However, it was noted that the awarded Contractor did not present a Tax Compliance Certificate and National Construction Authority (NCA) registration certificate. In addition, supply of construction materials was single sourced from a local hardware. Further, although the funds disbursed were for construction of an administration block, physical verification carried out on 4 February, 2021 revealed that there was change of activity to construction of 2 No. classrooms without approval from the Constituency Development Fund Committee and the Constituency Development Fund Board.

In the circumstances, it was not possible to confirm the regularity and value for money of the expenditure of Kshs.1,000,000 incurred on the project.

##### **5.4.3 Purchase of School Bus at Kalisasi Secondary School**

During the year under audit, the Fund disbursed Kshs.3,000,000 to Kalisasi Secondary School for purchase of a school bus which was a joint project between the Fund and the school parents. A contract was signed with a local motor vehicle dealer for purchase of the bus at a contract price of Kshs.5,100,000. The school made a down payment of

Kshs.2,969,000 leaving a balance of Kshs.2,131,000. Physical carried out on 4 February, 2021 revealed that the bus was yet to be delivered.

Consequently, it was not clear if and when value for money will be realized from the payment of Kshs.2,969,000 incurred on the purchase of school bus.

#### **5.4.4 Contract for Completion of a Dormitory at Ndiamumo Secondary School**

During the year under review, the Fund disbursed Kshs.600,000 to Ndiamumo Secondary School for completion of a 120 students capacity dormitory. However, documents in support of procurement process were not provided for audit and therefore it was not possible to determine how the tender was awarded.

Consequently, it was possible to confirm the regularity and the value for money realized from the expenditure of Kshs.600,000 disbursed for the project.

#### **5.4.5 Renovation of Laboratory at Muthuka Secondary School**

During the year under review, Kshs.400,000 was disbursed to Muthuka Secondary School for renovation of a laboratory. It was however, noted that a contract for construction of two classrooms was awarded instead the approved project of completion of a laboratory. No documents were provided to confirm that the change of project was approved by the Project Management Committee and Constituency Development Fund Board. Further, physical verification of the project carried out on 4 February, 2021 revealed that only one classroom had been completed.

In the circumstances, the regularity and value for money of the expenditure of Kshs.400,000 incurred on the project could not be confirmed.

### **5.5 Implementation of Primary School Projects**

As disclosed in note 6 to the financial statements, the statement of receipts and payments reflects transfers to other Government entities of Kshs.8,800,000 which includes transfers to primary schools of Kshs.2,700,000. Review of documents and physical verification of projects revealed various anomalies as follows:

#### **5.5.1 Renovation of 4. No Classrooms at Mwalili Primary School**

During the year under review, the Fund disbursed Kshs.300,000 to Mwalili Primary School for renovation of four (4) classrooms. The labor services contract was awarded at a contract sum of Kshs.100,000. However, it was noted that the awarded Contractor did not quote any price on their quotation document hence it was not clear how the committee arrived at a contract sum of Kshs.100,000. In addition, other three bidders had quoted amounts of Kshs.80,000, Kshs.60,000 and Kshs.74,240, which were lower than the awarded amount.

Further, Management indicated that the construction materials were acquired directly from the community and paid for through cash transactions. However, it was not possible

to confirm authenticity of the payments since no payment receipts or authenticated payment schedule were provided for audit.

In the circumstances, the regularity and value for money of the expenditure of Kshs.300,000 disbursed for the project could not be confirmed.

### **5.5.2 Renovation of One Classroom at Mulanga Primary School**

During the year under audit, the Fund disbursed Kshs.300,000 to Mulanga Primary School for renovation of one classroom. It was however noted that, four bidders had tendered for supply of materials but the contract was awarded to a different supplier at a cost of Kshs.117,600. It was not clear how the supplier was identified and the awarded amount determined.

In the circumstances, the regularity and value for money of the expenditure of Kshs.300,000 disbursed for the project could not be confirmed.

### **5.5.3 Renovation of Classroom at Syungii Primary School**

During the year under review, the Fund disbursed Kshs.300,000 to Syungii Primary School for renovation of a classroom. A labor-based contract was awarded at a contract sum of Kshs.194,000. However, it was noted that the awarded Contractor did not have a Tax Compliance Certificate. In addition, all the quotations for supply of construction materials which were issued on 1 April, 2020 had the name of the school as the bidder. It was therefore not possible to determine the identity of the bidders who quoted for supply of construction materials.

Consequently, the regularity and value for money of the expenditure of Kshs.300,000 could not be confirmed.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

### **1. Lack of Risk Management Policy, Disaster Recovery and Business Continuity Plan**

During the year under review, the Fund did not have a Risk Management Policy. This implies that the management lacked a framework for identification, assessment and mitigation of risks and hence exposed to risk of loss through fraud and other threats to its operations.

Further, the Fund did not have in place a Disaster Recovery and Business Continuity Plan and thus lacked a blue print for identifying, preventing and mitigating against disasters and ensuring that its operations are not interrupted.

This is contrary to the provisions of Section 165(a) and (b) of the Public Finance Management Act, Regulations 2015, which requires the Accounting Officer to ensure that the National Government Entity develops risk management strategies which include fraud prevention mechanisms and develop a system of risk management and internal control that builds robust business operations.

### **2. Lack of Human Resource Policy**

Management did not have an approved Human Resource Policy Manual, Career Guidelines, Scheme of Service and approved Staff Establishment. It was therefore not possible to ascertain the compliance with the Human Resource Policy and Procedures Manual for Public Service, May, 2016.

### **3. Lack of Information Communication Technology (ICT) Policy**

Review of the ICT environment revealed that the Fund did not have an approved ICT Policy which is necessary for management and optimization of the use of IT resources.

Consequently, the Fund may not make the best use of its IT resources and is also exposed to the risk of loss of data and confidentiality.

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

## **Responsibilities of Management and those charged with Governance**

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit

the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gatungu, CBS  
AUDITOR-GENERAL

Nairobi

10 February, 2022

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MWINGI CENTRAL CONSTITUENCY**

**Reports and Financial Statements**


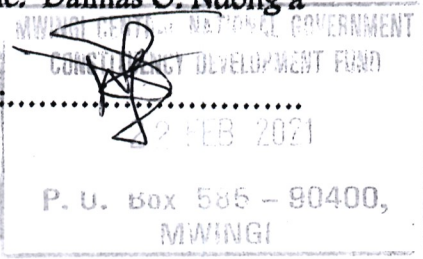
**For the year ended June 30, 2020**

**VII. STATEMENT OF RECEIPTS AND PAYMENTS**


|                                     | Note | 2019 - 2020<br>Kshs | 2018 - 2019<br>Kshs |
|-------------------------------------|------|---------------------|---------------------|
| <b>RECEIPTS</b>                     |      |                     |                     |
| Transfers from NGCDF board          | 1    | 55,000,000          | 108,556,897         |
| Proceeds from Sale of Assets        | 2    | -                   | -                   |
| Other Receipts                      | 3    | 42,000              | 30,000              |
| <b>TOTAL RECEIPTS</b>               |      | <b>55,042,000</b>   | <b>108,586,897</b>  |
| <b>PAYMENTS</b>                     |      |                     |                     |
| Compensation of employees           | 4    | 2,451,476           | 2,567,594           |
| Use of goods and services           | 5    | 6,435,627           | 8,152,992           |
| Transfers to Other Government Units | 6    | 8,800,000           | 37,430,000          |
| Other grants and transfers          | 7    | 44,219,579          | 48,719,575          |
| Acquisition of Assets               | 8    | -                   | -                   |
| Other Payments                      | 9    | 700,000             | 2,800,000           |
| <b>TOTAL PAYMENTS</b>               |      | <b>62,606,682</b>   | <b>99,670,161</b>   |
| <b>SURPLUS/(DEFICIT)</b>            |      | <b>(7,564,682)</b>  | <b>8,916,736</b>    |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MWINGI CENTRAL Constituency financial statements were approved on 25/09/2020 and signed by:

**Fund Account Manager  
Name: Dalmas O. Ndong'a**

Sign:   
  
 P. O. Box 585 - 90400,  
 MWINGI

**Sub-County Accountant  
Name: Francis K. Nyamai  
ICPAK Member Number: 6161**

Sign: 



VIII. STATEMENT OF ASSETS AND LIABILITIES

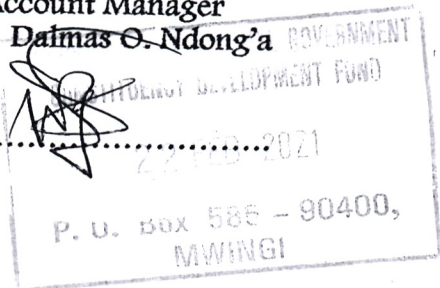
|  | Note | 2019-2020         | 2018-2019         |
|--|------|-------------------|-------------------|
|  |      | Kshs              | Kshs              |
| <b>FINANCIAL ASSETS</b>                |      |                   |                   |
| <b>Cash and Cash Equivalents</b>       |      |                   |                   |
| Bank Balances ( as per the cash book)  | 10A  | 26,642,566        | 35,322,048        |
| Cash Balances (cash at hand)           | 10B  | -                 | -                 |
| <b>Total Cash and Cash Equivalents</b> |      | <b>26,642,566</b> | <b>35,322,048</b> |
| Accounts Receivable                    |      |                   |                   |
| Outstanding Imprests                   | 11   | -                 | -                 |
| <b>TOTAL FINANCIAL ASSETS</b>          |      | <b>26,642,566</b> | <b>35,322,048</b> |
| <b>FINANCIAL LIABILITIES</b>           |      |                   |                   |
| Accounts Payable                       |      |                   |                   |
| Retention                              | 12A  | -                 | -                 |
| Deposits (Gratuity)                    | 12B  | -                 | -                 |
| <b>TOTAL FINANCIAL LIABILITES</b>      |      | <b>-</b>          | <b>-</b>          |
| <b>NET FINANCIAL ASSETS</b>            |      | <b>26,642,566</b> | <b>35,322,048</b> |
| <b>REPRESENTED BY</b>                  |      |                   |                   |
| Fund balance b/fwd                     | 13   | 35,322,048        | 26,405,312        |
| Prior year adjustments                 | 14   | (1,114,800)       | -                 |
| Surplus/Defict for the year            |      | (7,564,682)       | 8,916,736         |
| <b>NET FINANCIAL POSITION</b>          |      | <b>26,642,566</b> | <b>35,322,048</b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MWINGI CENTRAL Constituency financial statements were approved on 25/09/2020 and signed by:

Fund Account Manager

Name: Daimas O. Ndong'a

Sign:.....

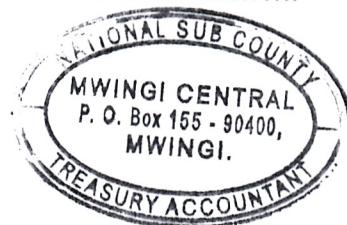


Sub-County Accountant

Name: Francis K. Nyamai

ICPAK Member Number: 6161

Sign:.....



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MWINGI CENTRAL CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

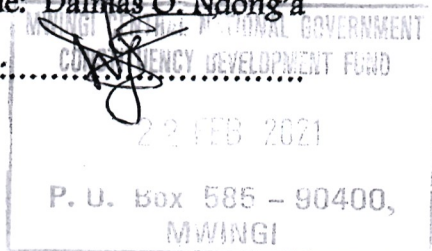
**IX. STATEMENT OF CASHFLOW**

|   |    | 2019 - 2020        | 2018 - 2019        |
|---|----|--------------------|--------------------|
|   |    | Kshs               | Kshs               |
| Receipts for operating income   |    |                    |                    |
| Transfers from NGCDF Board  | 1  | 55,000,000         | 108,556,897        |
| Other Receipts  | 3  | 42,000             | 30,000             |
| <b>Total receipts</b>   |    | <b>55,042,000</b>  | <b>108,586,897</b> |
| Payments for operating expenses   |    |                    |                    |
| Compensation of Employees   | 4  | 2,451,476          | 2,567,594          |
| Use of goods and services   | 5  | 6,435,627          | 8,152,992          |
| Transfers to Other Government Units   | 6  | 8,800,000          | 37,430,000         |
|   |    |                    |                    |
| Other grants and transfers  | 7  | 44,219,579         | 48,719,575         |
| Other Payments  | 9  | 700,000            | 2,800,000          |
| <b>Total payments</b>   |    | <b>62,606,682</b>  | <b>99,670,161</b>  |
| <b>Total Receipts Less Total Payments</b>                                     |    | <b>(7,564,682)</b> | <b>8,916,736</b>   |
| Adjusted for:   |    |                    |                    |
| Decrease/(Increase) in Accounts receivable:<br>(outstanding imprest)          | 15 | -                  | -                  |
| Increase/(Decrease) in Accounts Payable:<br>(deposits/gratuity and retention) | 16 | -                  | -                  |
| Prior year adjustments  | 14 | (1,114,800)        | -                  |
|   |    |                    |                    |
| <b>Net cash flow from operating activities</b>                                |    | <b>-</b>           | <b>-</b>           |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>                                     |    |                    |                    |
| Proceeds from Sale of Assets  | 2  | -                  | -                  |
| Acquisition of Assets   | 9  | -                  | -                  |
| <b>Net cash flows from Investing Activities</b>                               |    | <b>-</b>           | <b>-</b>           |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>                               |    | <b>(8,679,482)</b> | <b>8,916,736</b>   |
| <b>Cash and cash equivalent at BEGINNING of the year</b>                      | 13 | <b>35,322,048</b>  | <b>26,405,312</b>  |
| <b>Cash and cash equivalent at END of the year</b>                            |    | <b>26,642,566</b>  | <b>35,322,048</b>  |

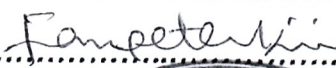
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MWINGI CENTRAL Constituency financial statements were approved on 21/09 2020 and signed by:

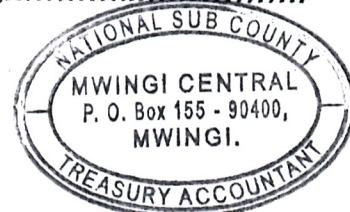
Fund Account Manager  
Name: **Dalmas O. Ndong'a**

Sign: 



Sub-County Accountant  
Name: **Francis K. Nyamai**  
ICPAK Member Number: 6161

Sign: 




NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MWINGI CENTRAL CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| Receipt/Expense Item                | Original Budget<br>a | Adjustments<br>b  | Final Budget<br>c=a+b | Actual on Comparable Basis<br>d | Budget Utilisation Difference<br>e=c-d | % of Utilisation<br>f=d/c % |
|-------------------------------------|----------------------|-------------------|-----------------------|---------------------------------|--|-----------------------------|
| <b>RECEIPTS</b>                     |                      |                   |                       |                                 |  |                             |
| Transfers from NGCDF Board          | 137,367,724          | 90,322,048        | 227,689,772           | 89,207,248                      | 138,482,524                            | 39.1%                       |
| Proceeds from Sale of Assets        | -                    | -                 | -                     | -                               | -                                      | -                           |
| Other Receipts                      | -                    | 42,000            | 42,000                | 42,000                          | -                                      | -                           |
| <b>PAYMENTS</b>                     |                      |                   |                       |                                 |  |                             |
| Compensation of Employees           | 3,318,720            | 427,102           | 3,745,822             | 2,451,476                       | 1,294,346                              | 65.4%                       |
| Use of goods and services           | 9,044,375            | 112,949           | 9,157,324             | 6,435,627                       | 2,721,697                              | 70.3%                       |
| Transfers to Other Government Units | 77,969,747           | 58,590,000        | 136,559,747           | 12,920,000                      | 123,639,747                            | 9.5%                        |
| Other grants and transfers          | 47,034,882           | 25,812,233        | 72,847,115            | 35,999,579                      | 36,847,536                             | 49.4%                       |
| Acquisition of Assets               | -                    | -                 | -                     | -                               | -                                      | -                           |
| Other Payments                      | -                    | 5,618,225         | 5,618,225             | 4,800,000                       | 818,225                                | 85.4%                       |
| AIA Unallocated                     | -                    | 42,000            | 42,000                | -                               | 42,000                                 | 0.0%                        |
| <b>TOTALS</b>                       | <b>137,367,724</b>   | <b>90,602,509</b> | <b>227,970,233</b>    | <b>62,606,682</b>               | <b>165,321,551</b>                     | <b>27.5%</b>                |

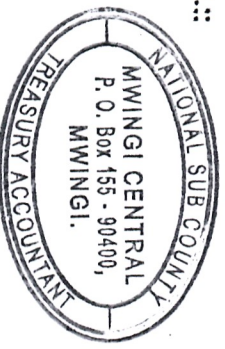
The NGCDF-MWINGI CENTRAL Constituency financial statements were approved on 25/09 2020 and signed by:

Fund Account Manager  
 Name: Dalmas O. Ndong'a

Signature:   
 NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
 MWINGI  
 P.O. Box 585 - 90400,  
 MWINGI

Sub-County Accountant  
 Name: Francis K.Nyarnai  
 ICPAK Member Number: 6161

Signature: 



BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme/Sub-programme                 | Original Budget   | Adjustments | Revised Budget    | Actual on comparable basis | Budget utilization difference |
|---|-------------------|-------------|-------------------|----------------------------|-------------------------------|
|   | 2019/2020         |             | 2019/2020         |                            |                               |
|   | Kshs              | Kshs        | Kshs              | Kshs                       | Kshs                          |
| <b>1.0 Administration and Recurrent</b> |                   |             |                   |                            |                               |
| 1.1 Compensation of employees           | 3,318,720         | -           | 3,318,720         | 2,451,476                  | 867,244                       |
| 1.2 Committee allowances                | 2,000,000         | -           | 2,000,000         | 1,049,400                  | 950,600                       |
| 1.3 Use of goods and services           | 2,923,343         | -           | 2,923,343         | 3,388,227                  | (464,884)                     |
| <b>Sub-Total:</b>                       | <b>8,242,063</b>  | <b>-</b>    | <b>8,242,063</b>  | <b>6,889,103</b>           | <b>1,352,960</b>              |
| <b>2.0 Monitoring and evaluation</b>    |                   |             |                   |                            |                               |
| 2.1 Capacity building                   | 2,600,000         | -           | 2,600,000         | 1,114,000                  | 1,486,000                     |
| 2.2 Committee allowances                | 500,000           | -           | 500,000           | 244,000                    | 256,000                       |
| 2.3 Use of goods and services           | 1,021,031.72      | -           | 1,021,032         | 640,000                    | 381,032                       |
| <b>Sub-Total:</b>                       | <b>4,121,032</b>  | <b>-</b>    | <b>4,121,032</b>  | <b>1,998,000</b>           | <b>2,123,032</b>              |
| <b>3.0 Emergency</b>                    | <b>7,198,241</b>  | <b>-</b>    | <b>7,198,241</b>  | <b>8,220,000</b>           | <b>(1,021,759)</b>            |
| <b>4.0 Bursary and Social Security</b>  |                   |             |                   |                            |                               |
| 4.1 Primary Schools                     | -                 | -           | -                 | -                          | -                             |
| 4.2 Secondary Schools                   | 25,000,000        | -           | 25,000,000        | 23,538,750                 | 1,461,250                     |
| 4.3 Tertiary Institutions               | 12,089,286        | -           | 12,089,286        | 12,230,350                 | (141,064)                     |
| <b>Sub-Total:</b>                       | <b>37,089,286</b> | <b>-</b>    | <b>37,089,286</b> | <b>35,769,100</b>          | <b>1,320,186</b>              |
| <b>4.5 Social Security</b>              | <b>2,747,354</b>  | <b>-</b>    | <b>2,747,354</b>  | <b>3,000</b>               | <b>2,744,354</b>              |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MWINGI CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|                                     |  |                  |          |                  |            |                  |
|-------------------------------------|--|------------------|----------|------------------|------------|------------------|
| 5.0 Sports                          |  | 2,747,354        | 227,586  | 2,974,940        | 227,479.00 | 2,747,461        |
| <b>6.0 Environment</b>              |  |                  |          |                  |            |                  |
| Kalisasi Primary School             |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Kalisasi Secondary School           |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Kitinga Primary School              |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Mboru Primary School                |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Kamanyu Primary School              |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Musukini Primary School             |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Kiseveni Community Earth Dam        |  | 100,000.00       | -        | 100,000          | -          | 100,000          |
| Kiseveni Community Earth Dam        |  | 447,354.48       | -        | 447,354          | -          | 447,354          |
| <b>Sub-Total:</b>                   |  | <b>1,747,354</b> | <b>-</b> | <b>1,747,354</b> | <b>-</b>   | <b>1,747,354</b> |
| <b>7.0 Primary Schools Projects</b> |  |                  |          |                  |            |                  |
| Masavi Primary School               |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Kalulu Primary School               |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Katoni Primary School               |  | 300,000.00       | -        | 300,000          | -          | 300,000          |
| Syunoo Primary School               |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Maai Primary School                 |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Nzengeni Primary School             |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Kwa Nganga Primary School           |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Kwa Nzili Deb Primary School        |  | 250,000.00       | -        | 250,000          | -          | 250,000          |
| Kamunbu Primary School              |  | 250,000.00       | -        | 250,000          | -          | 250,000          |
| Musovo Primary School               |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Kiwanza Primary School              |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Kathungu Primary School             |  | 400,000.00       | -        | 400,000          | -          | 400,000          |
| Kamaende Primary School             |  | 200,000.00       | -        | 200,000          | -          | 200,000          |
| Kang'arini Primary School           |  | 250,000.00       | -        | 250,000          | -          | 250,000          |
| Muarani Primary School              |  | 200,000.00       | -        | 200,000          | -          | 200,000          |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MWINGI CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|                          |            |   |         |   |         |
|--------------------------|------------|---|---------|---|---------|
| Tumbuni Primary School   | 250,000.00 | - | 250,000 | - | 250,000 |
| Kavisu Primary School    | 200,000.00 | - | 200,000 | - | 200,000 |
| Ivuisya Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Mulinde Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Katani Primary School    | 200,000.00 | - | 200,000 | - | 200,000 |
| Myuuni Primary School    | 250,000.00 | - | 250,000 | - | 250,000 |
| Sosoma Primary School    | 200,000.00 | - | 200,000 | - | 200,000 |
| Ndologwe Primary School  | 250,000.00 | - | 250,000 | - | 250,000 |
| Kaango Primary School    | 250,000.00 | - | 250,000 | - | 250,000 |
| Mboiti Primary School    | 300,000.00 | - | 300,000 | - | 300,000 |
| Muthuka Primary School   | 250,000.00 | - | 250,000 | - | 250,000 |
| Mandove Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Nzikani Primary School   | 300,000.00 | - | 300,000 | - | 300,000 |
| Nzouni Primary School    | 250,000.00 | - | 250,000 | - | 250,000 |
| Kalanga Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Syarniku Primary School  | 200,000.00 | - | 200,000 | - | 200,000 |
| Nguni Primary School     | 250,000.00 | - | 250,000 | - | 250,000 |
| Mwanja Primary School    | 300,000.00 | - | 300,000 | - | 300,000 |
| Kiisu Primary School     | 250,000.00 | - | 250,000 | - | 250,000 |
| Kyaangu Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Ndiamumo Primary School  | 300,000.00 | - | 300,000 | - | 300,000 |
| Levuni Primary School    | 200,000.00 | - | 200,000 | - | 200,000 |
| Waiba Primary School     | 200,000.00 | - | 200,000 | - | 200,000 |
| Kyujungwa Primary School | 300,000.00 | - | 300,000 | - | 300,000 |
| Ndiani Primary School    | 200,000.00 | - | 200,000 | - | 200,000 |
| Malioni Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Kangutha Primary School  | 250,000.00 | - | 250,000 | - | 250,000 |
| Kyambaa Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Muunguu Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MWINGI CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|                                 |            |   |         |   |         |
|---------------------------------|------------|---|---------|---|---------|
| Maongoa Primary School          | 200,000.00 | - | 200,000 | - | 200,000 |
| Thonaa Primary School           | 200,000.00 | - | 200,000 | - | 200,000 |
| Kyandoa Primary School          | 200,000.00 | - | 200,000 | - | 200,000 |
| Mwambui Primary School          | 250,000.00 | - | 250,000 | - | 250,000 |
| Yumbe Primary School            | 200,000.00 | - | 200,000 | - | 200,000 |
| Nengyari Mawauni Primary School | 200,000.00 | - | 200,000 | - | 200,000 |
| Nengyani Mawauni Primary School | 300,000.00 | - | 300,000 | - | 300,000 |
| Katituni Primary School         | 200,000.00 | - | 200,000 | - | 200,000 |
| Nyanyaa Primary School          | 200,000.00 | - | 200,000 | - | 200,000 |
| Kaunguri Primary School         | 300,000.00 | - | 300,000 | - | 300,000 |
| Kivui Primary School            | 200,000.00 | - | 200,000 | - | 200,000 |
| Muono Primary School            | 200,000.00 | - | 200,000 | - | 200,000 |
| Kathoka Primary School          | 200,000.00 | - | 200,000 | - | 200,000 |
| Murwana Primary School          | 200,000.00 | - | 200,000 | - | 200,000 |
| Uvati Primary School            | 300,000.00 | - | 300,000 | - | 300,000 |
| Isekele Primary School          | 200,000.00 | - | 200,000 | - | 200,000 |
| Kanzui Primary School           | 200,000.00 | - | 200,000 | - | 200,000 |
| Ndiuni Primary School           | 200,000.00 | - | 200,000 | - | 200,000 |
| Kivou Primary School            | 200,000.00 | - | 200,000 | - | 200,000 |
| Nzuli Primary School            | 200,000.00 | - | 200,000 | - | 200,000 |
| Kanzanzu Primary School         | 200,000.00 | - | 200,000 | - | 200,000 |
| Kisama Primary School           | 300,000.00 | - | 300,000 | - | 300,000 |
| Kasevi Primary School           | 200,000.00 | - | 200,000 | - | 200,000 |
| Kyanundu Primary School         | 300,000.00 | - | 300,000 | - | 300,000 |
| Kyanika Primary School          | 200,000.00 | - | 200,000 | - | 200,000 |
| Syomikuku Primary School        | 200,000.00 | - | 200,000 | - | 200,000 |
| Mwingi Primary School           | 200,000.00 | - | 200,000 | - | 200,000 |
| Mwingi Special School           | 250,000.00 | - | 250,000 | - | 250,000 |
| Ithumbi Primary School          | 250,000.00 | - | 250,000 | - | 250,000 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MWINGI CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|                           |            |   |         |   |         |
|---------------------------|------------|---|---------|---|---------|
| Wasya Primary School      | 200,000.00 | - | 200,000 | - | 200,000 |
| Kavingasi Primary School  | 300,000.00 | - | 300,000 | - | 300,000 |
| Mwambili Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Syumakethe Primary School | 200,000.00 | - | 200,000 | - | 200,000 |
| Mbia Primary School       | 200,000.00 | - | 200,000 | - | 200,000 |
| Mutulu Primary School     | 200,000.00 | - | 200,000 | - | 200,000 |
| Kwa Mutuli Primary School | 200,000.00 | - | 200,000 | - | 200,000 |
| Imwaa Primary School      | 200,000.00 | - | 200,000 | - | 200,000 |
| Katalani Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Nyani Primary School      | 200,000.00 | - | 200,000 | - | 200,000 |
| Ngueni Primary School     | 250,000.00 | - | 250,000 | - | 250,000 |
| Nguka Imwe Primary School | 200,000.00 | - | 200,000 | - | 200,000 |
| Wangwii Primary School    | 300,000.00 | - | 300,000 | - | 300,000 |
| Kithituni Primary School  | 250,000.00 | - | 250,000 | - | 250,000 |
| Kyambu Primary School     | 250,000.00 | - | 250,000 | - | 250,000 |
| Kavui Primary School      | 200,000.00 | - | 200,000 | - | 200,000 |
| Imwaraba Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Mutungu Primary School    | 300,000.00 | - | 300,000 | - | 300,000 |
| Mitaavo Primary School    | 250,000.00 | - | 250,000 | - | 250,000 |
| Matulani Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Nuu Special School        | 200,000.00 | - | 200,000 | - | 200,000 |
| Ngieni Primary School     | 200,000.00 | - | 200,000 | - | 200,000 |
| Kalesi Primary School     | 300,000.00 | - | 300,000 | - | 300,000 |
| Kaai Primary School       | 200,000.00 | - | 200,000 | - | 200,000 |
| Mutyangome Primary School | 250,000.00 | - | 250,000 | - | 250,000 |
| Kivundui Primary School   | 250,000.00 | - | 250,000 | - | 250,000 |
| Muangueni Primary School  | 200,000.00 | - | 200,000 | - | 200,000 |
| Kyandii Primary School    | 250,000.00 | - | 250,000 | - | 250,000 |
| Kakunguu Primary School   | 250,000.00 | - | 250,000 | - | 250,000 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MWINGI CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|                           |            |   |         |   |         |
|---------------------------|------------|---|---------|---|---------|
| Kavindu Primary School    | 200,000.00 | - | 200,000 | - | 200,000 |
| Kyatune Primary School    | 250,000.00 | - | 250,000 | - | 250,000 |
| Ngangani Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Kaombe Primary School     | 250,000.00 | - | 250,000 | - | 250,000 |
| Kanyungu Primary School   | 250,000.00 | - | 250,000 | - | 250,000 |
| Nguuni Primary School     | 200,000.00 | - | 200,000 | - | 200,000 |
| Yatwa Primary School      | 200,000.00 | - | 200,000 | - | 200,000 |
| Kawelu Primary School     | 200,000.00 | - | 200,000 | - | 200,000 |
| Kalwila Primary School    | 250,000.00 | - | 250,000 | - | 250,000 |
| Yongoni Primary School    | 250,000.00 | - | 250,000 | - | 250,000 |
| Wingemi Primary School    | 200,000.00 | - | 200,000 | - | 200,000 |
| Kathanze Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Kyumbe Primary School     | 200,000.00 | - | 200,000 | - | 200,000 |
| Iviani Primary School     | 250,000.00 | - | 250,000 | - | 250,000 |
| Mwalili Primary School    | 250,000.00 | - | 250,000 | - | 250,000 |
| Ndolongwe Primary School  | 300,000.00 | - | 300,000 | - | 300,000 |
| Kamuliyuni Primary School | 250,000.00 | - | 250,000 | - | 250,000 |
| Kakulunga Primary School  | 250,000.00 | - | 250,000 | - | 250,000 |
| Kyunduani Primary School  | 250,000.00 | - | 250,000 | - | 250,000 |
| Katwikila Primary School  | 250,000.00 | - | 250,000 | - | 250,000 |
| Maithini Primary School   | 250,000.00 | - | 250,000 | - | 250,000 |
| Maithuki Primary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Nгаа Primary School       | 250,000.00 | - | 250,000 | - | 250,000 |
| Kariakor Primary School   | 250,000.00 | - | 250,000 | - | 250,000 |
| Ulaa Primary School       | 250,000.00 | - | 250,000 | - | 250,000 |
| Kirvini Primary School    | 250,000.00 | - | 250,000 | - | 250,000 |
| Kimongo Primary School    | 200,000.00 | - | 200,000 | - | 200,000 |
| Ngiluni Primary School    | 200,000.00 | - | 200,000 | - | 200,000 |
| Kavaiiki Primary School   | 250,000.00 | - | 250,000 | - | 250,000 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MWINGI CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|                             |            |   |   |         |   |         |
|-----------------------------|------------|---|---|---------|---|---------|
| Yumbu Primary School        | 250,000.00 | - | - | 250,000 | - | 250,000 |
| Kamulewa Primary School     | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Kangiliwa Primary School    | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Kyandani Primary School     | 250,000.00 | - | - | 250,000 | - | 250,000 |
| Kathumo Primary School      | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Kateiko Primary School      | 300,000.00 | - | - | 300,000 | - | 300,000 |
| Makuka A.I.C Primary School | 300,000.00 | - | - | 300,000 | - | 300,000 |
| Lundi Primary School        | 400,000.00 | - | - | 400,000 | - | 400,000 |
| Ng'ambo Primary School      | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Munyuni Primary School      | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Mwaribuni Primary School    | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Mui Primary School          | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Nzia Primary School         | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Nzamani Primary School      | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Kyume Primary School        | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Nduvani Primary School      | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Kalikoni Primary School     | 250,000.00 | - | - | 250,000 | - | 250,000 |
| Kamunyu Primary School      | 300,000.00 | - | - | 300,000 | - | 300,000 |
| Yanyonge Primary School     | 250,000.00 | - | - | 250,000 | - | 250,000 |
| Malembwani Primary School   | 250,000.00 | - | - | 250,000 | - | 250,000 |
| Syungii Primary School      | 250,000.00 | - | - | 250,000 | - | 250,000 |
| Mboru Primary School        | 300,000.00 | - | - | 300,000 | - | 300,000 |
| Katumba Primary School      | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Kasina Primary School       | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Kasina Special              | 250,000.00 | - | - | 250,000 | - | 250,000 |
| Kalisasi Primary School     | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Kitinga Primary School.     | 200,000.00 | - | - | 200,000 | - | 200,000 |
| Musukini Primary School     | 300,000.00 | - | - | 300,000 | - | 300,000 |
| Musukini Primary School     | 200,000.00 | - | - | 200,000 | - | 200,000 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MWINGI CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|                                       |                      |                   |                      |                  |                   |
|---------------------------------------|----------------------|-------------------|----------------------|------------------|-------------------|
| Musukini primary school               | 200,000.00           | -                 | 200,000              | -                | 200,000           |
| Mwanyani Primary School               | 250,000.00           | -                 | 250,000              | -                | 250,000           |
| Ukasi Primary School                  | 250,000.00           | -                 | 250,000              | -                | 250,000           |
| Kafilita Primary School               | 200,000.00           | -                 | 200,000              | -                | 200,000           |
| Ndangani Feeder Primary School        | 200,000.00           | -                 | 200,000              | -                | 200,000           |
| Kisole Primary School                 | 400,000.00           | -                 | 400,000              | -                | 400,000           |
| Ndauni Primary School                 | 300,000.00           | -                 | 300,000              | -                | 300,000           |
| Kafisasi Primary School               | 300,000.00           | -                 | 300,000              | -                | 300,000           |
| Makuka Primary School                 | 300,000.00           | -                 | 300,000              | -                | 300,000           |
| Murang'a Primary School               | 200,000.00           | -                 | 200,000              | -                | 200,000           |
| Balance B/F                           | -                    | 19,206,237        | 19,206,237           | 2,700,000        | 16,506,237        |
| <b>Sub-Total:</b>                     | <b>39,450,000.00</b> | <b>19,206,237</b> | <b>58,656,236.80</b> | <b>2,700,000</b> | <b>39,450,000</b> |
| <b>8.0 Secondary Schools Projects</b> |                      |                   |                      |                  |                   |
| Masavi Girls Secondary School         | 400,000.00           | -                 | 400,000              | -                | 400,000           |
| Masavi Boys Secondary School          | 400,000.00           | -                 | 400,000              | -                | 400,000           |
| Ukasi Girls Secondary School          | 400,000.00           | -                 | 400,000              | -                | 400,000           |
| Ukasi Boys Secondary School           | 400,000.00           | -                 | 400,000              | -                | 400,000           |
| Musovo Day Secondary School           | 400,000.00           | -                 | 400,000              | -                | 400,000           |
| Kavisu Secondary School               | 400,000.00           | -                 | 400,000              | -                | 400,000           |
| Mtulinde Secondary School             | 400,000.00           | -                 | 400,000              | -                | 400,000           |
| Ivuusya Secondary School              | 400,000.00           | -                 | 400,000              | -                | 400,000           |
| Ngiluni –Mbuvu Secondary School       | 400,000.00           | -                 | 400,000              | -                | 400,000           |
| Nguni Boys Secondary School           | 800,000.00           | -                 | 800,000              | -                | 800,000           |
| Waiba Secondary School                | 200,000.00           | -                 | 200,000              | -                | 200,000           |
| Malioni Day Secondary School          | 300,000.00           | -                 | 300,000              | -                | 300,000           |
| Kyulungwa Secondary School            | 400,000.00           | -                 | 400,000              | -                | 400,000           |
| Muunguu Secondary School              | 400,000.00           | -                 | 400,000              | -                | 400,000           |
| Kalang'a Secondary School             | 200,000.00           | -                 | 200,000              | -                | 200,000           |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MWINGI CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|                                 |            |   |         |   |         |
|---------------------------------|------------|---|---------|---|---------|
| Ndithi Secondary School         | 200,000.00 | - | 200,000 | - | 200,000 |
| Yumbe Secondary School          | 600,000.00 | - | 600,000 | - | 600,000 |
| Nyanyaa Secondary School        | 400,000.00 | - | 400,000 | - | 400,000 |
| AIC Erazu Secondary School      | 400,000.00 | - | 400,000 | - | 400,000 |
| Kaunguni Secondary School       | 400,000.00 | - | 400,000 | - | 400,000 |
| Mutwangombe Secondary School    | 200,000.00 | - | 200,000 | - | 200,000 |
| Mutwangombe Secondary School    | 300,000.00 | - | 300,000 | - | 300,000 |
| Kathoka Secondary School        | 400,000.00 | - | 400,000 | - | 400,000 |
| Karung'a Secondary School       | 400,000.00 | - | 400,000 | - | 400,000 |
| Thitha Secondary School         | 400,000.00 | - | 400,000 | - | 400,000 |
| Kasevi Girls Secondary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Kyanika Secondary School        | 400,000.00 | - | 400,000 | - | 400,000 |
| Mwingi Boys Secondary School    | 400,000.00 | - | 400,000 | - | 400,000 |
| Syomikuku Secondary School      | 600,000.00 | - | 600,000 | - | 600,000 |
| Kathonzweu Day Secondary School | 400,000.00 | - | 400,000 | - | 400,000 |
| Yambyu Girls Secondary School   | 200,000.00 | - | 200,000 | - | 200,000 |
| Mwambiu Secondary School        | 400,000.00 | - | 400,000 | - | 400,000 |
| Nyanyi Secondary School         | 400,000.00 | - | 400,000 | - | 400,000 |
| Nuu Secondary School            | 300,000.00 | - | 300,000 | - | 300,000 |
| Ngaani Secondary School         | 400,000.00 | - | 400,000 | - | 400,000 |
| Kai Secondary School            | 400,000.00 | - | 400,000 | - | 400,000 |
| Ngieni Secondary School         | 400,000.00 | - | 400,000 | - | 400,000 |
| Nguuni Secondary School         | 400,000.00 | - | 400,000 | - | 400,000 |
| Muarngeni Secondary School      | 400,000.00 | - | 400,000 | - | 400,000 |
| Kavindu Secondary School        | 400,000.00 | - | 400,000 | - | 400,000 |
| Yatwa Secondary School          | 600,000.00 | - | 600,000 | - | 600,000 |
| Wingeni Secondary School        | 400,000.00 | - | 400,000 | - | 400,000 |
| Kathanze Secondary School       | 400,000.00 | - | 400,000 | - | 400,000 |
| Kyumbe Day Secondary School     | 400,000.00 | - | 400,000 | - | 400,000 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MWINGI CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|   |                      |                  |                      |                  |                   |
|---|----------------------|------------------|----------------------|------------------|-------------------|
| Mathuki Secondary School                          | 400,000.00           | -                | 400,000              | -                | 400,000           |
| Kalithini Secondary School (Boarding)             | 400,000.00           | -                | 400,000              | -                | 400,000           |
| Kimongo Secondary School                          | 400,000.00           | -                | 400,000              | -                | 400,000           |
| Kalithini Mixed Day Secondary School              | 400,000.00           | -                | 400,000              | -                | 400,000           |
| AIC Yumbu Secondary School                        | 400,000.00           | -                | 400,000              | -                | 400,000           |
| Karulewa Secondary School                         | 400,000.00           | -                | 400,000              | -                | 400,000           |
| Ngungi Secondary School                           | 400,000.00           | -                | 400,000              | -                | 400,000           |
| Lundi Secondary School                            | 600,000.00           | -                | 600,000              | -                | 600,000           |
| AIC Kyamwenze Girls Secondary School              | 400,000.00           | -                | 400,000              | -                | 400,000           |
| AIC Munyuni Secondary School                      | 400,000.00           | -                | 400,000              | -                | 400,000           |
| Mui Secondary School                              | 400,000.00           | -                | 400,000              | -                | 400,000           |
| Syungii Secondary School                          | 200,000.00           | -                | 200,000              | -                | 200,000           |
| Kalisasi Secondary School                         | 300,000.00           | -                | 300,000              | -                | 300,000           |
| Muthuka Secondary School                          | 3,000,000.00         | -                | 3,000,000            | -                | 3,000,000         |
| Syungii Secondary School                          | 3,000,000.00         | -                | 3,000,000            | -                | 3,000,000         |
| Kaela Secondary School                            | 3,000,000.00         | -                | 3,000,000            | -                | 3,000,000         |
| Maithyakani Secondary School                      | 400,000.00           | -                | 400,000              | -                | 400,000           |
| Balance B/F                                       | -                    | 2,000,000        | 2,000,000            | -                | 400,000           |
| <b>Sub-Total:</b>                                 | <b>31,600,000.00</b> | <b>2,000,000</b> | <b>31,600,000.00</b> | <b>2,000,000</b> | <b>31,600,000</b> |
| <b>9.0 Tertiary Institutions Projects</b>         |                      |                  |                      |                  |                   |
| <b>10.0 Security Projects</b>                     |                      |                  |                      |                  |                   |
| Mwanzele Police Post                              | 1,201,038.15         | -                | 1,201,038            | -                | 1,201,038         |
| Egamba Police Post                                | 1,224,000.00         | -                | 1,224,000            | -                | 1,224,000         |
| Balance B/F                                       | -                    | 4,200,000        | 4,200,000            | -                | 4,200,000         |
| <b>Sub-Total:</b>                                 | <b>2,425,038.15</b>  | <b>4,200,000</b> | <b>2,425,038</b>     | <b>-</b>         | <b>6,625,038</b>  |
| <b>11.0 Acquisition of assets</b>                 |                      |                  |                      |                  |                   |
| <b>11.1 Motor Vehicles (including motorbikes)</b> |                      |                  |                      |                  |                   |
| 11.2 Construction of CDF office                   | -                    | 4,311,198        | 4,311,198            | -                | 4,311,198         |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MWINGI CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|  |                    |                   |                    |                   |   |                    |
|--|--------------------|-------------------|--------------------|-------------------|---|--------------------|
| 11.3 Purchase of furniture and equipment | -                  | -                 | -                  | -                 | - | -                  |
| 11.4 Purchase of computers               | -                  | -                 | -                  | -                 | - | -                  |
| 11.5 Purchase of land                    | -                  | -                 | -                  | -                 | - | -                  |
| <b>Sub-Total:</b>                        | -                  | <b>4,311,198</b>  | <b>4,311,198</b>   | -                 | - | <b>4,311,198</b>   |
| 12.0 Others                              | -                  | -                 | -                  | -                 | - | -                  |
| 12.1 Strategic Plan                      | -                  | 700,000           | 700,000            | 700,000           | - | -                  |
| 12.2 Innovation Hub                      | -                  | 4,677,027         | 4,677,027          | 4,100,000         | - | 577,027            |
| <b>Sub-Total:</b>                        | -                  | <b>5,377,027</b>  | <b>5,377,027</b>   | <b>4,800,000</b>  | - | <b>577,027</b>     |
| <b>GRAND TOTAL</b>                       | <b>137,367,724</b> | <b>35,322,048</b> | <b>172,689,772</b> | <b>62,606,682</b> | - | <b>110,083,090</b> |

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

## **XI. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of Compliance and Basis of Preparation**

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

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

#### **Tax Receipts**

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

#### **Transfers from the Exchequer**

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

## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

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

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

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

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

### **Other receipts**

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

## **b) Recognition of payments**

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

### **Compensation of Employees**

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

### **Use of Goods and Services**

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

### **Acquisition of Fixed Assets**

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

## **SIGNIFICANT ACCOUNTING POLICIES**

### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

### **12. Comparative Figures**

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

### **13. Subsequent Events**

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

### **14. Errors**

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

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

### **15. Related Party Transactions**

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MWINGI CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description        |   | 2019-2020         | 2018-2019          |
|--------------------|---|-------------------|--------------------|
|                    |   | Kshs              | Kshs               |
| <b>NGCDF Board</b> |   |                   |                    |
| AIE NO. B041157    | 1 | 4,000,000         | -                  |
| AIE NO. B047789    | 2 | 16,000,000        | -                  |
| AIE NO. B047840    | 3 | 9,000,000         | -                  |
| AIE NO. B104110    | 4 | 10,000,000        | -                  |
| AIE NO. B096629    | 5 | 6,000,000         | -                  |
| AIE NO. B104427    | 6 | 10,000,000        | -                  |
| AIE NO. B030024    |   |                   | 54,556,897         |
| AIE NO. B006272    |   |                   | 15,000,000         |
| AIE NO. B006474    |   |                   | 10,000,000         |
| AIE NO. B047037    |   |                   | 29,000,000         |
| <b>TOTAL</b>       |   | <b>55,000,000</b> | <b>108,556,897</b> |

2. PROCEEDS FROM SALE OF ASSETS

|  | 2019-2020 | 2018-2019 |
|--|-----------|-----------|
|  | Kshs      | Kshs      |
| Receipts from sale of Buildings                            | -         | -         |
| Receipts from the Sale of Vehicles and Transport Equipment | -         | -         |
| Receipts from sale of office and general equipment         | -         | -         |
| Receipts from the Sale Plant Machinery and Equipment       | -         | -         |
| <b>Total</b>   | -         | -         |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MWINGI CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

|   | 2019-2020 | 2018-2019 |
|---|-----------|-----------|
|   | Kshs      | Kshs      |
| Interest Received                       | -         | -         |
| Rents                                   | -         | -         |
| Receipts from Sale of tender documents  | 42,000    | 30,000    |
| Other Receipts Not Classified Elsewhere | -         | -         |
| <b>Total</b>                            | -         | -         |

4. COMPENSATION OF EMPLOYEES

|  | 2019-2020        | 2018-2019        |
|--|------------------|------------------|
|  | Kshs             | Kshs             |
| Basic wages of temporary employees                                 | 2,260,136        | 2,350,518        |
| Personal allowances paid as part of salary                         | -                | -                |
| Pension and other social security contributions (Gratuity)         | 191,340          | 217,076          |
| Employer Contributions Compulsory national social security schemes | -                | -                |
| <b>Total</b>   | <b>2,451,476</b> | <b>2,567,594</b> |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –**

**MWINGI CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

|  | 2019-2020        | 2018-2019        |
|--|------------------|------------------|
|  | Kshs             | Kshs             |
| Committee Expenses   | 1,293,400        | 2,698,300        |
| Utilities, supplies and services                             | 829,240          | 971,407          |
| Communication, supplies and services                         | 36,000           | 27,000           |
| Domestic travel and subsistence                              | 550,200          | 559,200          |
| Printing, advertising and information supplies & services    | 500,000          | 669,160          |
| Rentals of produced assets                                   | -                | -                |
| Training expenses  | 450,000          | 900,000          |
| Hospitality supplies and services                            | 120,000          | 221,655          |
| Insurance costs  | -                | -                |
| Specialized materials and services                           | -                | -                |
| Office and general supplies and services                     | 745,565          | 559,354          |
| Other operating expenses                                     | 915,392          | 1,430,425        |
| Routine maintenance – vehicles and other transport equipment | 842,565          | 98,611           |
| Routine maintenance – other assets                           | 153,265          | 17,880           |
|  |                  |                  |
| <b>Total</b>   | <b>6,435,627</b> | <b>8,152,992</b> |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MWINGI CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

| Description  | 2019-2020        | 2018-2019         |
|--|------------------|-------------------|
|  | Kshs             | Kshs              |
| Transfers to National Government entities              | -                | -                 |
| Transfers to primary schools (see attached list)       | 2,700,000        | 19,480,000        |
| Transfers to secondary schools (see attached list)     | 6,100,000        | 17,950,000        |
| Transfers to tertiary institutions (see attached list) | -                | -                 |
| Transfers to health institutions (see attached list)   | -                | -                 |
| <b>TOTAL</b>   | <b>8,800,000</b> | <b>37,430,000</b> |

**7. OTHER GRANTS AND OTHER PAYMENTS**

| Description  | 2019-2020         | 2018-2019         |
|--|-------------------|-------------------|
|  | Kshs              | Kshs              |
| Bursary – secondary schools (see attached list)      | 23,538,750        | 26,672,750        |
| Bursary – tertiary institutions (see attached list)  | 12,230,350        | 9,734,104         |
| Bursary – special schools (see attached list) (NHIF) | 3,000             | -                 |
| Mock & CAT (see attached list)                       | -                 | -                 |
| Security projects (see attached list)                | -                 | 4,580,000         |
| Sports projects (see attached list)                  | 227,479           | 1,309,603         |
| Environment projects (see attached list)             | -                 | 1,600,420         |
| Emergency projects (see attached list)               | 8,220,000         | 4,822,698         |
|  |                   | -                 |
| <b>Total</b>   | <b>44,219,579</b> | <b>48,719,575</b> |

8. ACQUISITION OF ASSETS

|  | 2019-2020 | 2018-2019 |
|--|-----------|-----------|
|  | Kshs      | Kshs      |
| Purchase of Buildings  | -         | -         |
| Construction of Buildings                                    | -         | -         |
| Refurbishment of Buildings                                   | -         | -         |
| Purchase of Vehicles and Other Transport Equipment           | -         | -         |
| Overhaul of Vehicles and Other Transport Equipment           | -         | -         |
| Purchase of Household Furniture and Institutional Equipment  | -         | -         |
| Purchase of Office Furniture and General Equipment           | -         | -         |
| Purchase of ICT Equipment, Software and Other ICT Assets     | -         | -         |
| Purchase of Specialised Plant, Equipment and Machinery       | -         | -         |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | -         | -         |
| Acquisition of Land  | -         | -         |
| Acquisition of Intangible Assets                             | -         | -         |
|  |           |           |
| <b>Total</b>   | -         | -         |

9. OTHER PAYMENTS

|                | 2019-2020 | 2018-2019 |
|----------------|-----------|-----------|
|                | Kshs      | Kshs      |
| Strategic plan | 700,000   | 2,800,000 |
| ICT Hub        | -         | -         |
|                |           |           |
|                | 700,000   | 2,800,000 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MWINGI CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

10A: Bank Accounts (cash book bank balance)

| Name of Bank, Account No. & Currency              | 2019-2020         | 2018-2019         |
|---|-------------------|-------------------|
|   | Kshs              | Kshs              |
| <i>Equity Bank, Mwingi Branch</i>                 | 26,642,566        | 35,322,048        |
|   | -                 | -                 |
|   | -                 | -                 |
|   |                   |                   |
| <b>Total</b>                                      | <b>26,642,566</b> | <b>35,322,048</b> |
|   |                   |                   |
| <b>10B: CASH IN HAND</b>                          |                   |                   |
| Location 1  | -                 | -                 |
| Location 2  | -                 | -                 |
| Location 3  | -                 | -                 |
| Other Locations ( <i>specify</i> )                | -                 | -                 |
|   |                   |                   |
| <b>Total</b>                                      | <b>26,642,566</b> | <b>35,322,048</b> |
| <i>[Provide cash count certificates for each]</i> |                   |                   |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MWINGI CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

| Name of Office or Institution | Date Imprest Taken | Amount Taken | Amount Surrendered | Balance |
|-------------------------------|--------------------|--------------|--------------------|---------|
|                               |                    | Kshs         | Kshs               | Kshs    |
| Mwingi Central NG-CDF         | dd/mm/yy           | -            | -                  | -       |
|                               |                    |              |                    |         |
|                               |                    |              |                    |         |
|                               |                    |              |                    |         |
|                               | dd/mm/yy           | -            | -                  | -       |
| <b>Total</b>                  |                    |              |                    |         |

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

12A. RETENTION

|              | 2019 - 2020 | 2018-2019 |
|--------------|-------------|-----------|
|              | Kshs        | Kshs      |
| Supplier 1   | -           | -         |
|              |             |           |
|              |             |           |
| <b>Total</b> |             |           |

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

|                    | 2019 - 2020 | 2018-2019 |
|--------------------|-------------|-----------|
|                    | Kshs        | Kshs      |
| Name 1             | -           | -         |
| Name 2             | -           | -         |
| Name 3             | -           | -         |
| Add as appropriate |             |           |
| <b>Total</b>       |             |           |

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

|               | 2019 - 2020          | 2018 - 2019       |
|---------------|----------------------|-------------------|
|               | Kshs                 | Kshs              |
| Bank accounts | 35,322,048.10        | 26,405,312        |
| Cash in hand  | -                    | -                 |
| Imprest       | -                    | -                 |
| <b>Total</b>  | <b>35,322,048.10</b> | <b>26,405,312</b> |

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

| Description of the error | Balance b/f                              | Adjustments | Adjusted Balance b/f |
|--------------------------|--|-------------|----------------------|
|                          | FY 2018/2019 as per Financial statements |             | FY 2018/2019         |
|                          | Kshs                                     | Kshs        | Kshs                 |
| Bank account Balances    | (1,114,800)                              | -           | -                    |
| Cash in hand             | -  | -           | -                    |
| Accounts Payables        | -  | -           | -                    |
| Receivables              | -  | -           | -                    |
| Others (specify)         | -  | -           | -                    |
|                          | -  | -           | -                    |

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST\*

| Description of the error                                | 2019 - 2020 | 2018 - 2019 |
|---|-------------|-------------|
|   | KShs        | KShs        |
| Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A) | -           | -           |
| Imprest issued during the year (B)                      | -           | -           |
| Imprest surrendered during the Year (C)                 | -           | -           |
| Net changes in account receivables D= A+B-C             | -           | -           |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**For the year ended June 30, 2020**

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

| Description of the error                                   | 2019 - 2020 | 2018 - 2019 |
|--|-------------|-------------|
|  | Ken Shs     | Ken Shs     |
| Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A) | -           | -           |
| Deposit and Retentions held during the year (B)            | -           | -           |
| Deposit and Retentions paid during the Year (C)            | -           | -           |
| Net changes in account receivables D= A+B-C                | -           | -           |

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**MWINGI CENTRAL CONSTITUENCY**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

|                             | 2019-2020 | 2018-2019 |
|-----------------------------|-----------|-----------|
|                             | Kshs      | Kshs      |
| Construction of buildings   | -         | -         |
| Construction of civil works | -         | -         |
| Supply of goods             | -         | -         |
| Supply of services          | -         | -         |
|                             | -         | -         |

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

|                           | 2019-2020 | 2018-2019 |
|---------------------------|-----------|-----------|
|                           | Kshs      | Kshs      |
| NGCDFC Staff              | -         | -         |
| Others ( <i>specify</i> ) | -         | -         |
|                           | -         | -         |

**17.3: UNUTILIZED FUND (See Annex 3)**

|   | 2019-2020   | 2018-2019  |
|---|-------------|------------|
|   | Kshs        | Kshs       |
| Compensation of employees   | 867,244     | 427,102    |
| Use of goods and services   | 2,608,748   | 112,949    |
| Amounts due to other Government entities (see attached list)        | 94,994,768  | 54,490,000 |
| Amounts due to other grants and other transfers (see attached list) | 11,035,303  | 25,812,233 |
| Acquisition of assets   | -           | -          |
| Others - Reallocated from ICT Hub                                   | 577,027     | 9,718,225  |
|   | 110,083,090 | 90,560,509 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) --**

**MWINGI CENTRAL CONSTITUENCY**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

17.4: PMC account balances (See Annex 5)

|  | 2019-2020           | 2018-2019        |
|--|---------------------|------------------|
|  | Kshs                | Kshs             |
| PMC account Balances (see attached list) | 2,569,827.70        | 2,285,355        |
|  |                     |                  |
| <b>Total</b>                             | <b>2,569,827.70</b> | <b>2,285,355</b> |

**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

| Supplier of Goods or Services      | Original Amount<br>a | Date Contracted<br>b | Amount Paid To-Date<br>c | Outstanding Balance 2020<br>d=a-c | Comments |
|------------------------------------|----------------------|----------------------|--------------------------|-----------------------------------|----------|
| <b>Construction of buildings</b>   |                      |                      |                          |                                   |          |
| 1.                                 |                      |                      |                          |                                   |          |
| 2.                                 |                      |                      |                          |                                   |          |
| 3.                                 |                      |                      |                          |                                   |          |
| <b>Sub-Total</b>                   |                      |                      |                          |                                   |          |
| <b>Construction of civil works</b> |                      |                      |                          |                                   |          |
| 4.                                 |                      |                      |                          |                                   |          |
| 5.                                 |                      |                      |                          |                                   |          |
| 6.                                 |                      |                      |                          |                                   |          |
| <b>Sub-Total</b>                   |                      |                      |                          |                                   |          |
| <b>Supply of goods</b>             |                      |                      |                          |                                   |          |
| 7.                                 |                      |                      |                          |                                   |          |
| 8.                                 |                      |                      |                          |                                   |          |
| 9.                                 |                      |                      |                          |                                   |          |
| <b>Sub-Total</b>                   |                      |                      |                          |                                   |          |
| <b>Supply of services</b>          |                      |                      |                          |                                   |          |
| 10.                                |                      |                      |                          |                                   |          |
| 11.                                |                      |                      |                          |                                   |          |
| 12.                                |                      |                      |                          |                                   |          |
| <b>Sub-Total</b>                   |                      |                      |                          |                                   |          |
| <b>Grand Total</b>                 |                      |                      |                          |                                   |          |

**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

| Name of Staff                | Job Group | Original Amount<br>a | Date Payable Contracted<br>b | Amount Paid To-Date<br>c | Outstanding Balance 2020<br>d=a-c | Comments |
|------------------------------|-----------|----------------------|------------------------------|--------------------------|-----------------------------------|----------|
| <b>Senior Management</b>     |           |                      |                              |                          |                                   |          |
| 1.                           |           |                      |                              |                          |                                   |          |
| 2.                           |           |                      |                              |                          |                                   |          |
| 3.                           |           |                      |                              |                          |                                   |          |
| <b>Sub-Total</b>             |           |                      |                              |                          |                                   |          |
| <b>Middle Management</b>     |           |                      |                              |                          |                                   |          |
| 4.                           |           |                      |                              |                          |                                   |          |
| 5.                           |           |                      |                              |                          |                                   |          |
| 6.                           |           |                      |                              |                          |                                   |          |
| <b>Sub-Total</b>             |           |                      |                              |                          |                                   |          |
| <b>Unionisable Employees</b> |           |                      |                              |                          |                                   |          |
| 7.                           |           |                      |                              |                          |                                   |          |
| 8.                           |           |                      |                              |                          |                                   |          |
| 9.                           |           |                      |                              |                          |                                   |          |
| <b>Sub-Total</b>             |           |                      |                              |                          |                                   |          |
| <b>Others (specify)</b>      |           |                      |                              |                          |                                   |          |
| 10.                          |           |                      |                              |                          |                                   |          |
| 11.                          |           |                      |                              |                          |                                   |          |
| 12.                          |           |                      |                              |                          |                                   |          |
| <b>Sub-Total</b>             |           |                      |                              |                          |                                   |          |
| <b>Grand Total</b>           |           |                      |                              |                          |                                   |          |

**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
**Reports and Financial Statements**  
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**ANNEX 5 – UNUTILIZED FUND**

| Name  | Brief Transaction Description | Outstanding Balance |            | Comments |
|---|-------------------------------|---------------------|------------|----------|
|   |                               | 2019/20             | 2018/19    |          |
| Compensation of employees                       |                               | 867,244             | 427,102    |          |
| Use of goods & services                         |                               | 2,608,748           | 112,949    |          |
| Amounts due to other Government entities        |                               | 94,994,768          | 54,490,000 |          |
| Sub-Total                                       |                               |                     |            |          |
| Amounts due to other grants and other transfers |                               | 11,035,303          | 25,812,233 |          |
| Sub-Total                                       |                               |                     |            |          |
| Sub-Total                                       |                               |                     |            |          |
| Sub-Total                                       |                               |                     |            |          |
| Acquisition of assets                           |                               |                     | 4,311,198  |          |
| Others (specify)                                |                               | 577,027             | 5,377,027  |          |
| Sub-Total                                       |                               |                     |            |          |
| Grand Total                                     |                               | 110,083,090         | 90,530,509 |          |

**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 4 -- SUMMARY OF FIXED ASSET REGISTER**

| Asset class                                  | Historical Cost b/f/ |                  | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost |                  |
|--|----------------------|------------------|----------------------------------|----------------------------------|-----------------|------------------|
|  | (Kshs)               | 2018/19          |                                  |                                  | (Kshs)          | 2019/20          |
| Land   |                      | 2,200,000        | -                                | -                                |                 | 2,200,000        |
| Buildings and structures                     |                      | -                | -                                | -                                |                 | -                |
| Transport equipment                          |                      | 5,750,000        | -                                | -                                |                 | 5,750,000        |
| Office equipment, furniture and fittings     |                      | 1,225,429        | -                                | -                                |                 | 1,225,429        |
| ICT Equipment, Software and Other ICT Assets |                      | 397,000          | -                                | -                                |                 | 397,000          |
| Other Machinery and Equipment                |                      | 53,100           | -                                | -                                |                 | 53,100           |
| Heritage and cultural assets                 |                      | -                | -                                | -                                |                 | -                |
| Intangible assets                            |                      | -                | -                                | -                                |                 | -                |
| <b>Total</b>                                 |                      | <b>9,625,529</b> | <b>-</b>                         | <b>-</b>                         |                 | <b>9,625,529</b> |

**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
**Reports and Financial Statements**  
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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

| No | Name of PMC               | Bank   | Account number | Bank Balance |
|----|---------------------------|--------|----------------|--------------|
| 1  | Mwanzele Primary School   | Equity | 0590277524774  | 1,115.00     |
| 2  | Sosoma Primary School     | Equity | 0590299471729  | 5,215.00     |
| 3  | Kamulalani Primary School | Equity | 0590193097031  | 6,061.25     |
| 4  | Myuuni Primary School     | Equity | 0590269030009  | 1,740.00     |
| 5  | Kalulu Primary School     | Equity | 0590263338238  | 1,370.00     |
| 6  | Ngooni Primary School     | Equity | 0590198963596  | 3,278.55     |
| 7  | Kavisu Primary School     | Equity | 0590277496842  | 1,535.00     |
| 8  | Syunoo Primary School     | Equity | 0590195742452  | 100,087.70   |
| 9  | Kyalamoko Primary School  | Equity | 0590262485354  | 53,145.00    |
| 10 | Nzengeni Primary School   | Equity | 0590267310655  | 610.00       |
| 11 | Musovo Primary School     | Equity | 0590266623244  | 2,385.00     |
| 12 | Masavi Primary School     | Equity | 0590264172746  | 1,505.90     |
| 13 | Maa Primary School        | Equity | 0590263914580  | 5,515.00     |
| 14 | Ndiamumo Primary School   | Equity | 0590297657696  | 3,790.00     |
| 15 | Nzouni Primary School     | Equity | 0590277489092  | 120.00       |
| 16 | Mboti Primary School      | Equity | 0590267402756  | 6,915.00     |
| 17 | Ndandini Primary School   | Equity | 0590276555476  | 530.00       |
| 18 | Kivyuni Primary School    | Equity | 0590266770077  | 1,895.00     |
| 19 | Kavoko Primary School     | Equity | 0590299817429  | 1,230.40     |
| 20 | Lundi Primary School      | Equity | 0590263609173  | 2,977.00     |
| 21 | Yanyonge Primary School   | Equity | 0590264173524  | 1,590.00     |
| 22 | Musukini Primary School   | Equity | 0590262480535  | 485.00       |
| 23 | Mulang'a Primary School   | Equity | 0590269844583  | 669.00       |
| 24 | Katumba Primary School    | Equity | 0590278734646  | 3.80         |
| 25 | Mboru Primary School      | Equity | 0590296995609  | 2,028.00     |
| 26 | Katuluni Primary School   | Equity | 0590270264044  | 5,700.50     |
| 27 | Malioni Primary School    | Equity | 0590264229855  | 835.00       |
| 28 | Mwambui Primary School    | Equity | 0590276310919  | 2,175.00     |
| 29 | Ikuusya Primary School    | Equity | 0590263503439  | 317,750.00   |
| 30 | Maongoa Primary School    | Equity | 0590271877785  | 5,905.00     |
| 31 | Muruana Primary School    | Equity | 0590195530391  | 395.00       |
| 32 | Ndauni Primary School     | Equity | 0590261543905  | 755.00       |
| 33 | Enziu Primary School      | Equity | 0590267527990  | 101,984.95   |
| 34 | Muungu Primary School     | Equity | 0590270549101  | 780.00       |
| 35 | Kalange Primary School    | Equity | 0590267521855  | 1,610.00     |

**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**

**Reports and Financial Statements**

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|    |                               |              |                |            |
|----|-------------------------------|--------------|----------------|------------|
| 36 | Katuva Primary School         | Equity       | 0590264412699  | 205,997.90 |
| 37 | Kisama Primary School         | Equity       | 0590277559959  | 80.00      |
| 38 | Syomikuku Primary School      | Equity       | 0590261659946  | 4,869.00   |
| 39 | Isekele Primary School        | Equity       | 0590264219628  | 148,600.00 |
| 40 | Kyanika Primary School        | Equity       | 0590272017035  | 845.00     |
| 41 | Kanzui Primary School         | Equity       | 0590160785606  | 2,707.40   |
| 42 | Kwa Nzili Primary School      | Equity       | 0590263615578  | 505.00     |
| 43 | Kivou Primary School          | Equity       | 0590266483735  | 335.00     |
| 44 | Ndiuni Primary School         | Equity       | 0590263724837  | 49,512.20  |
| 45 | Kasevi Primary School         | Equity       | 0590263616248  | 901.00     |
| 46 | Isee Primary School           | Equity       | 0590161598858  | 56,708.60  |
| 47 | kalisasi Primary School       | Equity       | 0590194034569  | 1,819.05   |
| 48 | Nzamani primary school        | Equity       | 0590264173728  | 859.40     |
| 49 | Yumbu Secondary School        | Equity       | 0590278997883  | 1,738.00   |
| 50 | Kasevi Girls Secondary School | Equity       | 0590195558542  | 11,528.35  |
| 51 | Mutyangome Secondary School   | Equity       | 0590194079459  | 605.25     |
| 52 | Kalisasi Secondary School     | Equity       | 0590277600276  | 469,745.00 |
| 53 | Syungii Secondary School      | Equity       | 0590294514403  | 52,382.00  |
| 54 | Thitha Secondary School       | Equity       | 0590267606564  | 202,033.00 |
| 55 | Mwambui Secondary School      | Equity       | 0590265977948  | 835.00     |
| 56 | Kyulungwa Secondary School    | Equity       | 0590278763902  | 21,116.70  |
| 57 | Kavindu Secondary School      | Equity       | 0590298955345  | 5,982.50   |
| 58 | Lundi Day Secondary School    | Equity       | 0590272957398  | 54.30      |
| 59 | Kalesi Primary School         | Co-operative | 01141399447400 | 445.00     |
| 60 | Matulani Primary School       | Co-operative | 01141399705500 | 1,405.00   |
| 61 | Mwalili Primary School        | Co-operative | 01141399551900 | 58,525.00  |
| 62 | Imwaa Primary School          | Co-operative | 01141399654200 | 0.00       |
| 63 | Mutululu Primary School       | Co-operative | 01141399549300 | 201.00     |
| 64 | Kavuti Primary School         | Co-operative | 01141399409100 | 0.00       |
| 65 | Kavindu Primary School        | Co-operative | 01141399553900 | 4,718.00   |
| 66 | Musokani Primary School       | Co-operative | 01141399132100 | 800.00     |
| 67 | Kangilwa Primary School       | Co-operative | 01141398966300 | 128,325.00 |
| 68 | Ngaa Primary School           | Co-operative | 01141399669900 | 1,225.00   |
| 69 | Mwambuni Primary School       | Co-operative | 01141399683500 | 895.00     |
| 70 | Kimongo Primary School        | Co-operative | 01141399669600 | 1,010.00   |
| 71 | Kauswini Primary School       | Co-operative | 01141398697800 | 84.00      |
| 72 | Kamunyu Primary School        | Co-operative | 01141399408300 | 1,923.00   |
| 73 | Kitinga Primary School        | Co-operative | 01141399183101 | 1,275.00   |
| 74 | Kisole Primary School         | Co-operative | 01141399548400 | 625.00     |

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2020

|    |                          |              |                |                     |
|----|--------------------------|--------------|----------------|---------------------|
| 75 | Ndiani Primary School    | Co-operative | 01141399438800 | 9,635.00            |
| 76 | Yumbe Primary School     | Co-operative | 01141399438600 | 5,556.00            |
| 77 | Kyambaa Primary School   | Co-operative | 01141399578500 | 465.00              |
| 78 | Waita Primary School     | Co-operative | 01141398907000 | 5,330.00            |
| 79 | Kathoka Primary School   | Co-operative | 01141398674700 | 2,230.00            |
| 80 | Kasovoni Primary School  | Co-operative | 01141399416700 | 25.00               |
| 81 | Nzuli Primary School     | Co-operative | 01141399554200 | 435.00              |
| 82 | Karung'a Primary School  | Co-operative | 01141399431500 | 0.00                |
| 83 | Thitha Primary School    | Co-operative | 01141399416800 | 97.00               |
| 84 | Waasya Primary School    | Co-operative | 01141399431200 | 16,623.00           |
| 85 | kathumo Primary School   | Co-operative | 01141398848700 | 134,495.00          |
| 86 | Kalanga Primary School   | KCB          | 1236606442     | 200,725.00          |
| 87 | Thonoo Primary School    | KCB          | 1225902169     | 775.00              |
| 88 | Ithumbi Primary School   | KCB          | 1234152703     | 2,455.00            |
| 89 | Mulinde Secondary School | KCB          | 1225706165     | 71,615.00           |
| 90 | Malioni Secondary School | KCB          | 1224684273     | 1,669.00            |
| 91 | Nguni Secondary School   | KCB          | 1225345987     | 32,795.00           |
|    | <b>Total</b>             |              |                | <b>2,569,827.70</b> |

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---------------------|--|-----------------------------------|--|
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