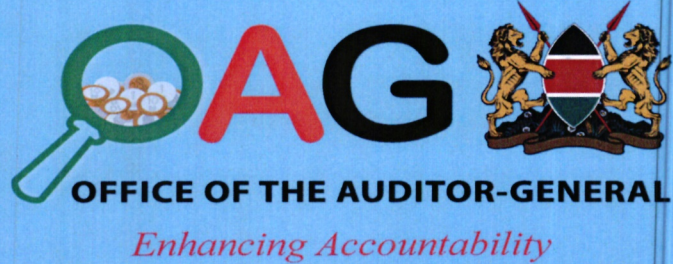


REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY	
<b>REPORT</b>	
DATE: 26 JUL 2023	DAY: WED
TABLED BY:	HON NAOMI WAQO MP Deputy Majority Whip Ferdinand Murahi
OF THE TABLE:	

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**THE AUDITOR-GENERAL**

**ON**

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

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

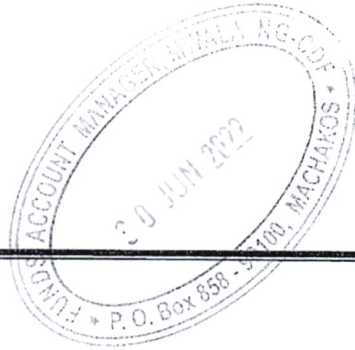


OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
**MACHAKOS HUB.**

*Revised Template 30<sup>th</sup> June 2022*

06 APR 2023

**RECEIVED**



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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

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

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## **I. Key Constituency Information and Management**

### **(a) Background information**

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

### **Mandate**

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

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

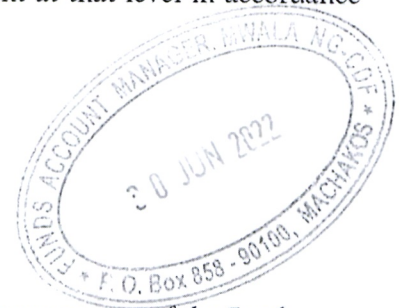
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

#### **Vision**

Equitable Socio-economic development countrywide

#### **Mission**

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



#### **Core Values**

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

#### **Functions of NG-CDF Committee**

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

#### **(b) Key Management**

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

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

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

ii. National Government Constituency Development Fund Committee (NGCDFC)

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Erick Munyao
2.	Sub-County Accountant	Lucy Matee
3.	Chairman NGCDFC	Danson Muange
4.	Member NGCDFC	Dominic Mutiso

**(d) Fiduciary Oversight Arrangements**

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

**(e) MWALA Constituency NGCDF Headquarters**

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



**(f) MWALA Constituency NGCDF Contacts**

Telephone: (254) 0722-594-319  
E-mail: [mwala@ngcdf.go.ke](mailto:mwala@ngcdf.go.ke)  
Website: [www.mwalangcdf.go.ke](http://www.mwalangcdf.go.ke)

**(g) MWALA Constituency NGCDF Bankers**

Kenya Commercial Bank  
Account no. 1106340353  
Masii, Branch

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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



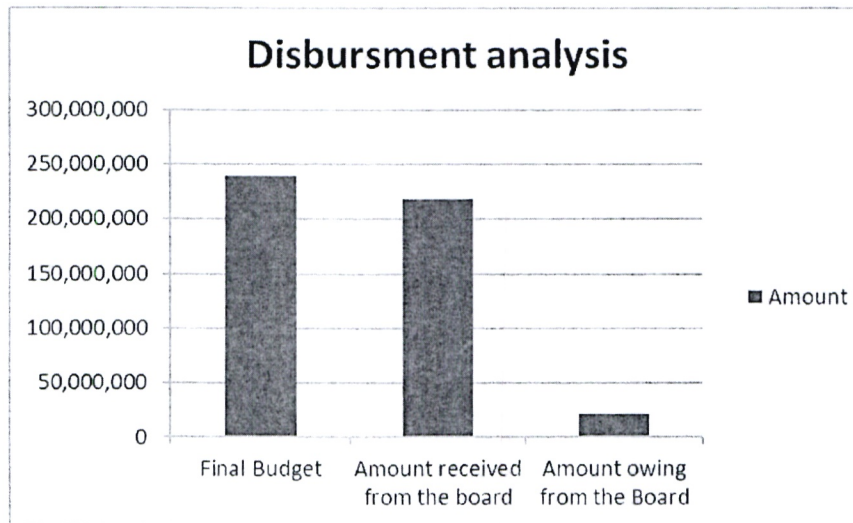
**II. NG-CDFC Chairman's Report**

*(One to two pages)*

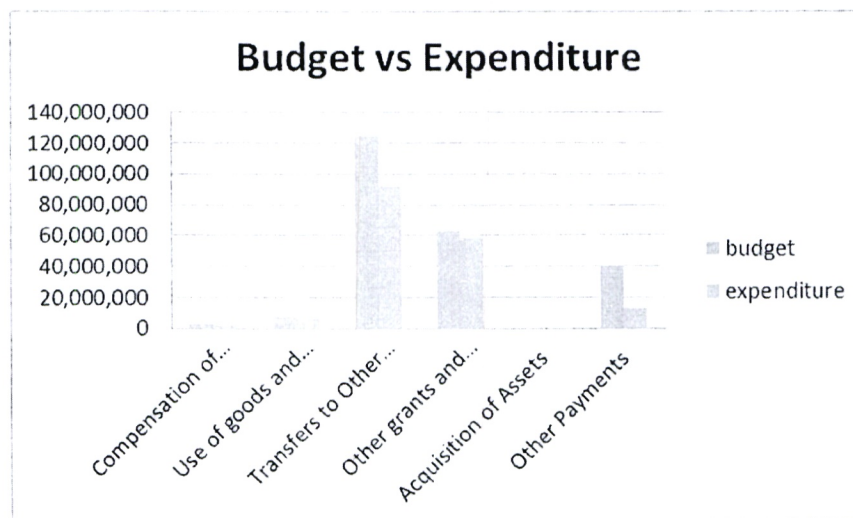


The following are graphs and pie charts showing the constituency performance on budget execution for summarized items of expenditure:

Compensation of Employees	3,286,140.80	2,101,428.00
Use of goods and services	7,375,551.30	7,012,148.00
Transfers to Other Government Units	125,150,000.00	91,760,000.00
Other grants and transfers	<b>62,582,207.00</b>	<b>57,992,046.00</b>
Acquisition of Assets	-	-
Other Payments	39,737,004.20	12,842,500.00
0	1,500,000.00	-
<b>TOTAL</b>	<b>239,630,903.30</b>	<b>171,708,122.00</b>



Ng-CDF fund has enhanced great development by giving Mwala constituency residence a way of meeting their development needs. The fund has aided children from poor families to get education and not forgetting giving schools' opportunity to hold sporting activities. Presented is the constituency Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022. The actual receipt from the NGCDF board for the year 2021/22 was Kshs. 184,677,758. The allocation for the year was Kshs. 137,088,879, other owing from the board was Kshs. 69,488,879 the opening balance was Kshs. 33,053,145. All this formed part of the budget for the year. By the closure of the financial year, a balance of Kshs.21,900,000 of the allocated had not been received as elaborated in the appropriate summary (see graph on appropriation of the budget utilization).



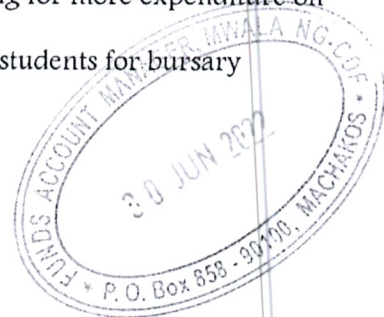


### **Development Planning**

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is reviewing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NGCDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

### **EMERGING ISSUES RELATED TO MWALA NG-CDF**

1. The rapidly increasing population in the constituency demanding for more expenditure on projects e.g. more classrooms
2. Declining sources of income for constituents leading to needier students for bursary
3. Increasing emergency cases due to lack of rainfall



The rapid rate of inflation. This leads to more expenditure on projects than previously projected

4. Influx of the Covid-19 pandemic and related challenges

**IMPLEMENTATION CHALLENGES**

I. The Covid-19 virus which has paralyzed most of the development project implementation and particularly affected the degree of interaction of the NG-CDFC, staff and constituents.

In this regard the constituency is strictly adhering to the ministry of health directives of social distancing, hand washing and wearing of face masks at all times.

II. Inadequate funds for emergency projects. Most emergency cases are left unfunded because the available funds are not sufficient to meet the increasing emergency

The constituency usually seeks support from other government and non-governmental entities to fund all or some of the emergency cases not factored by Mwala NG-CDF.

III. Lack of knowledge on the part of PMCs on procurement procedures and guidelines.

DANSON MWANJE  
.....  
Name [Signature]  
CHAIRMAN NGCDF COMMITTEE



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

#### Introduction

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

The key development objectives of *MWALA Constituency 2018-2022* plan are to:

#### **Strategic Area One: Education**

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

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

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

#### **Strategic Area Two: Environment**

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

Initiative: Initiate and enhance conservation programs within the constituency

Initiative:

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

#### **Strategic Area Three: Security**

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

Initiative: Improving infrastructure and servicedelivery

#### **Strategic Area Four: Sports**

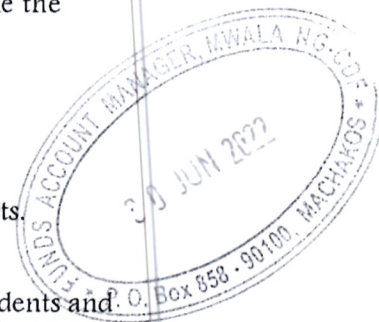
Objective: Empower and develop youth and special groups to reduced dependence and spur economic growth through sports

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

#### **Strategic Area Five: Information Communication and Technology (ICT)**

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

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



**Progress on attainment of Strategic development objectives**

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions  Number of bursary beneficiaries at all levels	Number of classrooms increased from 510 to 530  Number of laboratories increased from 5 to 7  Number of dormitories increased from 7 to 10  Number of administration blocks increased from 12 to 14
Environment	Conserved environment through natural resources conservation initiatives	Environment conservation  Equip schools and public facilities with sanitation	Number of sand dams  Number of sanitation facilities built in primary and secondary  Number of trees	Number of sand dams increased from 13 to 17  Number of sanitation facilities increased from 40 to 52



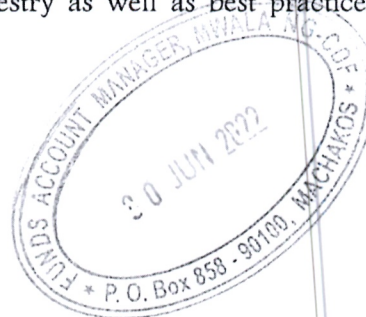
#### IV. Environmental and Sustainability Reporting

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

##### I. Sustainability strategy and profile -

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

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



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

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

## **2. Environmental performance**

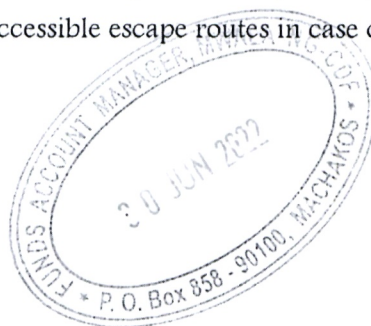
- a. Monitoring and continuously improving our environmental performance.
- b. Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

## **3. Employee welfare**

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

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

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



#### **4. Market place practices-**

MWALA NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

#### **5. Community Engagements-**

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

##### **Public Participation in Project Identification and Implementation and Monitoring**

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

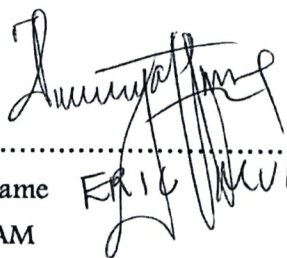
**Public participation** is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.


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

**Public Awareness**

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

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

  
.....  
Name **ERIC MUNNAO**  
FAM



## **V. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the NGCDF-MWALA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

The Accounting Officer in charge of the NGCDF MWALA Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external


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

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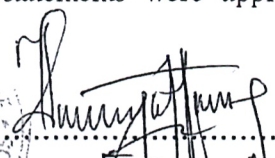
financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared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

**Approval of the financial statements**

The NGCDF- MWALA Constituency financial statements were approved and signed by the Accounting Officer on 30th June 2022.

  
.....  
Name: **DANSON MWANGI**  
Chairman – NGCDF Committee

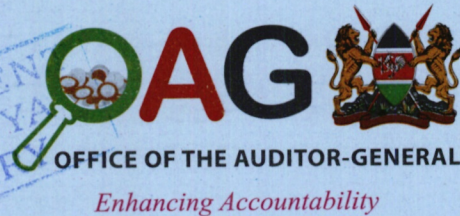


  
.....  
Name: **ERIC MWANGI**  
Finance Account Manager



# REPUBLIC OF KENYA

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



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

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mwala Constituency set out on pages 1 to 51, which

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*Report of the Auditor-General on National Government Constituencies Development Fund - Mwala Constituency  
for the year ended 30 June, 2022*

comprise of the statement of assets and liabilities, as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

## **Basis for Qualified Opinion**

### **1. Inaccuracies in the Financial Statements**

#### **1.1 Statement of Receipts and Payments - Other Grants and Transfers**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfers of Kshs.57,992,046 which includes bursary payments of Kshs.15,111,500 and Kshs.32,375,256 disbursed to secondary schools and tertiary institutions respectively. The Management digitized the bursary management process which was operational during the year under review. Review of the system data against other records maintained by the Fund revealed that in the secondary schools' bursary dashboard, 5,208 students applied online while the list of beneficiaries in the system reflects 12 students awarded a total of Kshs.240,000. However, the reported amount for secondary school's bursary is Kshs.15,111,500 resulting to an unexplained variance of kshs.14,871,500

Further, the tertiary institutions digital bursary management system dashboard revealed that verified list of applicants awarded were 3,794 which includes regular tertiary students and special cases awards of Kshs.24,648,000 and Kshs.220,000 respectively, both totalling to Kshs.24,868,000, However, the reported amount was Kshs.32,375,256 resulting to unexplained variance of Kshs.7,507,256.

In addition, in special cases dashboard, students awarded bursaries had not placed online applications hence no record of applicants were retrieved from the system. The system has no evidence on how the applications were vetted and no records of minutes for both vetting committee and awarding committee both at Ward and Constituency levels. Further, information and details from ward level are uploaded by hired clerks centrally.

Further, five (5) sampled bursary disbursement forwarding letters reflected an amount of Kshs. 196,000 while ledger reflected Kshs. 303,000 resulting to an unexplained and unreconciled variance of Kshs. 107,000. In addition, documents reviewed revealed that

the bursary disbursements amount of Kshs.47,486,756 included payment of Kshs.87,200 for subscriptions and seminar expenses. The expenditure of Kshs. 87,200 is therefore misclassified;

In the circumstances, the accuracy and completeness of bursaries of Kshs.47,486,756 could not be confirmed.

## **1.2 Summary Statement of Appropriation**

The summary statement of appropriation reflects Kshs.137,088,879 as the approved budget for the fund during 2021/2022 financial year. However, review of documents provided in support of approved budget reflected an amount of Kshs.136,088,879 which comprised of initial Board approval of Kshs.134,588,879 and an additional approval Kshs.1,500,000 both totalling Kshs.136,088,879 resulting to unexplained variance of Kshs.1,000,000.

In the circumstances, accuracy and completeness of Kshs 137,088,879 for the approved budget could not be confirmed.

## **2. Unsupported Expenditure and Balances**

### **2.1 Compensation of Employees**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employees amount of Kshs.2,101,428. However, review of staff payroll documents revealed that there was a salary increment of Kshs.5,000 for each employee totalling to Kshs.480,000. No explanation was provided in support of the increment of salaries. Further, review of files revealed that a gratuity of Kshs.83,303 was paid to a staff upon resignation after working for 11 months. This was a breach of the contract agreement signed between the employee and the Fund.

In the circumstances, the accuracy and completeness of the compensation of employees amount of Kshs. 2,101,428 could not be confirmed.

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

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services amounting to Kshs.7,012,148 which includes routine maintenance and other operating expenses payments of Kshs.1,087,096 and Kshs.1,028,979 respectively, both totalling Kshs.2,116,075. However, supporting documents including user requisitions, local purchase order (LPOs), local service orders (LSOs) and invoices were not provided for audit

In the circumstances, the propriety, accuracy and completeness of Kshs.2,116,075 for use of goods and services could not be confirmed.

### **2.3 Other Grants and Transfers**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfer of Kshs.57,992,046 which includes bursaries of Kshs.32,375,256 and Kshs.15,111,500 disbursed to tertiary institutions and secondary

schools respectively, both totalling to Kshs.47,486,756. However, review of payment vouchers revealed that bursary disbursements to tertiary institutions and secondary schools amounted to Kshs.30,915,300 and Kshs.15,774,000 respectively, resulting to variances of Kshs.662,500 and Kshs,1459,356 respectively.

Further, the bursary disbursements of Kshs.849,000 and Kshs.1,383,500 for secondary schools and tertiary institutions respectively were not supported with details of beneficiaries.

In addition, other grants and transfers includes emergency projects transfers amounting to Kshs.5,755,000. However, emergency projects files for Kshs. 1,590,000 were not provided for audit. Further, other grants and transfer includes sports projects amounting to Kshs.2,650,290. However, inspection and acceptance reports, receiving and issuance certificate of sports kits and post activity sports tournament reports were no provided for audit.

In the circumstances, the accuracy and completeness of other grants and transfers amount of Kshs. 57,992,046 could not be confirmed.

#### **2.4 Project Management Committees (PMCs) Bank Balances**

As disclosed in Note 17.4 and Annex 4 to the financial statements are Project Management Committee (PMC) bank account balances amounting to Kshs.7,057,724. However, PMC bank balances amounting to Kshs.2,276,296 were not supported by certificate of bank balances. Further, PMC accounts amounting to Kshs.15,556,652 had not been listed in Annex 5 to the financial statements.

In addition, five (5) PMC bank account balances with a total balance of Kshs.485,997 had been listed more than once, hence overstating the PMC account balances by the same amount.

In the circumstances, the accuracy and completeness of PMC bank accounts balance of Kshs.7,057,724 could not be confirmed.

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

#### **Key Audit Matters**

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

## **Other Matter**

### **1. Budgetary Control and Performance**

The summary statement of appropriation reflects approved final receipts budget actual on a comparable basis of Kshs.239,630,903 and Kshs.217,730,903 respectively, resulting to an under-funding of Kshs.21,900,000 or 9% of the budget. Similarly, the Fund expended Kshs.171,708,122 against an approved budget of Kshs.239,630,903 resulting to an under-expenditure of Kshs.67,922,781 or 28% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

### **2. Projects Implementation Status**

During the year under review, the Board approved a budget of Kshs.78,862,207 to implement a total of fifty-five (55) projects. However, analysis of the status report revealed that thirty-five (35) projects with a budget of Kshs.50,955,000 were implemented while twenty (20) projects with a budget of Kshs.27,907,207 or 35% of the budgeted projects were not implemented.

The underperformance in project implementation affected the planned activities and may have impacted negatively on service delivery to the citizens.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Irregular Procurement Process on School Projects**

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfer to other government units of Kshs. 91,760,000 which includes Kshs. 4,650,000 for four (4) projects at Mwaasua Secondary School, Kundu, Nunga and Kwamutia Primary Schools. However, a professional opinion was not issued prior to sending letters of notification of award and signing of contract agreements. This is contrary to Section 84(1) of the Public Procurement and Asset Disposal Act, 2015 which states that the head of procurement function of a procuring entity shall, alongside the report to the evaluation committee as secretariat comments, review the tender evaluation report and provide a signed professional opinion to the accounting officer on the procurement or asset disposal proceedings.

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

## **2. Unsatisfactory Implementation of Projects**

### **2.1 Kwamutia and Kisinzi Primary Schools**

The Fund Management awarded two (2) different contracts for installation of solar water piping equipment at Kwamutia Primary School and Kisinzi Primary School at Kshs.2,805,905 and Kshs.2,776,640 respectively. However, review of documents and physical verification of projects done in March, 2023 revealed that both contractors were fully paid, but works were not done to completion. At Kwamutia Primary School the contractor had only installed 16 panels of 200 watts each instead of the required 22 panels as provided in the contract and bill of quantities (BOQ) and at Kisinzi Primary School the contractor had installed 18 panels of 200 watts each instead of the required 22 panels as provided in the contract and BOQ.

### **2.2 Kyeenguli Primary School**

The Fund Management awarded contracts for trenching, piping and installation of 10,000 litre water tank at Kyeenguli Primary School at a contract sum of Kshs.3,028,550. However, review of documents and physical verification of projects done in March, 2023 revealed that the project was not functional as pipes leading to the water tank and related booster equipment had been vandalized.

### **2.3 Makaalu and Muusini Primary Schools**

The Fund Management awarded two contracts for renovation of three (3) classrooms at Makaalu and Muusini Primary Schools at Kshs.600,000 and Kshs. 475,000 respectively. However, review of documents and physical verification of projects done in March, 2023 revealed that in both cases work had not been completed and the plastering and painting had not been done satisfactorily.

### **2.4 Yathui Police Station**

The Fund Management awarded a contract for completion of administration block at Yathui Police Station at a contract sum of Kshs.1,100,000. However, review of documents and physical verification of projects done in March, 2023 revealed that offices were at the foundation level, doors and windows were missing, proper roofing and painting was not done. In addition, the engineer certified an incomplete project and the contractor was fully paid.

In the circumstances, the value for money invested in the projects could not be confirmed.

## **3. Irregular Bursary Award**

Review of the bursary expenditure records revealed that a total of Kshs.47,486,756 was disbursed to tertiary institutions and secondary schools. However, review of documents in support of disbursements of Kshs.4,768,300 to tertiary institutions and Kshs.3,970,000 to secondary schools respectively revealed the students did not formally place applications in the bursary management digital platform.

Further, the amount disbursed to tertiary students was ranging from Kshs.10,000 to Kshs.30,000 and secondary schools ranging from Kshs. 5,000 to Kshs.15,000. However, the criteria used to determine the amounts disbursed was not provided for audit.

In addition, bursaries were paid to students in private universities casting doubt as to whether they were deserving.

In the circumstances, the value for money disbursed to projects could not be confirmed.

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

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

### Conclusion

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

### Basis for Conclusion

#### Lack of Risk Management Policy and Strategy

During the year under review, the Fund Management did not have a risk management policy and risk register to mitigate against risk. This is in contravention of Regulation 165(1)(a) and (b) of the Public Finance Management (National Government) Regulations, 2015, which requires an accounting officer of national government entity to develop a risk management strategy, which includes fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.

In the circumstances, existence of effective risk management measures could not be confirmed.

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing as applicable, matters related to sustainability of services and using the appropriate 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 are in compliance with the authorities which govern them and that public resources are applied in an effective way.

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

20 June, 2023

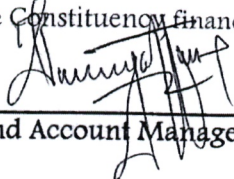
**MWALA Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

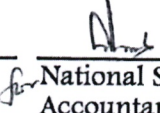
**VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022**


	Note	2021-2022	2020-2021
			Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	184,677,758	179,467,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	12,000
<b>TOTAL RECEIPTS</b>		<b>184,677,758</b>	<b>179,479,724</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,101,428	2,935,794
Use of goods and services	5	7,012,148	9,876,982
Transfers to Other Government Units	6	91,760,000	65,600,000
Other grants and transfers	7	57,992,046	108,072,650
Acquisition of Assets	8	-	-
Other Payments	9	12,842,500	9,122,482
<b>TOTAL PAYMENTS</b>		<b>171,708,122</b>	<b>195,607,908</b>
<b>SURPLUS/DEFICIT</b>		<b>12,969,636</b>	<b>(16,128,184)</b>

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

The Constituency financial statements were approved on 30th June 2022 and signed by:

  
Fund Account Manager

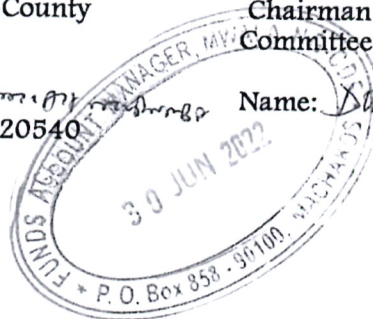
  
National Sub-County Accountant

  
Chairman NG-CDF Committee

Name: ERIC MUNYHO

Name: JEANETTE MURRAY  
ICPAK M/No:20540

Name: Danson Mwangi



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

**VIII. Statement of Assets and Liabilities As At 30<sup>th</sup> June, 2022**

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	46,022,781	33,053,145
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>46,022,781</b>	<b>33,053,145</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>46,022,781</b>	<b>33,053,145</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>NET FINANCIAL ASSETS</b>		<b>46,022,781</b>	<b>33,053,145</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	33,053,145	49,181,329
Prior year adjustments	14	-	-
Surplus/Deficit for the year		12,969,636	(16,128,184)
<b>NET FINANCIAL POSITION</b>		<b>46,022,781</b>	<b>33,053,145</b>

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

The Constituency financial statements were approved on 30<sup>th</sup> June 2022 and signed by:

[Signature]  
Fund Account Manager

[Signature]  
for National Sub-County  
Accountant

[Signature]  
Chairman NG-CDF  
Committee

Name: ERIC MUNYAO

Name: J.P. MURUMBA  
ICPAK M/No:20540

Name: Danson Mwangi



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

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

		2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	184,677,758	179,467,724
Other Receipts	3	-	12,000
		<b>184,677,758</b>	<b>179,479,724</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,101,428	2,935,794
Use of goods and services	5	7,012,148	9,876,982
Transfers to Other Government Units	6	91,760,000	65,600,000
Other grants and transfers	7	57,992,046	108,072,650
Other Payments	9	12,842,500	9,122,482
		<b>171,708,122</b>	<b>195,607,908</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
<b>Net Adjustments</b>		<b>-</b>	<b>-</b>
<b>Net cash flow from operating activities</b>		<b>12,969,636</b>	<b>(16,128,184)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>12,969,636</b>	<b>(16,128,184)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>10</b>	<b>33,053,145</b>	<b>49,181,329</b>
<b>Cash and cash equivalent at END of the year</b>		<b>46,022,781</b>	<b>33,053,145</b>

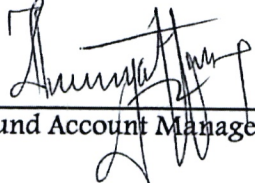

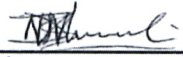
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.



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

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The Constituency financial statements were approved on 30<sup>th</sup> June 2022 and signed by:

 _____ Fund Account Manager	 _____ National Sub-County Accountant	 _____ Chairman NG-CDF Committee
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Name: ERIC MUNYAO

Name: JEPHSON MWANGI  
ICPAK M/No:20540

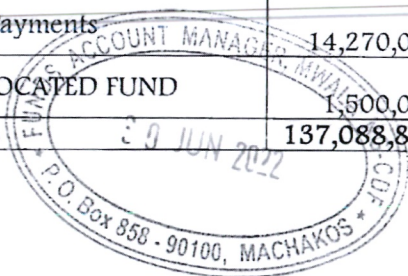
Name: Danson Mwangi



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

X. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	33,053,145	69,488,879	239,630,903	217,730,903	21,900,000	90.9%
Proceeds from Sale of Assets	0	0	0	0	-	-	0.0%
Other Receipts	0	0	0	0	-	-	0.0%
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>33,053,145</b>	<b>69,488,879</b>	<b>239,630,903</b>	<b>217,730,903</b>	<b>21,900,000</b>	<b>90.9%</b>
<b>PAYMENTS</b>							
Compensation of Employees	2,650,000	636,141	0	3,286,141	2,101,428	1,184,713	63.9%
Use of goods and services	7,186,672	0	188,879	7,375,551	7,012,148	363,403	95.1%
Transfers to Other Government Units	54,900,000	10,000,000	60,250,000	125,150,000	91,760,000	33,390,000	73.3%
Other grants and transfers	56,582,207	5,550,000	450,000	62,582,207	57,992,046	4,590,161	92.7%
Acquisition of Assets	0	0	0	0	-	-	0.0%
Other Payments	14,270,000	16,867,004	8,600,000	39,737,004	12,842,500	26,894,504	32.3%
UNALLOCATED FUND	1,500,000	0	0	1,500,000	-	1,500,000	
<b>TOTAL</b>	<b>137,088,879</b>	<b>33,053,145</b>	<b>69,488,879</b>	<b>239,630,903</b>	<b>171,708,122</b>	<b>67,922,781</b>	<b>71.7%</b>



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

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

*Explanatory Notes.*

*(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]*

*(b) Compensation of employees is below 90% utilization because of gratuity due to staff. Gratuity is payable to staff at the end of their contract periods.*

*(c) Other payments was at 32.3% because of delayed disbursement of funds from the Board. As at the end of the financial year the Board had not disbursed ksh. 21,900,00 to the constituency to fund the projects.*

*(d) Transfers to other government entities is at 73.3% due to the procurement process and the delayed disbursement of funds from the Board*


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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	67,922,781
Less undisbursed funds receivable from the Board as at 30th June 2022	21,900,000
	46,022,781
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	46,022,781

The Constituency financial statements were approved on 30th June 2022 and signed by:

  
Fund Account Manager

Name: ERIC MUNYAO

  
for National Sub-County Accountant

Name: JETER MUMBURA  
ICPAK M/No:20540

  
Chairman NG-CDF Committee

Name: Dawson Mwangi

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



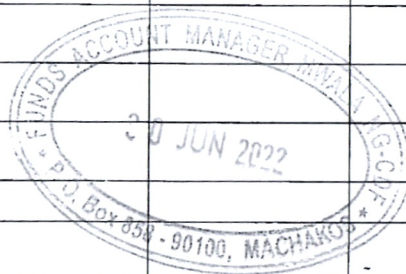
**MWALA Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022	
	Kshs		Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	2,650,000	636,141		3,286,141	2,101,428	1,184,713
1.2 Committee allowances	2,000,000			2,000,000	1,693,000	307,000
1.3 Use of goods and services	2,686,672			2,686,672	2,655,269	31,403
<b>Total</b>	<b>7,336,672</b>	<b>636,141</b>	<b>-</b>	<b>7,972,813</b>	<b>6,449,697</b>	<b>1,523,116</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	950,000			950,000	951,000	(1,000)
2.2 Committee allowances	1,050,000			1,050,000	1,024,000	26,000
2.3 Use of goods and services	500,000		188,879	688,879	688,879	-
<b>Total</b>	<b>2,500,000</b>	<b>-</b>	<b>188,879</b>	<b>2,688,879</b>	<b>2,663,879</b>	<b>25,000</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools						
ITUNDUNI PRIMARY SCHOOL					250,000	
Muthwani Primary school					100,000	
Masii Township priamary school						



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

					400,000	
Mwala DEB Primary School					300,000	
Kikaso kyeu primary school					220,000	
Kathama Primary school					380,000	
Maiani Primary school					100,000	
Kalia Kundu Primary school					200,000	
Kangondi Primary School					150,000	
Manzuva primary school					60,000	
Kyaani Primary school					200,000	
Maiani Primary school					75,000	
Kitile Primary School					140,000	
Mukuyuni Primary school					65,000	
Kituiu Primary school					130,000	
kyaittha primary school					250,000	
Kavumbu Primary school					250,000	
ULAANI PRIMARY SCHOOL					260,000	
MASII INNOVATION HUB					150,000	
3.2 Secondary schools						
Kawaa Secondary school						



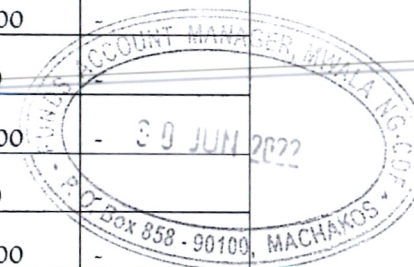
**MWALA Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

					100,000	
3.3 Tertiary institutions				-		-
MWALA SCHOOL					250,000	
MWALA TECHNICAL TRAINING COLLEGE					240,000	
MWALA TECHNICAL TRAINING COLLEGE					110,000	
MWALA TECHNICAL TRAINING COLLEGE					100,000	
3.4 Security projects				-		-
Nyaanyaa Assistants chiefs office					100,000	
Kyamutwii Assistant Chiefs Office					200,000	
Katitu Assistants chiefs office					150,000	
MANGO POLICE STATION					275,000	
Kyawango chiefs office					250,000	
Uuni Asst Chiefs office					150,000	
Masii Police Station					150,000	
3.5 Unutilised	7,192,207			7,192,207		
<b>Total</b>	<b>7,192,207</b>	<b>-</b>		<b>7,192,207</b>	<b>5,755,000</b>	<b>1,437,207</b>
<b>4.0 Bursary and Social Security</b>						
4.1 Secondary Schools	13,150,000			13,150,000	15,111,500	(1,961,500)
4.2 Tertiary Institutions	30,000,000			30,000,000	32,375,256	(2,375,256)



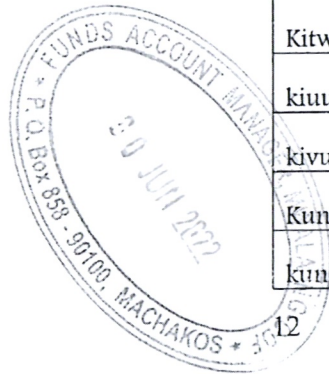
*MWALA Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

iiiani b primary school\	-	-	500,000	500,000	500,000	-
iiiani primary school	-	-	500,000	500,000	500,000	-
ikalaasa primary school	-	-	500,000	500,000	500,000	-
ikumini primary school	-	-	500,000	500,000	500,000	-
ilinge primary school	-	-	500,000	500,000	500,000	-
itumbini primary school	-	-	500,000	500,000	500,000	-
Itunduni Primary School	600,000	-		600,000	600,000	-
kaitha primary school	-	-	500,000	500,000	500,000	-
kaliakundu primary school	-	-	500,000	500,000	500,000	-
kaliambeu primary school	-	-	1,000,000	1,000,000	1,000,000	-
kamuya primary school	-	-	500,000	500,000	500,000	-
kandumbu primary school	-	-	500,000	500,000	500,000	-
kangondi primary school	-	-	500,000	500,000	500,000	-
KASOLONGO PRIMARY	-	600,000		600,000	600,000	-
Kathama DEB Primary school	600,000	-	500,000	1,100,000	1,100,000	-
KathamaAIC Primary school	-	-	500,000	500,000	500,000	-
Katheka A primary School	2,000,000	-		2,000,000	2,000,000	-
katheka AIC primary schoo		-	500,000	500,000	500,000	-
Katheka B primary School	2,500,000	-	500,000	3,000,000	3,000,000	-



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

katulani primary school	-	-	650,000	650,000	650,000	-
KAVUMBU ABC SCHOOL	-	500,000	1,500,000	2,000,000	1,000,000	1,000,000
Kavunyu Primary School	500,000	-	700,000	1,200,000	700,000	500,000
kenze primary school	-	-	650,000	650,000	650,000	-
Kikuuni Primary School	3,500,000	500,000	500,000	4,500,000	4,000,000	500,000
Kilala Primary School	2,800,000	-		2,800,000	2,800,000	-
kingatuani primary school	-	-	850,000	850,000	850,000	-
Kionyweni Primary School	1,500,000	-		1,500,000		1,500,000
Kisinzini Primary School	2,800,000	-	4,000,000	6,800,000	2,800,000	4,000,000
kisola primary school		-	500,000	500,000	500,000	-
Kithangaini Primary School	500,000	500,000		1,000,000	500,000	500,000
kithuia primary school		-	500,000	500,000	500,000	-
kitooni primary school	-	-	500,000	500,000	500,000	-
kituiu primary school		-	500,000	500,000	500,000	-
Kitwamba Primary School	250,000	-		250,000		250,000
kiukuni primary school		-	500,000	500,000	500,000	-
kivulusa primary school	-	-	500,000	500,000	500,000	-
Kundu Primary School	750,000	-		750,000	750,000	-
kunikila primary school		-	500,000	500,000	500,000	-



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

Kusyondonga Primary School	500,000	-		500,000		500,000
kwakatunge primary school		-	500,000	500,000	500,000	-
Kwamutia Primary School	2,800,000	-	500,000	3,300,000	500,000	2,800,000
kwamutula primary scchool	-	-	500,000	500,000	500,000	-
kwandoo primary school	-	2,500,000	650,000	3,150,000	3,150,000	-
kwavenge primary school	-	-	500,000	500,000	500,000	-
Kyaani Primary School	550,000	-		550,000	550,000	-
kyaiitha primary school	-	-	500,000	500,000		500,000
KYAMATULA PRIMARY SCHOOL			500,000	500,000		500,000
Kyamboo Primary School	2,800,000	-	500,000	3,300,000	3,300,000	-
Kyanwei Primary School	600,000	-		600,000	600,000	-
kyeengai primary school	-	-	500,000	500,000	500,000	-
Kyeenguli Primary School	3,100,000	-		3,100,000	3,100,000	-
KYEMWEI PRI SCHOOL	-	500,000		500,000		500,000
KYENI PRI SCHOOL	-	500,000		500,000	500,000	-
Kyethivo Primary School	500,000	-		500,000	500,000	-
Kyuluni Primary School	500,000	-		500,000		500,000
lema primary school	-	-	500,000	500,000	500,000	-
Makaalu Primary School	600,000	500,000		1,100,000	1,100,000	-



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

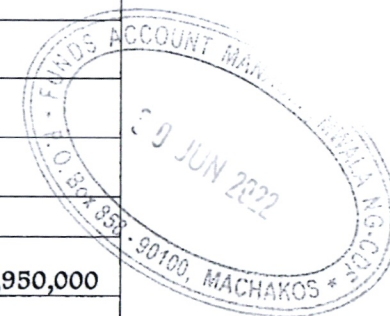
makutano aic primary school	-	-	500,000	500,000	500,000	-
malaani primary school	-	-	500,000	500,000	500,000	-
malau abc primary school	-	-	500,000	500,000		500,000
Manzuva Primary School	500,000	-		500,000		500,000
Masawa Primary school	500,000	-		500,000	500,000	-
masii deb primary school	-	-	500,000	500,000	500,000	-
masii township primary school	-	-	500,000	500,000	500,000	-
mathuthini primary	-	-	500,000	500,000	500,000	-
matuu primary school	-	-	500,000	500,000	500,000	-
mavindini primary school	-	-	1,150,000	1,150,000	1,150,000	-
Mavitini Primary School	500,000	-		500,000	500,000	-
Manzuva Primary school				-	500,000	(500,000)
mbaani primary school	-	-	500,000	500,000	500,000	-
mbaikini primary school		-	500,000	500,000	500,000	-
mbiuni DEB primary school	-	-	1,100,000	1,100,000	1,100,000	-
miseleni primary school			500,000	500,000	500,000	-
nithanga aic primary school			500,000	500,000	500,000	-
MITHINI ABC PRI			500,000	500,000	500,000	-
nithuluni primary school			500,000	500,000	500,000	-

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

MIU DEB PRIMARY	-	1,100,000		1,100,000	1,100,000	-
mnyanyani primary school	-	-	500,000	500,000		500,000
MUMBUNI PRIMARY SCHOOL				-	500,000	(500,000)
musaalani primary school	-	-	500,000	500,000	500,000	-
mutendeu primary school	-	-	500,000	500,000	500,000	-
Muthei DEB primary school	500,000	-		500,000	500,000	-
MUTONGOI PRI SCH			500,000	500,000	500,000	-
muumoni primary school	-	-	500,000	500,000	500,000	-
muusini s a primary school	-	-	500,000	500,000	500,000	-
muvwana primary school	-	-	500,000	500,000	500,000	-
mwaasua primary school	-	2,000,000		2,000,000		2,000,000
MYANYANI PRIMARY SCHOOL				-	500,000	(500,000)
nduluku primary school	-	-	500,000	500,000	500,000	-
ngamba primary school	-	-	500,000	500,000	500,000	-
ngumbau primary school	-	-	500,000	500,000	500,000	-
Ngunyumu Primary school	550,000			550,000	550,000	-
nthuluni primary school	-	-	500,000	500,000	500,000	-
NUNGA PRIMARY SCHool			1,200,000	1,200,000	500,000	700,000
nyaani primary school			500,000	500,000	500,000	-

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

nzololo primary school	-	-	500,000	500,000	500,000	-
sofia primary school	-	-	500,000	500,000	500,000	-
st. marys primary school	-	-	500,000	500,000	500,000	-
ulaani primary school	-	-	4,200,000	4,200,000	4,200,000	-
ulaani primary school				-	100,000	(100,000)
Utithini Primary School				-	500,000	(500,000)
utithini aic primary school	-	-	800,000	800,000	800,000	-
Utithini Primary School	2,800,000	-		2,800,000	2,800,000	-
uvanga primary school	-	-	500,000	500,000	500,000	-
Wetaa Primary School	4,500,000	-		4,500,000		4,500,000
windala primary school	-	-	650,000	650,000	650,000	-
yamalwa primary school	-	-	500,000	500,000	500,000	-
yikiatine primary school	-	-	500,000	500,000	500,000	-
Yoani Primary School	250,000	-		250,000	250,000	-
<b>Total</b>	<b>42,400,000</b>	<b>9,200,000</b>	<b>51,600,000</b>	<b>103,200,000</b>	<b>81,250,000</b>	<b>21,950,000</b>
<b>8.0 Secondary Schools Projects</b>						-
AIC KIUANZUKINI SEC SCHOOL		800,000		800,000		800,000
embui secondary school			650,000	650,000	650,000	-



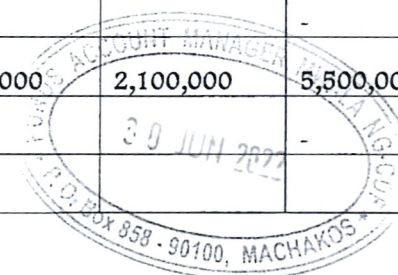
*MWALA Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

KALOLENI SECONDARY SCHOOL			650,000	650,000	650,000	-
kawaa secondary school			650,000	650,000	650,000	-
Kibau Secondary School	1,500,000			1,500,000	1,500,000	-
kikaso secondary school			1,000,000	1,000,000	1,000,000	-
Kithangaini Secondary School	650,000			650,000		650,000
kiuukuni secondary school			500,000	500,000	500,000	-
Kundu Secondary School	1,000,000			1,000,000		1,000,000
makutano secondary school			1,000,000	1,000,000	1,000,000	-
MALAU SEC SCH				-	500,000	(500,000)
MATULANI SECONDARY SCHOOL			1,200,000	1,200,000		1,200,000
maweli secondary school			500,000	500,000	500,000	-
Mbaikini Secondary School	500,000			500,000		500,000
Mulu Secondary School	1,000,000			1,000,000		1,000,000
Mumbuni Day Secondary School	750,000		2,000,000	2,750,000	750,000	2,000,000
Muthei Secondary School	500,000			500,000	500,000	-
MUTULA SEC SCH				-	110,000	(110,000)
Mwaasua Secondary School	600,000			600,000	600,000	-
Mwala Girls Secondary School	2,000,000			2,000,000		2,000,000
St Francis Kilala Secondary School	1,000,000			1,000,000		1,000,000



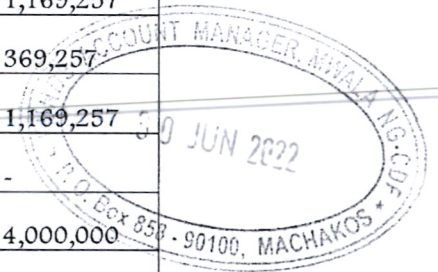
**MWALA Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

ukalani sec school			500,000	500,000	500,000	-
				-		-
<b>Total</b>	<b>9,500,000</b>	<b>800,000</b>	<b>8,650,000</b>	<b>18,950,000</b>	<b>9,410,000</b>	<b>9,540,000</b>
<b>9.0 Tertiary institutions Projects</b>				-		-
Mwala Technical Training College	1,900,000			1,900,000		1,900,000
Mwala Technical Training College	1,100,000			1,100,000	1,100,000	-
						-
<b>Total</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>	<b>1,100,000</b>	<b>1,900,000</b>
<b>10.0 Security Projects</b>				-		-
Ulaani Assistant Chiefs Office	1,000,000			1,000,000		1,000,000
Wamunyu Law Courts	1,500,000			1,500,000		1,500,000
Mbiuni Police Station	1,000,000			1,000,000	1,000,000	-
YATHUI POLICE STATION		1,100,000		1,100,000	1,100,000	-
ASSISTANT CHIRFS OFFICE ULAANI		1,500,000		1,500,000		1,500,000
KYAWANGO POLIC E POST		1,500,000		1,500,000		1,500,000
				-		-
<b>Total</b>	<b>3,500,000</b>	<b>4,100,000</b>	<b>-</b>	<b>7,600,000</b>	<b>2,100,000</b>	<b>5,500,000</b>
<b>11.0 Acquisition of assets</b>				-		-
	-					



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

	-		-	-	-	-
	-		-	-	-	-
	-		-	-		
<b>Total</b>	-		-	-		-
<b>12.0 Other payments</b>				-		-
Kabaa Innovation Hub	800,000			800,000	1,800,000	(1,000,000)
Kabaa Innovation Hub	1,000,000		1,600,000	2,600,000	2,600,000	-
Masii Innovation Hub	800,000		1,000,000	1,800,000		1,800,000
Yathui Innovation Hub	1,000,000		1,000,000	2,000,000	2,100,000	(100,000)
Yathui Innovation Hub	800,000		2,000,000	2,800,000	2,000,000	800,000
makutano innovation hub		1,000,000		1,000,000		1,000,000
makutano innovation hub		1,169,257		1,169,257		1,169,257
ikalaasa innovation hub		1,000,000		1,000,000		1,000,000
ikalaasa innovation hub		1,169,257		1,169,257		1,169,257
masii innovation hub		1,169,257		1,169,257	800,000	369,257
miu innovation hub		1,169,257		1,169,257		1,169,257
KABAA INNOVATION HUB		600,000		600,000	600,000	-
masii innovation hub		4,000,000		4,000,000		4,000,000
REREC-ITHANGA	2,060,000			2,060,000		2,060,000



*MWALA Constituency  
National Government Constituencies Development Fund (NGCDF)  
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REREC-KYAUME	1,990,000			1,990,000		1,990,000
REREC- KUNDU	2,100,000			2,100,000		2,100,000
REREC-MAANZONI	1,980,000			1,980,000		1,980,000
REREC-KILAANI	1,740,000			1,740,000		1,740,000
electricity connection- makutano to kwakavili		4,000,000		4,000,000		4,000,000
rural electrification authority makutano to kwakavili		589,977		589,977		589,977
makutano education office		1,000,000		1,000,000		1,000,000
KIABUNI SOLAR STREET LIGHT DIGITAL CONNECTION FOR BURSARY			3,000,000	3,000,000		3,000,000
				-	2,492,500	(2,492,500)
				-	-	
<b>Total</b>	<b>14,270,000</b>	<b>16,867,004</b>	<b>8,600,000</b>	<b>39,737,004</b>	<b>12,392,500</b>	<b>27,344,504</b>
<b>13.0 unallocated fund</b>						
Unapproved projects	1,500,000			1,500,000		1,500,000
AIA						-
PMC savings						
<b>Total</b>	<b>1,500,000</b>		-	<b>1,500,000</b>	-	<b>1,500,000</b>
	<b>137,088,879</b>	<b>33,053,145</b>	<b>69,488,879</b>	<b>239,630,903</b>	<b>171,708,122</b>	<b>67,922,781</b>

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

## **XI. Significant Accounting Policies**

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

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

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

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

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

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

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

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



*Significant Accounting Policies continued*

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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



*Significant Accounting Policies continued*

**6. Cash and Cash Equivalents.**

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

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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



**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

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

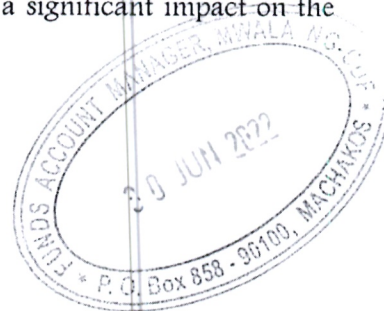
A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

**12. Comparative Figures**

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

**13. Subsequent Events**

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



**14. Errors**

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

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

**15. Related Party Transactions**

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



*MWALA Constituency  
National Government Constituencies Development Fund (NGCDF)  
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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

	2021-2022	2020 - 2021
	Kshs	Kshs
		17,500,000
		64,367,724
		8,000,000
		1,600,000
		8,500,000
		13,000,000
		6,900,000
	-	7,000,000
	-	6,000,000
	-	13,000,000
	-	7,000,000
	-	10,600,000
	-	12,000,000
		4,000,000
B105163	4,000,000	
B140676	12,000,000	
B 105228	33,000,000	
B105524	44,000,000	
B105884	22,000,000	
B128953	12,000,000	
B128639	5,000,000	
B154149	12,000,000	
B164379	18,000,000	
B155548	10,588,879	
B089060	12,088,879	
AIE NO...		
	184,677,758	179,467,724



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

**2. Proceeds From Sale of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment		
Others (specify)		
<b>Total</b>	<b>-</b>	<b>-</b>

**3. Other Receipts**

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received		
Rents	-	12,000
Receipts from sale of tender documents		
Hire of plant/equipment/facilities		
Unutilized funds from PMCs		
Other Receipts Not Classified Elsewhere		
<b>Total</b>	<b>-</b>	<b>12,000</b>



**MWALA Constituency**  
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**Notes To the Financial Statements (Continued)**

**4. Compensation Of Employees**

Description	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,016,585	1,682,667
<b>Personal allowances paid as part of salary</b>		-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	66,643	1,194,727
Employer Contributions		58,400
Compulsory national social security schemes	18,200	
<b>TOTAL</b>	<b>2,101,428</b>	<b>2,935,794</b>

**5. Use Of Goods and Services**

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses		
Utilities, supplies and services	184,198	9,247
Communication, supplies and services		9,450
Domestic travel and subsistence	836,500	
Printing, advertising and information supplies & services	397,601	54,583
Rentals of produced assets		
Training expenses	951,000	
Hospitality supplies and services		
Other committee expenses		
Committee allowance	1,993,000	5,763,762
Insurance costs		
Specialized materials and services		
Office and general supplies and services	534,374	2,657,975
Other operating expenses	1,028,379	
Routine maintenance – vehicles and other transport equipment	1,087,096	1,381,965
Routine maintenance – other assets		
<b>Total</b>	<b>7,012,148</b>	<b>9,876,982</b>



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

*Notes To The Financial Statements (Continued)*

**6. Transfer To Other Government Units**

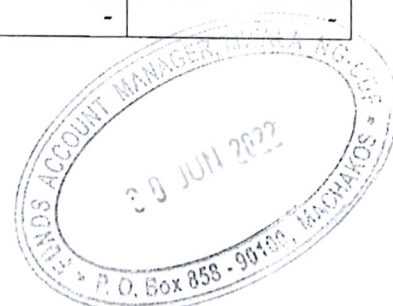
Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	81,250,000	49,850,000
Transfers To Secondary Schools (See Attached List)	9,410,000	15,750,000
Transfers To Tertiary Institutions (See Attached List)	1,100,000	0
<b>Total</b>	<b>91,760,000</b>	<b>65,600,000</b>

**7. Other Grants and Other transfers**

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	15,111,500	11,471,500
Bursary – tertiary institutions (see attached list)	32,375,256	73,775,600
Bursary – special schools (see attached list)		
Mock & CAT (see attached list)		
Social Security programmes (NHIF)		55,550
Security projects (see attached list)	2,100,000	13,800,000
Sports projects (see attached list)	2,650,290	2,7474,000
Environment projects (see attached list)		
Emergency projects (see attached list)	5,755,000	6,223,000
<b>Total</b>	<b>57,992,046</b>	<b>108,072,650</b>

**8. Acquisition Of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery		
Acquisition of Land		
<b>Total</b>	<b>-</b>	<b>-</b>



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**Notes To the Financial Statements (Continued)**

**9. Other Payments**

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan		
ICT Hub	12,392,500	9,122,482
DAMS	450,000	
	12,842,500	9,122,482

**10: Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
<b>10A: Bank Accounts (Cash Book Bank Balance)</b>	46,022,781	33,053,145
<i>Name Of Bank, Account No.</i>		
<b>Total</b>	46,022,781	33,053,145
<b>10 B: Cash on Hand</b>		
Location 1		
Location 2		
Location 3		
Other Locations ( <i>Specify</i> )		
<b>Total</b>	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

**11: Outstanding Imprests**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
<i>Name of Officer</i>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
<b>Total</b>				

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

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**Notes to the Financial Statement Continued**

**12A. Retention**

	2021-2022	2020-2021
	KShs	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	-	-

[Provide short appropriate explanations as necessary.]

**12B. Gratuity**

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

[Provide short appropriate explanations as necessary]

**13. Balances Brought Forward**

	2021-2022 (1 <sup>st</sup> July 2021)	2020-2021 (1 <sup>st</sup> July 2020)
	Kshs	Kshs
Bank accounts	33,053,145	33,053,145
Cash in hand		
Imprest		
Total	33,053,145	33,053,145

[Provide short appropriate explanations as necessary]



**MWALA Constituency**  
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**14. Prior Year Adjustments**

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

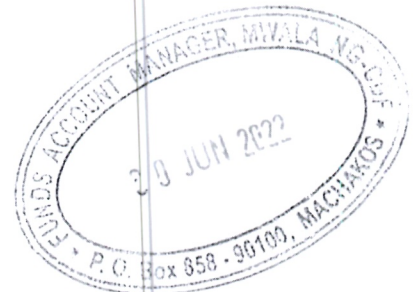
\*\* The adjusted balances are not carried down on the face of the financial statement.  
 (Entity to provide disclosure on the adjusted amounts)

**15. Changes in Accounts Receivable – Outstanding Imprests**

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

**16. Changes in Accounts Payable – Deposits and Retentions**

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



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*Notes to the Financial Statements (Continued)*

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

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

17.3: Unutilized Fund (See Annex 3)

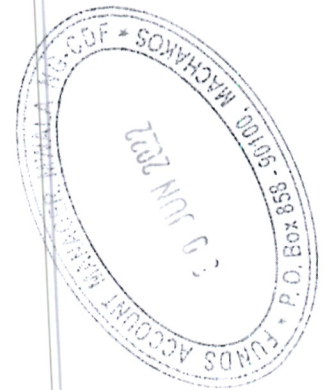
	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,072,212.80	830,226
Use of goods and services	475,903.30	2,652,526
Amounts due to other Government entities (see attached list)	33,390,000.00	29,554,369
Amounts due to other grants and other transfers (see attached list)	4,590,161.00	27,577,944
Acquisition of assets	-	0
	26,894,504.20	15,177,028
Funds pending approval	1,500,000.00	10,537,931
Total	67,922,781.30	86,330,024



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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	7,057,724	16,714,588.85
Total	7,057,724	16,714,588.85

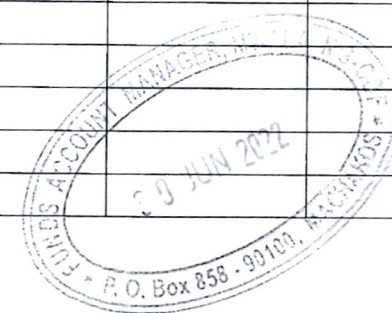


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**Annexes**

**Annexes: 1 Analysis of Pending Accounts Payable**

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



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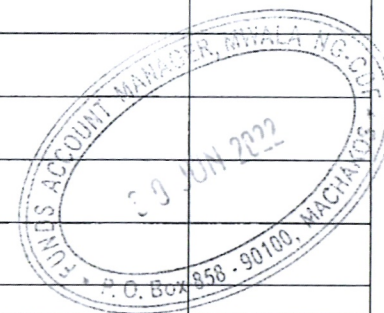
**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				



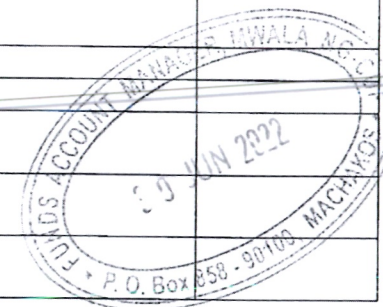
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Annex 3 – Unutilized Fund*

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/2022	2020/2021	
Compensation of employees		1,184,713	830,226	
Use of goods & services		363,403	2,652,526	
Amounts due to other Government entities			42,712,069	
Etikoni Primary School	completion of 2 and renovation of 3 classrooms	1,800,000.00		
KAVUMBU ABC SCHOOL	renovation of 6 classrooms	1,000,000.00		
Kavunyu Primary School	renovation of 3 classrooms	500,000.00		
Kikuuni Primary School	renovation of 3 classrooms	500,000.00		
Kionyweni Primary School	Construction of an administration block	1,500,000.00		
Kisinzini Primary School	drilling of borehole and installation of water pump and a tank	4,000,000.00		
Kithangaini Primary School	renovation of 3 classrooms	500,000.00		
Kitwamba Primary School	renovation of 2 offices	250,000.00		
Kusyondonga Primary School	renovation of 3 classrooms	500,000.00		
Kwamatia Primary School	Installation of solar water pumping equipment for borehole	2,800,000.00		
kyaita primary school	renovation of 3 classrooms	500,000.00		
KYAMATULA PRIMARY SCHOOL	renovation of 3 classrooms			



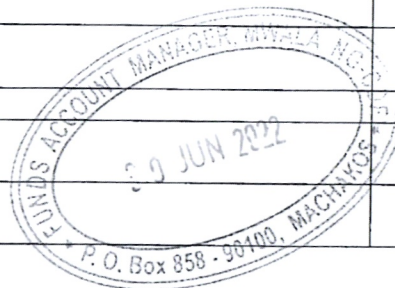
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		500,000.00		
KYEMWEI PRI SCHOOL	renovation of 3 classrooms	500,000.00		
Kyuluni Primary School	renovation of 3 classrooms	500,000.00		
malau abc primary school	renovation of 3 classrooms	500,000.00		
Manzuva Primary School	renovation of 3 classrooms	500,000.00		
Manzuva Primary school	renovation of 3 classrooms	(500,000.00)		
mnyanyani primary school1	renovation of 3 classrooms	500,000.00		
MUMBUNI PRIMARY SCHOOL	renovation of 3 classrooms	(500,000.00)		
mwaasua primary school	Installation of solar water pumping equipment for borehole	2,000,000.00		
MYANYANI PRIMARY SCHOOL	renovation of 3 classrooms	(500,000.00)		
NUNGA PRIMARY SCHOOL		700,000.00		
ulaani primary school		(100,000.00)		
Utithini Primary School	renovation of 3 classrooms	(500,000.00)		
Wetaa Primary School	Installation of solar water pumping equipment for boreholeand metallic stan	4,500,000.00		
8.0 Secondary Schools Projects				
AIC KIUANZUKINI SEC SCHOOL		800,000.00		
Kithangaini Secondary School	completion of 1 classroom	650,000.00		
Kundu Secondary School	Completion 100 capacity dining hall	1,000,000.00		



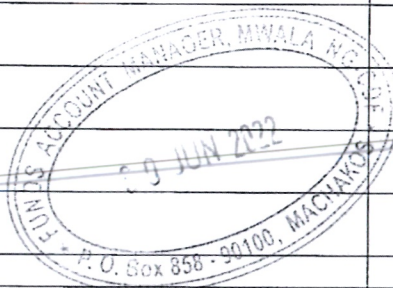
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MALAU SEC SCH		(500,000.00)		
MATULANI SECONDARY SCHOOL		1,200,000.00		
Mbaikini Secondary School	Completion of a four roomed Administration Block	500,000.00		
Mulu Secondary School	Construction of a 2 roomed administration block to completion	1,000,000.00		
Mumbuni Day Secondary School		2,000,000.00		
MUTULA SEC SCH		(110,000.00)		
Mwala Girls Secondary School	Construction of 100 capacity dormitory to completion	2,000,000.00		
St Francis Kilala Secondary School	Construction of two storeyed classrooms walling of first floor and casting of second floor slab	1,000,000.00		
9.0 Tertiary institutions Projects				
Mwala Technical Training College	Installation of 20 gabions	1,900,000.00		
Sub-Total		34,938,116.10		
Amounts due to other grants and other transfers			14,420,244	
Bursary		(4,336,756.00)		
Sports		89,710.00		
Emergency		1,437,207.00		
Environment				
MWALA TECHNICAL COLLEGE-PLANTING 1000		100,000.00		
USI UMU SAND DAM		450,000.00		



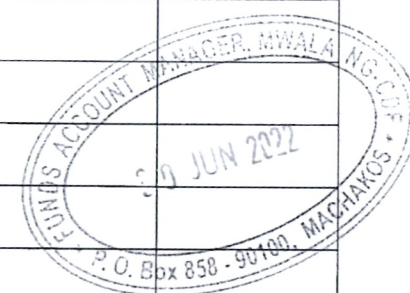
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YATHUI SAND DAM		450,000.00		
MWALA SAND DAM		450,000.00		
mumbuni sand dam		-		
<b>Security</b>				
Ulaani Assistant Chiefs Office	Purchase and installation of a 4kw hydraulic water pump	1,000,000.00		
Wamunyu Law Courts	renovation of a 4 room court administration block	1,500,000.00		
ASSISTANT CHIRFS OFFICE ULAANI	TRENCHING AND LAYING OF 1.8 KM PPR	1,500,000.00		
KYAWANGO POLICE POST	construction of a 3 ROOMED ADMIN BLOCK	1,500,000.00		
<b>Sub-Total</b>		<b>4,140,161.00</b>		
<b>Acquisition of assets</b>		-		
<b>Others (specify)</b>			15,177,028	
Kabaa Innovation Hub		(1,000,000.00)		
Kabaa Innovation Hub		-		
Masii Innovation Hub		1,800,000.00		
Yathui Innovation Hub		(100,000.00)		
Yathui Innovation Hub		800,000.00		
makutano innovation hub		1,000,000.00		
makutano innovation hub		1,169,256.80		
ikalaasa innovation hub				



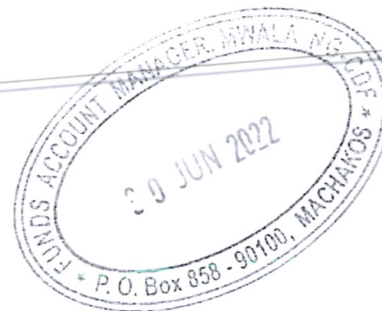
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		1,000,000.00		
ikalaasa innovation hub		1,169,256.80		
masii innovation hub		369,256.80		
miu innovation hub		1,169,256.80		
KABAA INNOVATION HUB		-		
masii innovation hub		4,000,000.00		
REREC-ITHANGA		2,060,000.00		
REREC-KYAUME		1,990,000.00		
REREC- KUNDU		2,100,000.00		
REREC-MAANZONI		1,980,000.00		
REREC-KILAANI		1,740,000.00		
electricity connection- makutano to kwakavili		4,000,000.00		
rural electrification authority makutano to kwakavili		589,977.00		
makutano education office		1,000,000.00		
KIABUNI SOLAR STREET LIGHT		3,000,000.00		
DIGITAL CONNECTION FOR BURSARY		(2,492,500.00)		
<b>Sub-Total</b>		<b>27,344,504.20</b>		
Unapproved project		1,500,000.00	10,537,931	
<b>Grand Total</b>			<b>86,330,024</b>	



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		67,922,781.30	
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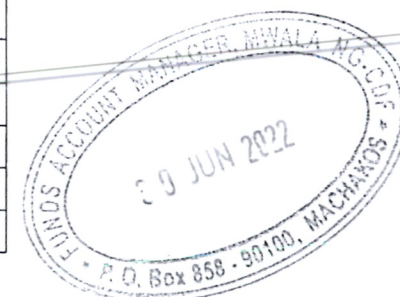
**Annex 4 – Summary of Fixed Asset Register**

Asset class	Historical Cost b/f	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)			(Kshs)
	2020/2021			2021/2022
Land	374,000	-	-	374,000.00
Buildings and structures	9,200,000	-	-	9,200,000.00
Transport equipment	5,800,000	-	-	5,800,000.00
Office equipment, furniture and fittings	8,900,000	-	-	8,900,000.00
ICT Equipment, Software and Other ICT Assets	660,434	-	-	660,434.00
Other Machinery and Equipment	1,540,000	-	-	1,540,000.00
Heritage and cultural assets	0	-	-	-
Intangible assets	0	-	-	-
<b>Total</b>	<b>26,474,434</b>	<b>-</b>	<b>-</b>	<b>26,474,434.00</b>



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**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2022**

				Bank Balance	Bank Balance
	PMC NAME	Account number	Bank	2021/22	2020/21
	PMC				
1	ETIKONI ASST CHIEF'S OFFICE	KCB	1284380289		139,400.00
2	ITUMBULE ASST CHIEF'S OFFICE	KCB	1283635178		299,395.00
3	KABAA ASST CHIEF'S OFFICE	KCB	1285686098		300,000.00
4	KIUNDWANI ASST CHIEF'S OFFICE	KCB	1284530736		300,000.00
5	AIC KATHYOLI PRIMARY SCHOOL	KCB	1153898993	84,210	84,210
6	AIC KIUANZUKINI SEC SCHOOL	KCB	1176693107	2975	999,954
7	CONSTITUENCY SPORTS	KCB	1198484276	1,790	1,790
8	EMBUI ASST CHIEF'S OFFICE	KCB	1284437221	1,070	35,190
9	ETIKONI ASST CHIEF'S OFFICE	KCB	1284380289	300	139,400
10	IKALAASA PRIMARY SCHOOL	KCB	1199274755	126,917	126,157
11	ITUMBULE ASST CHIEF'S OFFICE	KCB	1283635178	99,275	299,395
12	KABAA ASST CHIEF'S OFFICE	KCB	1285686098	280	300,000
13	KABAA DAY SEC SCHOOL	KCB	1157033113	5,653	53,955
14	KABAA PRIMARY SCHOOL	KCB	1198559268	229,709	446,775
15	KAIMU PR SCH	KCB	1280085053	400	
16	KALAU PRIMARY SCHOOL	KCB	1171224249	640	4,760
17	KALIAMBEU ASST CHIEFS OFFICE	KCB	1285686055	460	44,880
18	KAMUTHWA ASST CHIEF'S OFFICE	KCB	1284317390	760	89,880
19	KAMUYA PRIMARY	KCB	1182273424	7,230	105,970
20	KANG'ETHE ASST CHIEF'S OFFICE	KCB	1283858673	1,200	93,800



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21	KASOLONGO SEC SCHOOL	KCB	1283976919	57,704	475,170
22	KATHAMA AIC PRIMARY SCHOOL	KCB	1182345077	860	100
23	KATHUKI AIC PRIMARY SCHOOL	KCB	1182324525	1,640	1,640
24	<u>KATITHI PRIMARY SCHOOL</u>	KCB	<u>1202757723</u>	<u>200</u>	<u>500,240</u>
25	KIBAUNI POLICE STATION	KCB	1282703889	420	420
26	KIKASO PRIMARY SCHOOL	KCB	1174354146	-	2,544
27	KIKULUMI PRIMARY SCHOOL	KCB	1167813766	1,885	1,885
28	KIKUUNI PRIMARY SCHOOL	KCB	1178233073	125	800
29	KILAATU PRIMARY SCHOOL	KCB	1206174951	11,230	510,470
30	KILALA PRIMARY SCHOOL	KCB	1265352380	1,162	9,800
31	KIMUUNI SEC SCHOOL	KCB	1202897207	7,651	53,395
32	KIONYWENI ASST CHIEF'S OFFICE	KCB	1283772264		760
33	KISAANI PRIMARY SCHOOL	KCB	1182071333	454	200
34	KITAMBWA PRIM SCH	KCB	1182229034	5,160	
35	KITANGE PRIMARY SCHOOL	KCB	1199296929	1,344	1,584
36	KITHIANI PRIMARY SCHOOL	KCB	1202078214	1,120	500,480
37	KITILE PRIMARY SCHOOL	KCB	1209515911	2,653	2,013
38	KITWAMBA PRI	KCB	1182229034	5,160	239,900
39	KIUNDWANI ASST CHIEF'S OFFICE	KCB	1284530736	92,380	300,000
40	KIUNDWANI PRIMARY SCHOOL	KCB	1167147790	2,130	830
41	KIUNDWANI SEC SCHOOL	KCB	1202233252	973	25
42	KIUUKUNI PRIMARY SCHOOL	KCB	1280425318	800	800
43	KOMBE PRIMARY SCHOOL	KCB	1283688468	280	280
44	KONZA PRIMARY SCHOOL	KCB	1182436277	1,340	500,000
45	KUNDU PRIMARY	KCB	1202794394	1,615	150,215
46	KUSYONDONGA PRI SCHOOL	KCB	1167337204	103,480	104,080



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47	KUSYONDONGA PRIMARY SCHOOL	KCB	1167337204	103,480	104,080
48	KWA KISAU PR SCH	KCB	1232572683	3,600	
49	KWA MUTULA SEC SCHOOL	KCB	1152428926	663	535
50	KWAKISAU PRIMARY SCHOOL	KCB			3,600
51	KWAMUTULA ASST CHIEF'S OFFICE	KCB	1263626661	300	300
52	KWAMWONGA PRIMARY SCHOOL	KCB	1285940822	760	134,880
53	KYAIMU PRI SCHOOL	KCB			400
54	KYAITHA PRIMARY SCHOOL	KCB	1175697508	226,570	1,770
55	KYAMBUSYA PRIMARY SCHOOL	KCB	1182181317	975	501,175
56	KYAMWEI PRIMARY SCHOOL	KCB	1206331720	1,845	500,325
57	KYANGANGA ASST CHIEF'S OFFICE	KCB	-		89,915
58	KYENI PRI SCHOOL	KCB	1211493628	542,330	2,450
59	KYETHIVO ASST CHIEF'S OFFICE	KCB	1283688565	89,880	89,880
60	KYONYWENI ASST SHIEFS OFFICE	KCB	1283772264	760	-
61	KYOWANI PRIMARY SCHOOL	KCB	127892430	760	760
62	LEMA GIRLS SEC SCHOOL	KCB	1182456197	71,583	71,835
63	MAANZONI PRIMARY SCHOOL	KCB	1202212069	760	760
64	MAIANI PRIMARY SCHOOL	KCB			221,736
65	MAIANI PRIMARY SCHOOL	KCB			126,157
66	MAKILIVA ASST CHIEF'S OFFICE	KCB	1279837373	940	141,900
67	MAKILIVA PRIMARY SCHOOL	KCB	1284437345	80	940
68	MALANI PR SCH	KCB	1200488067	176,136	-
69	MALANI PRIM SCH	KCB	1200488067	176,136	21125.85
70	MASII POLICE STATION	KCB	1283229595	910	398,800
71	MATULANI ASST CHIEF'S OFFICE	KCB	1283898888	760	760
72	MATUU PRIMARY SCHOOL	KCB	1202387306	20,715	100,075



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73	MAWELE PRIMARY SCHOOL	KCB	1136012303	1,897	1,897
74	MBIUNI POLICE STATION	KCB	1279221038	86	100,460
75	MIKUYUNI PRIMARY SCHOOL	KCB	1183419236	310	310
76	MIONDONI PRIMARY SCHOOL	KCB	1129691330	1,766	1,766
77	MISELENI PRIMARY	KCB	1181893496	393	100,560
78	MITHANGA ASST CHIEFS OFFICE	KCB	1284437086	760	760
79	MTHETHENI DAY SEC SCHOOL	KCB	1282903020	-	-
80	MUANGONI PRIMARY	KCB	1279219025	356	96
81	MUKAA ASST CHIEF'S OFFICE	KCB	1283635275	99,395	299,395
82	MUKUYUNI PRIMARY SCHOOL	KCB	1167210409	121,589	121,589
83	MUTHETHENI CHIEFS OFFICE	KCB	1285940938	14,880	100,000
84	MUTHETHENI DAY SEC SCHOOL	KCB	1282903020		195
85	MUTHETHENI PRIMARY SCHOOL	KCB	1271125870	5,160	5,160
86	MUTHWANI ASST CHIEF'S OFFICE	KCB	1285940857	89,400	300,000
87	MUTHWANI PRIMARY SCHOOL	KCB	1182978649	9,284	108,650
88	MUTULA DAY SEC SCHOOL	KCB	1263286828	29,268	29,520
89	MUUSINI ASST CHIEFS OFFICE	KCB	1284598799	640	640
90	MWAASUA SEC SCHOOL	KCB	1183437811	599,500	114
91	MWALA DEB PRIMARY SCHOOL	KCB	1198188499	978	98
92	NDITHINI ASST CHIEF'S OFFICE	KCB	1284530760	94,880	300,000
93	NGANGANI PRIMARY SCHOOL	KCB	1168126959	100,829	600,549
94	NGOMANO PRIMARY SCHOOL	KCB	1182277454	640	640
95	NGULINI ASST CHIEF'S OFFICE	KCB	1283578727	149,400	300,000
96	NGULUI PRIMARY SCHOOL	KCB	1198264411	44,721	44,721
97	NGULUNI PRIMARY SCHOOL	KCB	1171099738	6,195	6,195
98	NGUNGI ASST CHIEF'S OFFICE	KCB	1285928733	760	300,000



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99	NGUNYUMU PRIMARY SCHOOL	KCB	1171604637	290,613	733
100	NTHAANI ASST CHIEFS OFFICE	KCB	1270630296	760	760
101	NYAANYAA ASST	KCB	1283688646	104,560	4,560
102	NYAANYAA ASST CHIEF'S OFFICE	KCB	1283688646	-	4,560
103	ST JOHNS KANGII SEC SCHOOL	KCB	1202593682	197,921	715,367
104	ST MARTIN'S UTITHI SEC SCHOOL	KCB	1203453744	41,913	248,765
105	ST STEPHENS SEC SCHOOL	KCB	1170903142	4,317	65,760
106	SYATHANI PRIMARY SCHOOL	KCB	1171151853	1,435	1,435
107	SYATHANI PRIMARY SCHOOL	KCB	1171151853	1,435	1,435
108	TULILA PRIMARY SCHOOL	KCB	1168206251	168	168
109	UKALANI PRIMARY SCHOOL	KCB	1269398059	18,460	18,460
110	ULAANI PRIMARY SCHOOL	KCB	1152382691	204,542	202,588
111	ULAANI PRIMARY SCHOOL	KCB	1152382691	204,542	202,588
112	UTITHI PRIMARY SCHOOL	KCB	1171360118	9,809	9,809
113	UTITHINI PRI SCHOOL	KCB	1269874993	405	405
114	UTITHINI PRIMARY SCHOOL	KCB	1269874993	405	405
115	UUNI ASST CHIEFS OFFICE	KCB	1252459165	195,880	151,000
116	UVAINI PRI SCHOOL	KCB	1264369158	5,264	1,880
117	UVATHANI PRIMARY SCHOOL	KCB	1285560418	420	100,000
118	VYULYA PRIMARY SCHOOL	KCB	1153115352		159,355
119	VYULYA PRIMARY SCHOOL	KCB			9,755
120	WAKAELA PRIMARY SCHOOL	KCB	1276408560	3,640	3,640
121	WAMUNYU ABC PRIMARY SCHOOL	KCB	1181606543	6,385	142,080
122	WETAA ASST CHIEFS OFFICE	KCB	1284846288	640	100,000
123	YATHUI INNOVATION HUB	KCB	1241044090		2,100,160
124	YIKIATINE PRIMARY SCHOOL	KCB	1171432240	6,385	6,385



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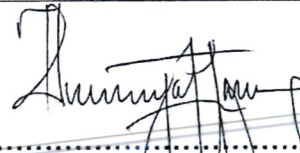
125	YOANI PRIMARY SCHOOL	KCB	1241044090	2,100,160	2,520
				7057724	16714588.85



**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	The constituency had not received the certificate for 200/2021.			

  
 Name ERIC MUNYAO  
 Fund Account Manager.

