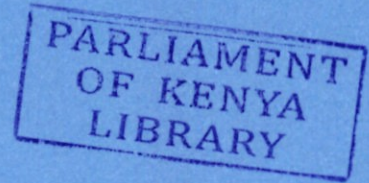
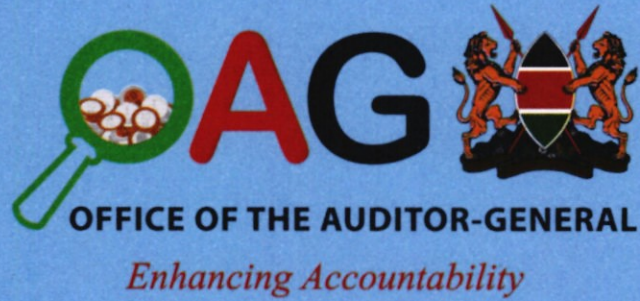


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED

30 JUNE, 2023

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 JUL 2024

DAY:
THURSDAY

TABLED
BY:

Hon. Samuel
Chepkong'o, CBS

CLERK-AT
THE TABLE:

Anne Shibuko



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.

12 APR 2024

RECEIVED



MWINGI CENTRAL CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

II. 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 2022. 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.

(a) Key Management

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

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

(b) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

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

(c) Fiduciary Oversight Arrangements

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

(d) Mwingi Central Constituency NGCDF Headquarters

P.O. Box 585 - 90400
KANU Building/House/Plaza
Thika-Garissa/Road/Highway
Mwingi, KENYA

(e) Mwingi Central Constituency NGCDF Contacts

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

(f) Mwingi Central Constituency NGCDF Bankers

Equity Bank (K) Ltd.
Mwingi Branch
P.O.Box 50 -90400
MWINGI

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

NG-CDFC CHAIRMAN'S REPORT



**DAVID JOSEPH MWENDWA
NGCDFC CHAIRPERSON**

FORWARD BY THE CHAIRMAN - NGCDF COMMITTEE

Mwingi Central constituency is located in Kitui County lower eastern region in Kenya. The constituency borders Mwingi North Constituency to the North, Kitui East Constituency to the south and Mwingi Constituency to the West. Under the leadership of Hon. Gideon M. Mulyungi, Mwingi Central NGCDF has supported the establishment of many primary and secondary schools, supported construction of security projects, 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 been expansive, Mwingi Central also experiences some draught . This pandemic has been highly mitigated through provision of water storage to our community and opening of the area through road networks.

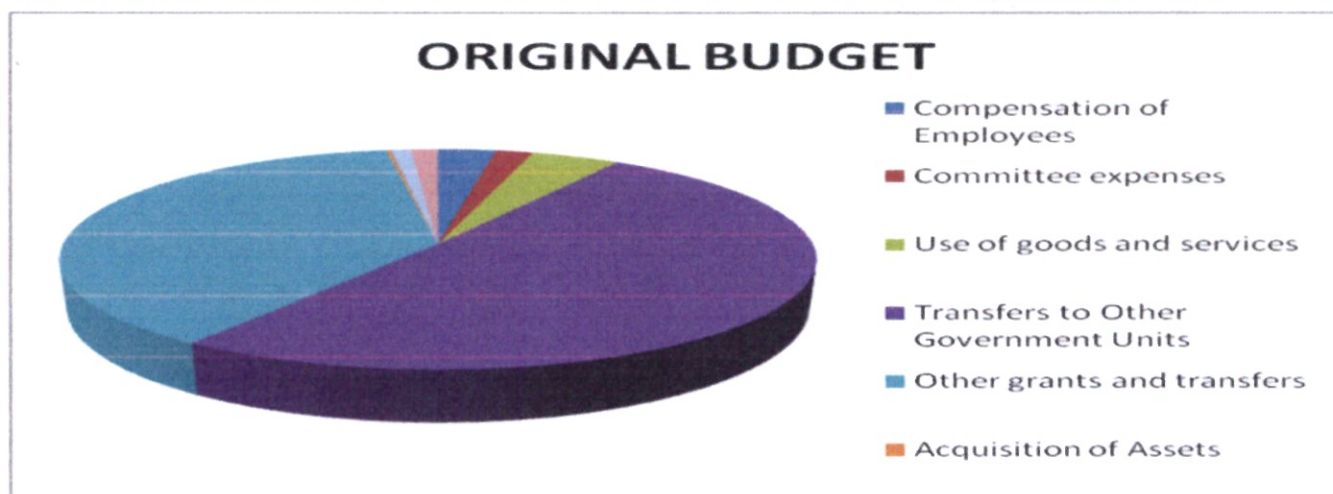
Mwingi Central national government constituency development funds as mandated by NG-CDF Act, prioritized on projects for funding during the financial year 2022/2023. The committee after carrying out the needed assessments and in consultation with other stake holders came up with projects for funding and forwarded to the board for approval.

As the chairman of Mwingi Central NGCDFC together with the committee members, I am pleased to present to you the annual report and financial statements for the financial year 2022-2023 for Mwingi Central Constituency. In the year under review, we started with an opening balance of Ksh. 60,794,319 received Kshs.97,500,000 from the board. The Constituency further recorded an AIA from sales of tender documents amounting to **Ksh.107,000**. By the close of the financial year ending 30th June 2023, the Constituency had spent a total of **Kshs.110,278,540** translating to **69.5%**.

Funding and utilization of the fund is illustrated below:

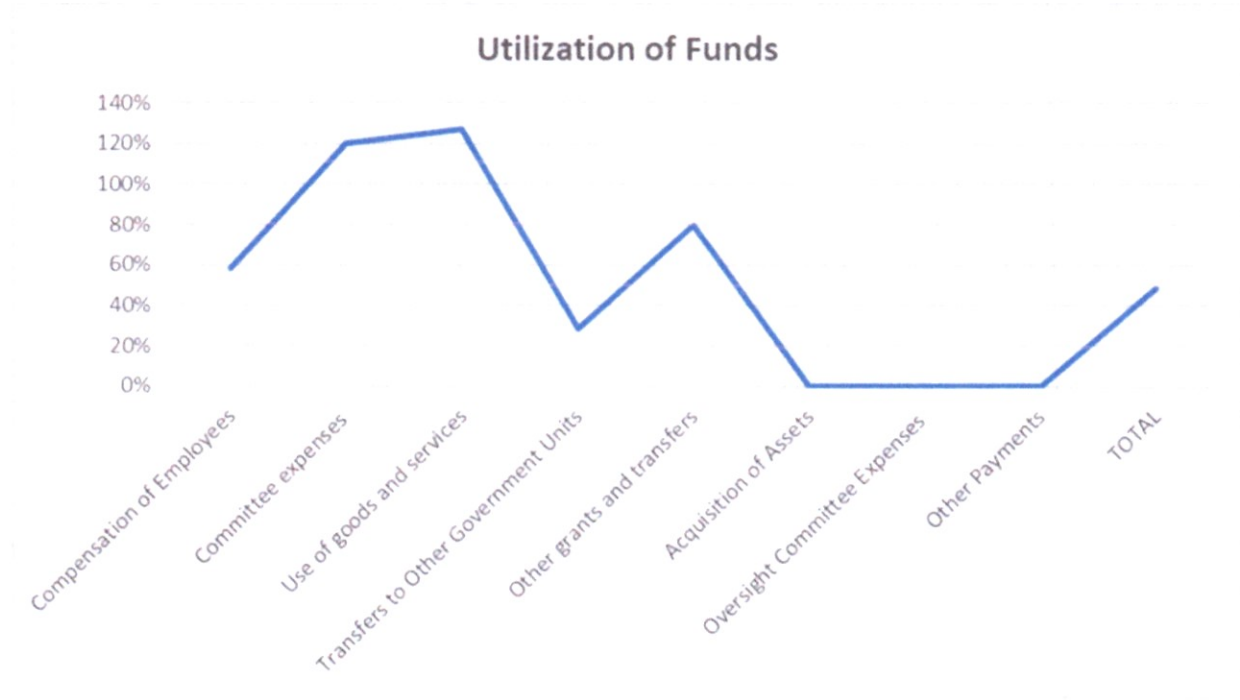
1. TABLE OF FIGURES ON FUNDS UTILIZATION

ITEM	ORIGINAL BUDGET
Compensation of Employees	4,368,847
Committee expenses	2,736,000
Use of goods and services	6,571,569
Transfers to Other Government Units	77,286,190
Other grants and transfers	57,190,607
Acquisition of Assets	287,360
Oversight Committee Expenses	1,519,602
Other Payments	2,000,000
total	151,960,174

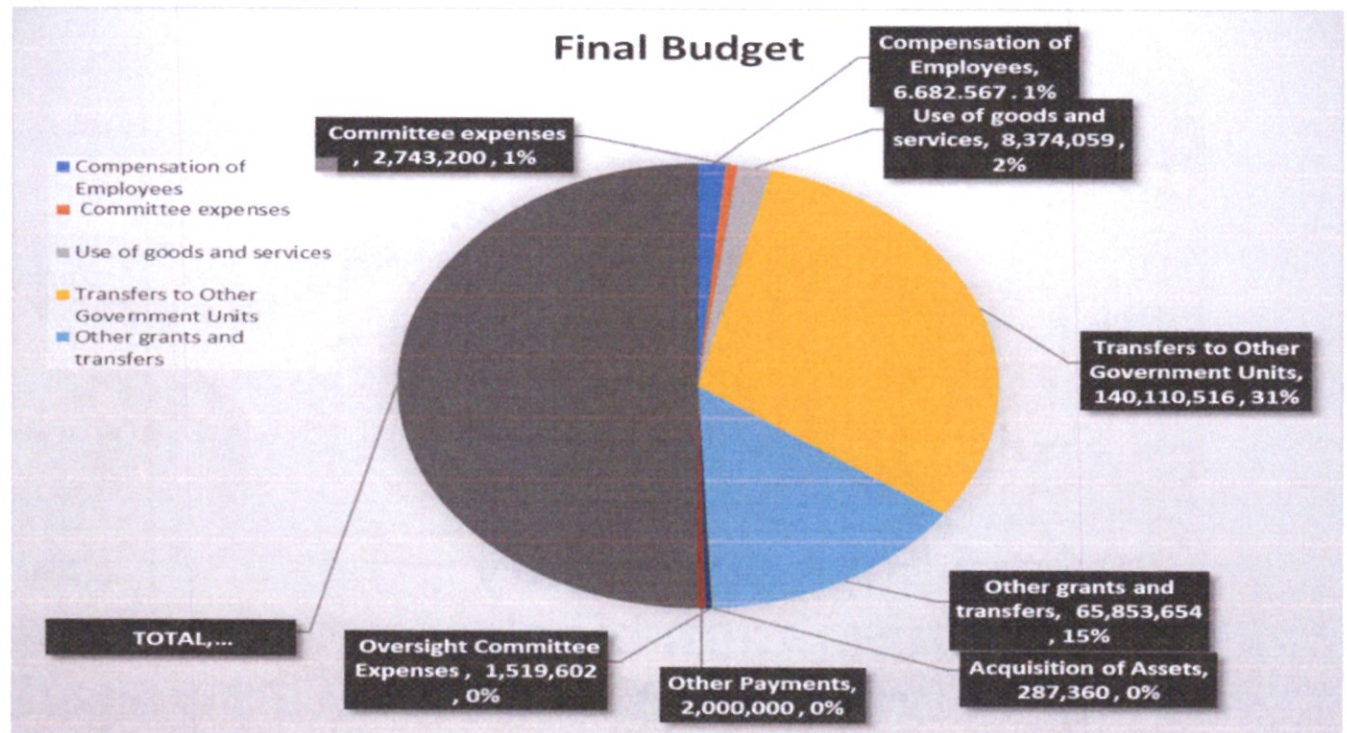


2. TABLE OF FIGURES ON FUNDS UTILIZATION

ITEM	UTILIZATION
Compensation of Employees	3,871,732
Committee expenses	3,293,000
Use of goods and services	10,638,631
Transfers to Other Government Units	40,050,000
Other grants and transfers	52,425,177
Acquisition of Assets	-
Oversight Committee Expenses	-
Other Payments	-
total	110,278,540



3.FINAL BUDGET DISTRIBUTION OF FUNDS



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

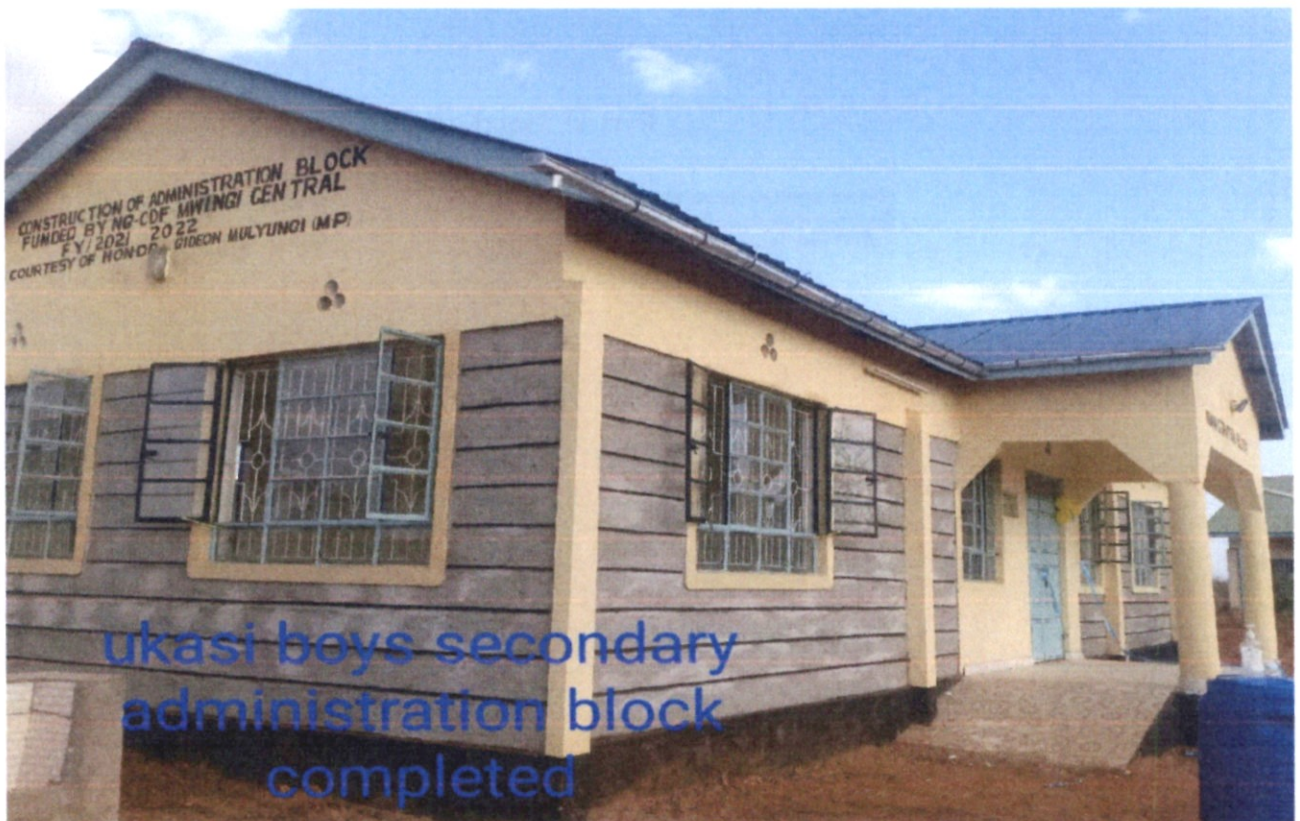
**Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

ITEM	PERCENTAGE	REMARKS
Committee Expenses	120%	The overutilized funds forms part of 20% due to unpredicted increased in cost of items and services during the financial period hence increasing cost of office and administrative operations.
Use of Goods & Services	127%	The overutilized funds forms part of 27% as a result of increased cost of items and services along with major vehicle repairs and maintenance which had not been projected during the period under review.
Transfers to Other Government Units	28%	The underutilization was occasioned by delayed disbursement of projects funds from the National Treasury
Other Payments		

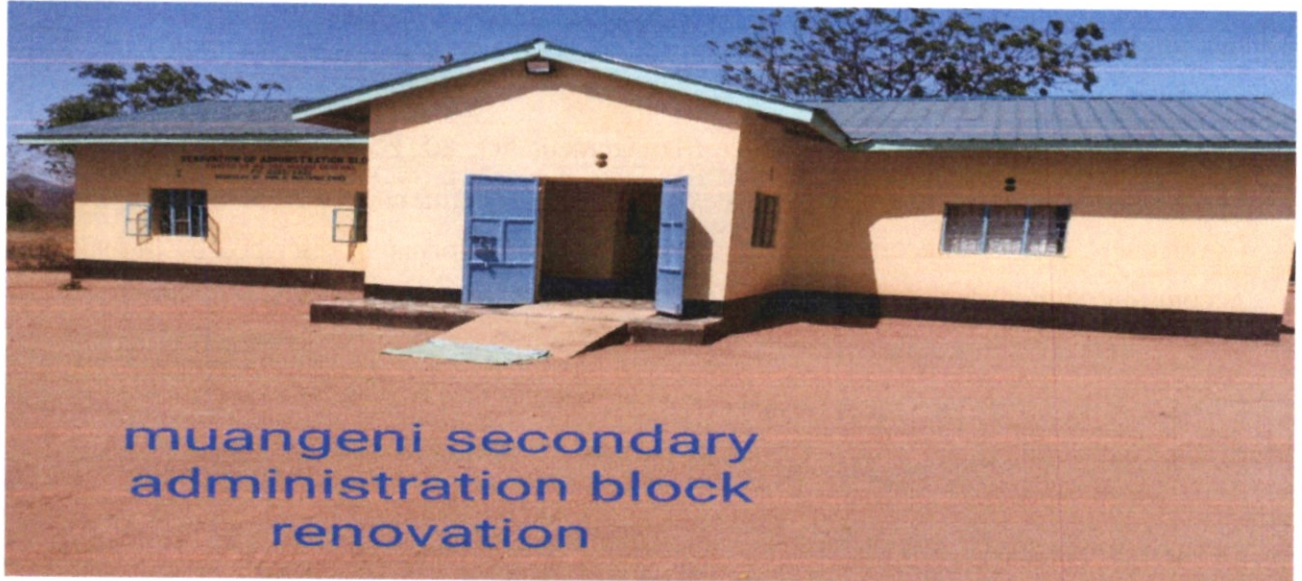
NGCDFC ensured the full implementation of project of past financial years. The following is a list of projects the committee has undertaken;

PROJECT: Ukasi Boys Secondary School

PROJECT ACTIVITY: Construction of Administration Block



PROJECT NAME: Muangeni Secondary School
PROJECT ACTIVITY: Renovation of Administration Bloc



PROJECT NAME: Mui Primary School
PROJECT ACTIVITY: Renovation of a Block of classrooms



III. Statement Of Performance Against Predetermined Objectives for FY2022/23

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 Central Constituency 2018-2022* plan are to:

- a) To improve access, affordability and availability of quality education.
- b) To harness talent and empower youths.
- c) To cater for any unforeseen occurrences in the constituency.
- d) To promote environmental sustainability in the constituency.
- e) To enhance security in the constituency.
- f) To improve tracking of implementation of NG-CDF programmes
- g) To promote performance management and smooth running of the NG-CDF office

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	Number of usable physical infrastructure build in primary, secondary, and tertiary institutions Number of bursary's beneficiaries at all levels	In FY 2022/23, we renovated a total of 124 classrooms in Primary Schools and 24 classrooms in Secondary schools across the constituency with 4 new Classrooms in 4 Secondary schools, 4 dormitories and 5 Science Laboratories in Secondary Schools as annexed in the list of projects. - We issued bursary to more than 9,000 beneficiaries in Secondary Schools, 6,000 students in Tertiary Institutions and 300 beneficiaries with special needs at all levels as per the annexed schedules
Security	To eliminate crime and vices in the long run by providing a better working environment for the law enforcement agencies	Reduced criminal cases reported compared to the same previous period of review	Increased number of security installations and upgraded security units.	In the financial period under review, we constructed 3 Chief's Offices and 4 houses in 2 police posts along the banditry infested areas of the constituency

Environment	To enhance environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.	Increased number of trees in the institutions planted through Mwingi Central NG-CDF support.	Increased number of trees in school institutions and soil conservation activities across the constituency.	-We did not carry out any environment projects in this financial year due to the late disbursement of the funds from the board.
Sports	To develop skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.	Increased sporting activities and sports clubs across the constituency A number of players from constituency being enrolled in the clubs playing in national as professional players	Increased sporting activities and sports clubs across the constituency	We organized tournaments and gave out games kits and sports materials to 89 sports clubs in the constituency
Emergency	To enhance preparedness to mitigate any unforeseen occurrence in the constituency during the financial year	Efficacy to handle any emergency occurrence effectively with reduced or no negative impact to the constituents.	Reduced or no reports of damage caused as a results of emergency incidences	We gave out Emergency funding to 22 Institutions as our intervention in restoring normalcy in areas and institutions where emergency cases are reported within the constituency.

IV. Statement of Governance

Introduction

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

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

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

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

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

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

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

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

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

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

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

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

1952 Kenya Subsidiary Legislation, 2016

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

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

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

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

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

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

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

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

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National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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

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

Appointment of NGCDFC Members

The selection Panel

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

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

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

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

Nominee of the body representing persons with disability

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

Nominee of the constituency Office

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

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

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

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

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

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act. The appointed committee members were gazzetted through Gazette volume number CXXIV – No.276 on 16th December 2022.

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

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

Removal of NG-CDFC Members

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

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

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

Roles and functions of NG-CDFC

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

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

Training of NG-CDFC Members

In the financial year 2022/2023 the NGCDF Board organized training of NG-CDFC members. The constituency also held a capacity building activity Projects Management on 26th May 2023. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Mwingi central

Number of meetings held

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

During the financial year 2022/2023 the NG-CDFC Mwingi central held 24 meetings through the year for the current committee as illustrated as follows;

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Schedule of meetings held during the FY 2022/2023 (2 Meetings every month)

S.No	NG-CDFC COMMITTEE MEMBERS	July 22	Aug 22	Sept 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	June 23
1	Chairperson David Joseph Mwendwa	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Secretary Nabila Abdulrahman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Member Paul Matiti	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Member Jonathan Katiwa	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Member Scicolastica Muthangya	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Member Joseph Kisovo Kimwele	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Member Annah Solomon	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Member Grace Muthoni	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	FAM Dalmas Ndong'a	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	DCC Patrick Mumali	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Ethics & conduct

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

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

During the financial year 2022/2023 members of NGCDFC Mwingi central adhered to the above ethical issues.

Members' remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance of ksh7,000 per meeting and all other members an allowance of ksh.5,000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

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

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2022/2023 no member of NGCDFC Mwingi central contravened conflict of interest policy.

Risk management

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

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

V.Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Mwingi Central 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; NG-CDF 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

During the 2022/2023 financial year, Mwingi Central Constituency embarked on conservation of soil and water through tree planting and construction of gabions in designated area within the constituency. The constituency had allocated funds for tree planting at Kiseveni Earth Dam in Central ward and installation of gabions at Syunoo in Nguni Ward.

3. Employee welfare

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

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

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

4. Market place practices-

Mwingi Central 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 Central 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

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.

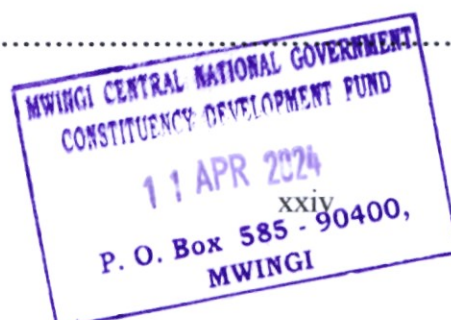
Public Awareness

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

.....
Name

Fund Account Manager.



VI. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Mwingi Central Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Mwingi Central Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Mwingi Central Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Mwingi Central Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

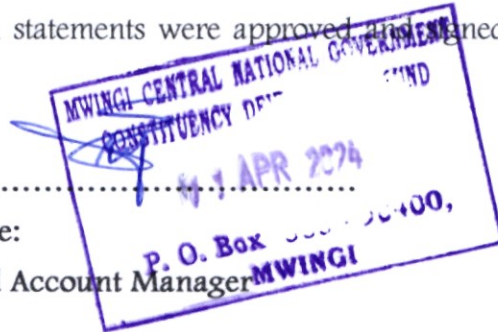
Further the Accounting Officer confirms that the *constituency* 's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Mwingi Central Constituency financial statements were approved and signed by the Accounting Officer on 15th September 2023.


.....

Name:
Chairman – NGCDF Committee



Name:
Fund Account Manager

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MWINGI CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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 Central Constituency set out on pages 1 to 81, which comprise of the statement of assets and liabilities as at 30 June, 2023, 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 the National Government Constituencies Development Fund - Mwingi Central Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements presented for audit revealed the following anomalies;

- i. The statement of receipts and payments reflects deficit of Kshs.12,778,540 while casting revealed a deficit of Kshs.12,671,540 resulting to unexplained variance of Kshs.107,000.
- ii. The statements of receipts and payments reflects a deficit of Kshs.12,778,540 while the statement of financial assets and liabilities reflects Kshs.12,671,540 resulting to unexplained difference of Kshs.107,000.
- iii. The adjustment under Note 16 to the financial statements of Kshs.457,784 has not been included in the final adjusted balance.
- iv. Note 18.4 to the financial statements reflects Project Management Committee (PMC) opening bank account balance of Kshs.2,879,862 while the previous audited financial statements reflect Kshs.1,153,146 resulting to an unexplained variance of Kshs.1,726,717.
- v. Annex 3 to the financial statements reflects outstanding use of goods and services amount of Kshs.1,626,325 while the summary statement of appropriation reflects negative Kshs.2,372,525 resulting to an unexplained difference of Kshs.3,998,850.

In the circumstances, the accuracy and the completeness of the above amounts and balances reflected in these financial statements could not be confirmed.

2. Unsupported Use of Goods and Services Expenditure

The statement of receipts and payments and Note 6 to the financial statements reflects use of goods and services expenditure amounting to Kshs.10,638,631. The amount includes Kshs.2,277,000 relating to domestic travel and subsistence. However, the

supporting documents including payment vouchers amounting to Kshs.1,200,000 were not provided for audit review.

In the circumstances, the accuracy and regularity of the expenditure amounting to Kshs.1,200,000 could not be confirmed.

3. Unsupported Fuel and Maintenance Expenditure

The statement of receipts and payments reflects use of goods and services amount of Kshs.10,638,631 as disclosed in Note 6 to the financial statements. The amount includes supply of fuel, oil and lubricants amount of Kshs.3,648,926 but the respective payment vouchers were not supported with detailed orders. Further, the amount includes Kshs.943,175 incurred on routine maintenance of two (2) motor vehicles. However, there was no evidence that post inspection report was done by the sub-county mechanical officer before payment was made.

In the circumstances, the accuracy and completeness of fuel, oil and lubricants and routine maintenance-vehicles and other transportation equipment expenditure of Kshs.4,592,101 could not be confirmed.

4. Unsupported Bursary Disbursements

The statement of receipts and payments and Note 8 to the financial statements reflects other grants and other transfers amount of Kshs.52,425,177. Included in this amount are bursaries of Kshs.45,329,822 out of which bursaries totalling Kshs.44,960,049 were not supported by acknowledgement receipts. Further, bursary disbursements of Kshs.3,915,750 to various secondary schools were misclassified under tertiary institutions while bursary for tertiary institutions amounting to Kshs.9,043,500 were misclassified under secondary schools. In addition, the annual expenditure returns reflected duplicate payments resulting to overstatement of bursary expenditure by Kshs.3,096,000.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.45,329,822 could not be confirmed.

5. Unconfirmed Value of Fixed Assets

Annex 4 to the financial statements on summary of fixed asset register had no details on assets held by the Fund. However, review of the Fund's records and physical inspection revealed four (4) motor vehicles, land, furniture among other assets. However, log books for the motor vehicles were not provided for audit and the assets register was not maintained.

In the circumstances, the accuracy and completeness of the value of fixed assets could not be confirmed.

6. Inaccuracies in Cash and Bank Balance

The statement of assets and liabilities and Note 12 to the financial statements reflects bank balance of Kshs.48,122,779 while the cashbook and bank reconciliation statements reflects a balance of Kshs.48,015,779 resulting to an unexplained variance of Kshs.107,000. Further, the reconciliation reflects unrepresented cheques amounting to

Kshs.9,939,530 which includes stale cheques of Kshs.832,067, some dating back to August, 2017 which had not been reversed in the cash book.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.48,122,779 could not be confirmed.

7. Inaccuracies in Project Management Committee Bank Balances

Annex 5 to the financial statements reflects a balance of Kshs.12,335,395 relating to Project Management Committee (PMC) balances as at 30 June, 2023 which was not supported by certificates of bank balances. Further, the unspent balances had not been transferred back to the main Fund account contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which provides that all unutilized funds of the Project Management Committee to be returned to the Constituency Account.

In the circumstances, the accuracy and completeness of the PMC bank account balances of Kshs.12,335,395 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 Central Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipt budget and actual amounts on comparable basis of Kshs.227,677,959 and Kshs.158,401,319 respectively, resulting to under-funding of Kshs.69,276,639 or 30% of the budget. Similarly, the Fund spent Kshs.110,278,540 against actual receipts of Kshs.158,401,319, resulting to an under-utilization of Kshs.48,122,779 or 30% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have negatively impacted on effective service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional 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

Unresolved Prior Year Matters

The audit report for the previous year highlighted several issues in respect of the financial statements, lawfulness and effectiveness of public resources, and effectiveness of internal control and governance. Although Management has indicated that the issues have been resolved, no report of recommendations from Management and Oversight bodies were submitted for verification.

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. Failure to Report Emergency Expenditure

The statement of receipts and payments and Note 8 to the financial statements reflects other grants and transfers amount of Kshs.52,425,177. Included in the amount is Kshs.5,450,000 for emergency expenditure which includes an expenditure of Kshs.200,000 for the construction of 2 pit latrines at Musovo Mixed Secondary school. However, there were no bills of quantities by the sub-county works officer or clerk of works for all the projects under emergency expenditure.

In addition, there was no evidence that the utilization of the emergency reserve was reported to the CDF Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board. This was contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

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

2. Incomplete Project Implementation

Review of the Project Implementation Status report revealed that a total of Kshs.13,728,006 was allocated for implementation of fifty-three (53) projects, out of which Kshs.7,778,006 was allocated to primary schools and Kshs.5,950,000 to secondary schools. Further, the report indicated that eighteen (18) projects with an allocation of Kshs.4,150,000 had not started, three (3) with an allocation of Kshs.900,000 were at procurement level, while the remaining thirty-two (32) with an allocation of Kshs.8,678,006 were ongoing. Management explained that the projects were not implemented due to delays in disbursement of funds.

In the circumstances, value for money of Kshs.13,728,006 allocated projects not stated or ongoing could not be confirmed.

3. Un-Authorized Expenditure

The statement of receipts and payments and Note 6 to the financial statements reflects use of goods and services amount of Kshs.10,638,631. However, review of the statement of appropriation revealed that the fund had an approved budget of Kshs.8,266,106 resulting to an over expenditure of Kshs.2,372,525. This was contrary to Regulation 54 of the Public Finance Management (National Government) Regulations, 2015.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 controls, as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal 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 the 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 are in compliance with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how 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 control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.


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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 May, 2024


*Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

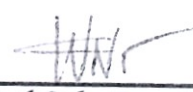
VIII. Statement of Receipts and Payments for the Year Ended 30th June 2023

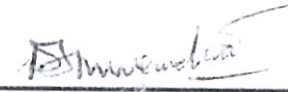
I. STATEMENT OF RECEIPTS AND PAYMENTS			
	Note	2022-2023	2021-2022
		Kshs	
RECEIPTS			
Transfers from NGCDF Board	1	97,500,000	219,756,603
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	107,000	-
TOTAL RECEIPTS		97,607,000	219,756,603
PAYMENTS			
Compensation of employees	4	3,871,732	4,395,523
Committee expenses	5	3,293,000	5,285,200
Use of goods and services	6	10,638,631	9,642,876
Transfers to Other Government Units	7	40,050,000	167,049,250
Other grants and transfers	8	52,425,177	101,162,440
Acquisition of Assets	9	-	1,535,788
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
TOTAL PAYMENTS		110,278,540	289,071,077
SURPLUS/DEFICIT		(12,778,540)	(69,314,474)

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

The Constituency financial statements were approved by the NGCDFC on _____ 2023 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name:

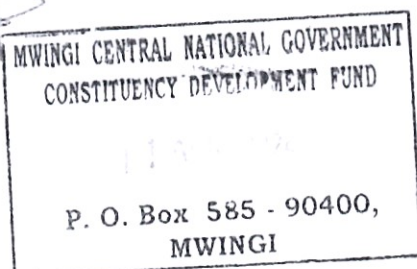
Dalmas Ndonga

Name:

William Muiwa
ICPAK M/No: 18886

Name:

David Joseph Mwendwa



*Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*


IX. Statement Of Assets and Liabilities As At 30th June, 2023

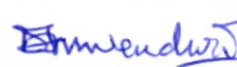
II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES			
	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	48,122,779	60,794,319
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		48,122,779	60,794,319
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		48,122,779	60,794,319
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL SSETS		48,122,779	60,794,319
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	60,794,319	129,651,009
Prior year adjustments	16	-	457,784
Surplus/Defict for the year		(12,671,540)	(69,314,474)
NET FINANCIAL POSITION		48,122,779	60,794,319

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

The Constituency financial statements were approved by NG CDFC on 15th September 2023 and signed by:


Fund Account Manager

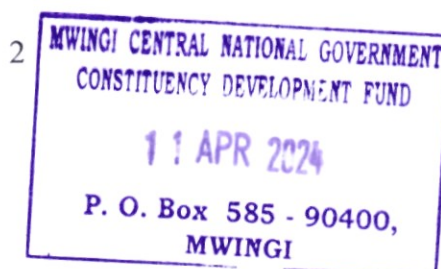

National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: *Salmas Wdanga*

Name: *WILLIAM MULWA*
ICPAK M/No: *18886*

Name: *David Joseph Mwendwa*






X. Statement Of Cash Flows for The Year Ended 30th June 2023

STATEMENT OF CASH FLOW			
		2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	97,500,000	219,756,603
Other Receipts	3	107,000	-
		97,607,000	219,756,603
Payments for operating activities			
Compensation of Employees	4	3,871,732	4,395,523
Committee expenses	5	3,293,000	5,285,200
Use of goods and services	6	10,638,631	9,642,876
Transfers to Other Government Units	7	40,050,000	167,049,250
Other grants and transfers	8	52,425,177	101,162,440
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
		110,278,540	287,535,289
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	457,784
Net Adjustments		-	457,784
Net cash flow from operating activities		(12,671,540)	(67,320,902)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(1,535,788)
Net cash flows from Investing Activities		-	(1,535,788)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(12,671,540)	(68,856,690)
Cash and cash equivalent at BEGINNING of the year	12	60,794,319	129,651,009
Cash and cash equivalent at END of the year		48,122,779	60,794,319

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

The Constituency financial statements were approved by NG CDFC on 15th September 2023 and signed by:

 _____	 _____	 _____
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name:	Name: WILLIAM MULWA ICPAK M/No: 18886	Name:

XI. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	151,960,174	60,794,319	14,816,465	227,570,959	158,294,319	69,276,639	69.6%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	107,000		107,000	107,000	-	100.0%
TOTAL RECEIPTS	151,960,174	60,901,319	14,816,465	227,677,959	158,401,319	69,276,639	69.6%
PAYMENTS							
Compensation of Employees	4,368,847	-	-	4,368,847	3,871,732	497,115	88.6%
Committee expenses	4,032,000	7,200	-	4,039,200	3,293,000	746,200	81.5%
Use of goods and services	5,275,569	2,224,072	766,465	8,266,106	10,638,631	(2,372,525)	128.7%
Transfers to Other Government Units	67,650,000	48,000,000	14,050,000	129,700,000	40,050,000	89,650,000	30.9%
Other grants and transfers	64,826,797	10,563,048	-	75,389,844	52,425,177	22,964,667	69.5%
Acquisition of Assets	287,360	-	-	287,360	-	287,360	0.0%
Oversight Committee Expenses	1,519,602	-	-	1,519,602	-	1,519,602	0.0%
Other Payments	2,000,000	-	-	2,000,000	-	2,000,000	0.0%
Unutilized Funds	2,000,000	107,000	-	2,107,000	-	2,107,000	
TOTAL	151,960,174	60,794,319	14,816,465	227,677,959	110,278,540	117,399,419	48.4%

Mwingi Central Constituency
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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.

- The overutilized funds forms part of 20% due to unpredicted increased in cost of items and services during the financial period hence increasing cost of office and administrative operations.
- The overutilized funds forms part of 27% as a result of increased cost of items and services along with major vehicle repairs and maintenance which had not been projected during the period under review
- The underutilization was occasioned by delayed disbursement of projects funds from the National Treasury

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	117,399,419
Less undisbursed funds receivable from the Board as at 30th June 2023	69,276,639
	48,122,779
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2022/2023	48,122,779

The Constituency financial statements were approved by NG CDFC on 15th September 2023 and signed by:

Fund Account Manager

Name:

National Sub-County Accountant

Name:
 ICPAK M/No:

Chairman NG-CDF Committee

Name:

XII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,368,847	-		4,368,847	3,871,732	497,115
1.2 Committee allowances	1,488,000	7,200		1,495,200	2,000,000	(504,800)
1.3 Use of goods and services	3,260,764	1,802,490	766,465	5,829,719	7,211,326	(1,381,607)
Total	9,117,610	1,809,690	766,465	11,693,765	13,083,058	(1,389,293)
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,248,000			1,248,000	1,248,000	-
2.2 Committee allowances	2,544,000			2,544,000	1,293,000	1,251,000
2.3 Use of goods and services	766,805	421,582		1,188,387	2,179,305	(990,918)
Total	4,558,805	421,582	-	4,980,387	4,720,305	260,082
3.0 Emergency						
3.1 Primary Schools	7,636,190			7,636,190	5,450,000	2,186,190
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-
3.4 Security projects			-	-		-
3.5 Unutilised				-		-
Total	7,636,190	-	-	7,636,190	5,450,000	2,186,190
4.0 Bursary and Social Security				-		

**Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.1 Secondary Schools	31,986,061	3,372,908		35,358,969	32,019,812	3,339,157
4.2 Tertiary Institutions	20,000,000	1,816,140		21,816,140	12,030,010	9,786,130
4.3 Social Security - NHIF	1,200,000	2,194,000		3,394,000	745,355	2,648,645
4.4 Special Needs		1,280,000		1,280,000	1,280,000	-
Total	53,186,061	8,663,048	-	61,849,109	46,075,177	15,773,932
5.0 Sports				-		-
5.1 Sports	3,001,022			3,001,022		3,001,022
Total	3,001,022	-	-	3,001,022	-	3,001,022
6.0 Environment						
Syunoo Gabions	503,524			503,524	-	503,524
Total	503,524	-	-	503,524	-	503,524
7.0 Primary Schools Projects						
Kiisu Primary School		300,000		300,000	-	300,000
Kaai Primary School		200,000		200,000	-	200,000
Kasovoni Primary School		250,000		250,000	-	250,000
Kwa Nzili DEB Primary School		250,000		250,000	-	250,000
Kiliku Primary School		200,000		200,000	-	200,000
Kyumbe Primary School		250,000		250,000	-	250,000
A.I.C Makuka Primary School	300,000			300,000	-	300,000
Kalange Primary School	200,000			200,000	-	200,000

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kalesi Primary School	250,000			250,000	-	250,000
Ndauni Primary School	1,000,000			1,000,000	-	1,000,000
Ndiani Primary School	400,000			400,000	-	400,000
Kalilii Feeder School	700,000			700,000	-	700,000
Ndooni Feeder School	300,000			300,000	-	300,000
Ngaani Feeder School	300,000			300,000	-	300,000
Ngueni Primary School	800,000			800,000	-	800,000
Nzamani Primary School	300,000			300,000	-	300,000
Kalisasi Primary School	500,000			500,000	-	500,000
Kalitini Primary School	500,000			500,000	-	500,000
Yanyonge Primary School	300,000			300,000	-	300,000
Yongoni Primary School	300,000			300,000	-	300,000
Kalulu Primary School	1,000,000			1,000,000	-	1,000,000
Kalwilaa Primary School	200,000			200,000	-	200,000
Kamaende Primary School	250,000			250,000	-	250,000
Kamulalani Primary School	300,000			300,000	-	300,000
Ikuusya/Kiviu Primary School	300,000			300,000	-	300,000
Kamulalani Primary School	200,000			200,000	-	200,000
Kamulewa Primary School	300,000			300,000	-	300,000
Kamuluyuni Primary School	200,000			200,000	-	200,000
Kamumbu Primary School	300,000			300,000	-	300,000

**Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kamuyu Primary School	250,000			250,000	-	250,000
Kang'arini Primary School	250,000			250,000	-	250,000
Kangutha Primary School	250,000			250,000	-	250,000
Kanyungu Primary School	400,000			400,000	-	400,000
Kanzoka Primary School	250,000			250,000	-	250,000
Isekele Primary School	250,000			250,000	-	250,000
Kasina Primary School	500,000			500,000	-	500,000
Ithumbi Primary School	200,000			200,000	-	200,000
Itungali Primary School	500,000			500,000	-	500,000
Kiruini Primary School	300,000			300,000	-	300,000
Kiscuni Feeder School	250,000			250,000	-	250,000
Kaai Primary School	550,000			550,000	-	550,000
Kitinga Primary School	500,000			500,000	-	500,000
Kakulunga Primary School	200,000			200,000	-	200,000
Kwa Mwenga Primary School	500,000			500,000	-	500,000
Kakunguu Primary School	250,000			250,000	-	250,000
Levuni Primary School	250,000			250,000	-	250,000
Kalanga Primary School	300,000			300,000	-	300,000
Masokani Feeder School	500,000			500,000	-	500,000
Kaliluni Feeder School	250,000			250,000	-	250,000
Karung'a Primary School	300,000			300,000	-	300,000

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget	Actual on comparable basis	Budget utilization difference
Kasevi Primary School	300,000			300,000	-	300,000
Kasina Special School	200,000			200,000	-	200,000
Kasovoni Primary School	500,000			500,000	-	500,000
Kathanawani Primary School	500,000			500,000	-	500,000
Kathoka Primary School	200,000			200,000	-	200,000
Kathome Primary School	200,000			200,000	-	200,000
Kathungu Primary School	750,000			750,000	-	750,000
Kathungu Primary School	250,000			250,000	-	250,000
Katooni Primary School	300,000			300,000	-	300,000
Katuluni Primary School	650,000			650,000	-	650,000
Katuluni Primary School	350,000			350,000	-	350,000
Katumba Primary School	200,000			200,000	-	200,000
Katuni Primary School	300,000			300,000	-	300,000
Katuni Primary School	200,000			200,000	-	200,000
Katwa Primary School	200,000			200,000	-	200,000
Kaunguni Primary School	300,000			300,000	-	300,000
Kavalki Primary School	300,000			300,000	-	300,000
Kavingasi Primary School	500,000			500,000	-	500,000
Kavuko Feeder School	250,000			250,000	-	250,000
Kavuti Primary School	200,000			200,000	-	200,000
Kawala Primary School	300,000			300,000	-	300,000

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kimongo Primary School	250,000			250,000	-	250,000
Kisama Primary School	200,000			200,000	-	200,000
Kiseveni Feeder School	1,000,000			1,000,000	-	1,000,000
Kisole Primary School	300,000			300,000	-	300,000
Kivou Primary School	200,000			200,000	-	200,000
Kivui Primary School	200,000			200,000	-	200,000
Kivula Primary School	250,000			250,000	-	250,000
Kivundui Primary School	300,000			300,000	-	300,000
Kivyuni Primary School	200,000			200,000	-	200,000
Kiwanza Primary School	200,000			200,000	-	200,000
Kwa Kaka Feeder School	800,000			800,000	-	800,000
Kwa Mwenga Primary School	500,000			500,000	-	500,000
Kwa Nganga Primary School	200,000			200,000	-	200,000
Kwa Nzili DEB Primary School	500,000			500,000	-	500,000
Kwa Nzili Primary School	300,000			300,000	-	300,000
Kyambaa Primary School	300,000			300,000	-	300,000
Kyandani Primary School	250,000			250,000	-	250,000
Kyandoa Primary School	250,000			250,000	-	250,000
Kyangu Primary School	200,000			200,000	-	200,000
Kyenini Feeder School	200,000			200,000	-	200,000
Kyulungwa Primary School	500,000			500,000	-	500,000

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget	Actual on comparable basis	Budget utilization difference
Kyume Primary School	300,000			300,000	-	300,000
Lundi Primary School	1,000,000			1,000,000	-	1,000,000
Maai Primary School	250,000			250,000	-	250,000
Malembwani Primary School	200,000			200,000	-	200,000
Mandove Primary School	250,000			250,000	-	250,000
Maongoa Primary School	250,000			250,000	-	250,000
Masavi Primary School	500,000			500,000	-	500,000
Mathuki Primary School	250,000			250,000	-	250,000
Matulani Primary School	250,000			250,000	-	250,000
Mbalyu Primary School	750,000			750,000	-	750,000
Mbalyu Primary School	250,000			250,000	-	250,000
Muani Primary School	250,000			250,000	-	250,000
Muangen Primary School	1,000,000			1,000,000	-	1,000,000
Mulang'a Primary School	250,000			250,000	-	250,000
Munyuni Primary School	300,000			300,000	-	300,000
Musovo Primary School	200,000			200,000	-	200,000
Mutheanzi Feeder School	400,000			400,000	-	400,000
Muthuka Primary School	300,000			300,000	-	300,000
Mutyangome Primary School	500,000			500,000	-	500,000
Mwalili Primary School	200,000			200,000	-	200,000
Mwamburi Primary School	200,000			200,000	-	200,000

**National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mwania Primary School	300,000			300,000	-	300,000
Mwanyani Primary School	500,000			500,000	-	500,000
Mwasuma Primary School	250,000			250,000	-	250,000
Mwingi Primary School	550,000			550,000	-	550,000
Myuuni Primary School	250,000			250,000	-	250,000
Ndangani Feeder School	250,000			250,000	-	250,000
Ndiamumo Primary School	300,000			300,000	-	300,000
Ndiuni Primary School	200,000			200,000	-	200,000
Ndolongwe Primary School	250,000			250,000	-	250,000
Nduvani Primary School	200,000			200,000	-	200,000
Nengyani Mavauni Primary School	500,000			500,000	-	500,000
Ng'ambo Primary School	200,000			200,000	-	200,000
Ngangani Primary School	250,000			250,000	-	250,000
Ngueni Primary School	200,000			200,000	-	200,000
Nguuni Primary School	300,000			300,000	-	300,000
Nguuni Primary School	500,000			500,000	-	500,000
Nyaani Primary School	200,000			200,000	-	200,000
Nyanyaa Primary School	500,000			500,000	-	500,000
Nzengeni Primary School	250,000			250,000	-	250,000
Nzia Primary School	200,000			200,000	-	200,000
Nzikani Primary School	250,000			250,000	-	250,000

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nzouni Primary School	300,000			300,000	-	300,000
Nzuli Primary School	250,000			250,000	-	250,000
Syomikuku Primary School	300,000			300,000	-	300,000
Syumniku Primary School	250,000			250,000	-	250,000
Syungii Primary School	250,000			250,000	-	250,000
Syunoo Primary School	250,000			250,000	-	250,000
Thitha Primary School	500,000			500,000	-	500,000
Thonoa Primary School	300,000			300,000	-	300,000
Tumbuni Primary School	300,000			300,000	-	300,000
Tuvaani Primary School	300,000			300,000	-	300,000
Ukasi Primary School	1,000,000			1,000,000	-	1,000,000
Ulia Primary School	1,000,000			1,000,000	-	1,000,000
Uvati Primary School	250,000			250,000	-	250,000
Waia Primary School	1,000,000			1,000,000	-	1,000,000
Yatwa Primary School	200,000			200,000	-	200,000
Yumbe Primary School	250,000			250,000	-	250,000
Ngueni Primary School			300,000	300,000	300,000	-
Nyaani Primary School			200,000	200,000	200,000	-
Mbia Primary School			300,000	300,000	300,000	-
Syumnakethe Primary School			300,000	300,000	300,000	-
Ngieni Primary School			300,000	300,000	300,000	-

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kithituni Primary School			300,000	300,000	300,000	-
Kyangu Primary School			300,000	300,000	300,000	-
Kalikoni Primary School			250,000	250,000	250,000	-
Nduvani Primary School			300,000	300,000	300,000	-
Kathumo Primary School			200,000	200,000	200,000	-
Kateiko Primary School			250,000	250,000	250,000	-
Kimongo Primary School			250,000	250,000	250,000	-
Kalesi Primary School			300,000	300,000	300,000	-
Muangueni Primary School			300,000	300,000	300,000	-
Ndiamumo Primary School			200,000	200,000	200,000	-
Kavuti Primary School			250,000	250,000	250,000	-
Kyandii Primary School			300,000	300,000	300,000	-
Kivundui Primary School			300,000	300,000	300,000	-
Levuni Primary School			300,000	300,000	300,000	-
Kwa Mutili Primary School			300,000	300,000	300,000	-
Mutulu Primary School			250,000	250,000	250,000	-
Kathanze Primary School			300,000	300,000	300,000	-
Wingemi Primary School			300,000	300,000	300,000	-
Imwamba Primary School		300,000		300,000	300,000	-
Wangwui Primary School		300,000		300,000	300,000	-
Mitaavo Primary School		300,000		300,000	300,000	-

Programme/Sub-programme	Original Budget	Adjustments		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget	Actual on comparable basis	Budget utilization difference
Mutungwa Primary School	250,000			250,000		250,000	250,000	-
Nguka Imwe Primary School	300,000			300,000		300,000	300,000	-
Imwaa Primary School	200,000			200,000		200,000	200,000	-
Mutalani Primary School	250,000			250,000		250,000	250,000	-
Kaai Primary School	200,000			200,000		200,000	200,000	-
Isekele Primary School	250,000			250,000		250,000	250,000	-
Kanzui Primary School	250,000			250,000		250,000	250,000	-
Ndiuni Primary School	250,000			250,000		250,000	250,000	-
Kivou Primary School	250,000			250,000		250,000	250,000	-
Nzuli Primary School	250,000			250,000		250,000	250,000	-
Kanzanzu Primary School	200,000			200,000		200,000	200,000	-
Kisama Primary School	250,000			250,000		250,000	250,000	-
Syomikuku Primary School	250,000			250,000		250,000	250,000	-
Kasovoni Primary School	250,000			250,000		250,000	250,000	-
Kalili Primary School	300,000			300,000		300,000	300,000	-
Kasevi Primary School	250,000			250,000		250,000	250,000	-
Ngooni Primary School	200,000			200,000		200,000	200,000	-
Kiwanza Primary School	250,000			250,000		250,000	250,000	-
Muaani Primary School	250,000			250,000		250,000	250,000	-
Kavisu Primary School	250,000			250,000		250,000	250,000	-
Syunoo Primary School	200,000			200,000		200,000	200,000	-

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Maai Primary School		250,000		250,000	250,000	-
Nzengeni Primary School		250,000		250,000	250,000	-
Kwa Nganga Primary School		250,000		250,000	250,000	-
Kwa Nzili DEB Primary School		250,000		250,000	250,000	-
Musovo Primary School		250,000		250,000	250,000	-
Tumbuni Primary School		250,000		250,000	250,000	-
Mulinde Primary School		250,000		250,000	250,000	-
Myuuni Primary School		250,000		250,000	250,000	-
Sosoma Primary School		250,000		250,000	250,000	-
Nzikani Primary School		250,000		250,000	250,000	-
Syumiku Primary School		200,000		200,000	200,000	-
Nguni Primary School		200,000		200,000	200,000	-
Mwasuma Primary School		250,000		250,000	250,000	-
Kyunduani Primary School		250,000		250,000	250,000	-
Muunguu Primary School		250,000		250,000	250,000	-
Uvati Primary School		300,000		300,000	300,000	-
Ndithi Primary School		250,000		250,000	250,000	-
Nyaanyaa Primary School		300,000		300,000	300,000	-
Kathoka Primary School		250,000		250,000	250,000	-
Kyulungwa Primary School		300,000		300,000	300,000	-
Kangutha Primary School		250,000		250,000	250,000	-

Programme/Sub-programme	Original Budget	Opening Balance (C/Bk) and AIA	Adjustments Previous Years' Outstanding Disbursements	Final Budget	Actual on comparable basis	Budget utilization difference
Kyambaa Primary School		250,000		250,000	250,000	-
Maongoa Primary School		250,000		250,000	250,000	-
Kyandoa Primary School		250,000		250,000	250,000	-
Yumbe Primary School		250,000		250,000	250,000	-
Katuluni Primary School		300,000		300,000	300,000	-
Kaunguni Primary School		250,000		250,000	250,000	-
Enziu Primary School		200,000		200,000	200,000	-
Kathoka Primary School		250,000		250,000	250,000	-
Kyume Primary School		300,000		300,000	300,000	-
Kalithini Primary School		200,000		200,000	200,000	-
Ngiluni Primary School		200,000		200,000	200,000	-
Musokani Primary School		200,000		200,000	200,000	-
Mui Primary School		250,000		250,000	250,000	-
Kariakor Primary School		250,000		250,000	250,000	-
Kavalliki Primary School		200,000		200,000	200,000	-
Lundi Primary School		250,000		250,000	250,000	-
Munyuuni Primary School		250,000		250,000	250,000	-
Mwambuni Primary School		250,000		250,000	250,000	-
Nzia Primary School		300,000		300,000	300,000	-
Katumba Primary School		250,000		250,000	250,000	-
Kasina Primary School		300,000		300,000	300,000	-

**Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Musokani Primary School		250,000		250,000	250,000	-
Kyanika Primary School		250,000		250,000	250,000	-
Kyanundu Feeder School		200,000		200,000	200,000	-
Munakathi Feeder School		250,000		250,000	250,000	-
Kavoko Primary School		250,000		250,000	250,000	-
Matulani Primary School		250,000		250,000	250,000	-
Mboti Primary School		200,000		200,000	200,000	-
Mboru Primary School		250,000		250,000	250,000	-
Kavindu Primary School		250,000		250,000	250,000	-
Kaloo Feedr School		250,000		250,000	250,000	-
Iviani Primary School		250,000		250,000	250,000	-
Musukini Primary School		300,000		300,000	300,000	-
Muono Primary School		250,000		250,000	250,000	-
Mwambui Primary School		250,000		250,000	250,000	-
Ngiluni Primary School		250,000		250,000	250,000	-
Ivuuya Primary School		300,000		300,000	300,000	-
Kalitini Primary School		200,000		200,000	200,000	-
Kamulewa Primary School		200,000		200,000	200,000	-
Kangilwa Primary School		250,000		250,000	250,000	-
Kanyungu Primary School		400,000		400,000	400,000	-
Katuva Primary School		200,000		200,000	200,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kiviri Primary School		250,000		250,000	250,000	-
Kyumbwe Primary School		250,000		250,000	250,000	-
Maliioni Primary School		200,000		200,000	200,000	-
Mathuki Primary School		250,000		250,000	250,000	-
Mui Primary School		250,000		250,000	250,000	-
Mutyangome Primary School		200,000		200,000	200,000	-
Mwaria Primary School		300,000		300,000	300,000	-
Ndandini Primary School		200,000		200,000	200,000	-
Ndithi Primary School		200,000		200,000	200,000	-
Ngaa Primary School		250,000		250,000	250,000	-
Ngoo Feeder School		300,000		300,000	300,000	-
Thitha Primary School		200,000		200,000	200,000	-
Nguuni Primary School		300,000		300,000	300,000	-
Yumbu Primary School		250,000		250,000	250,000	-
Ivuusya Primary School		300,000		300,000	-	300,000
Kalandini Feeder School		250,000		250,000	-	250,000
Kaliani Feeder School		300,000		300,000	-	300,000
Kalithini Primary School		200,000		200,000	-	200,000
Kalwila Primary School		250,000		250,000	-	250,000
Kamulewa Primary School		200,000		200,000	-	200,000
Kangiliwa Primary School		250,000		250,000	-	250,000

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kanyungu Primary School		400,000		400,000	-	400,000
Kanzanzu Primary School		200,000		200,000	-	200,000
Karunga Primary School		200,000		200,000	-	200,000
Katoo Feeder School		300,000		300,000	-	300,000
Katuva Primary School		200,000		200,000	-	200,000
Kavuko Feeder School		300,000		300,000	-	300,000
Kiruguya Feeder School		300,000		300,000	-	300,000
Kitulini Feeder School.		300,000		300,000	-	300,000
Kitulu Feeder School.		300,000		300,000	-	300,000
Kitumbini Feeder School.		300,000		300,000	-	300,000
Kivui Primary School		250,000		250,000	-	250,000
Kyatune Primary School		300,000		300,000	-	300,000
Kyesuni Feeder School		300,000		300,000	-	300,000
Kyumbe Primary School		250,000		250,000	-	250,000
Malembwani Primary School		300,000		300,000	-	300,000
Malioni Primary School		200,000		200,000	-	200,000
Mathuki Primary School		250,000		250,000	-	250,000
Mui Primary School		250,000		250,000	-	250,000
Mui Primary School		300,000		300,000	-	300,000
Mutyangome Primary School		200,000		200,000	-	200,000
Mwania Primary School		300,000		300,000	-	300,000

Mwingi Central Constituency
Normal Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget	Adjustments Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget	Actual on comparable basis	Budget utilization difference
Mwania Primary School		300,000		300,000	-	300,000
Ndandini Primary School		200,000		200,000	-	200,000
Ndithi Primary School		200,000		200,000	-	200,000
Nгаа Primary School		250,000		250,000	-	250,000
Ng'ambo Primary School		200,000		200,000	-	200,000
Ngoo Feeder School		300,000		300,000	-	300,000
Nguuni Primary School		300,000		300,000	-	300,000
Niu Special School		200,000		200,000	-	200,000
Sosoma Primary School		300,000		300,000	-	300,000
Thitha Primary School		200,000		200,000	-	200,000
Yumbandei Feeder School		300,000		300,000	-	300,000
Yumbu Primary School		250,000		250,000	-	250,000
Total	51,200,000	37,050,000	6,350,000	94,600,000	31,500,000	63,100,000
8. O Secondary Schools Projects						
Mutwargombe Secondary School	-	400,000		400,000	-	400,000
Masavi Boys Secondary School	-	400,000		400,000	-	400,000
Kalanga Secondary School	-	300,000		300,000	-	300,000
Kalisasi Secondary School	-	500,000		500,000	-	500,000
Kalithini Mixed Day Secondary School	-	300,000		300,000	-	300,000
Kasevi Girls Secondary School	300,000		-	300,000	-	300,000
Kathonzweni Day Secondary School	400,000		-	400,000	-	400,000

**Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kimongo Secondary School	400,000	-	-	400,000	-	400,000
Kiviu/Ikuuya Secondary School	300,000	-	-	300,000	-	300,000
Kivou Day Secondary School	300,000	-	-	300,000	-	300,000
Kyulungwa Secondary School	400,000	-	-	400,000	-	400,000
Kyumbe Day Secondary School	300,000	-	-	300,000	-	300,000
Masavi Boys Secondary School	400,000	-	-	400,000	-	400,000
Ivuuya Secondary School	400,000	-	-	400,000	-	400,000
Mwambui Secondary School	300,000	-	-	300,000	-	300,000
Ndithi Secondary School	300,000	-	-	300,000	-	300,000
Ngungi Secondary School	400,000	-	-	400,000	-	400,000
Nuu Secondary School	300,000	-	-	300,000	-	300,000
Nyanyaa Secondary School	300,000	-	-	300,000	-	300,000
Syungii Secondary School	500,000	-	-	500,000	-	500,000
Ukasi Girls Secondary School	500,000	-	-	500,000	-	500,000
Kalanga Secondary School	300,000	-	-	300,000	-	300,000
AIC Yumbu Secondary School	300,000	-	-	300,000	-	300,000
Ithumbi Secondary School	300,000	-	-	300,000	-	300,000
Kaai Secondary School	100,000	-	-	100,000	-	100,000
Kalesi Secondary School	500,000	-	-	500,000	-	500,000
Kalitini Mixed Day Secondary School	400,000	-	-	400,000	-	400,000
Kamulewa Secondary School Proposed	500,000	-	-	500,000	-	500,000

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kanzui Secondary School	300,000		-	300,000	-	300,000
Karung'a Secondary School	300,000		-	300,000	-	300,000
Kavindu Secondary School	200,000		-	200,000	-	200,000
Kavisu Secondary School	400,000		-	400,000	-	400,000
Kyalamoko Secondary School	400,000		-	400,000	-	400,000
Lundi Secondary School	300,000		-	300,000	-	300,000
Mandove Secondary School	250,000		-	250,000	-	250,000
Masavi Girls Secondary School	500,000		-	500,000	-	500,000
Muangeni Secondary School	300,000		-	300,000	-	300,000
Musovo Day Secondary School	400,000		-	400,000	-	400,000
Mutwangombe Secondary School	400,000		-	400,000	-	400,000
Mutyangome Secondary School	200,000		-	200,000	-	200,000
Mwasuma Day Secondary School	300,000		-	300,000	-	300,000
Ndiamumo Secondary School	400,000		-	400,000	-	400,000
Nduvani Secondary School Proposed	500,000		-	500,000	-	500,000
Nguni Boys Secondary School	400,000		-	400,000	-	400,000
Ngununi Secondary School	300,000		-	300,000	-	300,000
Syomikuku Secondary School	400,000		-	400,000	-	400,000
Thitha Secondary School	400,000		-	400,000	-	400,000
Ukasi Boys Secondary School	500,000		-	500,000	-	500,000
Waita Secondary School	400,000		-	400,000	-	400,000

**Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Yatwa Secondary School	300,000	-	-	300,000	-	300,000
Mathyakani Secondary School	400,000	-	-	400,000	400,000	-
Ngieni Secondary School	-	-	400,000	400,000	400,000	-
Mwambiu Secondary School	-	-	300,000	300,000	300,000	-
Nyaani Secondary School	-	-	400,000	400,000	400,000	-
Muangeri Secondary School	-	-	300,000	300,000	300,000	-
Syomikuku Secondary School	-	-	400,000	400,000	400,000	-
Ithumbi Secondary School	-	-	400,000	400,000	400,000	-
Yambyu Girls Secondary School	-	-	400,000	400,000	400,000	-
Karung'a Secondary School	-	-	800,000	800,000	800,000	-
Mulinde Secondary School	-	-	200,000	200,000	200,000	-
Masavi Girls Secondary School	-	-	200,000	200,000	200,000	-
Ukasi Girls Secondary School	-	-	400,000	400,000	400,000	-
Musovo Day Secondary School	-	-	400,000	400,000	400,000	-
Ivuusya Secondary School	-	-	200,000	200,000	200,000	-
Malioni Secondary School	-	-	200,000	200,000	200,000	-
AIC Enziu Secondary School	-	-	400,000	400,000	400,000	-
Muunguu Secondary School	-	-	400,000	400,000	400,000	-
Nyaanyaa Secondary School	-	-	400,000	400,000	400,000	-
Kalitini Secondary School	-	-	300,000	300,000	300,000	-
Yumbu Secondary School	-	-	400,000	400,000	400,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Ngiluni Mbuvi Secondary School	-	150,000	-	150,000	150,000	-
AIC Munyuni Secondary School	-	400,000	-	400,000	400,000	-
Kavindu Secondary School	-	300,000	-	300,000	300,000	-
Kaunguni Secondary School	-	400,000	-	400,000	400,000	-
Ithumbi Day Secondary School		400,000	-	400,000	-	400,000
Ivuusya Secondary School		200,000	-	200,000	-	200,000
Kalitini Secondary School		300,000	-	300,000	-	300,000
Karung'a Secondary School		800,000	-	800,000	-	800,000
Malioni Day Secondary School		200,000	-	200,000	-	200,000
Masavi Girls Secondary School		200,000	-	200,000	-	200,000
Mathyakani Secondary School		400,000	-	400,000	-	400,000
Mulinde Secondary School		200,000	-	200,000	-	200,000
Musovo Secondary School		400,000	-	400,000	-	400,000
Muunguu Secondary School		400,000	-	400,000	-	400,000
Kyumbe Day Secondary School		400,000	-	400,000	-	400,000
Mboru Girls Secondary School		200,000	-	200,000	-	200,000
Mutwangombe Secondary School		300,000	-	300,000	-	300,000
Mwasuma Secondary School		300,000	-	300,000	-	300,000
Ngiluni Mbuvi Secondary School		-	200,000.00	200,000	-	200,000
Nguni Boys Secondary School			500,000.00	500,000	-	500,000
Nyaanyaa Secondary School			400,000.00	400,000	-	400,000

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Syomikuku Secondary School			400,000.00	400,000	-	400,000
Ukasi Girls Secondary School			400,000.00	400,000	-	400,000
Wamaiyu Secondary School		200,000	-	200,000	-	200,000
Wingemi Secondary School		300,000	-	300,000	-	300,000
Yambyu Girls Secondary School		400,000	-	400,000	-	400,000
Yambyu Girls Secondary School		300,000	-	300,000	-	300,000
Yatwa Secondary School		200,000	-	200,000	-	200,000
Yumbe Secondary School		200,000	-	200,000	-	200,000
Yumbu Secondary School		400,000	-	400,000	-	400,000
Total	16,450,000	10,950,000	7,700,000	35,100,000	8,550,000	26,550,000
9.0 Tertiary institutions Projects				-		-
						-
Total	-		-	-	-	-
10.0 Security Projects				-		-
Maai Chiefs Office	-	500,000	-	500,000		500,000
Mwalali Assistant Chiefs Office	-	500,000	-	500,000	500,000	-
Mwambiu Chiefs Office	-	200,000	-	200,000	200,000	-
Kanyunga Administration Police Camp	-	500,000	-	500,000		500,000
Mui Chiefs Office	-	200,000	-	200,000	200,000	-
Ukasi Police Station	500,000	-	-	500,000	-	500,000

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference	
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	500,000	1,900,000	-	2,400,000	900,000	1,500,000
11.0 Acquisition of assets						
NG-CDF Motorcycle	287,360	-	-	287,360	-	287,360
Total	287,360	-	-	287,360		287,360
12.0 Oversight Committee Expenses (itemize)						
Constituency Oversight Committee	1,519,602		-	1,519,602	-	1,519,602
Total	1,519,602		-	1,519,602		1,519,602
13.0 Other payments						
Strategic Plan	2,000,000	-	-	2,000,000	-	2,000,000
Total	2,000,000	-	-	2,000,000	-	2,000,000
14.0 unallocated fund						
Unapproved projects	2,000,000			2,000,000		2,000,000
AIA		107,000		107,000		107,000
PMC savings						
Total	2,000,000	107,000	-	2,107,000	-	2,107,000
Total	151,960,174	60,901,319	14,816,465	227,677,959	110,278,540	117,399,419

(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)

XIII. 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 Central Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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 Equivalent.

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.

Significant Accounting Policies continued

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 15 June 2023 for the period 1st July 2022 to 30th June 2023 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.

Significant Accounting Policies Continued

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 2023.

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.

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XIV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO		
AIE NO. B105527		44,000,000
AIE NO. B105887		22,000,000
AIE NO. B128642		5,000,000
AIE NO. B128956		12,000,000
AIE NO. B154152		12,000,000
AIE NO. B155545		23,588,879
AIE NO. B164382		18,000,000
AIE NO. B105231		33,000,000
AIE NO. A895074		49,367,724
AIE NO. A888985		800,000
AIE NO. A 888910	500,000	
AIE NO. B 185472	6,000,000	
AIE NO. B 185733	15,000,000	
AIE NO. B 205843	12,000,000	
AIE NO. B 206049	5,000,000	
AIE NO. B 206499	12,000,000	
AIE NO. B 207604	20,000,000	
AIE NO. B 207903	20,000,000	
AIE NO. B 805198	7,000,000	
TOTAL	97,500,000	219,756,603

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	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	-	-

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Notes To the Financial Statements (Continued)

3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	107,000	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	107,000	-

4. Compensation Of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,285,327	2,974,013
Personal allowances paid as part of salary		
House allowance	348,000	-
Transport allowance	312,000	200,000
Leave allowance	28,000	-
Gratuity-contractual employees	699,685	1,221,510
Employer Contributions Compulsory national social security schemes	198,720	-
TOTAL	3,871,732	4,395,523

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,293,000	3,992,800
Other committee expenses	2,000,000	1,292,400
Total	3,293,000	5,285,200

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Notes To the Financial Statements (Continued)

6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	128,804	5,177,144
Communication, supplies and services	710,258	160,000
Domestic travel and subsistence	2,277,000	717,887
Printing, advertising and information supplies & services	204,757	501,000
Rentals of produced assets	325,000	-
Training expenses	426,200	223,845
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	514,177	15,000
Fuel , oil & lubricants	3,648,926	1,500,000
Other operating expenses	1,135,291	40,000
Bank Charges	325,043	120,000
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	943,175	1,098,000
Routine maintenance- other assets	-	90,000
TOTAL	10,638,631	9,642,876

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	31,500,000	101,640,000
Transfers to Secondary Schools	8,550,000	65,409,250
Transfers to Tertiary Institutions	-	-
TOTAL	40,050,000	167,049,250

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Notes To the Financial Statements (Continued)

8. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	32,019,812	47,106,610
Bursary -Tertiary (see attached list)	12,030,010	30,183,860
Bursary- Special Schools	1,280,000	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	745,355	416,000
Security Projects (see attached list)	900,000	3,450,000
Sports Projects (see attached list)	-	4,755,970
Environment Projects (see attached list)	-	900,000
Emergency Projects (see attached list)	5,450,000	14,350,000
Roads Projects	-	-
TOTAL	52,425,177	101,162,440

9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	1,535,788
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	1,535,788

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Notes To the Financial Statements (Continued)

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
	-	-
	-	-
	-	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, Account No. 0590260983402 (Main account)</i>	48,122,779	60,794,319
-	-	-
Total	48,122,779	60,794,319
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	48,122,779	60,794,319

13. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
		-	-	-
Total		-	-	-

Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	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	-	-

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	(1st July 2022-1)	(1st July 2021-2)
	Kshs	Kshs
Bank accounts	48,122,779	60,794,319
Cash in hand	-	-
Imprest	-	-
Total	48,122,779	60,794,319
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	-	-

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	60,794,319	457,784	60,794,319
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	60,794,319	-	60,794,319

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
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	-	-
Net changes in accounts payables D-A	-	-

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	497,115	(350,075)
Committee expense	746,200	-
Use of goods and services	(2,372,525)	(1,397,185)
Amounts due to other Government entities (see attached list)	89,650,000	38,424,918
Amounts due to other grants and other transfers (see attached list)	22,964,667	24,158,877
Acquisition of assets	287,360	-
Oversight Committee Expenses	1,519,602	-
Other Payments (<i>specify</i>)	2,000,000	-
Funds pending approval	2,107,000	-
Total	117,399,419	60,836,535

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18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	12,335,395	2,879,862
Total	12,335,395	2,879,862

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XV. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
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					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Employees Salaries	497,115		
Use of goods & services	Goods and Services for Office operations	1,626,325		
Amounts due to other Government entities				
Kiisu Primary School	Completion of classroom		300,000	
Kaai Primary School	Completion of classroom		200,000	
Kasovoni Primary School	Completion of classroom		250,000	
Kwa Nzili DEB Primary School	Completion of classroom		250,000	
Kiliku Primary School	Completion of classroom		200,000	
Kyumbe Primary School	Completion of classroom		250,000	
A.I.C Makuka Primary School	Completion of classroom	300,000		
Kalange Primary School	Completion of classroom	200,000		
Kalesi Primary School	Completion of classroom	250,000		
Ndauni Primary School	Renovation of classrooms	1,000,000		
Ndiani Primary School	Completion of classroom	400,000		
Kalilii Feeder School	Construction of classroom	700,000		
Ndooni Feeder School	Completion of classroom	300,000		
Ngaani Feeder School	Completion of classroom	300,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Ngueni Primary School	Construction of classroom	800,000		
Nzamani Primary School	Completion of classroom	300,000		
Kalisasi Primary School	Completion of classroom	500,000		
Kalitini Primary School	Completion of classroom	500,000		
Yanyonge Primary School	Completion of classroom	300,000		
Yongoni Primary School	Completion of classroom	300,000		
Kalulu Primary School	Renovation of classrooms	1,000,000		
Kalwilaa Primary School	Completion of classroom	200,000		
Kamaende Primary School	Completion of classroom	250,000		
Kamulalani Primary School	Completion of classroom	300,000		
Ikuusya/Kiviu Primary School	Completion of classroom	300,000		
Kamulalani Primary School	Completion of classroom	200,000		
Kamulewa Primary School	Completion of classroom	300,000		
Kamuluyuni Primary School	Completion of classroom	200,000		
Kamumbu Primary School	Completion of classroom	300,000		
Kamunyu Primary School	Completion of classroom	250,000		
Kang'arini Primary School	Completion of classroom	250,000		
Kangutha Primary School	Completion of classroom	250,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kanyungu Primary School	Completion of classroom	400,000		
Kanzoka Primary School	Completion of classroom	250,000		
Isekele Primary School	Completion of classroom	250,000		
Kasina Primary School	Completion of classroom	500,000		
Ithumbi Primary School	Completion of classroom	200,000		
Ihungali Primary School	Completion of classroom	500,000		
Kiruini Primary School	Completion of classroom	300,000		
Kiseuni Feeder School	Completion of classroom	250,000		
Kaai Primary School	Completion of classroom	550,000		
Kitinga Primary School	Completion of classroom	500,000		
Kakulunga Primary School	Completion of classroom	200,000		
Kwa Mwenga Primary School	Completion of classroom	500,000		
Kakunguu Primary School	Completion of classroom	250,000		
Levuni Primary School	Completion of classroom	250,000		
Kalanga Primary School	Completion of classroom	300,000		
Masokani Feeder School	Completion of classroom	500,000		
Kaliluni Feeder School	Completion of classroom	250,000		
Karung'a Primary School	Completion of classroom	300,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kasevi Primary School	Completion of classroom	300,000		
Kasina Special School	Completion of classroom	200,000		
Kasovoni Primary School	Completion of classroom	500,000		
Kathanawani Primary School	Completion of classroom	500,000		
Kathoka Primary School	Completion of classroom	200,000		
Kathome Primary School	Completion of classroom	200,000		
Kathungu Primary School	Construction of classroom	750,000		
Kathungu Primary School	Completion of classroom	250,000		
Katooni Primary School	Completion of classroom	300,000		
Katuluni Primary School	Renovation of classrooms	650,000		
Katuluni Primary School	Completion of classroom	350,000		
Katumba Primary School	Completion of classroom	200,000		
Katuni Primary School	Completion of classroom	300,000		
Katuni Primary School	Completion of classroom	200,000		
Katva Primary School	Completion of classroom	200,000		
Kaunguni Primary School	Completion of classroom	300,000		
Kavaliki Primary School	Completion of classroom	300,000		
Kavingasi Primary School	Completion of classroom	500,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kavuko Feeder School	Completion of classroom	250,000		
Kavuti Primary School	Completion of classroom	200,000		
Kawala Primary School	Completion of classroom	300,000		
Kimongo Primary School	Completion of classroom	250,000		
Kisarna Primary School	Completion of classroom	200,000		
Kiseveni Feeder School	Renovation of classrooms	1,000,000		
Kisole Primary School	Completion of classroom	300,000		
Kivou Primary School	Completion of classroom	200,000		
Kivui Primary School	Completion of classroom	200,000		
Kivula Primary School	Completion of classroom	250,000		
Kivundui Primary School	Completion of classroom	300,000		
Kivyuni Primary School	Completion of classroom	200,000		
Kiwanza Primary School	Completion of classroom	200,000		
Kwa Kaka Feeder School	Construction of classroom	800,000		
Kwa Mwenga Primary School	Completion of classroom	500,000		
Kwa Nganga Primary School	Completion of classroom	200,000		
Kwa Nzili DEB Primary School	Completion of classroom	500,000		
Kwa Nzili Primary School	Completion of classroom	300,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kyambaa Primary School	Completion of classroom	300,000		
Kyandani Primary School	Completion of classroom	250,000		
Kyandoa Primary School	Completion of classroom	250,000		
Kyangu Primary School	Completion of classroom	200,000		
Kyenini Feeder School	Completion of classroom	200,000		
Kyulungwa Primary School	Completion of classroom	500,000		
Kyume Primary School	Completion of classroom	300,000		
Lundi Primary School	Renovation of classrooms	1,000,000		
Maai Primary School	Completion of classroom	250,000		
Malembwani Primary School	Completion of classroom	200,000		
Mandove Primary School	Completion of classroom	250,000		
Maongoa Primary School	Completion of classroom	250,000		
Masavi Primary School	Completion of classroom	500,000		
Mathuki Primary School	Completion of classroom	250,000		
Matulani Primary School	Completion of classroom	250,000		
Mbalyu Primary School	Completion of classroom	750,000		
Mbalyu Primary School	Completion of classroom	250,000		
Muaani Primary School	Completion of classroom	250,000		

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Muangeni Primary School	Renovation of classrooms	1,000,000		
Mulang'a Primary School	Completion of classroom	250,000		
Munyuni Primary School	Completion of classroom	300,000		
Musovo Primary School	Completion of classroom	200,000		
Mutheanzi Feeder School	Completion of classroom	400,000		
Muthuka Primary School	Completion of classroom	300,000		
Mutyangome Primary School	Completion of classroom	500,000		
Mwaili Primary School	Completion of classroom	200,000		
Mwamburi Primary School	Completion of classroom	200,000		
Mwania Primary School	Completion of classroom	300,000		
Mwanyari Primary School	Completion of classroom	500,000		
Mwasuma Primary School	Completion of classroom	250,000		
Mwingi Primary School	Completion of classroom	550,000		
Myuuni Primary School	Completion of classroom	250,000		
Ndangani Feeder School	Completion of classroom	250,000		
Ndianumo Primary School	Completion of classroom	300,000		
Ndiuni Primary School	Completion of classroom	200,000		
Ndolongwe Primary School	Completion of classroom	250,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Nduvani Primary School	Completion of classroom	200,000		
Nengyani Mavauni Primary School	Completion of classroom	500,000		
Ng'ambo Primary School	Completion of classroom	200,000		
Ngangani Primary School	Completion of classroom	250,000		
Ngueni Primary School	Completion of classroom	200,000		
Nguni Primary School	Completion of classroom	300,000		
Nguuni Primary School	Completion of classroom	500,000		
Nyaani Primary School	Completion of classroom	200,000		
Nyanyaa Primary School	Completion of classroom	500,000		
Nzengeni Primary School	Completion of classroom	250,000		
Nzia Primary School	Completion of classroom	200,000		
Nzikani Primary School	Completion of classroom	250,000		
Nzouni Primary School	Completion of classroom	300,000		
Nzuli Primary School	Completion of classroom	250,000		
Syomikuku Primary School	Completion of classroom	300,000		
Syumiku Primary School	Completion of classroom	250,000		
Syungii Primary School	Completion of classroom	250,000		
Syunoo Primary School	Completion of classroom	250,000		

Mwimbo Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Thitha Primary School	Completion of classroom	500,000		
Thonoo Primary School	Completion of classroom	300,000		
Tumbuni Primary School	Completion of classroom	300,000		
Tuvaani Primary School	Completion of classroom	300,000		
Ukasi Primary School	Renovation of classrooms	1,000,000		
Ulaa Primary School	Renovation of classrooms	1,000,000		
Uvati Primary School	Completion of classroom	250,000		
Waita Primary School	Renovation of classrooms	1,000,000		
Yatwa Primary School	Completion of classroom	200,000		
Yumbe Primary School	Completion of classroom	250,000		
Ivuusya Primary School	Completion of classroom	300,000		
Kaai Primary School	Completion of classroom	200,000		
Kalandini Feeder School	Completion of classroom	250,000		
Kaliani Feeder School	Completion of classroom	300,000		
Kalitini Primary School	Completion of classroom	200,000		
Kamulewa Primary School	Completion of classroom	200,000		
Kangilwa Primary School	Completion of classroom	250,000		
Kanyungu Primary School	Completion of classroom	400,000		

**Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kanzanzu Primary School	Completion of classroom	200,000		
Karunga Primary School	Completion of classroom	200,000		
Kasovoni Primary School	Completion of classroom	250,000		
Katoo Feeder School	Completion of classroom	300,000		
Katuva Primary School	Completion of classroom	200,000		
Kavuko Feeder School	Completion of classroom	300,000		
Kiisu Primary School	Completion of classroom	300,000		
Kiliku Primary School	Completion of classroom	200,000		
Kiruguya Feeder School	Completion of classroom	300,000		
Kitulini Feeder School.	Completion of classroom	300,000		
Kitulu Feeder School.	Completion of classroom	300,000		
Kitumbini Feeder School.	Completion of classroom	300,000		
Kivui Primary School	Completion of classroom	200,000		
Kwa Nzili DEB Primary School	Completion of classroom	250,000		
Kyatune Primary School	Completion of classroom	300,000		
Kyesuni Feeder School	Completion of classroom	300,000		
Kyumbe Primary School	Completion of classroom	250,000		
Kyumbe Primary School	Completion of classroom	250,000		

Mwinyi Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Malembwani Primary School	Completion of classroom	300,000		
Maliomi Primary School	Completion of classroom	200,000		
Mathuki Primary School	Completion of classroom	250,000		
Mui Primary School	Completion of classroom	300,000		
Mui Primary School	Completion of classroom	250,000		
Mutyangome Primary School	Completion of classroom	200,000		
Mwania Primary School	Completion of classroom	300,000		
Mwania Primary School	Completion of classroom	300,000		
Ndandini Primary School	Completion of classroom	200,000		
Ndithi Primary School	Completion of classroom	200,000		
Ngaa Primary School	Completion of classroom	250,000		
Ng'ambo Primary School	Completion of classroom	200,000		
Ngoo Feeder School	Completion of classroom	300,000		
Nguuni Primary School	Completion of classroom	300,000		
Nuu Special School	Completion of classroom	200,000		
Sosoma Primary School	Completion of classroom	300,000		
Thitha Primary School	Completion of classroom	200,000		
Yumbandei Feeder School	Completion of classroom	300,000		

**Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Yumbu Primary School	Completion of classroom	250,000		
Yongoni Primary School	Completion of classroom	300,000		
Ivuusya Primary School	Completion of classroom		300,000	
Kalandini Feeder School	Completion of classroom		250,000	
Kaliani Feeder School	Completion of classroom		300,000	
Kalitini Primary School	Completion of classroom		200,000	
Kalwilaa Primary School	Completion of classroom		250,000	
Kamulewa Primary School	Completion of classroom		200,000	
Kangilwa Primary School	Completion of classroom		250,000	
Kanyungu Primary School	Completion of classroom		400,000	
Kanzanzu Primary School	Completion of classroom		200,000	
Karunga Primary School	Completion of classroom		200,000	
Katoo Feeder School	Completion of classroom		300,000	
Katuva Primary School	Completion of classroom		200,000	
Kavuko Feeder School	Completion of classroom		300,000	
Kiruguya Feeder School	Completion of classroom		300,000	
Kitulini Feeder School.	Completion of classroom		300,000	
Kitulu Feeder School.	Completion of classroom		300,000	

Mwani Central Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kitumbini Feeder School.	Completion of classroom		300,000	
Kivui Primary School	Completion of classroom		250,000	
Kyatune Primary School	Completion of classroom		300,000	
Kyesuni Feeder School	Completion of classroom		300,000	
Kyumbe Primary School	Completion of classroom		250,000	
Malembwani Primary School	Completion of classroom		300,000	
Malioni Primary School	Completion of classroom		200,000	
Mathuki Primary School	Completion of classroom		250,000	
Mui Primary School	Completion of classroom		250,000	
Mui Primary School	Completion of classroom		300,000	
Mutyangome Primary School	Completion of classroom		200,000	
Mwania Primary School	Completion of classroom		300,000	
Mwania Primary School	Completion of classroom		300,000	
Ndandini Primary School	Completion of classroom		200,000	
Ndithi Primary School	Completion of classroom		200,000	
Ngaa Primary School	Completion of classroom		250,000	
Ng'ambo Primary School	Completion of classroom		200,000	
Ngoo Feeder School	Completion of classroom		300,000	

**Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Nguuni Primary School	Completion of classroom		300,000	
Nuu Special School	Completion of classroom		200,000	
Sosoma Primary School	Completion of classroom		300,000	
Thitha Primary School	Completion of classroom		200,000	
Yumbandei Feeder School	Completion of classroom		300,000	
Yumbu Primary School	Completion of classroom		250,000	
Mutwangombe Secondary School	Completion of classroom		400,000	
Masavi Boys Secondary School	Completion of classroom		400,000	
Kalanga Secondary School	Completion of classroom		300,000	
Kalisasi Secondary School	Completion of classroom		500,000	
Kalitini Mixed Day Secondary School	Completion of classroom		300,000	
Kasevi Girls Secondary School	Completion of classroom	300,000		
Kathonzweni Day Secondary School	Completion of classroom	400,000		
Kimongo Secondary School	Completion of classroom	400,000		
Kiviu/Ikuusya Secondary School	Completion of classroom	300,000		
Kivou Day Secondary School	Completion of classroom	300,000		
Kyulungwa Secondary School	Completion of classroom	400,000		
Kyumbe Day Secondary School	Completion of classroom	300,000		

Mwandi Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Masavi Boys Secondary School	Completion of classroom	400,000		
Ivuusya Secondary School	Completion of classroom	400,000		
Mwambui Secondary School	Completion of classroom	300,000		
Ndithi Secondary School	Completion of classroom	300,000		
Ngungi Secondary School	Completion of classroom	400,000		
Nuu Secondary School	Completion of classroom	300,000		
Nyanyaa Secondary School	Completion of classroom	300,000		
Syungii Secondary School	Completion of classroom	500,000		
Ukasi Girls Secondary School	Completion of classroom	500,000		
Kalanga Secondary School	Completion of classroom	300,000		
AIC Yumbu Secondary School	Completion of classroom	300,000		
Ithumbi Secondary School	Completion of classroom	300,000		
Kaa Secondary School	Completion of classroom	100,000		
Kalesi Secondary School	Completion of classroom	500,000		
Kalitini Mixed Day Secondary School	Completion of classroom	400,000		
Kamulewa Secondary School Proposed	Completion of classroom	500,000		
Kanzui Secondary School	Completion of classroom	300,000		
Karung'a Secondary School	Completion of classroom	300,000		

**Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kasovoni Secondary School (Proposed)	Completion of classroom	500,000		
Kavindu Secondary School	Completion of classroom	200,000		
Kavisu Secondary School	Completion of classroom	400,000		
Kiisu Mixed Day Secondary School (Proposed)	Completion of classroom	500,000		
Kiisu Mixed Day Secondary School (Proposed)	Completion of classroom	500,000		
Kyalamoko Secondary School	Completion of classroom	400,000		
Lundi Secondary School	Completion of classroom	300,000		
Mandove Secondary School	Completion of classroom	250,000		
Masavi Girls Secondary School	Completion of classroom	500,000		
Muangeni Secondary School	Completion of classroom	300,000		
Musovo Day Secondary School	Completion of classroom	400,000		
Mutwangombe Secondary School	Completion of classroom	400,000		
Mutyangome Secondary School	Completion of classroom	200,000		
Mwasuma Day Secondary School	Completion of classroom	300,000		
Ndiamumo Secondary School	Completion of classroom	400,000		
Nduvani Secondary School Proposed	Completion of classroom	500,000		
Nguni Boys Secondary School	Completion of classroom	400,000		
Nguuni Secondary School	Completion of classroom	300,000		

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Syomikuku Secondary School	Completion of classroom	400,000		
Thitha Secondary School	Completion of classroom	400,000		
Ukasi Boys Secondary School	Completion of classroom	500,000		
Waita Secondary School	Completion of classroom	400,000		
Yatwa Secondary School	Completion of classroom	300,000		
Ithumbi Day Secondary School	Completion of classroom		400,000	
Ivuusya Secondary School	Completion of classroom		200,000	
Kalitini Secondary School	Completion of classroom		300,000	
Karung'a Secondary School	Construction of classroom		800,000	
Malioni Day Secondary School	Completion of classroom		200,000	
Masavi Girls Secondary School	Completion of classroom		200,000	
Mathyakani Secondary School	Completion of classroom		400,000	
Mulinde Secondary School	Completion of classroom		200,000	
Musovo Secondary School	Completion of classroom		400,000	
Muunguu Secondary School	Completion of classroom		400,000	
Kyumbwe Day Secondary School	Completion of classroom		400,000	
Mboru Girls Secondary School	Completion of classroom		200,000	
Mutwangombe Secondary School	Completion of classroom		300,000	

**Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Mwasuma Secondary School	Completion of classroom		300,000	
Ngiluni Mbuvu Secondary School	Completion of classroom		200,000	
Nguni Boys Secondary School	Completion of classroom		500,000	
Nyaanyaa Secondary School	Completion of classroom		400,000	
Syomikuku Secondary School	Completion of classroom		400,000	
Ukasi Girls Secondary School	Completion of classroom		400,000	
Wamaiyu Secondary School	Completion of classroom		200,000	
Wingemi Secondary School	Completion of classroom		300,000	
Yambyu Girls Secondary School	Completion of classroom		400,000	
Yambyu Girls Secondary School	Completion of classroom		300,000	
Yatwa Secondary School	Completion of classroom		200,000	
Yumbe Secondary School	Completion of classroom		200,000	
Yumbu Secondary School	Completion of classroom		400,000	
Ithumbi Day Secondary School	Completion of classroom	400,000		
Ivuusya Secondary School	Completion of classroom	200,000		
Kalitini Secondary School	Completion of classroom	300,000		
Karung'a Secondary School	Completion of classroom	800,000		
Malionni Day Secondary School	Completion of classroom	200,000		

Mw... Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Masavi Girls Secondary School	Completion of classroom	200,000		
Mathyakani Secondary School	Completion of classroom	400,000		
Mulinde Secondary School	Completion of classroom	200,000		
Musovo Secondary School	Completion of classroom	400,000		
Muunguu Secondary School	Completion of classroom	400,000		
Kyumbe Day Secondary School	Completion of classroom	400,000		
Mboru Girls Secondary School	Completion of classroom	200,000		
Mutwangombe Secondary School	Completion of classroom	300,000		
Mwasuma Secondary School	Completion of classroom	300,000		
Ngiluni Mbuvi Secondary School	Completion of classroom	200,000		
Nguni Boys Secondary School	Completion of classroom	500,000		
Nyaanyaa Secondary School	Completion of classroom	400,000		
Syomikuku Secondary School	Completion of classroom	400,000		
Ukasi Girls Secondary School	Completion of classroom	400,000		
Wamaiyu Secondary School	Completion of classroom	200,000		
Wingemi Secondary School	Completion of classroom	300,000		
Yambyu Girls Secondary School	Completion of classroom	400,000		
Yambyu Girls Secondary School	Completion of classroom	300,000		

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Yatwa Secondary School	Completion of classroom	200,000		
Yumbe Secondary School	Completion of classroom	200,000		
Yumbu Secondary School	Completion of classroom	400,000		
Mutwangombe Secondary School	Completion of Dining Hall	400,000		
Sub-Total		89,650,000	22,400,000	
Amounts due to other grants and other transfers				
4.0 Bursary and Social Security				
4.1 Secondary Schools	Bursary to needy students	3,339,157		
4.2 Tertiary Institutions	Bursary to needy students	9,786,130		
4.3 Social Security - NHIF	Payment of NHIF to Needy constituents	2,648,645		
4.4 Special Needs	Bursary to students with special needs			
Sub-Total		15,773,932		
10.0 Security Projects				
Maai Chiefs Office	Construction of Chief's Office	500,000		
Kanyunga Administration Police Camp	Construction of Police houses	500,000		
Ukasi Police Station	Fencing of the perimeter	500,000		
SubTotal		1,500,000		
3.0 Emergency				
Emergency	To cater for any unforeseen occurrence in the	2,186,190		

Mw... i Central Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	constituency			
Total		2,186,190		
Sports	Carry out constituency sports tournaments, Award trophies, balls and games kits.	3,001,022		
SubTotal		3,001,022		
Environment				
Syunoo Gabions		503,524		
SubTotal		503,524		
Oversight Committee Expenses(itemize)				
Constituency Oversight Committee Allowance	Constituency Oversight Committee Allowance	600,000		
Catering Services	Catering Services	675,000		
Refined Fuels and Lubricant for Transport	Refined Fuels and Lubricant for Transport Expenses during oversight meetings	244,602		
SubTotal		1,519,602		
Acquisition of assets				
Others (specify)				
Strategic Plan		2,000,000		
NG-CDF Motorcycle	Purchase of Yamaha YBR-125 Motorcycle for use in day-to-day Projects Inspection across the Costituency	287,360		

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Sub-Total		2,287,360		
Funds pending approval				
Kiisu Mixed Day Secondary School (Proposed)	Purchase of 1.5 Acre of additional land for school expansion.	500,000	-	
Kiisu Mixed Day Secondary School (Proposed)	Completion of one Classroom:- Walling, Roofing, Flooring, installation of door and windows, Plastering and painting.	500,000	-	
Kasovoni Secondary School (Proposed)	Completion of a block of a classroom initiated by the Community:- Roofing, Flooring, Door and windows, Plastering and Painting.	500,000	-	
Kiseveni Earth Dam	Purchase of 1,000 tree seedlings @ Kshs.200,000, manure @ Kshs.90,000, Transport @ Kshs.80,000 and planting @ Kshs.130,000	500,000	-	
AIA		107,000		
Sub-Total		2,000,000	-	
		2,107,000		
Grand Total		117,399,419	22,400,000	

Annex 4 – Summary of Fixed Asset Register

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

**Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Annex 5 –PMC Bank Balances As At 30th June 2023**

PMC BALANCES AS AT 30TH JUNE 2023						
No.	Name of PMC	Bank	Account Number	Bank Balances		
				FY: 2022-2023	FY: 2021-2022	
1	AIC Yumbu Secondary School	Equity	0590278997883	1,961	-	
2	Enziu Primary School	Equity	0590267527990	201,855	101,985	
3	Enziu Primary School	Equity	0590267527990	-	-	
4	Ikuusya Primary School	Equity	0590263503439	-	317,750	
5	Imwaa Primary School	Equity	0590280981429	299,249	-	
6	Isee Primary School	Equity	0590161598858	-	-	
7	Isee Primary School	Equity	0590161598858	1,796	56,709	
8	Isekele Primary School	Equity	0590264219628	-	148,600	
9	Ithumbi Primary School	KCB	1234152703	-	2,455	
10	Iviani Primary School	Equity	0590267716210	256,902	-	
11	Ivuusya Secondary School	Equity	0590278850834	6,486	-	
12	Kakunguu Primary School	Equity	0590281343547	499	-	
13	Kakunike Assistant Chiefs Office	Equity	0590282488650	2,000	-	
14	Kalanga Primary School	KCB	1236606442	-	200,725	
15	Kalange Primary School	Equity	0590267521855	2,194	-	
16	Kalange Primary School	Equity	0590267521855	-	1,610	
17	Kalisasi Primary School	Equity	0590194034569	508,720	-	
18	kalisasi Primary School	Equity	0590194034569	-	1,819	
19	Kalisasi Secondary School	Equity	0590277600276	26,245	-	
20	Kalisasi Secondary School	Equity	0590277600276	-	469,745	
21	Kalitini Primary School	Equity	0590262723381	857	-	
22	Kalitini Secondary School	Equity	0590297136785	14,791	-	
23	Kalitini Secondary school	Equity	0590297136785	14,791	-	
24	Kalulu Primary School	Equity	0590263338238	-	-	

Mwini Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

25	Katulu Primary School	Equity	0590263338238	-	1,370
26	Kamulalani Primary School	Equity	0590193097031	9,839.45	-
27	Kamulalani Primary School	Equity	0590193097031	-	6,061
28	Kamulewa Primary School	Equity	0590299814676	756	-
29	Kamulyuni Primary School	Equity	0590271916329	1,984.90	-
30	Kamumbu Primary School	Equity	0590262472847	4,549	-
31	Kanzanzu Primary School	Equity	0590266924435	106,651	-
32	Kanzui Primary School	Equity	0590160785606	1,547	-
33	Kanzui Primary School	Equity	0590160785606	-	2,707
34	Kanzui Secondary School	Equity	0590262550917	71,150	-
35	Kaombe Primary School	Equity	0590264228629	14,160	-
36	Kariakor Primary School	Equity	0590281294260	3,206	-
37	Kariakor Primary School	Equity	0590281294260	3,206	-
38	Kasevi Girls Secondary School	Equity	0590195558542	478	-
39	Kasevi Girls Secondary School	Equity	0590195558542	-	11,528
40	Kasevi Primary School	Equity	0590263616248	886	-
41	Kasevi Primary School	Equity	0590263616248	-	901
42	Kathonzweni Day Secondary School	Equity	0590263619878	32,144	-
43	Katuluni Primary School	Equity	0590270264044	-	5,701
44	Katuluni Primary School	Equity	0590270264044	197	-
45	Katumba Primary School	Equity	0590278734646	1,141.40	-
46	Katumba Primary School	Equity	0590278734646	-	4
47	Katva Primary School	Equity	0590264412699	99,954	-
48	Katva Primary School	Equity	0590264412699	-	206,000
49	Kaunguni Secondary School	Equity	0590262761242	401,244	-
50	Kavalki Primary School	Equity	0590267536018	13,001	-
51	Kavindu Secondary School	Equity	0590298955345	-	5,983
52	Kavingasi Primary School	Equity	0590261565655	1,520	-
53	Kavisu Primary School	Equity	0590277496842	450	-

**Mwingi Central Constituency
National Government Constituencies Development Fund (NGCCDF)
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54	Kavisu Primary School	Equity	0590277496842	-	1,535
55	Kavisu Secondary School	Equity	0590263611351	95,966	-
56	Kavoko Primary School	Equity	0590299817429	-	1,230
57	Kiisu Primary School	Equity	0590280485845	1,163	-
58	Kimongo Secondary School	Equity	0590262308869	1,565	-
59	Kisama Primary School	Equity	0590277559959	-	80
60	Kivuu/Ikuusya Secondary School	Equity	0590261595159	13,570	-
61	Kivou Primary School	Equity	0590266483735	5,076	-
62	Kivou Primary School	Equity	0590266483735	-	335
63	Kivou Secondary School	Equity	0590293734275	1,821	-
64	Kivui Primary School	Equity	0590264173844	345	-
65	Kivui Secondary School	Equity	0590281263082	804	-
66	Kivyuni Primary School	Equity	0590266770077	-	1,895
67	Kiwanza Primary School	Equity	0590267766414	11,019	-
68	Kwa Nzili Primary School	Equity	0590263615578	-	505
69	Kyalamoko Primary School	Equity	0590262485354	-	53,145
70	Kyandoa Primary School	Equity	0590276781430	536	-
71	Kyanika Primary School	Equity	0590272017035	354,324	-
72	Kyanika Primary School	Equity	0590272017035	-	845
73	Kyatune Primary School	Equity	0590199870683	827	-
74	Kyenini Feeder School	Equity	0590279249041	1,138	-
75	Kyulungwa Primary School	Equity	0590160688686	778	-
76	Kyulungwa Secondary School	Equity	0590278763902	-	21,117
77	Kyumbe Primary School	Equity	0590277224482	8,690	-
78	Kyume Primary School	Equity	0590279396362	5,091	-
79	Levuni Primary School	Equity	0590264149579	5,493	-
80	Lundi Day Secondary School	Equity	0590272957398	-	54
81	Lundi Primary School	Equity	0590263609173	1,696	-
82	Lundi Primary School	Equity	0590263609173	-	2,977

Mwani Central Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

83	Lundi Secondary School	Equity	0590272957398	22,521	-
84	Maai Primary School	Equity	0590263914580	335	-
85	Maai Primary School	Equity	0590263914580	-	5,515
86	Malioni Primary School	Equity	0590264229855	5,599	-
87	Malioni Primary School	Equity	0590264229855	-	835
88	Malioni Secondary School	KCB	1224684273	-	1,669
89	Mandove Primary School	Equity	0590263503931	150,736	-
90	Maongoa Primary School	Equity	0590271877785	7,763	-
91	Maongoa Primary School	Equity	0590271877785	-	5,905
92	Masavi Girls Secondary School	Equity	0590261760446	178,097	-
93	Masavi Primary School	Equity	0590264172746	-	1,505
94	Masavi Primary School	Equity	0590264172746	4,126	-
95	Mathuki Chiefs Office	Equity	0590271928819	110	-
96	Mathuki Primary School	Equity	0590280463837	303,030	-
97	Mathuki Secondary School	Equity	0590281076015	2,060	-
98	Mboru Primary School	Equity	0590296995609	235,737	-
99	Mboru Primary School	Equity	0590296995609	-	2,028
100	Mboti Primary School	Equity	0590267402756	-	6,915
101	Mitaavo Primary School	Equity	0590199853868	-	-
102	Muangenii Secondary School	Equity	0590280228725	13,918	-
103	Mulang'a Primary School	Equity	0590269844583	4,158	-
104	Mulang'a Primary School	Equity	0590269844583	-	669
105	Mulinde Primary School	Equity	0590281286184	373	-
106	Mulinde Secondary School	KCB	1225706165	-	71,615
107	Munyuni Secondary school	Equity	0590294395446	415,811	-
108	Muono Primary School	Equity	0590261715951	250,904	-
109	Muruana Primary School	Equity	0590195530391	-	395
110	Murwana Secondary School	Equity	0590195530391	500,299	-

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111	Musovo Primary School	Equity	0590266623244	-	2,385
112	Musukini Primary School	Equity	0590262480535	303,288	-
113	Musukini Primary School	Equity	0590262480535	-	485
114	Muthuka Primary School	Equity	0590270211652	739	-
115	Muthuka Secondary School	Equity	0590296342749	1,538	-
116	Mutungu Primary School	Equity	0590199858910	564,430	-
117	Mutyangome Secondary School	Equity	0590194079459	-	605
118	Muungu Primary School	Equity	0590270549101	-	780
119	Muunguu Primary School	Equity	0590270549101	200,607	-
120	Mwambui Secondary School	Equity	0590281116610	87,145.20	-
121	Mwambui Primary School	Equity	0590276310919	251,156	-
122	Mwambui Primary School	Equity	0590276310919	-	2,175
123	Mwambui Secondary School	Equity	0590265977948	11,545	-
124	Mwambui Secondary School	Equity	0590265977948	-	835
125	Mwanyani Primary School	Equity	0590263869035	407	-
126	Mwanzele Primary School	Equity	0590277524774	-	1,115
127	Mwasuma Secondary School	Equity	0590261713490	8,121	-
128	Mwingi Primary School	Equity	0590262874910	- 102	-
129	Myuuni Primary School	Equity	0590194079459	533	-
130	Myuuni Primary School	Equity	0590269030009	-	1,740
131	Ndandini Primary School	Equity	0590276555476	-	530
132	Ndauni Primary School	Equity	0590261543905	82,561	-
133	Ndauni Primary School	Equity	0590261543905	-	755
134	Ndiamumo Primary School	Equity	0590290765769	-	-
135	Ndiamumo Primary School	Equity	0590297657696	-	3,790
136	Ndithi Secondary School	Equity	0590262024483	4,005	-
137	Ndiuni Primary School	Equity	0590263724837	787.20	-
138	Ndiuni Primary School	Equity	0590263724837	-	49,512
139	Ndolongwe Primary School	Equity	0590266119136	1,380	-

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140	Nduvani Primary School	Equity	0590270239491	11,400	-
141	Ng'ambo Primary School	Equity	0590277753189	974	-
142	Ngangani Primary School	Equity	0590277303920	350	-
143	Ngieni Primary School	Equity	0590277732269	2,910	-
144	Ngiluni Mbuvu Secondary School	Equity	0590267524584	400,014	-
145	Ngiluni Primary School	Equity	0590281295652	250,216	-
146	Ngooni Primary School	Equity	0590198963596	5,910	-
147	Ngooni Primary School	Equity	0590198963596	-	3,279
148	Ngueni Primary School	Equity	059026984303	-	-
149	Ngungi Secondary School	Equity	0590283138811	72,106	-
150	Nguni Secondary School	KCB	1225345987	-	32,795
151	Nguuni Primary School	Equity	0590192888527	6,302	-
152	Nzamari Primary School	Equity	0590264173728	19	-
153	Nzamari primary school	Equity	0590264173728	-	859
154	Nzengeni Primary School	Equity	0590267310655	16,043	-
155	Nzengeni Primary School	Equity	0590267310655	-	610
156	Nzikani Primary School	Equity	0590199826685	238	-
157	Nzouni Primary School	Equity	0590277489092	180	-
158	Nzouni Primary School	Equity	0590277489092	-	120
159	Sosoma Primary School	Equity	0590299471729	10,940	-
160	Sosoma Primary School	Equity	0590299471729	-	5,215
161	Syomikuku Primary School	Equity	0590261659946	-	4,869
162	Syomikuku Secondary School	Equity	0590195204416	1,135	-
163	Syumakethe Primary School	Equity	0590277161038	1,658	-
164	Syumuku Primary School	Equity	0590279207360	3,702	-
165	Syungii Primary School	Equity	01134523122600	-	-
166	Syungii Secondary School	Equity	0590294514403	8,447	-
167	Syungii Secondary School	Equity	0590294514403	-	52,382
168	Syunoo Primary School	Equity	0590195742452	5,864	-

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169	Syunoo Primary School	Equity	0590195742452	-	100,088
170	Thitha Secondary School	Equity	0590267606564	-	202,033
171	Thinoa Primary School	KCB	1225902169	-	775
172	Ukasi Boys Secondary School	Equity	0590296968274	295	-
173	Ukasi Girls Secondary School	Equity	0590294988958	855	-
174	Ulaa Primary School	Equity	0590262485491	-	-
175	Uvati Primary School	Equity	0590262485491	957	-
176	Waita Secondary School	Equity	0590298289805	26,422	-
177	Waita Special School	Equity	0590282400395	544	-
178	Wangwii Primary School	Equity	0590280363840	4,980	-
179	Wingemi Primary School	Equity	0590264149343	300,310	-
180	Yanyonge Primary School	Equity	0590264173524	2,052	-
181	Yanyonge Primary School	Equity	0590264173524	-	1,590
182	Yatwa Primary School	Equity	0590277269075	3,470	-
183	Yumbe Primary School	Equity	0590260635038	1,707	-
184	Yumbu Primary School	Equity	0590278997883	1,961	-
185	Yumbu Secondary School	Equity	0590278997883	-	1,738
186	Kalesi Primary School	Co-operative	01141399447400	22,620	445
187	Matulani Primary School	Co-operative	01141399705500	87,960	1,923
188	Mwallili Primary School	Co-operative	01141399551900	1,000	128,325
189	Imwaa Primary School	Co-operative	01141399654200	950,075	-
190	Mutululu Primary School	Co-operative	01141399549300	22,741	25
191	Kavuti Primary School	Co-operative	01141399409100	1,875	2,230
192	Kavindu Primary School	Co-operative	01141399553900	3,635	134,495
193	Musokani Primary School	Co-operative	01141399132100	900	84
194	Kangilwa Primary School	Co-operative	01141398966300	14,773	4,718
195	Ngaa Primary School	Co-operative	01141399669900	253,153	-
196	Mwambuni Primary School	Co-operative	01141399683500	15,115	1,010
197	Kimongo Primary School	Co-operative	01141399669600	742	625

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198	Kauswini Primary School	Co-operative	01141398697800	181	1,275
199	Kamunyu Primary School	Co-operative	01141399408300	14,951	465
200	Kitinga Primary School	Co-operative	01141399183101	501,497	1,405
201	Kisole Primary School	Co-operative	01141399548400	409,919	800
202	Ndiani Primary School	Co-operative	01141399438800	400,366.	201
203	Yumbe Primary School	Co-operative	01141399438600	12,923	58,525
204	Kyambaa Primary School	Co-operative	01141399578500	9489	895.
205	Waita Primary School	Co-operative	01141398907000	1,023,868	9,635
206	Kathoka Primary School	Co-operative	01141398674700	4,832	1,225
207	Kasovoni Primary School	Co-operative	01141399416700	27,535	435.
208	Nzuli Primary School	Co-operative	01141399554200	8,264	97
209	Karung'a Primary School	Co-operative	01141399431500	201,065	16,623
210	Thitha Primary School	Co-operative	01141399416800	202,540	5,330
211	Waasya Primary School	Co-operative	01141399431200	1,992	5,556
212	kathumo Primary School	Co-operative	01141398848700	2,406	2,455
213	Kalanga Primary School	KCB	1236606442	310,546	200,725
214	Thonoo Primary School	KCB	1225902169	5,537	1,669
215	Ithumbi Primary School	KCB	1234152703	994	71,615.
216	Mulinde Secondary School	KCB	1225706165	259	32,795
217	Malioni Secondary School	KCB	1224684273	1,291	775
218	Nguni Secondary School	KCB	1225345987	456,895	-
	Total			12,335,395	2,879,862

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
RML/MCC/OAG/2021/22-1	Errors in Presentation of the Financial Statements	Review of the financial statements revealed anomalies	Resolved	
RML/MCC/OAG/2021/22-2	Unsupported Emergency Expenditure	The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.101,162,440 under other grants and transfers. Included in the amount was Kshs.14,350,000 for emergency projects. However, the payment vouchers in support of emergency expenditure totalling Kshs.1,850,000 were not provided for audit verification	Resolved	
RML/MCC/OAG/2021/22-3	Failure to Maintain General Ledger and Trial Balance	The statement of receipts and payments reflects an expenditure amounting to	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Kshs.289,071,078. However, the management did not provide MER (Monthly expenditure returns) or AER (Annual expenditure returns) which usually serve as general ledgers in support of the financial statements. Further the schedules provided omitted important details such as Dates, Payment Voucher numbers, Description, Payee, Item charged.		
RML/MCC/OAG/2021/22-4	Unsupported Expenditure in Use of goods and services	The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects Kshs.14,928,076 under use of goods and services. Included in the amount is Kshs.1,085,876 for Repairs of the Fund Motor Vehicle GKB 290G. However,	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		examination of the payment revealed that both pre and post repair inspection reports and inspection and acceptance reports were not made		
RML/MCC/OAG/2021/22-5	Accuracy of Fuel Oil & Lubricants	<p>Note 5 to the financial statements reflects an amount of Kshs.1,500,000 under fuel, oil and lubricants. However, review of documents and payment vouchers in support of the expenditure revealed that a total of Kshs.2,800,000 was incurred in supply of fuel resulting to an understatement by Kshs.1,300,000. Further, the payment vouchers showed that expenditures on fuel totalling to Kshs.600,000 were wrongfully classified and charged under</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		committee expenses.		
RML/MCC/OAG/2021/22-6	Delays in project Implementation	The statement of receipts and payments and Note 6 to the financial statements reveals Kshs.167,049,250 was incurred on transfers to other government entities. Included in this amount was Kshs.65,409,250 being transfers to Secondary Schools. Examination of payments under this vote revealed that there was unexplained delay in various projects as follows;	Resolved	

MWINGI CENTRAL NATIONAL GOVERNMENT
 CONSTITUENCY DEVELOPMENT FUND
 11 JUN 2024
 P.O. Box 585-90400,
 Mwingi
 Fund Account Manager.