

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY

REPORT 20 JUL 2023

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OF

HON NAOMI WAQO, MP
Deputy Majority Whip
Finance Member

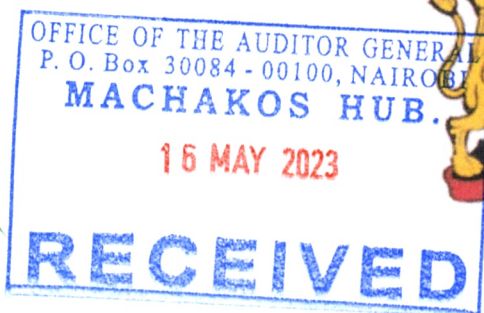
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**

Revised Template 30th June 2022



MWINGI NORTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

***Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

Table of Contents

	Page
I. Key Constituency Information and Management	iii
II. NG-CDFC Chairman's Report	vii
III. Statement Of Performance Against Predetermined Objectives for FY2021/22	xiv
IV. Environmental and Sustainability Reporting	xvii
V. Statement of Management Responsibilities	xxi
VI. Report Of the Independent Auditors On The NGCDF- Mwingi North Constituency	xxiii
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022	1
VIII. Statement of Assets and Liabilities As At 30 th June, 2022	2
IX. Statement of Cash Flows for the Year Ended 30th June 2022	3
X. Summary Statement of Appropriation for the Year Ended 30 th June 2022	5
X. Budget Execution by Sectors and Projects for the Year Ended 30 th June 2022	7
XI. Significant Accounting Policies	15
XII. Notes to the Financial Statements	21

I. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, 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.

Functions of NG-CDF Committee

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

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NGCDFB)

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Peter Katoni
2.	Sub-County Accountant	Daudi M Namba
3.	Chairman NGCDFC	Gedion M. Mwiyei
4.	Member NGCDFC	Pauline Munanie

(d) Fiduciary Oversight Arrangements

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

P.O. Box 179-90401
NG-CDF Mwingi North Building
Mwingi Tseikuru Road/Highway
Kyuso, KENYA

(f) Mwingi North Constituency NGCDF Contacts

Telephone: (254) 712449205
E-mail: mwinginorth@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Mwingi North Constituency NGCDF Bankers

Equity Bank
Equity Bank Ltd
A/C Name: Mwingi North NGCDF Account
A/C No. 0590292513495
Mwingi Town

(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

II. NG-CDFC Chairman's Report



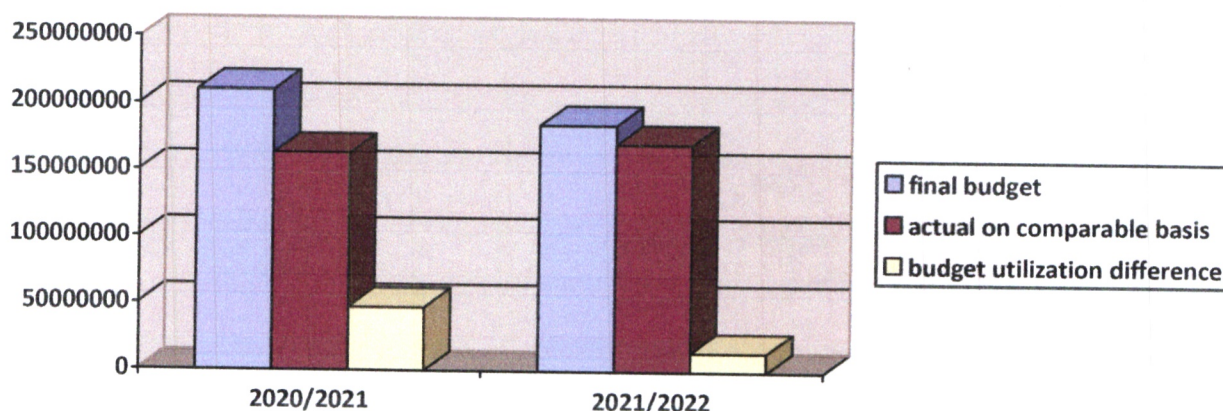
It is with great pleasure to present the unaudited financial statements for Mwingi North constituency for the financial year ended 30th June 2022.

Mwingi North constituency is one of the largest constituencies located in Kitui county lower eastern region in Kenya. The constituency borders Mwingi Central, Tharaka, Mbeere and Mwingi national park to the east. Mwingi North constituency has four Sub counties namely; Tsikuru, Kyuso, Mumoni and Thagicu and five administrative wards namely; Tseikuru, Kyuso, Ngomeni, Mumoni and Tharaka. The constituency has a population of one hundred forty five thousand inhabitants with the dominant ethnic groups being the Kamba and Tharaka communities.

Under the leadership of Hon. (Eng) Paul Musyimi Nzengu, Mwingi North NGCDF has supported the establishment of many primary and secondary schools, supported construction of security projects, water projects, and many students have benefited from the bursary kitty. All these projects have been evenly distributed to all wards across the constituency.

Apart from the constituency being expansive, Mwingi North also experiences some insecurity caused by bandits' invasion in parts of Kasiluni. This insecurity has been highly mitigated through provision of fuel to our security agents and opening of the area through road networks.

Overall budgetary allocation and utilization



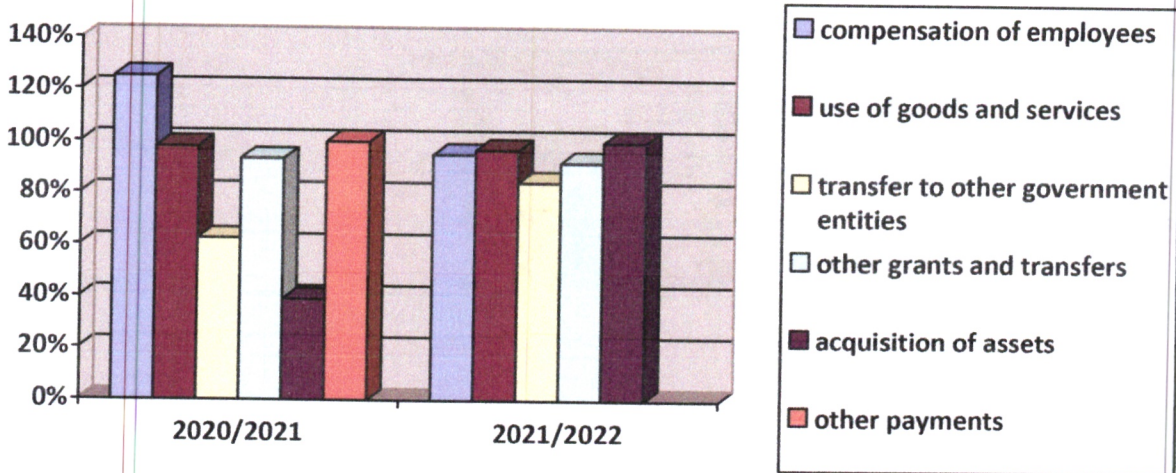
During the financial year, the constituency received a total allocation of One hundred seventy million, seven hundred fifty six thousand, two hundred sixty seven (kshs 170,756,267) being increase compared to of one hundred sixty two million, two hundred sixty seven thousand seven hundred twenty four (kshs.162,267,724.) received in the previous financial year 2020/2021. The final budget decreased to one hundred eighty five million, eighty one thousand, three hundred fifty three(kshs. 185,081,353) compared to two hundred ten thousand, three hundred ninety eight thousand nine hundred twenty four (kshs. 210,398,924) in the financial year 2020/2021. The budget utilization difference decreased from forty seven million, three hundred twenty five thousand eighty five (ksh47,325,085.) in financial year 2020/2021 to fourteen million, three hundred twenty five thousand eighty six(kshs.14,325,086)

Percentage utilization

	2020/2021	2021/2022
Tranfers from NGCDF board	77.5%	92.3%
Total payments	77%	88.3%

In the financial year 2021/2022, only 92.3% of the total budget was released from the board as compared to 77.5% in the financial year 2020/2021. These lead to a utilization of 88.3% of the budgeted amount in the financial year 2021/2022 as compared to 77% in the financial year 2020/2021.

Comparable sectorial funds utilization



Despite the fact that the most of funds were received towards the closure of the financial year, the constituency managed to utilize the funds in an efficient manner. The utilization percentages were: compensation of employees 95.2%, use of goods and services 97.9%, transfer to other government units 84.4%, other grants and transfers 92.1% and acquisition of assets 100% .

The overall impact of the national government constituency development fund was felt across the constituency. Some of the challenges encountered during the implementation of the projects in the constituency includes poor roads network, insecurity in parts of the constituency, the constituency being large in size. It's my hope that the relevant government agencies will address the challenges to the constituent's for a better living.

Mwingi north NG-CDF has done many projects with a positive impact to the community. Some of these projects includes:



Gacigongo Primary School- Construction of 1 classroom to completion



Ithunzi Primary School- Construction of 1 classroom to completion



Malili Primary School- Construction of 1 classroom to completion



Kenya Medical Training College Tseikuru- Construction of 10 classrooms to completion



Itivanzou Primary School- Construction of an extended 1 roomed administration block to completion



Ilalu primary school- Construction of 2No. blocks of 2 door pit latrines



Constituency Sports Tournament- Carry out constituency sports tournament and the winning teams. Schools to be awarded with trophies, balls, and game kits

Gideon Mwiyei

Name: Gideon Mwiyei
CHAIRMAN NGCDF COMMITTEE

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

III. Statement Of Performance Against Predetermined Objectives for FY2021/22

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 *Mwingi North Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

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 Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels 	In FY 21/22 -we increased number of classrooms from 58 to 83, dormitories from 8 to 9, laboratories from 7 to 9, dining halls from 5 to 6, administration block and education office from 5 to 10, renovation of 44 classrooms in 11 schools, construction of 2 units pit latrines each with 2 doors in 3 schools. I pipeline

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

				extension done at Itivanzou Primary School Bursary beneficiaries at all levels were as per the attached schedules
Security	Equip, facilitate and enhance capacity of provincial administration and other security agents in order to improve security and coordination services	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub-locations and police stations	No. of completed assistant chiefs' offices increased from 10 to 14 Number of completed chiefs' offices increased from 4 to 5 Number of police lines from 4 to 5 Number of assistant county commissioner's office remained -1
Environment	Safeguard the environment for future generations	Provide tree seedlings to schools to improve the forest cover Scoop sub-sub surface dams Levelling and flattening of playground	Number from trees plants Number of sub surface dams scooped	Number of trees planted increased from 100 to 500 Number sub surface dams scooped remained Two Levelling and flattening of playground-1
Sports	Empower and develop youth actualize sporting prowess for economic growth and development	Reduced dependence and spur economic growth through a cohesive framework for sports specific	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 97 to 165

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

		development		
Emergency	Support unexpected occurrences in the constituency in a timely manner	Reduce (avoidance if possible) the potential losses from hazards- assure prompt and appropriate assistance to deserving cases when necessary	Number of emergency cases addressed during the financial year.	Number of emergencies cases mitigated upon increased from five to nine

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The NG-CDF has taken several steps to safeguard the environment for future generations. To attain this, the fund has provided tree seedlings to schools to improve the forest cover, Scoop sub-sub surface dams and Levelling and flattening of playground. The fund has also sensitized the youth/ community on the impact of drugs through open talks done during NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation.

3. Employee welfare

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

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

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

4. Market place practices-

Mwingi North NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

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

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

Public Awareness

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

Mwingi North NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



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Name: Peter M. Katoni

FAM

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Mwingi North 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, 2022. 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 North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Mwingi North Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

Mwingi North Constituency

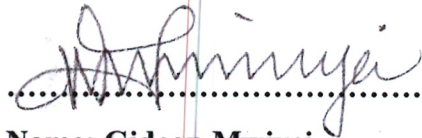
National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

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

Approval of the financial statements

The NGCDF- Mwingi North Constituency financial statements were approved and signed by the Accounting Officer on 23.09.2022.


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Name: Gideon Mwiyei

Chairman – NGCDF Committee

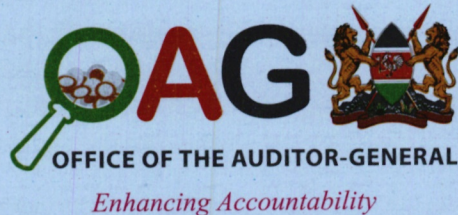

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Name: Peter Katoni

Finance Account Manager

REPUBLIC OF KENYA

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Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MWINGI NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mwingi North Constituency set out on pages 1 to 50, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement

of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mwingi North Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Committee Allowances

The statement of receipts and payments reflects use of goods and services amount of Kshs.7,397,047 as disclosed in Note 5 to the financial statements. Included in this amount is Kshs.2,960,700 on committee allowances out of which Kshs.1,228,100 was not supported with committee attendance registers, work tickets/evidence of travel and proper monitoring and evaluation report documentations.

In the circumstances, the accuracy, completeness and regularity of committee allowances expenditure of Kshs.1,228,100 could not be confirmed.

2. Unsupported Training Expenses

The statement of receipts and payments reflects use of goods and services amount of Kshs.7,397,047 as disclosed in Note 5 to the financial statements. Included in the amount is training expenses of Kshs.1,499,950 out of which Kshs.427,000 was for Project Management Committee capacity building activities. However, the signed attendance lists and payment schedules for the trainees were not provided for audit.

In the circumstances, the accuracy completeness and regularity of committee allowances expenditure of Kshs.427,000 could not be confirmed.

3. Stale Cheques

The statement of assets and liabilities reflects bank balance of Kshs.7,721,280 as disclosed in Note 10A to the financial statements. Included in this balance are un-presented cheques amounting to Kshs.222,845 which were verified to be stale and not reversed in the cashbook.

In the circumstances, the accuracy and completeness of bank balance of Kshs.7,721,280 could not be confirmed.

4. Unsupported Deposits and Retentions

The statement of assets and liabilities reflects Nil balance on deposits and retentions while Note 16 to the financial statements reflects Kshs.813,930. Further, this balance of Kshs.813,930 was not supported by cash book, bank statements and bank confirmation certificate.

In the circumstances, the accuracy and completeness of deposits and retentions balance of Kshs.813,930 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects Kshs.185,081,353 in respect to budgeted expenditure against Kshs.163,511,736 actual expenditure resulting to an under expenditure of Kshs.21,569,617 or 12% of the budget.

The under absorption of the budget may have negatively impacted on service delivery to the public.

2. Unresolved Prior Year's Matters

In the audit report of the previous year, several matters were raised under Report on Financial Statements, Other Matter, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved and disclosed the status of all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Management has not provided satisfactory explanation for the delay in resolving the issues.

In the circumstances, the issues remain unresolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Payment of Special Duty Allowance

Review of the payroll revealed that five (5) employees were paid special duty allowance amounting to Kshs.576,000 for more than six (6) months. This was contrary to the provisions of Section C.15 (4) of the Human Resource Policies and Procedures Manual for the Public Service of 2016 which states that special duty allowance will not be payable to an officer for more than six (6) months.

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

2. Long Outstanding Imprest

The statement of assets and liabilities reflects outstanding imprest balance of Kshs.337,181 as disclosed in Note 11 to the financial statements. However, the balance has remained outstanding long after completion of activities and return to duty station. This was contrary to Regulation 93(5) of the Public Finance Management (National Government) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within 7 working days after returning to duty station.

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

3. Failure to Remit Statutory Deductions

Review of bank reconciliation statement as at 30 June, 2022 revealed unrepresented cheques totaling Kshs.222,845 which were outstanding for more than six months. These cheques relate to unremitted statutory dues some dating back to June, 2017 and December 2021. Failure to remit statutory deductions expose the Fund to unnecessary penalties and contravenes Section 19(4) of the Employment Act, 2007 which states that an employer who deducts an amount from an employee's remuneration in accordance with subsection (1)(a), (f), (g) and (h) shall pay the amount so deducted in accordance with the time period and other requirements specified in the law, agreement court order or arbitration as the case may be.

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

4. Omissions in Project Implementation

Note 6 to the financial statements reflects transfers to Tertiary Institutions amount of Kshs.14,400,000 out of which Kshs.8,000,000 was disbursed to Kenya Water Institute (KEWI) Kyuso Campus for the construction of an administration block and four (4) classrooms. However, review of project files and site visit in the month of March, 2023 revealed that only two (2) classrooms and an administration block were constructed. In addition, there was no evidence of detailed measurements and valuations, interim payment certificates and certificates of practical completion to support the payments. Further, ownership documents for the land where the project was being undertaken were not provided for audit.

In the circumstances, value for money on expenditure incurred on the construction of Kenya Water Institute (KEWI) Kyuso Campus could not be confirmed.

5. Irregularities in Procurement of Primary Schools' Projects

Note 6 to the financial statements reflects transfers to primary schools amount of Kshs.59,964,555 out of which Kshs.2,014,556 for three (3) primary schools' projects tenders were awarded and implemented without signing of the contract documents. In addition, contracts for six (6) primary schools valued at Kshs.7,100,000 were signed before expiry of fourteen (14) days after notification of award while some contracts were signed before the award. This was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which provides that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period. Further, three contracts were awarded to bidders who had submitted invalid National Construction Authority licences and Tax Compliance certificates. Further, there was no evidence of detailed measurements and valuations, interim payment certificates and final payment certificates to support the payments.

In the circumstances, value for money on transfers to primary schools expenditure of Kshs.9,114,556 could not be confirmed and Management was in breach of the law.

6. Irregular Fuel Procurement

Included in use of goods and services expenditure is fuel, oil and lubricants expenditure of Kshs.1,050,000 paid to two (2) service stations. However, procurement documents and contractual agreements indicating how the tenders were awarded to the suppliers were not provided for audit review. This was contrary to Section 60(1) of the Public Procurement and Asset Disposal Act, 2015 which states that an accounting officer of a procuring entity shall prepare specific requirements relating to the goods, works or services being procured that are clear, that give a correct and complete description of what is to be procured and that allow for fair and open competition among those who may wish to participate in the procurement proceedings.

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

7. Gaps in Projects Implementation

Review of project files and physical verification of projects in the month of March, 2023 revealed that projects valued at Kshs.16,298,900 had a number of defects including, worn out floors, falling window panes, project completed but not branded, incomplete project with roofing and finishing not done, poor painting work and visible cracks on the floor.

In the circumstances, value for money on projects valued at Kshs.16,298,900 could not be confirmed.

8. Failure to Return Unutilized Funds

Annex 5 to the financial statements reflects Project Management Committee bank accounts balances of Kshs.27,674,603. The balance includes Kshs.8,284,808 for complete projects which was not returned to the constituency account. This was contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that all unutilized funds of the Project Management Committee shall be returned to the constituency account.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Disaster Recovery and Business Continuity Plans

During the year under review, Management had not put in place disaster recovery and business continuity plans. In the absence of disaster recovery and business continuity Plans, the Fund lacks a blue print for identifying, preventing and mitigating against risks and disasters to ensure that its operations are not interrupted in case of unforeseen events.

In the circumstances, the effectiveness of risk management could not be confirmed.

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 its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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


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

financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 June, 2023

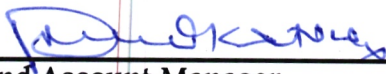
Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022


VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

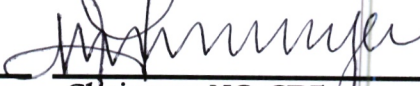
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	170,088,879	162,267,723
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		170,088,879	162,267,723
Payments			
Compensation Of Employees	4	4,870,369	4,834,247
Use Of Goods and Services	5	7,397,047	7,679,306
Transfers To Other Government Units	6	83,367,779	69,800,000
Other Grants and Transfers	7	66,886,289	79,742,924
Acquisition Of Assets	8	990,252	349,974
Other Payments	9	-	-
Total Payments		163,511,736	162,406,451
Surplus/(Deficit)		6,577,143	(138,728)

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

The Constituency financial statements were approved on 23.09.2022 and signed by


 Fund Account Manager


 National Sub-County
 Accountant


 Chairman NG-CDF
 Committee

Name: Peter Katoni

Name: Daudi M. Namba
 ICPAK M/No: 14271

Name: Gideon Mwiyei

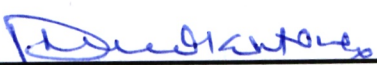
Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VIII. Statement of Assets and Liabilities As At 30th June, 2022


	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	7,721,280	509,925
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		7,721,280	509,925
Accounts Receivable			
Outstanding Imprests	11	337,181	157,463
Total Financial Assets		8,058,461	667,388
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	813,930	-
Total Financial Liabilities			
Net Financial Assets		7,244,531	667,388
Represented By			
Fund Balance B/Fwd	13	667,388	806,115
Prior Year Adjustments	14	-	
Surplus/Deficit for The Year		6,577,143	(138,728)
Net Financial Position		7,244,531	667,387

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

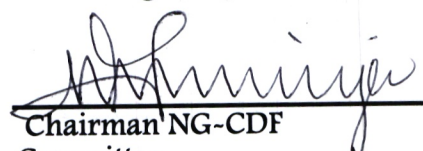
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 Accountant

Name: Daudi M. Namba
 ICPAK M/No: 14271


 Chairman NG-CDF
 Committee

Name: Gideon Mwiyei

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022


IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2022	2020 – 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	170,088,879	162,267,723
Other Receipts	3	-	-
Total Receipts		170,088,879	162,267,723
Payments			
Compensation Of Employees	4	4,870,369	4,834,247
Use Of Goods and Services	5	7,397,047	7,679,306
Transfers To Other Government Units	6	83,367,779	69,800,000
Other Grants and Transfers	7	66,886,289	79,742,924
Other Payments	9		
Total Payments		162,521,484	162,056,477
Total Receipts Less Total Payments		7,567,395	211,246
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	(179,718)	(157,463)
Increase/(Decrease) In Accounts Payable	16	813,930	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		8,201,607	53,783
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(990,252)	(349,974)
Net Cash Flows from Investing Activities		(990,252)	(349,974)
Net Increase In Cash And Cash Equivalent		7,211,355	(138,727)
Cash & Cash Equivalent At Start Of The Year	13	509,925	806,115
Cash & Cash Equivalent At End Of The Year	10	7,721,280	667,388


Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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


The Constituency financial statements were approved on 23.09 2022 and signed by:


Fund Account Manager

Name: Peter Katoni


National Sub-County
Accountant

Name: Daudi M. Namba
ICPAK M/No: 14271


Chairman NG-CDF
Committee

Name: Gideon Mwiyei

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference	% of Utilization
	A	b		c=a+b	d	e=c-d	f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
Receipts							
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,829	667,438	47,325,086	185,081,353	170,756,267	14,325,086	
Proceeds From Sale of Assets							
Other Receipts							
Totals	137,088,829	667,438	47,325,086	185,081,353	170,756,267	14,325,086	
Payments							
Compensation Of Employees	5,114,163	-	0	5,114,163	4,870,369	243,794	95.2%
Use Of Goods and Services	7,182,133	158,388	281,611	7,622,132	7,397,047	225,085	97.0%
Transfers To Other Government Units	61,714,556	-	37,053,223	98,767,779	83,367,779	15,400,000	84.4%
Other Grants and Transfers	63,077,977	509,050	9,000,000	72,587,027	66,886,289	5,700,738	92.1%
Acquisition Of Assets	-	-	990,252	990,252	990,252	-	100.0%
Other Payments	-	-			-	-	-
Funds Pending Approval**	-	-	-	-	-	-	-
Totals	137,088,829	667,438	47,325,086	185,081,353	163,511,736	21,569,617	88.3%

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

Explanatory Notes .

**Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

(a) The under utilization in transfers to other government units was as a result of delayed disbursements from the board.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	21,569,617
Less undisbursed funds receivable from the Board as at 30 th June 2022	14,325,086
	7,244,531
Add Accounts payable	813930
Less Accounts Receivable	337181
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	7,721,280

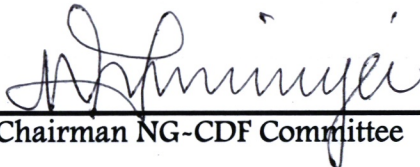
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National Sub-County Accountant

Name: Daudi M. Namba
ICPAK M/No: 14271


Chairman NG-CDF Committee

Name: Gideon Mwiyei

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,114,163			5,114,163	4,870,369	243,794
1.2 Committee allowances	1,510,000	110,700	225,086	1,845,786	1,620,700	225,086
1.3 Use of goods and services	1,559,467	47,688	56,525	1,663,680	1,663,679	0
2.0 Monitoring and evaluation						
2.1 Capacity building	1,500,000			1,500,000	1,500,000	-
2.2 Committee allowances	1,340,000			1,340,000	1,340,000	-
2.3 Use of goods and services	1,272,666			1,272,666	1,272,666	-
3.0 Emergency						
	4,400,000			4,400,000	4,400,000	-
	-	-	-	-	-	-
	-	-	-	-	-	-
				2,792,207	2,791,469	738

	2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	-	-	-	-	-	-
	23,868,392	509,050	-	24,377,442	24,377,441	0
	19,000,000	-	-	19,000,000	19,000,000	-
	-	-	-	-	-	-
Social Security						
5.0 Sports						
5.1 mwingi north constituency sports tournament	2,741,778			2,741,778	2,741,778	-
6.0 Environment						
6.1 tulanduli primary school	1,441,778			1,441,778	1,441,778	-
6.2 malili primary school	1,300,000			1,300,000	1,300,000	-
6.3 mbui primary school			100,000	100,000	100,000	-
6.4 kwa katende manzola sub surface dam			1,000,000	1,000,000	1,000,000	-
6.5 itunguni primary school			100,000	100,000	100,000	-
6.6 ikime secondary school			100,000	100,000	100,000	-
6.7 kingingo primary school			100,000	100,000	100,000	-
6.8 kaliani primary school			100,000	100,000	100,000	-
7.0 Primary Schools Projects (List all the Projects)						
7.1 kamwerini primary school			1,000,000	1,000,000	1,000,000	-
7.2 kasaini primary school			1,100,000	1,100,000	1,100,000	-

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.3 ngaani primary school			1,500,000	1,500,000	1,500,000	-
7.4 kilulu primary school			1,000,000	1,000,000	1,000,000	-
7.5 koriri primary school			1,000,000	1,000,000	1,000,000	-
7.6 itivanzou primary school			2,000,000	2,000,000	2,000,000	-
7.7 kaliani primary school			1,000,000	1,000,000	1,000,000	-
7.8 mwanziu primary school			1,000,000	1,000,000	1,000,000	-
7.9 kavaani primary school			300,000	300,000	300,000	-
7.10 ... primary school			1,200,000	1,200,000	1,200,000	-
7. ... primary school			1,000,000	1,000,000	1,000,000	-
... primary school			1,250,000	1,250,000	1,250,000	-
... school			1,000,000	1,000,000	1,000,000	-
			500,000	500,000	500,000	-
	1,100,000		1,000,000	2,100,000	2,100,000	-
			1,000,000	1,000,000	1,000,000	-
			1,000,000	1,000,000	1,000,000	-
			1,000,000	1,000,000	1,000,000	-
			1,000,000	1,000,000	1,000,000	-
			1,200,000	1,200,000	1,200,000	-
			1,000,000	1,000,000	1,000,000	-
			1,000,000	1,000,000	1,000,000	-

Name/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.23 kyandoo primary school			1,100,000	1,100,000	1,100,000	-
7.24 kaliwa primary school			1,000,000	1,000,000	1,000,000	-
7.25 itunguni primary school			1,500,000	1,500,000	1,500,000	-
7.26 katse primary school			1,000,000	1,000,000	1,000,000	-
7.27 kasiluni primary school			1,000,000	1,000,000	1,000,000	-
7.28 manzinga primary school			1,000,000	1,000,000	1,000,000	-
7.29 mukameni primary school			1,100,000	1,100,000	1,100,000	-
7.30 malili primary school	1,200,000			1,200,000	1,200,000	-
7.31 maseesu primary school	1,100,000			1,100,000	1,100,000	-
7.32 kakunike primary school	1,600,000			1,600,000	1,600,000	-
7.33 kalatine primary school	500,000			500,000	500,000	-
7.34 mutiuni primary school	1,000,000			1,000,000	1,000,000	-
7.35 itivanzou primary school	814,556			814,556	814,556	-
7.36 muthwani primary school	1,500,000			1,500,000	1,500,000	-
7.37 kasioni primary school	1,100,000			1,100,000	1,100,000	-
7.38 katue primary school	1,200,000			1,200,000	1,200,000	-
7.39 manzinga primary school	100,000			100,000	100,000	-
7.40 thua primary school	1,700,000			1,700,000	1,700,000	-
7.41 kwa nzula primary school	1,200,000			1,200,000	1,200,000	-
7.42 kanyunga primary school	1,100,000			1,100,000	1,100,000	-

Mwingi North Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.3 ngungani police station			1,200,000	1,200,000	1,200,000	-
10.4 mandongoi assistant chiefs office			1,100,000	1,100,000	1,100,000	-
10.5 mitamisyi chiefs office			1,200,000	1,200,000	1,200,000	-
10.6 kyuso police station			800,000	800,000	800,000	-
10.7 ndatani assistant chiefs office			1,200,000	1,200,000	1,200,000	-
10.8 kamuthale assistant chiefs office	1,300,000			1,300,000		1,300,000
10.9 kaliwa chiefs office	1,200,000			1,200,000		1,200,000
10.10 nziitu assistant chiefs office	1,200,000			1,200,000		1,200,000
10.11 kavaani chiefs office			2,000,000	2,000,000		2,000,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office	-		990,252	990,252	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
12.0 Others	-	-	-	-	-	-
12.1 Strategic Plan	-	-	-	-	-	-
12.2 Innovation Hub	-	-	-	-	-	-
Funds pending approval**	-	-	-	-	-	-

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	137,088,829	667,438	47,325,086	185,081,353	163,511,736	21,569,617

(NB: This statement is a disclosure statement indicating the utilisation in the same format as 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 (gratuity and retentions).

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

2. Reporting Entity

The financial statements are for the NGCDF-Mwingi North 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.

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

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.

Significant Accounting Policies continued

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 constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

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

Significant Accounting Policies continued

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

Significant Accounting Policies continued

9. Pending Bills

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

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

14. Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, 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

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

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B104743		20,000,000
AIE NO. A823694		40,000,000
AIE NO. B104830		7,220,369
AIE NO. B104925		300,000
AIE NO. B124626		9,000,000
AIE NO. B124866		2,147,354
AIE NO. B124784		600,000
AIE NO. B119592		8,500,000
AIE NO. B119984		13,000,000
AIE NO. B128225		6,900,000
AIE NO. B129187		6,000,000
AIE NO. B132281		6,000,000
AIE NO. B126242		7,000,000
AIE NO. B138950		13,000,000
AIE NO. B105037		10,600,000
AIE NO. B140680		12,000,000
AIE NO. B 105528	44,000,000.00	
AIE NO. B 105888	22,000,000.00	
AIE NO. B 128643	5,000,000.00	
AIE NO. B 128957	12,000,000.00	
AIE NO. B 154153	12,000,000.00	
AIE NO. B 164383	18,000,000.00	
AIE NO. B155544	24,088,879.00	
AIE NO. B105232	33,000,000.00	
TOTAL	170,088,879.00	162,267,723

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
--	-----------	-----------

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

3. Other Receipts

	2021-2022	2020-2021
Interest Received		-
Rents		-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,847,692.00	3,157,920
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	891,157.00	1,611,527
Employer Contributions Compulsory national social security schemes	131,520.00	64,800
Total	4,870,369.00	4,834,247

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	2,960,700.00	2,667,580
Utilities, supplies and services	33,524.00	3,100
Communication, supplies and services	275,900.00	351,250
Domestic travel and subsistence	652,229.00	650,950
Printing, advertising and information supplies & services	30,925.00	40,962
Rentals of produced assets	115,000.00	-
Training expenses	1,499,950.00	2,265,100
Hospitality supplies and services	85,000.00	173,485
Other committee expenses	-	0
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	379,000	117,458
Other operating expenses	1,095,169	758,411
Routine maintenance – vehicles and other transport equipment	259,650	651,010
Routine maintenance – other assets	10,000	0
Total	7,397,047.00	7,679,306

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	59,964,555	34,545,000
Transfers To Secondary Schools (See Attached List)	9,003,223	28,255,000
Transfers To Tertiary Institutions (See Attached List)	14,400,000	7,000,000
Total	83,367,779	69,800,000

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	24,377,441	39,371,478
Bursary – tertiary institutions (see attached list)	19,000,000	17,789,798
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	9,333,824	9,094,975
Sports projects (see attached list)	2,741,778	3,782,452
Environment projects (see attached list)	4,241,778	3,389,126
Emergency projects (see attached list)	7,191,469	5,505,095
Total	66,886,289	79,742,924

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	890,252	-
Refurbishment of Buildings	-	349,974.00
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	100,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	990,252	349,974

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	7,721,280.00	509,925
<i>Equity Bank, Mwingi Branch . Mwingi North NG-CDF A/C no.0590292513495</i>		20,820,996
Total	7,721,280.00	21,330,921
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total		
<i>[Provide Cash Count Certificates for Each]</i>		

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	B/
		Kshs	Kshs	
<i>Peter Katoni</i>	18/06/2022	337,181	-	
Total		337,181	-	

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary.]

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	891,157	-
Gratuity paid during the Year (C)	77,227	-
Closing Gratuity as at 30 th June D= A+B-C	813,930	-

[Provide short appropriate explanations as necessary]

Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
	509,925	806,115
	-	-
	157,463	-
	667,388	806,115

[Provide short appropriate explanations as necessary]

Balance
Kshs
337,181

337,181

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

14. Prior Year Adjustments

Description of the error	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	157,463	
Imprest issued during the year (B)	337,181	
Imprest surrendered during the Year (C)	157,463	
closing accounts in account receivables D= A+B-C	337,181	
Changes in Account Receivables E= D-A	(179,718)	

16. Changes in Accounts Payable – Deposits and Retentions

	2021-2022	2020-2021
Deposit and Retentions as at 1 st July (A)		
Deposit and Retentions held during the year (B)		
Deposit and Retentions paid during the Year (C)		
closing account payables D= A+B-C		
Changes in Accounts Payable E= D-E		

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Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	813,930	-
Others (<i>specify</i>)	-	-
Total	813,930	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	243,794	(966,378)
Use of goods and services	225,085	156,666
Accounts due to other Government entities (see attached list)	15,400,000	42,039,711
Accounts due to other grants and other transfers (see attached list)	5,700,738	3,744,196
Acquisition of assets		1,018,278
<u>pending approval</u>	-	2,000,000
	21,569,617.19	47,992,473

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	27,674,603	11,664,365
Total	27,674,603	11,664,365

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1. Simon Mwanthi	Clerk of works	30/06/2021	127,025	
2. Lilian Maluki	Administrative assistant	30/06/2021	127,025	
3. Florence Mutio	Accounts assistant	30/06/2021	127,025	
4. Jimmy Musyimi	Records management officer	30/06/2021	106,875	
5. Mutinda Kimwele	Driver	30/06/2021	94,060	
6. Rodah Taabu Muange	Administrative assistant	30/06/2021	41,830	
7. Caroline Kasyoka Muthengi	Security guard	30/06/2021	41,830	
8. Peter Mwendwa	Security guard	30/06/2021	41,830	
9. Benson Munyoki	Procurement assistant	30/06/2021	83,540	
10. John Muthui Manzi	Groundsman	30/06/2021	22,890	
Sub-Total			=813,930	
Grand Total				

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		243,794		
Use of goods & services		225,086	439,999	
Amounts due to other Government entities				
muruu primary school		1,000,000	1,000,000	
twathi primary school		1,100,000	-	
mitamisiyi primary school		1,200,000	-	
manzolo primary school		1,200,000	-	
maru primary school		1,200,000	-	
manzuva primary school		1,500,000	-	
ngomeni secondary school		2,000,000	-	
ikoongo secondary school		1,200,000	-	
katuuni secondary school		1,500,000	-	
itivanzou secondary school		1,500,000	-	
KEWI-kyuso campus		2,000,000	-	
Sub-Total				
Amounts due to other grants and other transfers				
Emergency		738	-	
kamuthale assistant chiefs office		1,300,000	-	
kaliwa chiefs office		1,200,000	-	
nziitu assistant chiefs office		1,200,000	-	

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
kavaani chiefs office		2,000,000	-	
Sub-Total				
Acquisition of assets		-	-	
Others (<i>specify</i>)				
Sub-Total				
Funds pending approval			2000,000	
Grand Total		21,569,617		

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land			-	-
Buildings and structures	15,993,974	890,252	-	16,884,226
Transport equipment	11,273,103		-	11,273,103
Office equipment, furniture and fittings	2,451,910	100,000	-	2,551,910
ICT Equipment, Software and Other ICT Assets	524,670		-	524,670
Other Machinery and Equipment	874,000		-	874,000
Heritage and cultural assets				
Intangible assets	-		-	-
Total	31,117,657	990,252	-	32,107,909

*Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kakunike Primary School NGCDF Project	KCB Bank Kyuso	1208133691	8,175	435
AEPC Kyeni Kya Gai primary School NGCDF Project	KCB Bank Kyuso	1236140451	471	471
Kalimamundu Primary School NGCDF Project	KCB Bank Kyuso	1234715465	218	344
Kalumu Primary School NGCDF Project	KCB Bank Kyuso	1208896598	64	64
Kamuwongo Primary School NGCDF Project	KCB Bank Kyuso	1208152912	380	380
Kaimea Primary School NGCDF Project	KCB Bank Kyuso	1224115880	347	599
Kanyoeni Primary School NGCF Project	KCB Bank Kyuso	1234715570	103	229
Kandwia Primary School NGCDF Project	KCB Bank Kyuso	1160044775	904	1,156
Kanzinwa Primary School NGCDF Project	KCB Bank Kyuso	1233915770	21	21
Kasiluni AP-line NGCDF Project	KCB Bank Kyuso	1234112841	546	546
Katithini Primary School NGCDF Project	KCB Bank Kyuso	1234719185	42	168
Kingingo Primary School NGCDF Project	KCB Bank Kyuso	1259954323	1,154	1,154
Kavaani Primary School NGCDF Project	KCB Bank Kyuso	1234112558	16,345	2,488
Kikumini Primary School NGCDF Project	KCB Bank	1234607107	78,084	78,462

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	Kyuso			
Kisiuni Primary School NGCDF Project	KCB Bank Kyuso	1234711346	687	687
Mandangoi AP Line NGCDF Project	KCB Bank Kyuso	1234023059	847	847
Manguu Primary School NGCDF Project	KCB Bank Kyuso	1197673687	406	4,462
Manzolo primary school NGCDF Project	KCB Bank Kyuso	1252048084	123	123
Malili Primary School NGCDF Project	KCB Bank Kyuso	1241252378	8,845	4,810
Mitamisiyi Special School NGCDF Project	KCB Bank Kyuso	1234113791	1,164	1,290
Mumoni Police Station NGCDF Project	KCB Bank Kyuso	1252358989	1,898	351,215
Mugero Primary School NGCDF Project	KCB Bank Kyuso	1183518676	163	415
Mivukoni DO's Office NGCDF Project	KCB Bank Kyuso	1234445816	6,916	6,916
Nthangani AP Line NGCDF Project	KCB Bank kyuso	1248048741	354	480
Kalatine ASS County Comm Off NGCDF Project	KCB Bank Kyuso	1260882888	128	380
Muguusi Primary School NGCDF Project	KCB Bank Kyuso	1234113813	3,776	902
Mumoni DCC's Residence NGCDF Project	KCB Bank Kyuso	1184137633	2,600	2,600
Muvinge Primary School NGCDF Project	KCB Bank	1233928333	798	798

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	Kyuso			
Mwania Primary School NGCDF Project	KCB Bank Kyuso	1234715643	679	1,057
Mwangea Chiefs Office NGCDF Project	KCB Bank Kyuso	1242763570	629	755
Ngakone Primary School NGCDF Project	KCB Bank Kyuso	1234493969	476	467
Ngomeni Secondary School NGCDF Project	KCB Bank Kyuso	1198861681	557	557
Ngomeni Primary School NG-CDF Project	KCB Bank Kyuso	1233981366	168	294
Ngururu Primary School NG-CDF Project	KCB Bank Kyuso	1208382705	516	768
M... Primary School NGCDF Project	KCB Bank Kyuso	1234820927	166,648	166,648
... Sports Project	KCB Bank Kyuso	1233805339	47,238	47,239
... Project	KCB Bank Kyuso	1208022571	32,632	32,884
	KCB Bank Kyuso	1234670372	747	873
	KCB Bank Kyuso	1169447740	1,314	1,440
	KCB Bank Kyuso	1234113716	38	38
		1241375968	2,646	1,089
		1252149824	499,358	49

	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	Kyuso			
Manzolo Primary School NGCDF Project	KCB Bank Kyuso	1171032773	-	1,534
Ndooni Primary School NGCDF Project	KCB Bank Kyuso	1183594364	715	715
Kamwengi Primary School NGCDF Project	KCB Bank Kyuso	1183594364	139	139
Kasyathu Primary School NGCDF Project	KCB Bank Kyuso	1212707516	4,152	2,347
Musavani Mixed Day secondary School NGCDF Project	KCB Bank Kyuso	1242754482	2,005	2,257
Katooni Mixed Secondary School NGCDF Project	KCB Bank Kyuso	1252839804	183	309
Kyuso Girls Secondary School NGCDF Project	KCB Bank Kyuso	1179394135	70	70
Ngungani Mixed Secondary School NGCDF Project	KCB Bank Kyuso	1242859942	1,324	1,450
Gai Mixed Secondary School NGCDF Project	KCB Bank Kyuso	1252807279	79	131
Usueni Girls Secondary School NGCDF Project	KCB Bank Kyuso	1199726311	65,013	65,265
Ivonangya Secondary School NGCDF Project	KCB Bank Kyuso	1234216809	409	535
Ndoo Primary School NGCDF Project	KCB Bank Kyuso	1233127969	185	185
Ngalange Sec School NGCDF Project	KCB Bank Kyuso	1241433259	2,557	2,809
Maseki Water School NGCDF Project	KCB Bank	1180705327	654	780

*Mwingi North Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2022*

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	Kyuso			
Kalatine Girls Secondary School NGCDF Project	KCB Bank Kyuso	1200533259	959,303	959,429
Kalonzo Secondary School -CDF project	KCB Bank Kyuso	1258223058	196	322
Kamula bore hole water project -CDF	KCB Bank Kyuso	1170584624	3,394	3,520
ngungani police station NG-CDF PROJECT	KCB Bank kyuso	1279728329	1,812	2,029
kimangao boys secondary school NG-CDF project	KCB Bank kyuso	1277766762	111,958	1,149
kaithango primary school NG-CDF account	KCB Bank kyuso	1183514816	1,951	2,078
kaivirya primary school NG-CDF project	KCB Bank kyuso	1169337473	848	1,913
KMTC Tseikuru NG-CDF project	KCB Bank kyuso	1279335610	702	6,264,535
masukanioni secondary school NG-CDF project	KCB Bank kyuso	1280743565	19,928	19,119
malili primary school NG-CDF Project	KCB Bank kyuso	1241252378	8,845	4,810
kasyalani sec school NG-CDF project	KCB Bank kyuso	1260600866	3,026	99,826
tseikuru police station NG-CDF project	KCB Bank kyuso	1259550532	631	200,943
kwa mutisya primary school NG-CDF project	KCB Bank kyuso	1265361185	54,280	54,406
kamusiliu mix secondary school NG-CDF project	KCB Bank	1172202443	4,140	199,518

Mwingi North Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022**

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	kyuso			
nguuni primary school NG-CDF project	KCB Bank kyuso	1208528114	2,323	2,449
mbarani primary school NG-CDF PROJECT	KCB Bank kyuso	1198042389	370	2,622
nzaini primary school NG-CDF Project	KCB Bank kyuso	1260096998	97	97
musosya kasioni market security lights NG- CDF Project	KCB Bank kyuso	1284435342	369	495
mivukoni secondary school NG-CDF project	KCB Bank kyuso	1121058612	809	935
mandala secondary school NG-CDF project	KCB Bank kyuso	1280182245	15,078	38,025
marisi primary school NG-CDF Project	KCB Bank kyuso	1279913819	15,817	15,817
Ngengi central primary school NG-CDF Project	KCB Bank kyuso	1272907961	10,307	11,624
Ngaaka primary school NG-CDF PROJECT	KCB Bank kyuso	1276190433	1,723	1,849
Ndathani primary school NG-CDF project	KCB Bank kyuso	1273042735	47,406	47,658
Muringani primary school NG-CDF Project	KCB Bank kyuso	1278326065	1,723	1,723
Precious blood nthangani secondary school NG-CDF project	KCB Bank kyuso	1258183757	1,952	2,078
Nzanzeni primary school NG-CDF project	KCB Bank kyuso	1261236629	326	326
Nkaraku primary school NG-CDF project	KCB Bank	1275854338	882	202,199

*Mwingi North Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2022*

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	kyuso			
Tii sub surface dam NG-CDF project	KCB Bank kyuso	1284166171	15,291	15,417
Ithoka primary school NG-CDF project	KCB Bank kyuso	1274972957	1,374	1,374
Katakani primary school NG-CDF project	KCB Bank kyuso	1266718621	2,658	2,532
Karangeni mixed secondary school NG-CDF project	KCB Bank kyuso	1279237236	2,453	491,673
Kandwia mixed day secondary school NG-CDF Project	KCB Bank kyuso	1275855768	407	1,598
Kamuwongo acc residence NG-CDF project	KCB Bank kyuso	1279527684	1,403	1,403
Mivukoni primary school NG-CDF Project	KCB Bank kyuso	1281431443	14,658	15,795
Malatani primary school NG-CDF Project	KCB Bank kyuso	1280182350	1,290	1,290
Kwa Katile mixed day secondary school	KCB Bank kyuso	1273321723	1,810	1,005,963
Kamuwongo secondary school NG-CDF Project	KCB Bank kyuso	1276767986	118	118
Ikime day secondary school NG-CDF project	KCB Bank kyuso	1273703952	13,702	15,019
Gankanga primary school NG-CDF Project	KCB Bank kyuso	1258186578	1,758	1,884
Mitamisiyi secondary school NG-CDF project	KCB Bank kyuso	1234002949	757	883
Kyenini assistant chiefs office NG-CDF project	KCB Bank	1276273256	14,955	14,955

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	kyuso			
Kakauni primary school NG-CDF project	KCB Bank kyuso	1274978947	1,597	1,723
Itinda primary school NG-CDF project	KCB Bank kyuso	1281607762	16,038	17,365
Inyanzae primary school NG-CDF project	KCB Bank kyuso	1274709199	1,423	1,549
Kyumbe primary school ng cdf project	KCB Bank kyuso	1273238133	301,949	998,975
Kamathitu secondary school ng cdf project	KCB Bank kyuso	1263354513	500,673	50,455
Mutiuni primary school ng cdf project	KCB Bank kyuso	1159892873	2,838	49,629
Itivanzou secondary school ng cdf environment project	KCB Bank kyuso	1265958688	22	1,213
Tyaa kamuthale primary school ng cdf project	KCB Bank kyuso	1270035061	1,946	975
Kaisinga primary school ng cdf project	KCB Bank kyuso	1249749905	700,339	665
Kimela primary school ng cdf project	KCB Bank kyuso	1234471191	4,414	35,298
Ilalu primary school ng cdf project	KCB Bank kyuso	1295771527	759,088	-
Kamuwongo acc office ng cdf project	KCB Bank kyuso	1291230181	36,859	-
Kaliani primary school ng cdf project	KCB Bank kyuso	1295012456	1,975	-
Kewi kyuso campus ng cdf project	KCB Bank	1291443126	1,114,359	-

*Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	kyuso			
Syumukii primary school ng cdf project	KCB Bank kyuso	1288627416	1,784	-
Kivangwa primary school ng cdf project	KCB Bank kyuso	1291891072	784	-
Mitamisiyi chiefs office ng cdf project	KCB Bank kyuso	1288627165	838	-
Itunguni primary school ng cdf project	KCB Bank kyuso	1291047425	784	-
Usueni primary school ng cdf project	KCB Bank kyuso	1175857742	1,929	-
Itivanzou primary school ng cdf project	KCB Bank kyuso	1287416276	4,213	-
Kingitini primary school ng cdf project	KCB Bank kyuso	1286489563	2,424	-
Kyuso police station ng cdf project	KCB Bank kyuso	1288495064	964	-
Kasiluni primary school ng cdf project	KCB Bank kyuso	1287131085	784	-
Kaningo chiefs office ng cdf project	KCB Bank kyuso	1284724735	1,658	-
Ndatani assistant chiefs office ng cdf project	KCB Bank kyuso	1286168287	1,718	-
Mukameni primary school ng cdf project	KCB Bank kyuso	1288055714	2,368	-
Masukanioni primary school ng cdf project	KCB Bank kyuso	1280743565	19,928	-
Nzanzeni secondary school ng cdf project	KCB Bank	1288454562	704	-

*Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	kyuso			
Kyandoo primary school ng cdf project	KCB Bank kyuso	1291613129	784	-
Katumbi mixed secondary school ng cdf project	KCB Bank kyuso	1273704142	3,184	-
Ciokereke primary school ng cdf project	KCB Bank kyuso	1291444157	1,113	-
Kaliwa primary school ng cdf project	KCB Bank kyuso	1291230866	184	-
Katse primary school ng cdf project	KCB Bank kyuso	1291149392	5,453	-
Mandongoi assistant chiefs office ng cdf project	KCB Bank kyuso	1291048065	1,964	-
Kimu day secondary school ng cdf project	KCB Bank kyuso	1291047298	104,250	-
Tulanduli primary school ng cdf project	KCB Bank kyuso	1268310549	4,849	-
Mbui primary school ng cdf project	KCB Bank kyuso	1287427111	8,283	-
Kasaini primary school ng cdf project	KCB Bank kyuso	1288076096	1,784	-
Kamali primary school ng cdf project	KCB Bank kyuso	1286631181	2,055	-
Manzinga primary school ng cdf project	KCB Bank kyuso	1288056281	1,884	-
Kavuluko primary school ng cdf project	KCB Bank kyuso	1289441294	2,284	-
Mandongoi primary school ng cdf project	KCB Bank	1287736831	4,105	-

*Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	kyuso			
Kathitu primary school ng cdf project	KCB Bank kyuso	1288017243	684	-
Kalatine primary school ng cdf project	KCB Bank kyuso	1287737110	3,975	-
Katama secondary school ng cdf project	KCB Bank kyuso	1287427278	15,679	-
Kathaalani market security lights ng cdf project	KCB Bank kyuso	1295642549	2,155	-
Katooni market security lights ng cdf project	KCB Bank kyuso	1295643529	2,155	-
Kamavui market security lights ng cdf project	KCB Bank kyuso	1295880873	2,155	-
Wikimuu primary school ng cdf project	KCB Bank kyuso	1293353531	1,100,175	-
Kaliani primary school ng cdf project	KCB Bank kyuso	1287775977	5,480	-
Kathiani assistant chiefs office ng cdf project	KCB Bank kyuso	1285685083	784	-
Winoti primary school ng cdf project	KCB Bank kyuso	1286385857	935	-
Ngaani primary school ng cdf project	KCB Bank kyuso	1287232329	1,284	-
Kakoongo primary school ng cdf project	KCB Bank kyuso	1284620379	3,158	-
Kilulu primary school ng cdf project	KCB Bank kyuso	1287416233	1,248	-
Mwanziu primary school ng cdf project	KCB Bank	1288017049	2,384	-

*Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	kyuso			
Mulangoni primary school ng cdf project	KCB Bank kyuso	1288182406	3,284	-
Koriro primary school ng cdf project	KCB Bank kyuso	1287143709	316	-
Kandwia primary school ng cdf project	KCB Bank kyuso	1287432611	964	-
Kwa mulungu primary school ng cdf project	KCB Bank kyuso	1286969468	784	-
Mulangoni education centre ng cdf project	KCB Bank kyuso	1286046122	1,044	-
Kamwerini primary school ng cdf project	KCB Bank kyuso	1287245382	2,784	-
Kathungu primary school ng cdf project	KCB Bank kyuso	1207275891	2,473	-
Aic mwarangeni primary school ng cdf project	KCB Bank kyuso	1296627861	1,199,475	-
Kangarai primary school ng cdf project	KCB Bank kyuso	1296885445	1,198,975	-
Gacigongo primary school ng cdf project	KCB Bank kyuso	1296304906	1,200,000	-
Kasioni primary school ng cdf project	KCB Bank kyuso	1296610721	1,098,975	-
Kilanga primary school ng cdf project	KCB Bank kyuso	1293329509	1,100,000	-
Kwa ngondi assistant chiefs office ng cdf project	KCB Bank kyuso	1296719529	1,299,155	-
Nyamanzei primary school ng cdf project	KCB Bank	1296885321	1,300,005	-

*Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	kyuso			
Mangombo primary school ng cdf project	KCB Bank kyuso	1296610667	1,099,175	-
Ithunzi primary school ng cdf project	KCB Bank kyuso	1296315096	1,098,975	-
Siveta primary school ng cdf project	KCB Bank kyuso	1296622150	1,598,975	-
Kanyungu primary school ng cdf project	KCB Bank kyuso	1296305058	1,098,975	-
Kingingo primary school ng cdf environment project	KCB Bank kyuso	1294053183	98,975	-
Itunguni primary school ng cdf environment project	KCB Bank kyuso	1294810162	98,975	-
Kwa nzula primary school ng cdf project	KCB Bank kyuso	1297273710	1,198,975	-
Ngungani primary school ng cdf project	KCB Bank kyuso	1182693466	1,201,207	-
Imale primary school ng cdf project	KCB Bank kyuso	1293502707	1,198,975	-
Mwingi north ng cdf office project	KCB Bank kyuso	1297692616	990,252	-
Muthwani primary school ng cdf project	KCB Bank kyuso	1296285642	2,516	-
Katuuni primary school ng cdf project	KCB Bank kyuso	1293235091	1,298,975	-
Katue primary school ng cdf project	KCB Bank kyuso	1296625303	1,198,975	-
Maseesu primary school ng cdf project	KCB Bank	1291163115	2,538	-

*Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	kyuso			
Kwa katende manzolo SSD ng cdf project	KCB Bank kyuso	1287989187	1,564	-
Total			27,674,603	11,664,365

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
			All issues resolved	

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)



.....
Name. Peter Katoni
Fund Account Manager.