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**REPORT**

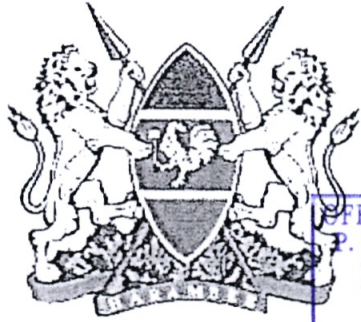
**OF**

**THE AUDITOR-GENERAL**

**ON**

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

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



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MWINGI NORTH CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2025

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Transitional IPSAS Financial Statements Under International Public Sector Accounting Standards  
(IPSAS)

## Contents

Contents.....	i
1. Acronyms and Definition of Key Terms.....	ii
2. Key Constituency Information and Management.....	iii
3. NGCDF Committee.....	vii
4. NGCDFC Chairman's Report.....	x
5. Statement of Performance against Predetermined Objectives for FY2024/25.....	xvii
6. Governance Statement.....	xxi
7. Management discussion and analysis.....	xxviii
8. Environmental and Sustainability Reporting.....	xxix
9. Statement of Management Responsibilities.....	xxxii
10. Report Of the Independent Auditor on the NGCDF- Mwingi North Constituency.....	xxxiv
11. Statement of Financial Performance for the Year Ended 30th June 2025.....	1
12. Statement of Financial Position as at 30th June, 2025.....	2
13. Statement of Changes in Net Assets for the year ended 30 June 2025.....	4
14. Statement of Cash Flows for The Year Ended 30th June 2025.....	5
15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025.....	6
16. Budget Execution by Sectors And Projects For The Year Ended 30 <sup>th</sup> June 2025.....	9
17. Notes to the Financial Statements.....	41
18. Annexes.....	77

1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

## 2. Key Constituency Information and Management

### (a) Background information

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

### Mandate

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

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

- n) Provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

**Vision**

Equitable Socio-economic development countrywide.

**Mission**

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

**Core Values**

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

#### Functions of NG-CDF Committee

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

#### (b) Key Management

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

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

#### Fiduciary Management

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




No	Designation	Name
1.	AIE holder	Mohamed I. Jattani
2.	National Sub-County Accountant	Peter Nkari
3.	Chairman NGCDFC	David Mwandikwa Musyoki
4.	Member NGCDFC	Monicah Muasya

#### (c) Fiduciary Oversight Arrangements





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

- (d) NGCDF Mwingi North Constituency Headquarters  
P.O. Box 179-90401  
NG-CDF Mwingi North Building  
Mwingi Tseikuru Road/Highway  
Kyuso, KENYA
- (e) NGCDF Mwingi North Constituency Contacts  
P.O. Box 179-90401  
Telephone: (254) 729466330  
E-mail: [mwinginorth.go.ke](mailto:mwinginorth.go.ke)  
Website: [www.go.ke](http://www.go.ke)
- (f) NGCDF Mwingi North Constituency Bankers
1. Mwingi North NG CDF  
a/c no 1332214487  
Kyuso branch  
P.O. Box 179-90401 kyuso
  2. Mwingi North NG CDF Deposit account  
a/c no 1326953516  
kcb kyuso  
P.O. Box 179-90401 kyuso
  3. Bank C. (PMC Accounts)  
kcb bank ( Various)  
kyuso branch  
P.O. Box 179-90401 kyuso  
*(List all PMC bank accounts attached in annex 2)*
- (g) Independent Auditor  
Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya
- (h) Principal Legal Adviser  
The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya



3. NGCDF Committee

Name	Details
 Chairman : David Mwandikwa	Date of Birth:31/03/1980 Academic Qualification: Diploma in IT Work Experience: self employed
 Co-opted Member: wicliffe katee	Date of Birth:02/04/1983 Academic Qualification: KCSE Work Experience Served as mwingi north NGCDFC for 4 years
 Female Adult Representative : joyce mueni	Date of Birth:02/01/1986 Academic Qualification: Nursing certificate Work Experience: Served as mwingi north ng cdfe Committee member for four years

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

 <p>Male Adult Representative :john musyoka tumbo</p>	<p>Date of Birth:1960          Academic Qualification: diploma in education          Work Experience: retired teacher</p>
 <p>Representative of Persons Living with Disability: james ngumbau</p>	<p>Date of Birth:31/12/1978          Academic Qualification: adult education          Work Experience: Served as mwingi north NGCDFC for 4 years</p>
 <p>Female youth Representative : monica nduku mwasya</p>	<p>Date of Birth:16/06/1997          Academic Qualification: computer certificate          Self employed</p>
 <p>Male Youth Representative: mumo kivangu</p>	<p>Date of Birth:08/08/1995          Academic Qualification: NYS certificate          Work Experience: Male youth representative          Self Employed</p>

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

 Female adult representative: wayua wambua	Date of Birth: 20/08/1974 Academic Qualification: KCPE Work Experience: female adult representative Self Employed
 Fund Account Manager	Date of Birth: 26/09/1969 Academic Qualification: degree Work Experience: Accountant for 17 years

List of the NG CDFC members who exited during the financial year and the period they served.

NAME	CATEGORY	PERIOD SERVED	EXIT YEAR
Gedion mukiti mwiyei	Chairman	2022-2025	2024/2025
Reginah mumbe	Female adult	2022-2025	2024/2025
Grace kalimi maluki	Female youth representative	2022-2025	2024/2025
Daniel kimanzi	Male adult representative	2022-2025	2024/2025

#### 4. NGCDFC Chairman's Report



It's with great pleasure to present the unaudited financial statements for Mwingi North constituency for the financial year ended 30th June 2025.

Mwingi North constituency is one of the largest constituencies located in Kitui county lower eastern region in Kenya. The constituency borders Mwingi Central, Tharaka, Mbeere and Mwingi national park to the east. Mwingi North constituency has four Sub counties namely; Tsikuru, Kyuso, Mumoni and Thagicu and five administrative wards namely; Tseikuru, Kyuso, Ngomeni, Mumoni and Tharaka. The constituency has

a population of one hundred forty five thousand inhabitants with the dominant ethnic groups being the Kamba and Tharaka communities.

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

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

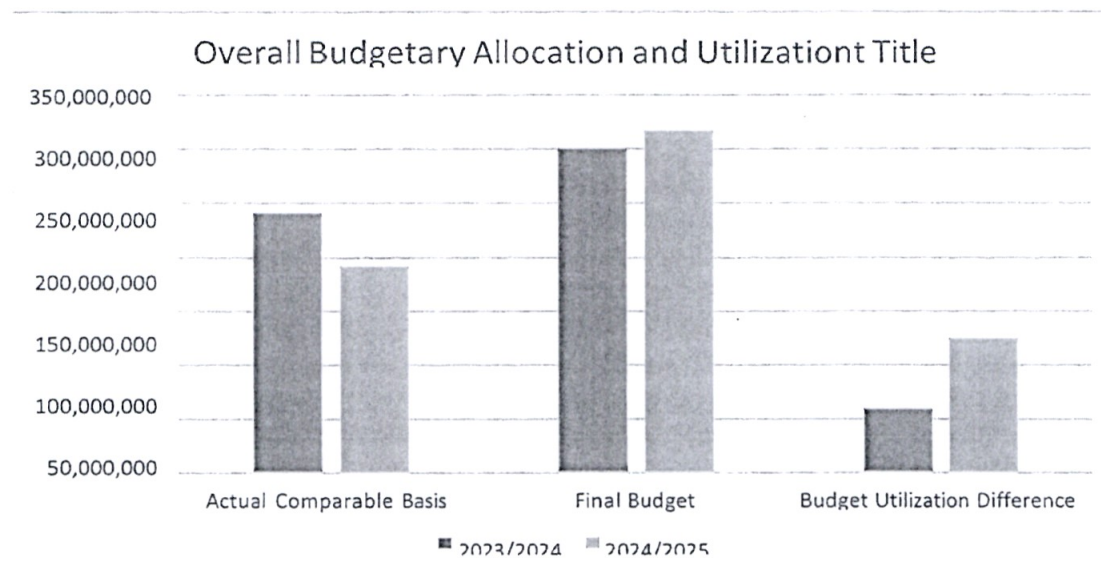
##### **Sector Prioritization**

During the financial year under review, a total of Kshs 203,012,839 and opening balance(C/Bk) of Kshs 6,725,646.05 and previous year disbursement of Ksh. 53,287,193 all totalling to Kshs. 203,012,839 were allocated as transfers to other Government Units which consist of transfers to primary Schools, secondary Schools and tertiary institutions. Major physical facilities funded are infrastructure such as classrooms, chiefs and assistant chiefs offices, administration blocks, laboratories, dormitories, toilets, and equipping of laboratories.

Statement Of Performance Against Predetermined Objectives for FY2024/25

Table 1: Overall Budgetary Allocation and Utilization

Financial Year	Actual Comparable Basis	Final Budget	Budget Utilization Difference
2023/2024	240,808,544	300,821,383	60,012,839
2024/2025	192,110,854	317,032,170	124,921,316



GRAPH 1: OVERALL BUDGETARY ALLOCATION AND UTILIZATION

During the financial year, the constituency received one hundred and ninety six million,two hundred and eighty seven thousand one hundred and ninety three (Kshs 196,287,193) in terms of AIEs from the NG-CDF Board during the financial year under review. After the year adjustments the constituency had a total Final Budget of three hundred and seventeen million,thirty two thousand and seventy (Kshs 317,032,070) for spending.

However, we managed to spend one Hundred ninety two million, one Hundred and ten thousand , eight Hundred fifty Four (Kshs 192,110,854) thus remaining with a closing Cash Book balance of eighty eight million, four hundred seventy nine thousand three hundred and sixty one(Kshs 88,479,361) While thirty six thousand four hundred and forty one thousand nine hundred and fifty four (Kshs 36,441,954 ) was yet to be released by NGCDF Board, thus leading to a total of Kshs 124,921,316 unutilised funds for the year under review.

The constituency had a Total Funds Receipt of one hundred and ninety six million two hundred eighty seven thousand one hundred and ninety three(Kshs 196,287,193) being an decrease as compared to two hundred and forty one million one hundred and fifty two thousand four hundred and eighty two(Kshs. 241,152,482) received in the previous financial year 2023/2024. The final budget Increased to three hundred seventeen million thirty two thousand one hundred and seventy (Kshs. 317,032,170) Compared to Three Hundred Million, Eight Hundred Twenty One Thousand, Three

Hundred Eighty Three (kshs. 300,821,383) in the financial year 2023/2024. The Budget utilization difference increased from Kshs 60,012,839 in financial year 2023/2024 to one hundred and twenty four million nine hundred twenty one thousand three hundred and sixteen (kshs 124,921,316).

Table 2: Percentage utilization

	2023/2024	2024/2025
Tranfers from NGCDF Board	82.3%	89%
Total payments	80.1%	61%

In the financial year 2024/2025, only 89% of the total budget was released from the board as compared to 82.3 % in the financial year 2023/2024. This led to a utilization of 61% of the budgeted amount in the financial year 2024/2025 as compared to 80.1% in the financial year 2023/2024.

#### KEY ACHIEVEMENTS

##### 1. MWANGEA SECONDARY SCHOOL 100 CAPACITY DORMITORY



Mwangea Secondary School is located in Tseikuru ward. The dormitory block is complete and the project is pride of the Mwingi North constituency because a safe and comfortable accommodation for the students will be available. The project is a clear indication of the milestones Mwingi NGCDF is willing to take to achieve modern education facilities and promote the big 4 agenda.

## 2. KYUSO PRIMARY CONSTRUCTION OF CLASSROOM



Kyuso Primary school is located in kyuso ward. The classroom is complete and the project is the pride of Mwingi North constituency because a safe and comfortable facility will be available for the students and teachers. The project is a clear indication of the milestones Mwingi NGCDF is willing to take to achieve modern education facilities and promote the big 4 agenda.

3. IKAYUNI PRIMARY SCHOOLCLASSROOM



Ikaayuni primary school is located in Tseikuru ward. The classroom is complete and the project is the pride of Mwingi North constituency because a safe and comfortable facility will be available for the students and teachers. The project is a clear indication of the milestones Mwingi NGCDF is willing to take to achieve modern education facilities and promote the big 4 agenda.

#### 4. KAUNDU PRIMARY SCHOOL-FLATTENING OF FA PLAYGROUND



Kaundu Primary School is located in mumoni ward. The flattening of the playground is complete and the project is the pride of Mwingi North constituency because a safe and conducive learning environment will be available for the students. The project is a clear indication of the milestones Mwingi NGCDF is willing to take to achieve modern education facilities and promote the big 4 agenda.

#### EMERGING ISSUES

- Climatic change in turn affects crop production which led to reduced productions. This resulted in the number of students applying for bursaries increase.

#### IMPLEMENTATION CHALLENGES

Some of the implementation challenges experienced during the period under review were:

- Increased number of needy bursary applicants due to the current difficult economic times
- Increased cost related to mobility as a result of ever-increasing cost of fuel
- Delay in kick-starting of the projects and due to late funding
- Piece meal release of funds by the NGCDF Board towards closure of the financial year, leading to delayed project implementation

- Some of the challenges encountered during the implementation of the projects in the constituency includes poor roads network, insecurity in parts of the constituency, the constituency being large in size.

#### RECOMMENDED WAY FORWARD

- The mwingi north ngcdfc requests the board to increase more funds for bursaries to accommodate most of the students.
- Request the board to fast track release of funds to enable the committees implement the projects on time
- The NGCDF Board should work towards releasing funds per project to enable the committees do projects to completion before starting new ones

It's my hope that the relevant government agencies will address the challenges to the constituents for a better living.



*Name: David Mwandikwa musyoki*  
*CHAIRMAN NGCDF COMMITTEE*

5. Statement of Performance against Predetermined Objectives for FY2024/25

Introduction

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

The key development objectives of *Mwingi North Constituency 2013-2027* 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 24/25 -we increased number of classrooms from 83 to 88 (in Katue Primary School (Tseikuru ward),Kwa Nzula Primary School(Tseikuru ward),Kanyungu Primary School(Mumoni ward,Kaisinga Primary School(Mumoni ward,Kilanga Primary School (Kyuso ward) dormitories from 9 to 10 , An increment of 1 dormitory at mwangea secondary School in tseikuru ward  Administration block and education office from 10 to 11( 2 additional administration block at matooni Primary School and kimangao boys secondary school, renovation of 51 against 44 classrooms in 13 against 11 schools, construction of 5 against 2 units pit latrines each with 2
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*National Government Constituencies Development Fund (NGCDF)*  
*MWINGI NORTH Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

				doors in 6 against 3 schools. Bursary beneficiaries at all levels were as per the attached schedules(Secondary Schools- Kshs.35,000,000 and Tertiary15,000,000 Kshs. benefitting 9,000 and 4,000 students respectively.
Security	Equip, facilitate and enhance capacity of provincial administration and other security agents in order to improve security and coordination services	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub-locations and police stations	No. of completed assistant chiefs' offices increased from 14 to 15 (At mwangea Assistant Chief's Office in Tseikuru ward)  Number of completed chiefs' offices increased from 5 to 6 (At mikwa Chief's Office in kyuso ward)
Environment	Safeguard the environment for future generations	Provide tree seedlings to schools to improve the forest cover Scoop sub-sub surface dams	Number from trees plants Number of sub surface dams scooped	trees were planted during the year under review in 7 schools and one in the mwingi north cdf office.  No sub surface dams were done

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

		Levelling and flattening of playground		Levelling and flattening of playgrounds were to be done at kingingo Primary School(Kyuso ward) and Tulanduli Primary School(Kyuso ward)
Sports	Empower and develop youth actualize sporting prowess for economic growth and development	Reduced dependence and spur economic growth through a cohesive framework for sports specific development	Number of youth groups benefitting from the sports programme	There were no sports activity for the year under review due to the kitty was removed from the cdf kitty.
Emergency	Support unexpected occurrences in the constituency in a timely manner	Reduce (avoidance if possible) the potential losses from hazards-assure prompt and appropriate assistance to deserving cases when necessary	Number of emergency cases addressed during the financial year.	Due to late funding, there were no emergency project done under the year under review

## 6. Governance Statement

### Introduction

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

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

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

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

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

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

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

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

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

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

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

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

1952 Kenya Subsidiary Legislation, 2016

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

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

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

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

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

The gazetted members are appointed in accordance with the NGCDF Act 2015. They comprise of two female members one of whom must be a youth at the time of appointment and two male members one of whom must be a youth at the time of appointment and one member who is a person living with disabilities and two nominees of the Constituency office. Five members are selected by a selection panel chaired by the Deputy County Commissioner or his nominee and the Officer of the board is the secretary. The Officer of the board invites applications from persons who qualify for appointment within fourteen of the first meeting of the selection panel. The panel considers all applications and selects five applicants considering age, gender social interest and regional balance, the officer of the board submits the five qualified applicants to the board for appointment. The board 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 NGCDF office to carry out an appointment of the new committee. The panel invited through advertisement publicized in churches, public offices notice boards and other public areas in the constituency in the month of December 2024.

In Mwingi North constituency, the selection panel invited interested and qualified members of the public for appointment to the NGCDF committee.

#### Appointment of NGCDFC Members

##### The selection Panel

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

SNO	NAME	DESIGNATION
1.	Eunice m wambua	Chairperson
2.	Mohamed m jattani	Secretary
3.	Alice Mutua	Member
4.	Peter lukoyel	Member

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

S/N	Name	Category representation	Ward
1.	Mwandikwa musyoki	Adult Male	Kyuso
2.	Joyce Mueni Kimwele	Adult Female	Ngomeni
3.	Simon Mumo Kivangu	Youth Male	Ngomeni

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

4	John tumbo	Male	Mumoni
5	Wayua wambua	Female	Mumoni
6	Monica nduku mwasya	Youth Female	Tharaka

Nominee of the body representing persons with disability

S/N	Name	Nature of physical Impairment	Ward
1	James Ngumbau Mwandikwa	Physical-walking with clutches	Mumoni

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.	Wycliffe Wambua Katee	Male	Tseikuru

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 mwandikwa
2. Secretary position – monica nduku mwasya

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 gazetted through Gazetted volume CXXIV number 276 on .21<sup>st</sup> may 2025

The new committee held its first meeting on . 21<sup>st</sup> may 2025.

Current committee members are as listed below;

Sno.	Name	Position
1	David mwandikwa musyoki	Chair person
2	Monica nduku mwasya	Secretary
3	Mohamed jattani	Member
4	James Ngumbau Mwandikwa	Member
5	Wayua wambua	Member
6	Simon Mumo Kivangu	Member
7	John tumbo	Member

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

8	Wycliffe Wambua Katee	Member
9	Reuben Kimosop	Member
10	Joyce mueni	Member

Removal of NGCDFC 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 North 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 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 2024/2025 the NGCDF Board organized training of NGCDFC members. 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 North

#### 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 2024/2025 the NGCDFC Mwingi North held 5 meetings, 4 of which was with the previous committee while the current committee has had 1 meeting due to late gazettelement and all members were present

#### 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 2024/2025 members of NGCDFC Mwingi North adhered to the above ethical issues.

#### Members remuneration

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

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

#### Disclose policy on conflict of interest

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

7. management discussion and analysis

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

The Accounting Officer in charge of the NGCDF-Mwingi North Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Mwingi North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual Basis of Accounting Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Accounting Officer incharge of the NGCDF- Mwingi North Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

#### 8. Environmental and Sustainability Reporting

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

#### 4. Sustainability strategy and profile -

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

4.0 Education and Training: Mwingi North NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups including girls and people living with disabilities.

4.1 Security Sector Support: Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

4.2 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.

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 24/25 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

#### 5. Environmental performance

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

#### 6. Employee welfare

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

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

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

#### 7. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

#### Community Engagements-

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

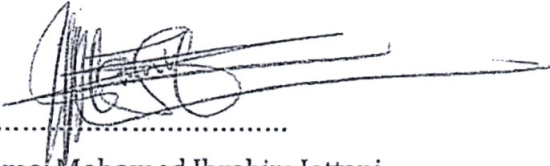
#### Public Awareness

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.

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

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



.....  
Name: Mohamed Ibrahim Jattani  
Fund Account Manager

## 9. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Mwingi North Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Mwingi North Constituency accepts responsibility for the entity's transitional financial statements, which have been prepared using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Mwingi North Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

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

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

**Approval of the financial statements**

The NGCDF- Mwingi North Constituency financial statements were approved and signed by the Accounting Officer on 28/11/2025 2025.



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**Name: David Mwandikwa**  
**Chairman – NGCDF Committee**

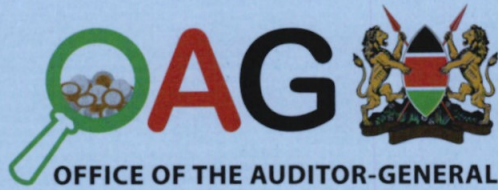


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**Name: Mohamed Ibrahim Jattani**  
**Fund Account Manager**

# REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

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Anniversary Towers  
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NAIROBI

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying transitional International Public Sector Accounting Standards financial statements of National Government Constituencies Development

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

Fund - Mwingi North Constituency set out on pages 1 to 94, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

## **Basis for Qualified Opinion**

### **1.0 Non-Disclosure of Property, Plant and Equipment**

The statement of financial position reflects a Nil balance of property, plant and equipment. However, review of the Fund's records and physical verification revealed assets including land, buildings, motor vehicles, furniture, computers and equipment which were not disclosed in the financial statements. Further, ownership documents for land and motor vehicles were not provided for audit review.

In the circumstances, the accuracy, completeness and ownership of a Nil balance of property, plant and equipment could not be confirmed.

### **2.0 Non-Disclosure of Other Grants and Transfers**

The statement of financial performance and as disclosed in Note 14 to the financial statements reflect other grants and transfers actual expenditure of Kshs.69,213,366. Included in the amount is Kshs.534,031 in respect to climate change mitigation projects. However, review of procurement documents revealed that climate change mitigation projects carried out at Malili Primary School and Mwingi North NG-CDF offices at a total cost of Kshs.534,031 and various environment projects totalling Kshs.1,072,000 were not disclosed in the financial statements.

In the circumstances, accuracy and completeness of other grants and transfers actual expenditure amount of Kshs.69,213,366 could not be confirmed.

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

Development Fund - Mwingi North Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.317,032,422 and Kshs.280,590,468 respectively resulting to under-funding of Kshs.36,441,954 or approximately 11% of the budget. Similarly, the Fund expended Kshs.192,110,854 against actual receipts of Kshs.280,590,468 resulting to under-absorption of Kshs.88,479,614 or approximately 32% of the actual receipts.

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

My opinion is not modified in respect of this matter.

#### **Key Audit Matters**

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

#### **Other Information**

The Management is responsible for the Other Information set out on pages iii to xxxiv which comprise of Key Constituency Information and Management, NGCDF Committee, NGCDFC Chairman's Report, Statement of Performance Against Pre-Determined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

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

### Conclusion

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

### Basis for Conclusion

#### 1. Delay in Implementation of Projects

Review of the approved code list and Project Implementation Status (PIS) report revealed that the Fund had budgeted to implement ninety-two (92) projects worth Kshs.89,437,697 in the financial year under review. However, four (4) of the approved projects totalling to Kshs.10,400,000 had not started as at 30 June, 2025 as detailed below:

No.	Project	Details	Amount (Kshs.)
1.	Environment	Purchase of 100 seedlings and installation of 5000 Litres capacity Water Tanks in 30 Schools @ Kshs.150,000 in each School	4,500,000
2.	Zanzeni Chiefs Office	Construction of an office	1,600,000
3.	Great Tana University	Construction of a library	2,500,000
4.	Grass root Sensitization Programme	Training of 12 Groups	1,800,000
		<b>Total</b>	<b>10,400,000</b>

In the circumstances, value for money on Kshs.10,400,000 allocated to the four (4) projects which had not started could not be confirmed.

#### 2. Unsatisfactory Implementation of Environment Projects

The statement of financial performance and as disclosed in Note 14 to the financial statements reflect other grants and transfers actual expenditure of Kshs.69,213,366. Excluded in the amount is Kshs.1,072,000 in respect to environment projects. The project involved planting of one hundred (100) trees, installation of gutters and providing 5,000 litre water tanks in eight (8) locations at a budget cost of Kshs.134,000 each. However,

physical verification at Malili Primary School, Gai Primary School and Kalonzo Secondary School revealed that the NG-CDF installed tanks with a capacity of 2,500 litres. In addition, there was no distribution list for the trees and most of the trees planted were not secured from livestock to ensure their survival. Further, plastic gutters were installed in the schools and were spoilt due to the hot weather conditions.

In the circumstances, value for money on Kshs.1,072,000 incurred on the projects could not be confirmed.

### **3. Irregular Procurement of Environment Projects**

The statement of financial performance and as disclosed in Note 14 to the financial statements reflect other grants and transfers actual expenditure of Kshs.69,213,366. Excluded in the amount is Kshs.1,072,000 in respect to environment projects. However, review of procurement records revealed that there were no advertisements for contracted services, the appointment letters for the evaluation committee were not duly signed and the contracts did not clearly specify works to be done and the time frame. This is contrary to Section 96(1) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that the Accounting Officer of a procuring entity shall take such steps as are reasonable to bring the invitation to tender to the attention of those who may wish to submit tenders and Section 46(1) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that an Accounting officer shall ensure that an Ad Hoc Evaluation Committee is established in accordance with this Act and Regulations made thereunder and from within the members of staff, with the relevant expertise.

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

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

## **REPORT ON 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 else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of the Management and those Charged with Governance**

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

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

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

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

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

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

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

to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**


**04 December, 2025**


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

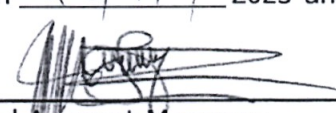
11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	Period ended 30th June 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,441,954
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		179,441,954
Expenses		
Employee costs	10	5,284,499
Committee expenses	11	1,691,100
Use of Goods and Services	12	5,311,022
Other Government Units Actual expenditure	13	111,576,351
Other Grants and Transfers Actual expenditure	14	69,213,366
Depreciation and amortization expense	15	-
Digital Hubs Actual expenditure	16	-
Total expenses		193,076,338
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		(13,634,384)

The Constituency financial statements were approved by the NGCDFC on 28/11/2025 and signed by:

  
 Chairman NG-CDF  
 Committee  
 David Mwandikwa

  
 National Sub-County  
 Accountant  
 Peter Nkari  
 ICPAK M/No:34896

  
 Fund Account Manager  
 Mohamed Jattani

(Paragraph 79 of IPSAS 33 allows for the election by an MDA to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position, and an opening statement of financial position at the time of adoption of the accrual basis of accounting. In preparing this financial reporting template, this election has been made; therefore, there are no comparatives in the first year of transition.)

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

12. Statement of Financial Position as at 30th June, 2025

	Note	Period as at June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	88,479,614	84,303,275
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	36,441,954	53,287,193
Prepayments	22	-	-
Total Current Assets		124,921,568	137,590,468
Non-Current Assets			
Property, Plant and Equipment	23	-	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		-	-
Total Assets (A)		124,921,568	137,590,468
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	-	-
Lease Liabilities	28	-	-
Gratuity provision	29	1,930,973	965,489
Total Current Liabilities		1,930,973	965,489
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		1,930,973	965,489
Net Assets (A-B)		122,990,595	136,624,979
Revaluation Reserves		122,990,595	136,624,979

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

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The Constituency financial statements set out on pages 1 to 40 approved by NG CDFC on \_\_\_\_\_  
2025 and signed by:



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Chairman NG-CDF  
Committee  
David Mwandikwa



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National Sub-County  
Accountant  
Peter Nkari  
ICPAK M/No:34896



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Fund Account Manager  
Mohamed Jattani

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

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

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
Balance as at 30 <sup>th</sup> June 2024 (cash basis)	6,725,646		6,725,646
Adjustments: (to recognize assets and liabilities)			
Add Assets	129,899,333		129,899,333
Less Liabilities			
As at July 1, 2024	136,624,979		136,624,979
Surplus/(Deficit) For the Period		(13,634,384)	(13,634,384)
Revaluation Gain/Loss	-		-
As at 30th June 2025	136,624,979	(13,634,384)	122,990,595

Note:

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

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

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

	Notes	<i>Period ended June Kshs</i>
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		196,287,193
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
Total Receipts		196,287,193
Payments		
Employee costs		4,319,015
Committee expenses		1,691,100
Use of Goods and Services		5,311,022
Other Government Units Certified Works		111,576,351
Other Grants and Transfers		69,213,366
Digital Hubs Expenses		-
Total Payments		192,110,854
Net Cash Flows from/ (used in) Operating Activities	30	4,176,339
Cash flows From Investing Activities		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Net increase/(decrease) in cash & Cash equivalents		4,176,339
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		4,176,339
Cash and cash equivalents at Period Start	19	84,303,275
Cash and cash equivalents at Period End	19	88,479,614

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

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

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/2025	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers From the NGCDF Board	179,441,954.47	84,303,275	53,287,193	317,032,422	280,590,468	36,441,954	89%
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-		-	
Miscellaneous income	-	-	-	-		-	
Totals	179,441,954.47	84,303,275	53,287,193	317,032,422	280,590,468	36,441,954	89%
Expenses						-	

*National Government Constituencies Development Fund (NGCDF)*

*Mwingi North Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2025*

Employee costs	5,700,039.00	1,502,438	-	7,202,477	4,346,615	2,855,862	60%
Committee expenses	3,869,219.00	1,553,224	1,517,569	6,939,136	3,195,593	3,743,543	46%
Use of Goods and Services	6,580,517.90	1,528,448	-	8,108,966	3,778,929	4,330,037	47%
Other Government Units Certified Works	43,923,553.19	64,519,479	43,075,147	151,518,179	111,576,351	39,941,828	74%
Other Grants and Transfers	82,926,670.93	15,200,310	8,694,477	106,821,458	69,213,366	37,608,092	65%
Digital Hubs Expenses	-	-	-	-	-	-	
Acquisition of Assets	-	-	-	-	-	-	
Funds Pending Approval**	36,441,954.45	-	-	36,441,954	-	36,441,954	0%
Total Expenditure	179,441,954.47	84,303,023	53,287,193	317,032,170	192,110,854	124,921,316	61%

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

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


*Explanatory Notes.*

Compensation of Employees underutilisation is due to previous year balances  
 Committee expenses underutilisation is due to previous year balances  
 Use of Goods and Services underutilisation is due to previous year balances  
 Transfers to Other Government Units underutilisation is due to delay of fund disbursement  
 Other Grants and Transfers underutilisation is due to delay of fund disbursement

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	124,921,316.24
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2025	36,441,954.47
Cash and Cash Equivalentents at the end of the 30 <sup>th</sup> June 2025	88,479,361.77

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 29/11 2025 and signed by:

  
 \_\_\_\_\_  
 Chairman NG-CDF  
 Committee  
 David Mwandikwa

  
 \_\_\_\_\_  
 National Sub-County  
 Accountant  
 Peter Nkari  
 ICPAK M/No:34896

  
 \_\_\_\_\_  
 Fund Account Manager  
 Mohamed Jattani

16. Budget Execution by Sectors And Projects For The Year Ended 30<sup>th</sup> June 2025

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	5,700,039.00	1,502,438.00		7,202,477.00	4,346,615.00	2,855,862.00
1.2 Committee allowances	1,631,219.00	1,560,748.00		3,191,967.00	2,699,112.00	492,855.00
1.3 Use of goods and services	3,435,259.27	-		3,435,259.27	1,715,056.13	1,720,203.14
Sub-total	10,766,517.27	3,063,186.00	-	13,829,703.27	8,760,783.13	5,068,920.14
2.0 Monitoring and evaluation						
2.1 Capacity building	728,000.00	12,813.00		740,813.00	675,300.00	65,513.00
2.2 Committee allowances	2,238,000.00	(8,400.00)	1,517,568.94	3,747,168.94	496,481.00	3,250,687.94
2.3 Use of goods and services	2,417,258.63	1,515,635.00		3,932,893.63	1,388,573.00	2,544,320.63

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

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
Sub-total	5,383,258.63	1,520,048.00	1,517,568.94	8,420,875.57	2,560,354.00	5,860,521.57
4.0 Emergency unutilized	9,444,307.75		5,136,928.00	14,581,235.75		14,581,235.75
Sub-total	9,444,307.75	-	5,136,928.00	14,581,235.75	-	14,581,235.75
5.0 Bursary and Social Security						
5.1 Primary Schools				-		-
5.2 Secondary Schools	35,000,000.00	2,269,224.00		37,269,224.00	36,757,612.00	511,612.00
5.3 Tertiary Institutions	24,215,844.52	838,425.05		25,054,269.57	16,957,195.00	8,097,074.57
5.4 special needs	1,794,420.00			1,794,420.00	519,835.00	1,274,585.00
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
Sub-total	61,010,264.52	3,107,649.05	-	64,117,913.57	54,234,642.00	9,883,271.57

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

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
6.0 sports		252.00		252.00		252.00
Sub-total	-	252.00	-	252.00	-	252.00
7.0 Environment						
Mwingi north ng cdf environment activity project		4,387.00	0.06	4,387.06	252.00	4,135.06
Itivanzou secondary School			134,000.00	134,000.00	-	134,000.00
Ilalu Primary School		408.00	134,000.00	134,408.00	132,241.00	2,167.00
Muruu Primary School		1,849.00	134,000.00	135,849.00	133,941.00	1,908.00
Malili Primary School			134,000.00	134,000.00	-	134,000.00
Kamusiliu Primary School		28,842.25	134,000.00	162,842.25	134,656.00	28,186.25
Kalonzo secondary School		196.00	134,000.00	134,196.00	132,941.00	1,255.00
Mukekeni sec School			134,000.00	134,000.00	-	134,000.00
Mwingi North NG-CDF Office			134,000.00	134,000.00	-	134,000.00
Grassroot sensitization on climate change projects	1,800,000.00			1,800,000.00		1,800,000.00
Gai secondary school	150,000.00			150,000.00		150,000.00
Kandwia secondary school	150,000.00			150,000.00		150,000.00

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

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
Kamuwongo secondary school	150,000.00			150,000.00		150,000.00
Kyuso boys secondary school	150,000.00			150,000.00		150,000.00
Mandala secondary school	150,000.00			150,000.00		150,000.00
Tulanduli secondary school	150,000.00			150,000.00		150,000.00
Ngomeni secondary school	150,000.00			150,000.00		150,000.00
kalwa secondary school	150,000.00			150,000.00		150,000.00
Ndatani secondary school	150,000.00			150,000.00		150,000.00
mitamisyi secondary school	150,000.00			150,000.00		150,000.00
Matooni secondary school	150,000.00			150,000.00		150,000.00
Nthangani secondary school	150,000.00			150,000.00		150,000.00
Tulanduli primary school	150,000.00			150,000.00		150,000.00
Kamayagi secondary school	150,000.00			150,000.00		150,000.00
Kaundu secondary school	150,000.00			150,000.00		150,000.00
Kaliwa secondary school	150,000.00			150,000.00		150,000.00
Katooni secondary school	150,000.00			150,000.00		150,000.00
Ngungani secondary school	150,000.00			150,000.00		150,000.00
Kalatine secondary school	150,000.00			150,000.00		150,000.00

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

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
Kasyalani secondary school	150,000.00			150,000.00		150,000.00
Tseikuru secondary school	150,000.00			150,000.00		150,000.00
kaningo secondary school	150,000.00			150,000.00		150,000.00
3.0 Wikimuu primary school	150,000.00			150,000.00		150,000.00
Mwangea secondary school	150,000.00			150,000.00		150,000.00
Masyungwa secondary school	150,000.00			150,000.00		150,000.00
Masyungwa primary school	150,000.00			150,000.00		150,000.00
Ngalange secondary school	150,000.00			150,000.00		150,000.00
Itulu primary school	150,000.00			150,000.00		150,000.00
Kaghui primary school	150,000.00			150,000.00		150,000.00
Itivanzou primary school	150,000.00			150,000.00		150,000.00
Kavutoni primary school	2,672,098.66			2,672,098.66		2,672,098.66
Sub-total	8,972,098.66	35,682.25	1,072,000.06	10,079,780.97	534,031.00	9,545,749.97
8.0 Primary Schools Projects						
Aic mwarangeni primary school ng cdf project		906.00		906.00	126.00	780.00

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

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
Ciokereke primary school ng cdf project		735.00		735.00	-	735.00
Gacigongo primary school ng cdf project		795.00		795.00	126.00	669.00
Gai primary school ng cdf project		100,000.00		100,000.00	98,726.00	1,274.00
Gakombe primary school ng cdf project		374,478.00	826,076.00	1,200,554.00	1,199,402.00	1,152.00
gatoroni primary school ng cdf project		-	1,500,000.00	1,500,000.00	1,423,224.00	76,776.00
Ikaayuni primary school ng cdf project		658.00		658.00	-	658.00
Ikaayuni primary school ng cdf project		-	1,200,000.00	1,200,000.00	1,191,931.00	8,069.00
Ikoongo primary school ng cdf project		57,136.00		57,136.00	53,847.00	3,289.00
Imale primary school ng cdf project		636.00		636.00	126.00	510.00

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

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
Ithunzi primary school ng cdf project		1,800,406.00		1,800,406.00	1,798,879.00	1,527.00
Itivanzou primary school ng cdf project		1,202,228.00		1,202,228.00	1,198,427.00	3,801.00
Itunguni primary school ng cdf environment project		406.00		406.00	-	406.00
Itunguni primary school ng cdf project		406.00		406.00	-	406.00
Kaango primary school ng cdf project		1,200,000.00		1,200,000.00	1,198,140.00	1,860.00
kaghui primary school		1,500,000.00		1,500,000.00	1,498,726.00	1,274.00
Kaisinga primary school ng cdf project		1,518.00	1,200,000.00	1,201,518.00	1,198,941.00	2,577.00
Kakoongo primary school ng cdf project		1,715.00	1,200,000.00	1,201,715.00	1,197,597.00	4,118.00
Kakunike primary school ngcdf project		6,479.50		6,479.50	-	6,479.50
Kalaa primary school ng cdf project		100,500.00		100,500.00	98,726.00	1,774.00

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

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
Kalambani primary school ng cdf project		-	1,200,000.00	1,200,000.00	1,198,726.00	1,274.00
Kalatine primary school ng cdf project		702,532.00		702,532.00	697,481.00	5,051.00
Kaliani primary school ng cdf project		532.00		532.00	-	532.00
Kaliani primary school ng cdf project		3,469.25		3,469.25	126.00	3,343.25
Kaliwa primary school ng cdf project		32.00		32.00	-	32.00
Kalole primary school ng cdf project		1,200,204.00	900,000.00	2,100,204.00	2,096,977.00	3,227.00
Kamagara Primary School		-	1,200,000.00	1,200,000.00	1,199,726.00	274.00
Kamali primary school ng cdf project		2,004.25	540,452.00	542,456.25	126.00	542,330.25
Kamathitu primary school ng cdf project		1,064.75		1,064.75	126.00	938.75

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

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
kamatumo primary school		-	1,200,000.00	1,200,000.00	1,199,726.00	274.00
Kamuwongo primary school ng cdf project		677.25	900,000.00	900,677.25	898,378.00	2,299.25
Kamwerini primary school ng cdf project		1,341.00		1,341.00	-	1,341.00
Kandongu primary school ng cdf project		1,868.00		1,868.00	252.00	1,616.00
Kandwia primary school ng cdf project		586.80	1,200,000.00	1,200,586.80	1,198,941.00	1,645.80
Kangarai primary school ng cdf project		406.00		406.00	-	406.00
Kanyungu primary school ng cdf project		3,406.00		3,406.00	126.00	3,280.00
kanzinwa primary school		1,200,000.00		1,200,000.00	1,198,600.00	1,400.00
kariini primary school		-	1,200,000.00	1,200,000.00	1,199,726.00	274.00
Kasaini primary school ng cdf project		341.00		341.00	-	341.00

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

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
Kasiluni primary school ng cdf project		406.00		406.00	-	406.00
Kasioni primary school ng cdf project		406.00		406.00	126.00	280.00
KASYALANI PRIMARY SCHOOL		1,200,000.00		1,200,000.00	1,197,701.00	2,299.00
Kasyathyu Primary School NGCDF Project		2,456.50		2,456.50	-	2,456.50
Kasyongo primary school ng cdf project		394.75		394.75	126.00	268.75
Katakani primary school ng cdf project		2,002,332.00		2,002,332.00	1,997,241.00	5,091.00
Katangini primary school ng cdf project		851.50		851.50	126.00	725.50
kathamba primary school		1,200,000.00		1,200,000.00	1,198,266.00	1,734.00
Kathiani primary school ng cdf project		486.15		486.15	126.00	360.15
Kathitu primary school ng cdf project		933.25	1,200,000.00	1,200,933.25	1,197,827.00	3,106.25

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

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
Kathumulani primary school ng cdf project		2,215.00		2,215.00	126.00	2,089.00
Kathungu primary school ng cdf project		1,300,778.00		1,300,778.00	1,297,355.00	3,423.00
Katooni secondary school ng cdf project		2,500,057.00		2,500,057.00	2,496,725.00	3,332.00
Katse primary school ng cdf project		4,257.25		4,257.25	126.00	4,131.25
Katue primary school ng cdf project		1,611.25		1,611.25	126.00	1,485.25
Katuuni primary school ng cdf project		406.00		406.00	126.00	280.00
Kaundu primary school ng cdf project		4,296.25		4,296.25	126.00	4,170.25
Kavaani Primary School NGCDF Project		14,650.00		14,650.00	-	14,650.00
Kavuluko primary school ng cdf project		841.00		841.00	199,941.00	(199,100.00)

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

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
Kavutoni primary school ng cdf project		1,472.25		1,472.25	126.00	1,346.25
Kiisi primary school ng cdf project		659.75		659.75	126.00	533.75
kikatuni primary school		1,200,000.00		1,200,000.00	1,198,148.00	1,852.00
Kikumini Primary School NGCDF Project		701.00		701.00	126.00	575.00
Kilanga primary school ng cdf project		706.00		706.00	126.00	580.00
Kilulu primary school ng cdf project		205.00		205.00	-	205.00
Kimangao primary school ng cdf project		1,200,849.00		1,200,849.00	1,197,365.00	3,484.00
Kimela primary school ng cdf project		2,971.00		2,971.00	-	2,971.00
kimu primary school		2,200,000.00		2,200,000.00	2,196,876.00	3,124.00
Kingingo primary school ng cdf environment project		406.00	2,207,236.00	2,207,642.00	2,205,767.00	1,875.00

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

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
Kingitini primary school ng cdf project		981.00		981.00	-	981.00
Kiruini primary school ng cdf project		2,729.50		2,729.50	126.00	2,603.50
Kithumouni primary school ng cdf project		574.75		574.75	126.00	448.75
Kivangwa primary school ng cdf project		406.00		406.00	-	406.00
Koriro primary school ng cdf project		1,761.25		1,761.25	126.00	1,635.25
kwa katile primary school		-	1,200,000.00	1,200,000.00	1,199,301.00	699.00
Kwa mulungu primary school ng cdf project		406.00		406.00	-	406.00
Kwa nzula primary school ng cdf project		33,406.00		33,406.00	126.00	33,280.00
Kyandoo primary school ng cdf project		406.00		406.00	899,366.00	(898,960.00)

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

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
Kyangwithya primary school ng cdf project		8,934.75		8,934.75	126.00	8,808.75
kyenini primary school		1,300,000.00		1,300,000.00	1,298,726.00	1,274.00
Kyumbe primary school ng cdf project		1,215.00		1,215.00	126.00	1,089.00
Kyuso Primary school		19,560.00	1,200,000.00	1,219,560.00	1,198,701.00	20,859.00
Kyuso primary school ng cdf environment project account		98,875.00		98,875.00	97,126.00	1,749.00
Malatani primary school NG-CDF Project		347.00		347.00	126.00	221.00
Malili Primary School NGCDF Project		142,080.25		142,080.25	133,252.00	8,828.25
mandala primary school		1,200,000.00		1,200,000.00	1,198,140.00	1,860.00
Mandongoi primary school ng cdf project		28.25		28.25	-	28.25
Mangombo primary school ng cdf project		1,200,606.00		1,200,606.00	1,197,242.00	3,364.00

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

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
Manzinga primary school ng cdf project		441.00		441.00	-	441.00
Manzolo primary school ng cdf project		1,200,075.00		1,200,075.00	1,197,241.00	2,834.00
Manzuva primary school ng cdf project		1,498,975.00		1,498,975.00	1,495,950.00	3,025.00
Maru primary school ng cdf project		1,198,975.00		1,198,975.00	1,197,034.00	1,941.00
Maseesu primary school ng cdf project		198,592.25		198,592.25	195,126.00	3,466.25
masukanioni primary school		-	1,200,000.00	1,200,000.00	1,198,266.00	1,734.00
Mataka Primary School NGCDF Project		497,663.00		497,663.00	495,240.00	2,423.00
matooni primary school		600,597.00		600,597.00	597,815.00	2,782.00
mbangwani primary school		1,200,000.00		1,200,000.00	1,198,266.00	1,734.00
Mbarani primary school NG-CDF PROJECT		240.00		240.00	-	240.00

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

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
Mbui primary school ng cdf project		6,840.00		6,840.00	-	6,840.00
Mikwa primary school ng cdf projet		341.25		341.25	126.00	215.25
Mitamisyi primary school ng cdf projet		3,258.35		3,258.35	126.00	3,132.35
Mitamisyi Special School NGCDF Project		786.00		786.00	-	786.00
Mugoo primary school ng df projet		219.75		219.75	-	219.75
Muguusi Primary School NGCDF Project		2,081.00		2,081.00	-	2,081.00
Mukameni primary school ng cdf project		925.00		925.00	-	925.00
Mulangoni education centre ng cdf project		666.00		666.00	-	666.00
Mulangoni primary school ng cdf project		1,841.00		1,841.00	-	1,841.00

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

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
Musosya Primary School NGCDF Project		951.00		951.00	-	951.00
Mutairu primary school ng cdf project		1,200,108.00		1,200,108.00	1,198,974.00	1,134.00
Muthwani primary school ng cdf project		2,350.25		2,350.25	126.00	2,224.25
muuluko primary school		-	1,200,000.00	1,200,000.00	1,198,726.00	1,274.00
Mwangeni primary school ng cdf project		442.25		442.25	126.00	316.25
Mwania primary school ng cdf project		1,200,101.00		1,200,101.00	1,199,100.00	1,001.00
Mwanziu primary school ng cdf project		1,200,941.00		1,200,941.00	1,197,471.00	3,470.00
ndatha primary school		1,200,000.00		1,200,000.00	1,198,266.00	1,734.00
Ngaani primary school ng cdf project		906.00		906.00	666.00	240.00
ngalange primary school		1,300,000.00		1,300,000.00	1,297,241.00	2,759.00

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

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
Ngombeni primary school ng cdf project		500,894.00		500,894.00	497,126.00	3,768.00
Ngungani primary school ng cdf project		3,883.25		3,883.25	126.00	3,757.25
ngusyngi primary school		1,200,000.00		1,200,000.00	1,198,140.00	1,860.00
Nyamanzei primary school ng cdf project		1,432.25		1,432.25	126.00	1,306.25
Nzaalani primary school ng cdf project account		124,628.00		124,628.00	123,392.00	1,236.00
Nzaini primary school ng cdf project		1,200,067.00		1,200,067.00	1,197,236.00	2,831.00
Nzanzeni primary school ng cdf project		1,300,126.00		1,300,126.00	1,297,241.00	2,885.00
philip manandu primary school		1,200,000.00		1,200,000.00	1,198,266.00	1,734.00
Siveta primary school ng cdf project		15,407.00		15,407.00	126.00	15,281.00
syomukii primary school		341.00		341.00	-	341.00

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

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
Syumukii primary school ng cdf project		341.00		341.00	-	341.00
thua primary school		1,858.00	2,500,000.00	2,501,858.00	2,497,366.00	4,492.00
Tii primary school ng cdf project		1,200,975.00		1,200,975.00	1,197,830.00	3,145.00
Tondora primary school ng cdf project		537.25	1,501,383.00	1,501,920.25	1,496,367.00	5,553.25
Tulanduli primary school ng cdf project		1,207,061.00		1,207,061.00	1,199,141.00	7,920.00
Twaathi primary school ng cdf project		550,655.00		550,655.00	548,445.00	2,210.00
Tyaa kamuthale primary school ng cdf project		503.00		503.00	-	503.00
Usueni primary school ng cdf project		1,893.00		1,893.00	126.00	1,767.00
Wikimuu primary school ng cdf project		1,217.00		1,217.00	-	1,217.00

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

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
Winoti primary school ng cdf project		557.00		557.00	-	557.00
Ciatungu Primary School	1,750,000.00			1,750,000.00		1,750,000.00
Ilalu Primary School JSS	1,200,000.00			1,200,000.00		1,200,000.00
inyanzae Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Itivanzou Primary School	1,400,000.00			1,400,000.00		1,400,000.00
Itulu Primary School	1,750,000.00			1,750,000.00		1,750,000.00
Kaghui Primary School	1,750,000.00			1,750,000.00		1,750,000.00
Kalaa Primary School	2,500,000.00			2,500,000.00		2,500,000.00
Kambusu Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kamukuyuni Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Katangini Primary School JSS	1,200,000.00			1,200,000.00		1,200,000.00
katse Primary School	1,050,000.00			1,050,000.00		1,050,000.00
Konyu Primary School	1,400,000.00			1,400,000.00		1,400,000.00
Kyangwithya Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Matooni Primary School	2,000,000.00			2,000,000.00		2,000,000.00
Mikwa Primary School	1,050,000.00			1,050,000.00		1,050,000.00
Muruu Primary School	200,000.00			200,000.00		200,000.00

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

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
Ndathani Primary School	1,050,000.00			1,050,000.00		1,050,000.00
Ngaakayakwa Primary School	1,050,000.00			1,050,000.00		1,050,000.00
Nguuku Primary School	2,100,000.00			2,100,000.00		2,100,000.00
Tulanduli Primary School	2,400,000.00			2,400,000.00		2,400,000.00
Wikimuu Primary School	1,050,000.00			1,050,000.00		1,050,000.00
Yamwenze Primary School	1,200,000.00			1,200,000.00		1,200,000.00
manguu primary school	823,553.19			823,553.19		823,553.19
Sub-total	31,723,553.19	47,355,823.30	26,475,147.00	105,554,523.49	73,970,507.00	31,584,016.49
9.0 Secondary Schools Projects (List all the Projects)				-		
Gai Mixed Secondary School NGCDF Project		4,500,027.00		4,500,027.00	4,498,292.00	1,735.00
Itivanzou secondary school ng cdf project		532.50		532.50	252.00	280.50
Kalatine Girls Secondary School NGCDF Project		20.50		20.50	(122.00)	142.50

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

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
Kamathitu secondary school ng cdf project		504.00		504.00	-	504.00
Kamusiliu mix secondary school NG-CDF project		8,536.75		8,536.75	126.00	8,410.75
Karangeni mixed secondary school NG-CDF project		1,010.00		1,010.00	-	1,010.00
Katama secondary school ng cdf project		2,514,006.00		2,514,006.00	2,508,326.00	5,680.00
Katumbi mixed secondary school ng cdf project		1,741.00		1,741.00	-	1,741.00
Kaundu secondary school ng cdf project		269.00	1,300,000.00	1,300,269.00	1,297,941.00	2,328.00
kimangao boys secondary school NG-CDF project		110,515.00		110,515.00	110,240.00	275.00
Kimangao girlss secondary school ng cdf project		2,752.00		2,752.00	1,530.00	1,222.00
Kimu day secondary school ng cdf project		844.25		844.25	126.00	718.25

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

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
Kwa Katile mixed day secondary school		115.00		115.00	-	115.00
Kyuso Girls Secondary School NGCDF Project		744.00		744.00	126.00	618.00
Masukanioni secondary school NG-CDF project		17,042.00		17,042.00	-	17,042.00
Ngomeni secondary school ng cdf project		5,000,357.00		5,000,357.00	4,998,404.00	1,953.00
Nzanzeni secondary school ng cdf project		326.00		326.00	-	326.00
Kandwia Secondary School		155.00	3,000,000.00	3,000,155.00	2,999,481.00	674.00
Kyuso Secondary school		1,003,399.00	7,800,000.00	8,803,399.00	8,800,356.00	3,043.00
Mwangea secondary school ng cdf project		3,996,482.75		3,996,482.75	3,994,362.00	2,120.75

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

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
Katooni Secondary School	1,000,000.00			1,000,000.00		1,000,000.00
Gankanga Secondary School	2,500,000.00			2,500,000.00		2,500,000.00
Ngomeni Secondary School	500,000.00			500,000.00		500,000.00
Katama Secondary School	1,000,000.00			1,000,000.00		1,000,000.00
Kyuso Girls Secondary School	2,000,000.00			2,000,000.00		2,000,000.00
Kimu Secondary School	1,200,000.00			1,200,000.00		1,200,000.00
Tharaka Girls Secondary School	450,000.00			450,000.00		450,000.00
Kalonzo Secondary School	1,050,000.00			1,050,000.00		1,050,000.00
Sub-total	9,700,000.00	17,159,378.75	12,100,000.00	38,959,378.75	29,209,440.00	9,749,938.75

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

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
10.0 Tertiary institutions Projects (List all the Projects)						
Kewi kyuso campus ng cdf project		2,217.50		2,217.50	3,996,977.00	(3,994,759.50)
KMTC Tseikuru NG-CDF project		2,059.25		2,059.25	126.00	1,933.25
great tana campus of tharaka university	2,500,000.00		4,500,000.00	7,000,000.00	4,399,301.00	2,600,699.00
Sub-total	2,500,000.00	4,276.75	4,500,000.00	7,004,276.75	8,396,404.00	(1,392,127.25)
11.0 Security Projects						
Itivanzou chiefs office ng cdf project	-	2,501,897.35		2,501,897.35	2,498,276.00	3,621.35
Kamaindi assistant chiefs office ng cdf project		553.25		553.25	126.00	427.25

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

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
Kamavui market security lights ng cdf project		712.00		712.00	-	712.00
Kamuthale assistant chiefs office ng cdf project		500,002.25		500,002.25	499,146.00	856.25
Kamuwongo acc office ng cdf project		36,843.50		36,843.50	126.00	36,717.50
Kathaalani market security lights ng cdf project		712.00		712.00	-	712.00
Katooni market security lights ng cdf project		712.00		712.00	-	712.00
Katumbi chiefs office ng cdf project		754.25		754.25	126.00	628.25
Kavaani chiefs office ng cdf project		1,955.00		1,955.00	1,826.00	129.00
Kimu chiefs office ng cdf project account		849.00		849.00	-	849.00
Kyuso police station ng cdf project		586.00		586.00	-	586.00

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

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
Mandongoi assistant chiefs office ng cdf project		521.00		521.00	-	521.00
Mandongoi-boka wells road ng cdf project		1,625.00		1,625.00	126.00	1,499.00
Mitamisiyi chiefs office ng cdf project		460.00		460.00	-	460.00
Mukonga chiefs office ng cdf project		52.25		52.25	(74.00)	126.25
Mumoni Police Station NGCDF Project		203.00		203.00	-	203.00
Musavani assistant county commissioners office ng cdf project		(1,340.00)		(1,340.00)	-	(1,340.00)
Ndatani assistant chiefs office ng cdf project		275.00		275.00	-	275.00
Ngaie chiefs office ng cdf project		517.25		517.25	126.00	391.25
Ngungani police station NG-CDF PROJECT		117.00		117.00	-	117.00

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

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
Nziitu assistant chiefs office ng cdf project		5,649.30	11,121.00	16,770.30	126.00	16,644.30
Gai Asst. Chiefs Office			500,000.00	500,000.00	498,726.00	1,274.00
kyuso dcc office		1,000,000.00		1,000,000.00	987,285.00	12,715.00
kyandali assistant chiefs office		1,600,000.00		1,600,000.00	1,597,115.00	2,885.00
kakunike assistant chiefs office		910.00	600,000.00	600,910.00	599,201.00	1,709.00
kakoongo assistant chiefs office		1,600,000.00		1,600,000.00	1,598,086.00	1,914.00
katilinge assistant chiefs office		1,600,000.00		1,600,000.00	1,598,726.00	1,274.00
kathungu assistant chiefs office		-	500,000.00	500,000.00	497,561.00	2,439.00
thangichu subcounty office		500,000.00		500,000.00	498,546.00	1,454.00

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

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
tseikuru dcc residence		600,000.00		600,000.00	597,845.00	2,155.00
ngungani chiefs office		1,600,000.00		1,600,000.00	1,598,266.00	1,734.00
GAI ASSISTANT CHIEFS OFFICE		500,000.00		500,000.00	498,726.00	1,274.00
tseikuru dcc office		-		-	-	-
Kathiani assistant chiefs office ng cdf project		406.00		406.00	-	406.00
kaningo police station		-		-	-	-
Kyuso Depuy County Commsioner Office	1,000,000.00			1,000,000.00		1,000,000.00
Kyuso Police Station	300,000.00			300,000.00		300,000.00
Mumoni Assistant County Commissioners Office	1,000,000.00			1,000,000.00		1,000,000.00

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

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
Tseikuru Deputy County Commissioners office	1,000,000.00			1,000,000.00		1,000,000.00
Tyaa Kamuthale Assistant chiefs office	200,000.00			200,000.00		200,000.00
Sub-total	3,500,000.00	12,054,972.40	1,611,121.00	17,166,093.40	13,570,013.00	3,596,080.40
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)			-	-		-
12.2 Purchase of furniture and fittings				-		-
12.2 Construction of CDF office	-			-		-
Sub-total	-	-	-	-	-	-
13.0 Others						
Mwingi north ng cdf office project		842.00	874,428.00	875,270.00	874,554.00	716.00

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

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
Kwa katende manzolo SSD ngcdf project		121.00	-	121.00	-	121.00
Mwingi North NGCDF Sports Project	-	1,043.40	-	1,043.40	126.00	917.40
Sub-total	-	2,006.40	874,428.00	876,434.40	874,680.00	1,754.40
Funds pending approval**				-		-
unapproved projects	36,441,954.45	-		-		-
AiA				36,441,954.45		36,441,954.45
Sub-total	36,441,954.45	-	-	36,441,954.45	-	36,441,954.45
Total	179,441,954.47	84,303,274.90	53,287,193.00	317,032,422.37	192,110,854.13	124,921,568.24

*National Government Constituencies Development Fund (NGCDF)  
Mwingi North Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2025*

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

## 17. Notes to the Financial Statements

### 1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Mwingi North Constituency principal activity is the financing, implementation, and oversight of development projects aimed at improving social infrastructure and enhancing the livelihoods of the residents within the constituency.

### 2. Statement of Compliance and Basis of Preparation

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

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

The NG-CDF [mwingi north] has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2024/2025 up to the reporting date.

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

The recognition of all other non-financial assets acquired prior to the 2024/2025 financial year will be undertaken in the third year of the transition period, after the necessary identification and valuation processes have been completed.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF. The financial statements have been prepared

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

in accordance with the PFM Act, the NGCDF Act (include any other applicable legislation), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1<sup>st</sup> January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities. This IPSAS has no impact in the constituency
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1<sup>st</sup> January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. This IPSAS is not applicable at the constituency

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

IPSAS 45:	<i>Applicable 1<sup>st</sup> January 2025</i>
Property Plant and Equipment	The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-

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

	<p>maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>This IPSAS is applicable effective 1<sup>st</sup> July 2025</p>
IPSAS 46: Measurement	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>This IPSAS is applicable effective 1st July 2025</p>
IPSAS 47: Revenue	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>This IPSAS is applicable effective 1<sup>st</sup> July 2026</p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>This IPSAS is not applicable in the constituency this financial year</p>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public</p>

	sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. This IPSAS is not applicable at the constituency
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1<sup>st</sup> January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul> This IPSAS is not applicable at the constituency

*iii. Early adoption of standards*

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

4. Summary of Significant Accounting Policies

- a) Revenue recognition
  - i) Revenue from non-exchange transactions

Transfers from other government entities

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

- ii) Revenue from exchange transactions

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of

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

Interest income

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

Rental income

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

b) Budget information

The original budget was approved by Parliament on 12 June 2024 for the period 1<sup>st</sup> July 2024 to 30<sup>th</sup> June 2025 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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

c) Property, plant and equipment

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

recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

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

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

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is

recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

#### Fair value through net assets/ equity

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

#### Trade and other receivables

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

#### Fair value through surplus or deficit

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

#### Impairment

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

#### b) Financial liabilities

##### Classification

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

#### g) Inventories

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

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

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

h) Provisions

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

i) Social Benefits

Social benefits are cash transfers provided to:

- i. Specific individuals and / or households that meet the eligibility criteria,
- ii. Mitigate the effects of social risks and
- iii. Address the need of society as a whole.

The entity recognise a social benefit as an expense for the social benefit scheme at the same time that it recognise a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

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

k) Contingent assets

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

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

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025

#### 5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

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

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

6. Transfers from the NGCDF Board

Description	2024/2025
	Kshs
NGCDFB Transfers (Allocation for the FY)	179,441,954
TOTAL	179,441,954

7. Transfers from domestic and foreign partners

Description	2024/2025
	Kshs
Grants	-
Total	-

8. Finance income

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

*(Provide a brief explanation for this revenue)*

9. Miscellaneous income

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

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

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10. Employees cost

	2024/2025
	Kshs
NG-CDFC Basic staff salaries	3,001,295
Personal allowances paid as part of salary	-
House Allowance	521,400
Transport Allowance	468,000
Leave allowance	50,000
Gratuity to contractual employees	965,484
Employer Contributions Compulsory national social security schemes	129,600
Employer Contributions Compulsory Housing levy	61,569
Employer contributions to National Industrial Training Authority	2,500
Other (nhif)	84,651
<b>Total</b>	<b>5,284,499</b>

11. Committee Expenses

	2024/2025
	Kshs
Sitting allowance	1,200,000
Other Committee expenses	491,100
<b>Total</b>	<b>1,691,100</b>

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

12. Use of Goods and services

	2024/2025
	Kshs
Utilities, supplies and services	137,412
Communication, supplies and services	145,766
Domestic travel and subsistence	410,100
Printing, advertising and information supplies & services	542,200
Office Rent	-
Training expenses	-
Hospitality supplies and services	436,210
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	392,025
Fuel, oil & lubricants	1,654,670
Bank Charges	65,328
Routine maintenance – vehicles and other transport equipment	228,476
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	1,298,835
<b>Total</b>	<b>5,311,022</b>

13. Other Government Units Actual expenditure

Description	2024/2025
	Kshs
Primary Schools Actual expenditure	73,970,507
Secondary Schools Actual Expenditure	29,209,440
Tertiary Institutions Actual Expenditure	8,396,404
<b>Total</b>	<b>111,576,351</b>

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

14. Other Grants and transfers Actual expenditure

	<i>2024/2025</i>
	Kshs
Bursary – secondary schools	36,757,612
Bursary – tertiary institutions	16,957,195
Bursary – special schools	519,835
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	13,570,013
Climate change mitigation projects	534,031
Emergency projects Actual Expenditure	-
Roads projects	-
Others specify	874,680
<b>Total</b>	<b>69,213,366</b>

15. Depreciation and Amortization Expenses

Description	<i>2024/2025</i>
	Kshs
Property Plant and Equipment	-
Intangible Assets	-
<b>Total</b>	<b>-</b>

16. Digital Hubs Expenses

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

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

17. Gain/loss on Sale of Assets

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

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

18. Impairment Loss

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

*(Provide brief explanation on assets impairment loss)*

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
Name Of Bank, Account No. (kcb kyuso a/c 1332211448)	82,042,580	-
Operations account pending closure (equity bank mwingi a/c 0590292513495)	832,139	6,725,646.05
Name of Bank, account No. (kcb kyuso a/c no 1326953516)	1,930,973	965,488.95
Name of Bank, account No. (PMC's account)	3,673,922	76,612,139.85
<b>Total</b>	<b>88,479,614</b>	<b>84,303,275</b>
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations ( <i>Specify</i> )	-	-
Total	-	-
<i>[Provided Cash Count Certificates for Each]</i>		

*(Provided a schedules of all reconciled PMC bank balances as at the end of the period)*

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

20. Receivables from Exchange Transactions

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

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

i. Ageing Analysis for Receivables

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

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

21. Receivables from Non-Exchange Transactions

Description	2024/2025		Opening Statement 1* July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	36,441,954		53,287,193.00	
Outstanding imprest	-		-	
<b>Total</b>	<b>36,441,954</b>		<b>53,287,193</b>	
Ageing Analysis- Receivables from non-exchange transactions	2024/2025	% of the total	Opening Balance	% of the total
Less than 1 year	36,441,954	100%	53,287,193	100%
Between 1-2 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	<b>36,441,954</b>	<b>100%</b>	<b>53,287,193</b>	<b>100%</b>

22. Prepayments

Description	2024/2025		Opening Statement 1* July 2024	
	Kshs		Kshs	
Prepaid Rent				
Prepaid Insurance				
Prepaid Electricity Costs				
Other Prepayments ( <i>Specify</i> )				
<b>Total</b>				

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

23. Property, Plant and Equipment

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

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

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Valuation

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30<sup>th</sup> June 2020).

22 b) Property, Plant and Equipment at Cost

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

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

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

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

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

24. Intangible Assets

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

25. Right-of use assets

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

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

26. Trade and Other Payables

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

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

27. Third-Party deposits

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

Retentions aging analysis.

	2024/2025	% of the total	2023/2024	% of the total
Less than 1 year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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

28. Lease Liabilities

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

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

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Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	2024/2025
	Kshs
Gratuity at the beginning of the year 1 <sup>st</sup> of July	965,489
Gratuity held during the year	965,484
Gratuity paid during the year	-
Total Gratuity Provision 30th June 2025 (A+B-C)	1,930,973.00

30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	(13,634,384)
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in Prepayment	-
Changes in receivables	16,845,239
Changes in deferred income	-
Changes in Third party deposits	-
Changes in gratuity provision	965,484
Changes in payments received in advance	-
Net cash flow from operating activities	<b>4,176,339</b>

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

31. Financial Risk Management

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

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

i) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30 <sup>th</sup> June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	36,441,954	36,441,954	-	-
Bank balances	88,479,614	88,479,614	-	-
Total	124,921,568	124,921,568	-	-
As at 30 June 2024				
Receivables from exchange transactions		-	-	-
Receivables from non-exchange transactions	53,287,193	53,287,193	-	-
Bank balances	84,303,275	84,303,275	-	-
Total	137,590,468	137,590,468	-	-

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

Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 <sup>th</sup> June 2025				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	1,930,973.00	1,930,973.00
Total	-	-	1,930,973.00	1,930,973.00
As at 30 <sup>th</sup> June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	965,489.00	965,489.00
Total	-	-	965,489.00	965,489.00

iii) Market risk

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

a) Foreign currency risk

The *Entity* has no transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

## Financial Risk Management

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

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

### b) Interest rate risk

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

#### Management of interest rate risk

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

#### Fair value of financial assets and liabilities

##### a) Financial instruments measured at fair value.

##### Determination of fair value and fair values hierarchy

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

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).

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

- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

iv) Capital Risk Management

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

Description	2024/2025	<i>Opening Statement 1<sup>st</sup> July 2024</i>
	Kshs	Kshs
Revaluation Reserve	136,624,979	136,624,979
Retained Earnings	(13,634,384)	-
Capital Reserve	-	-
Total Funds	122,990,595	136,624,979
Total Borrowings	-	-
Less: Cash and Bank Balances	88,479,614	84,303,275
Net Debt/(Excess Cash And Cash Equivalentents)	88,479,614	84,303,275
Gearing	0%	0%

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

32. Related Party Disclosures

	2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,691,100	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	196,287,193	-
Total	197,978,293	-

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

(Give details)

Contingent Liabilities

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

35. Capital Commitments

Capital Commitments	2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Authorized for	-	-
Authorized and Contracted for	-	-
Total	-	-

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

36. Events after the Reporting Period

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

37. Ultimate and Holding Entity

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

38. Currency

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

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

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18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures	16,884,226			16,884,226
Transport equipment	11,273,103			11,273,103
Office equipment, furniture, and fittings	2,551,910			2,551,910
ICT Equipment and Other ICT Assets	524,670			524,670
Other Machinery and Equipment	874,000			874,000
Intangible assets				
Total	32,107,909			32,107,909

*(Attached a complete asset register showing all the assets in the constituency with the date of purchase, cost of the asset, depreciation rate, depreciation for the year, accumulated depreciation and the NBV of the assets)*

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

Annex 2 –PMC Bank Balances as at 30<sup>th</sup> June 2025

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Aic mwarangeni primary school ng cdf project	KCB Kyuso	1296627861	780.00	
Ciokereke primary school ng cdf project	KCB Kyuso	1291444157	735.00	
Gacigongo primary school ng cdf project	KCB Kyuso	1296304906	669.00	
Gai primary school ng cdf project	KCB Kyuso	1328302156	1,274.00	
Gakombe primary school ng cdf project	KCB Kyuso	1274869234	1,152.00	
gatoroni primary school ng cdf project	KCB Kyuso	1332442560	12,510.00	
Ikaayuni primary school ng cdf project	KCB Kyuso	1274708184	658.00	
Ikaayuni primary school ng cdf project	KCB Kyuso	1334399387	8,069.00	
Ikoongo primary school ng cdf project	KCB Kyuso	1206122773	3,289.00	
Imale primary school ng cdf project	KCB Kyuso	1293502707	510.00	
Ithunzi primary school ng cdf project	KCB Kyuso	1296315096		

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
			1,527.00	
Itivanzou primary school ng cdf project	KCB Kyuso	1287416276	3,801.00	
Itunguni primary school ng cdf environment project	KCB Kyuso	1294810162	406.00	
Itunguni primary school ng cdf project	KCB Kyuso	1291047425	406.00	
Kaango primary school ng cdf project	KCB Kyuso	1330097564	1,860.00	
kaghui primary school	KCB Kyuso	1330201248	1,274.00	
Kaisinga primary school ng cdf project	KCB Kyuso	1249749905	2,577.00	
Kakoongo primary school ng cdf project	KCB Kyuso	1284620379	4,118.00	
Kakunike primary school ngcdf project	KCB Kyuso	1208133691	6,479.50	
Kalaa primary school ng cdf project	KCB Kyuso	1327797216	1,774.00	
Kalambani primary school ng cdf project	KCB Kyuso	1330483448	1,274.00	
Kalatine primary school ng cdf project	KCB Kyuso	1287737110	5,051.00	
Kaliani primary school ng cdf project	KCB Kyuso	1295012456	532.00	

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Kaliani primary school ng cdf project	KCB Kyuso	1287775977	3,343.25	
Kaliwa primary school ng cdf project	KCB Kyuso	1291230866	32.00	
Kalole primary school ng cdf project	KCB Kyuso	1252854064	3,227.00	
Kamagara Primary School	KCB Kyuso	1337087998	274.00	
Kamali primary school ng cdf project	KCB Kyuso	1286631181	1,878.25	
Kamathitu primary school ng cdf project	KCB Kyuso	1317873076	938.75	
kamatumo primary school	KCB Kyuso	1330631129	274.00	
Kamuwongo primary school ng cdf project	KCB Kyuso	1208152912	2,299.25	
Kamwerini primary school ng cdf project	KCB Kyuso	1287245382	1,341.00	
Kandongu primary school ng cdf project	KCB Kyuso	1318349710	1,616.00	
Kandwia primary school ng cdf project	KCB Kyuso	1287432611	1,645.80	
Kangarai primary school ng cdf project	KCB Kyuso	1296885445	406.00	
Kanyungu primary school ng cdf project	KCB Kyuso	1296305058	3,280.00	

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
kanzinwa primary school	KCB Kyuso	1331812070	1,400.00	
kariini primary school	KCB Kyuso	1330201159	274.00	
Kasaini primary school ng cdf project	KCB Kyuso	1288076096	341.00	
Kasiluni primary school ng cdf project	KCB Kyuso	1287131085	406.00	
Kasioni primary school ng cdf project	KCB Kyuso	1296610721	280.00	
KASYALANI PRIMARY SCHOOL	KCB Kyuso	1330195094	2,299.00	
Kasyathyu Primary School NGCDF Project	KCB Kyuso	12122707516	2,456.50	
Kasyongo primary school ng cdf project	KCB Kyuso	1317307925	268.75	
Katakani primary school ng cdf project	KCB Kyuso	1266718621	5,091.00	
Katangini primary school ng cdf project	KCB Kyuso	1316919889	725.50	
kathamba primary school	KCB Kyuso	1330469968	1,734.00	
Kathiani primary school ng cdf project	KCB Kyuso	1317308093	360.15	
Kathitu primary school ng cdf project	KCB Kyuso	1288017243	3,106.25	

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Kathumulani primary school ng cdf project	KCB Kyuso	1267898429	2,089.00	
Kathungu primary school ng cdf project	KCB Kyuso	1207275891	3,423.00	
Katooni secondary school ng cdf project	KCB Kyuso	1252839804	3,332.00	
Katse primary school ng cdf project	KCB Kyuso	1291149392	4,131.25	
Katue primary school ng cdf project	KCB Kyuso	1296625303	1,485.25	
Katuuni primary school ng cdf project	KCB Kyuso	1293235091	280.00	
Kaundu primary school ng cdf project	KCB Kyuso	1234637855	4,170.25	
Kavaani Primary School NGCDF Project	KCB Kyuso	1234112558	14,650.00	
Kavuluko primary school ng cdf project	KCB Kyuso	1289441294	900.00	
Kavutoni primary school ng cdf project	KCB Kyuso	1297746309	1,346.25	
Kiisi primary school ng cdf project	KCB Kyuso	1317574540	533.75	
kikatuni primary school	KCB Kyuso	1330097998	1,852.00	
Kikumini Primary School NGCDF Project	KCB Kyuso	1234607107	575.00	

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Kilanga primary school ng cdf project	KCB Kyuso	1293329509	580.00	
Kilulu primary school ng cdf project	KCB Kyuso	1287416233	205.00	
Kimangao primary school ng cdf project	KCB Kyuso	1285874625	3,484.00	
Kimela primary school ng cdf project	KCB Kyuso	1234471191	2,971.00	
kimu primary school	KCB Kyuso	1330200918	3,124.00	
Kingingo primary school ng cdf environment project	KCB Kyuso	1294053183	1,875.00	
Kingitini primary school ng cdf project	KCB Kyuso	1286489563	981.00	
Kiruini primary school ng cdf project	KCB Kyuso	1184003783	2,603.50	
Kithumouni primary school ng cdf project	KCB Kyuso	1316919692	448.75	
Kivangwa primary school ng cdf project	KCB Kyuso	1291891072	406.00	
Koriro primary school ng cdf project	KCB Kyuso	1287143709	1,635.25	
kwa katile primary school	KCB Kyuso	1333509103	699.00	
Kwa mulungu primary school ng cdf project	KCB Kyuso	1286969468	406.00	

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Kwa nzula primary school ng cdf project	KCB Kyuso	1297273710	33,280.00	
Kyandoo primary school ng cdf project	KCB Kyuso	1291613129	1,040.00	
Kyangwithya primary school ng cdf project	KCB Kyuso	1317065662	8,808.75	
kyenini primary school	KCB Kyuso	1330201078	1,274.00	
Kyumbe primary school ng cdf project	KCB Kyuso	1273238133	1,089.00	
Kyuso Primary school	KCB Kyuso	1174697679	20,859.00	
Kyuso primary school ng cdf environment project account	KCB Kyuso	1272987132	1,749.00	
Malatani primary school NG-CDF Project	KCB Kyuso	1280182350	221.00	
Malili Primary School NGCDF Project	KCB Kyuso	1241252378	8,828.25	
mandala primary school	KCB Kyuso	1331814359	1,860.00	
Mandongoi primary school ng cdf project	KCB Kyuso	1287736831	28.25	
Mangombo primary school ng cdf project	KCB Kyuso	1296610667	3,364.00	
Manzinga primary school ng cdf project	KCB Kyuso	1288056281	441.00	

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Manzolo primary school ng cdf project	KCB Kyuso	1297503031	2,834.00	
Manzuva primary school ng cdf project	KCB Kyuso	1317633423	3,025.00	
Maru primary school ng cdf project	KCB Kyuso	1317939808	1,941.00	
Maseesu primary school ng cdf project	KCB Kyuso	1291163115	3,466.25	
masukani primary school	KCB Kyuso	1330724399	1,734.00	
Mataka Primary School NGCDF Project	KCB Kyuso	1252149824	2,423.00	
matooni primary school	KCB Kyuso	1266395598	2,782.00	
mbangwani primary school	KCB Kyuso	1330144821	1,734.00	
Mbarani primary school NG-CDF PROJECT	KCB Kyuso	1198042389	240.00	
Mbui primary school ng cdf project	KCB Kyuso	1287427111	6,840.00	
Mikwa primary school ng cdf projet	KCB Kyuso	131787309	215.25	
Mitamisi primary school ng cdf projet	KCB Kyuso	1317633350	3,132.35	
Mitamisi Special School NGCDF Project	KCB Kyuso	1234113791	786.00	

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Mugoo primary school ng df project	KCB Kyuso	1317633512	219.75	
Muguusi Primary School NGCDF Project	KCB Kyuso	1234113813	2,081.00	
Mukameni primary school ng cdf project	KCB Kyuso	1288058714	925.00	
Mulangoni education centre ng cdf project	KCB Kyuso	1286046122	666.00	
Mulangoni primary school ng cdf project	KCB Kyuso	1288182406	1,841.00	
Musosya Primary School NGCDF Project	KCB Kyuso	1241375968	951.00	
Mutairu primary school ng cdf project	KCB Kyuso	1234113716	1,134.00	
Muthwani primary school ng cdf project	KCB Kyuso	1296285642	2,224.25	
muuluko primary school	KCB Kyuso	1330097661	1,274.00	
Mwangeni primary school ng cdf project	KCB Kyuso	1318128528	316.25	
Mwania primary school ng cdf project	KCB Kyuso	1234715643	1,001.00	
Mwanziu primary school ng cdf project	KCB Kyuso	1288017049	3,470.00	
ndatha primary school	KCB Kyuso	1330097750	1,734.00	

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Ngaani primary school ng cdf project	KCB Kyuso	1287232329	240.00	
ngalange primary school	KCB Kyuso	1330097343	2,759.00	
Ngombeni primary school ng cdf project	KCB Kyuso	1234717689	3,768.00	
Ngungani primary school ng cdf project	KCB Kyuso	1182693466	3,757.25	
ngusyngi primary school	KCB Kyuso	1331592259	1,860.00	
Nyamanzei primary school ng cdf project	KCB Kyuso	1296885321	1,306.25	
Nzaalani primary school ng cdf project account	KCB Kyuso	1261443446	1,236.00	
Nzaini primary school ng cdf project	KCB Kyuso	1260096998	2,831.00	
Nzanzeni primary school ng cdf project	KCB Kyuso	1261236629	2,885.00	
philip manandu primary school	KCB Kyuso	1330200705	1,734.00	
Siveta primary school ng cdf project	KCB Kyuso	1296622150	15,281.00	
syomukii primary school	KCB Kyuso	1288627416	341.00	
Syumukii primary school ng cdf project	KCB Kyuso	1288627416	341.00	

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
thua primary school	KCB Kyuso	1298029147	4,492.00	
Tii primary school ng cdf project	KCB Kyuso	1272987515	3,145.00	
Tondora primary school ng cdf project	KCB Kyuso	1317143116	5,553.25	
Tulanduli primary school ng cdf project	KCB Kyuso	1268310549	7,920.00	
Twaathi primary school ng cdf project	KCB Kyuso	1317873084	2,210.00	
Tyaa kamuthale primary school ng cdf project	KCB Kyuso	1270035061	503.00	
Usueni primary school ng cdf project	KCB Kyuso	1175857742	1,767.00	
Wikimuu primary school ng cdf project	KCB Kyuso	1293353531	1,217.00	
Winoti primary school ng cdf project	KCB Kyuso	1286385857	557.00	
Gai Mixed Secondary School NGCDF Project	KCB Kyuso	1252807279	1,735.00	
Itivanzou secondary school ng cdf project	KCB Kyuso	1234326728	280.50	
Kalatine Girls Secondary School NGCDF Project	KCB Kyuso	1200533259	2,500,142.50	
Kamathitu secondary school ng cdf project	KCB Kyuso	1263354213	504.00	

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Kamusiliu mix secondary school NG-CDF project	KCB Kyuso	1172202443	8,410.75	
Karangeni mixed secondary school NG-CDF project	KCB Kyuso	1279237236	1,010.00	
Katama secondary school ng cdf project	KCB Kyuso	1287427278	5,680.00	
Katumbi mixed secondary school ng cdf project	KCB Kyuso	1273704142	1,741.00	
Kaundu secondary school ng cdf project	KCB Kyuso	1268158666	2,328.00	
kimangao boys secondary school NG-CDF project	KCB Kyuso	1277766762	275.00	
Kimangao girlss secondary school ng cdf project	KCB Kyuso	1325537527	1,222.00	
Kimu day secondary school ng cdf project	KCB Kyuso	1291047298	718.25	
Kwa Katile mixed day secondary school	KCB Kyuso	1273321723	115.00	
Kyuso Girls Secondary School NGCDF Project	KCB Kyuso	1179394135	618.00	
Masukanioni secondary school NG-CDF project	KCB Kyuso	1280743565	17,042.00	
Ngomeni secondary school ng cdf project	KCB Kyuso	1198861681	1,953.00	
Nzanzeni secondary school ng cdf project	KCB Kyuso	1288454562	326.00	

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Kandwia Secondary School	KCB Kyuso	1275855768	674.00	
Kyuso Secondary school	KCB Kyuso	1178915646	3,043.00	
Mwangea secondary school ng cdf project	KCB Kyuso	1323063358	2,120.75	
Kewi kyuso campus ng cdf project	KCB Kyuso	1291443126	5,240.50	
KMTC Tseikuru NG-CDF project	KCB Kyuso	1279335610	1,933.25	
great tana campus of tharaka university	KCB Kyuso	1330750772	100,699.00	
Itivanzou chiefs office ng cdf project	KCB Kyuso	1184074275	3,621.35	
Kamaindi assistant chiefs office ng cdf project	KCB Kyuso	1319575129	427.25	
Kamavui market security lights ng cdf project	KCB Kyuso	1295880873	712.00	
Kamuthale assistant chiefs office ng cdf project	KCB Kyuso	1317217284	856.25	
Kamuwongo acc office ng cdf project	KCB Kyuso	1291230181	36,717.50	
Kathaalani market security lights ng cdf project	KCB Kyuso	1295642549	712.00	
Katooni market security lights ng cdf project	KCB Kyuso	1295643529	712.00	

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Katumbi chiefs office ng cdf project	KCB Kyuso	1323062831	628.25	
Kavaani chiefs office ng cdf project	KCB Kyuso	1318129729	129.00	
Kimu chiefs office ng cdf project account	KCB Kyuso	1266419292	849.00	
Kyuso police station ng cdf project	KCB Kyuso	1288495064	586.00	
Mandongoi assistant chiefs office ng cdf project	KCB Kyuso	1291048065	521.00	
Mandongoi-boka wells road ng cdf project	KCB Kyuso	1327001241	1,499.00	
Mitamisiyi chiefs office ng cdf project	KCB Kyuso	1288627165	460.00	
Mukonga chiefs office ng cdf project	KCB Kyuso	1316865304	126.25	
Mumoni Police Station NGCDF Project	KCB Kyuso	1252358989	203.00	
Musavani assistant county commissioners office ng cdf project	KCB Kyuso	1327674106	(1,340.00)	
Ndatani assistant chiefs office ng cdf project	KCB Kyuso	1286168287	275.00	
Ngaiie chiefs office nf cdf roject	KCB Kyuso	1316865592	391.25	
Ngungani police station NG-CDF PROJECT	KCB Kyuso	1279728329	117.00	

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Nziitu assistant chiefs office ng cdf project	KCB Kyuso	13181970031	5,523.30	
Gai Asst. Chiefs Office	KCB Kyuso	1330240782	1,274.00	
kyuso dcc office	KCB Kyuso	1332008429	12,715.00	
kyandali assistant chiefs office	KCB Kyuso	1332307930	2,885.00	
kakunike assistant chiefss office	KCB Kyuso	1184265666	1,709.00	
kakoongo assistant chiefs office	KCB Kyuso	1331054656	1,914.00	
katilinge assistant chiefs office	KCB Kyuso	1330195337	1,274.00	
kathungu assistant chiefs office	KCB Kyuso	1337993190	2,439.00	
thangichu subcounty office	KCB Kyuso	1331054672	1,454.00	
tseikuru dcc residence	KCB Kyuso	1331444942	2,155.00	
ngungani chiefs office	KCB Kyuso	1330098129	1,734.00	
GAI ASSISTANT CHIEFS OFFICE	KCB Kyuso	1334399387	1,274.00	
tseikuru dcc office	KCB Kyuso	1331453488	-	

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Kathiani assistant chiefs office ng cdf project	KCB Kyuso	1285685083	406.00	
kaningo police station	KCB Kyuso	1341505812	-	
Mwingi north ng cdf environment activity project	KCB Kyuso	1272383431	4,135.00	
Itivanzou secondary School	KCB Kyuso	1265958688	134,000.00	
Ilalu Primary School	KCB Kyuso	1295771527	2,167.00	
Muruu Primary School	KCB Kyuso	1291230696	1908	
Malili Primary School	KCB Kyuso	1241252378	134000	
Kamusiliu Primary School	KCB Kyuso	1208022571	28186.25	
Kalonzo secondary School	KCB Kyuso	1258223058	1255	
Mukekeni sec, School	KCB Kyuso	1335886486	134000	
Mwingi North NG-CDF Office	KCB Kyuso	1170242375	134000	
Mwingi north ng cdf office project	KCB Kyuso	1297692616	716	
Kwa katende manzolo SSD ng cdf project	KCB Kyuso	1287989187	121	
Mwingi North NGCDF Sports Project	KCB Kyuso	1233805339	917.4	
TOTALS			3,673,921.85	

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

Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Unsupported allowances.	committee	Availed Supporting documents.	Resolved
2	Unsupported training expenses		Availed Supporting documents.	Resolved
3	Stale Cheques		Stale cheques reversed and reissued	Resolved

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 Name. Mohamed Ibrahim Jattani  
 Fund Account Manager.

