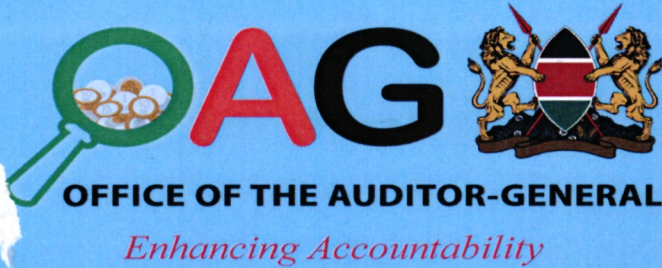


REPUBLIC OF KENYA



REPORT

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OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY

DATE: 05 JUL 2023 ON

TABLED BY:	Hon. Owen Baya, CBS MP Deputy leader, majority party
CLERK-AT THE TABLE:	Enlajs Muriuki

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

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

Revised Template 30th June 2022



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

15 MAY 2023

RECEIVED



MWINGI CENTRAL CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

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

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

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

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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;

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

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National Government Constituencies Development Fund (NGCDF)
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ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) Mwingi Central Constituency NGCDF Headquarters

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

(f) Mwingi Central Constituency NGCDF Contacts

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

(g) Mwingi Central Constituency NGCDF Bankers

Equity Bank (K) Ltd.
Account No. 0590260983402
Branch: Mwingi
P.o Box 400 - 90400
MWINGI

(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



DAVID JOSEPH MWENDWA

III. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

As the chairman of Mwingi Central NGCDFC together with the committee members, I am pleased to present to you the annual report and financial statements for the financial year 2021-2022 for MWINGI CENTRAL Constituency. In the year under review, the constituency received Kshs.219,756,603 from the board in that FYR 2021-2022 and an opening cash book balance of **Kshs.129,651,009**. The Constituency spent **Kshs.289,071,077** and closed with a cashbook balance of **KshS.60,794,319** which was **82.6%**.

Fig 1. Line Graph of Utilization of Funds

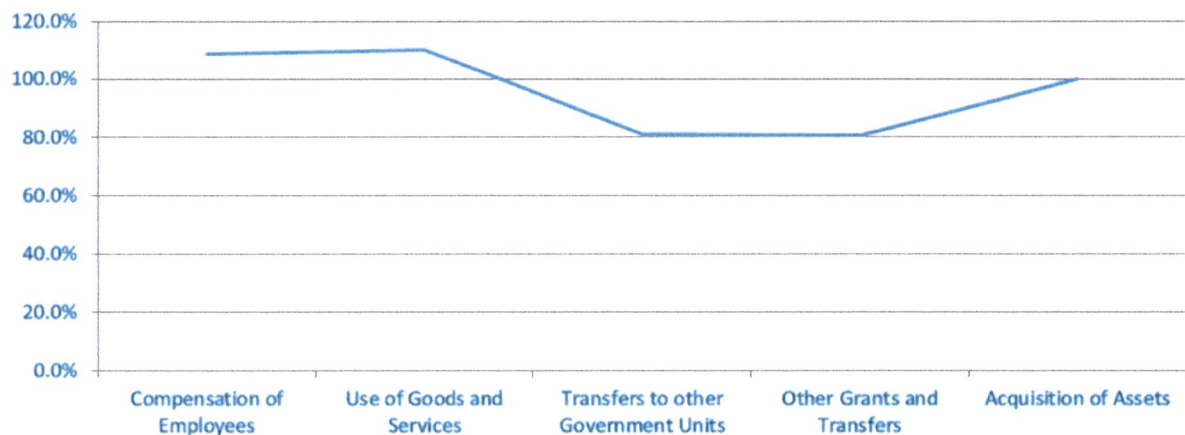


Fig. 2 Final Budget

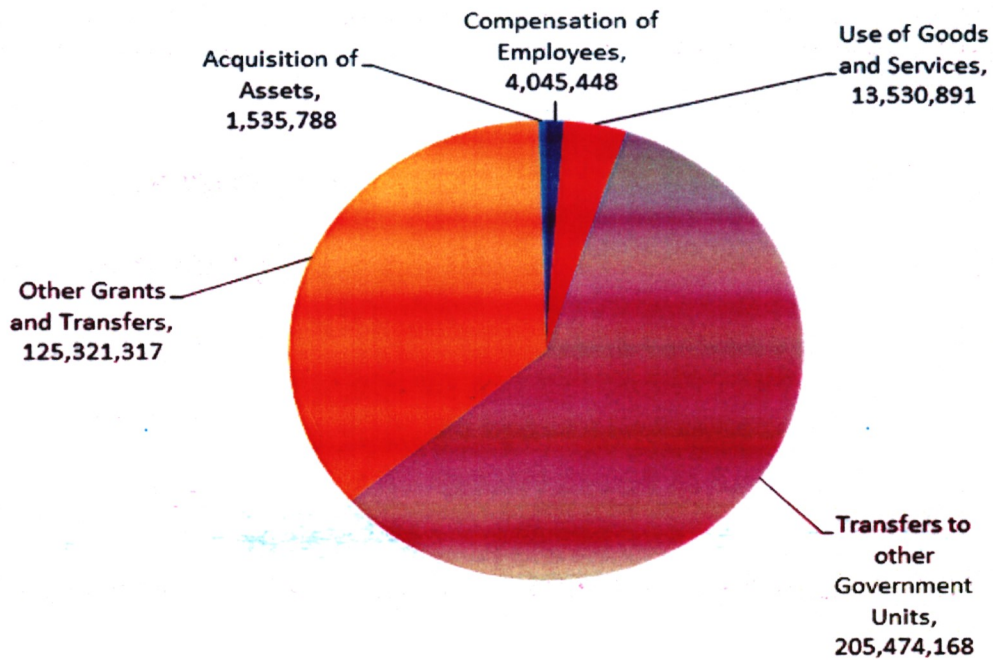


Fig 4. Actual on Comparable analysis

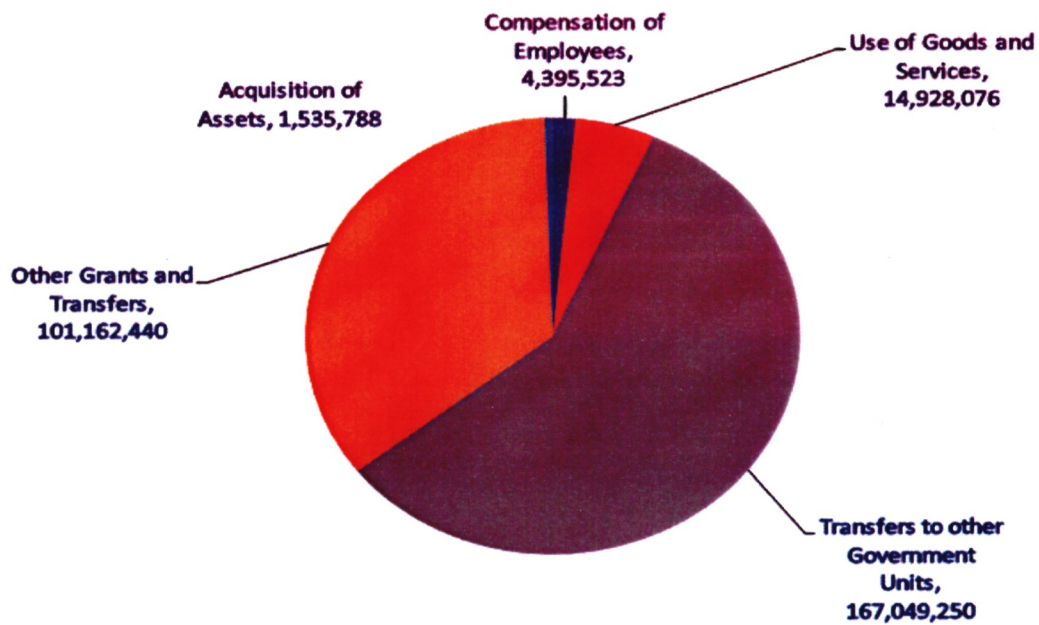
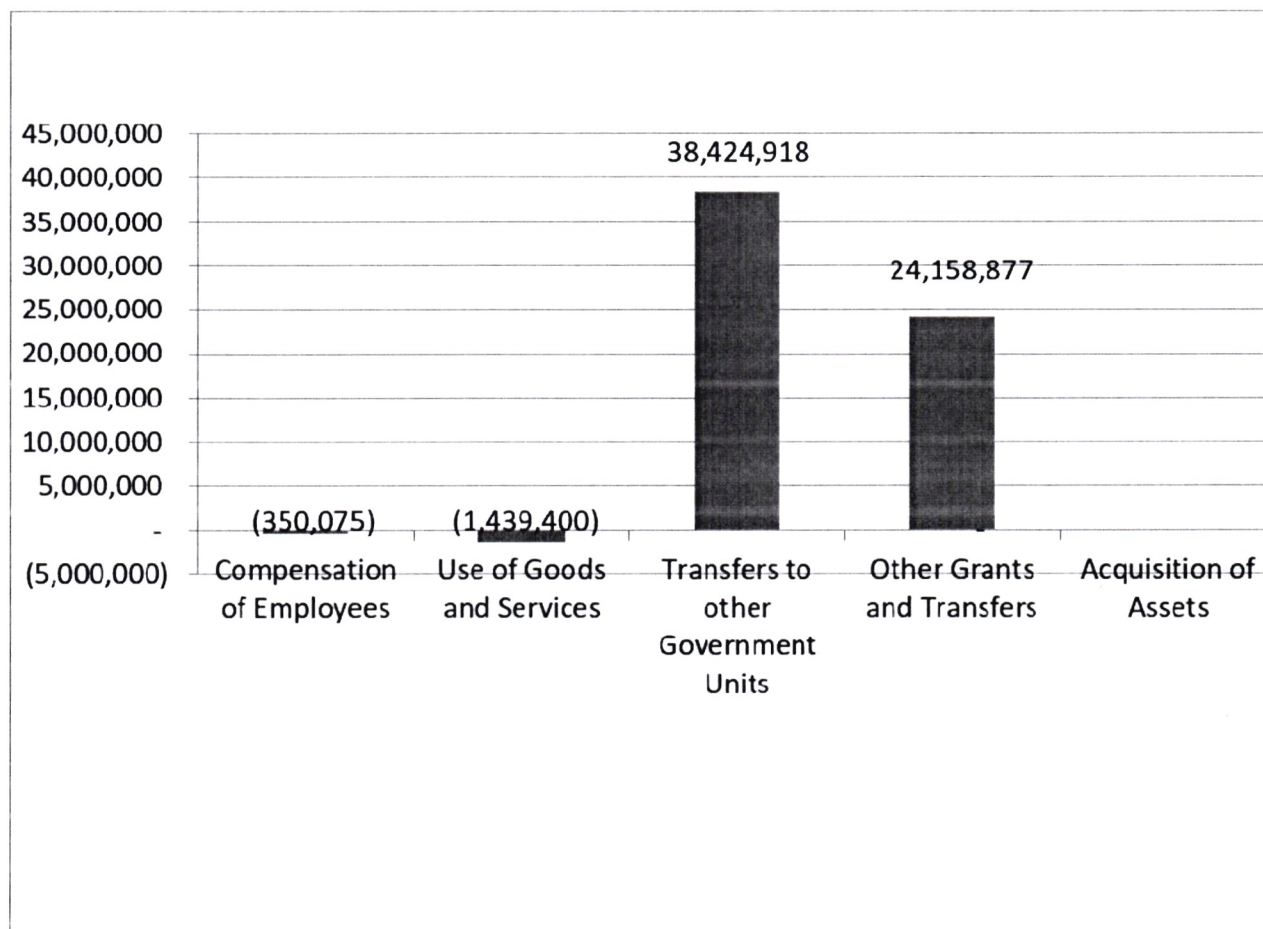


Fig 5. Budget Utilisation Difference



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

ITEM	PERCENTAGE	REMARKS
Compensation of Employees	108.7%	The overutilized funds forms part of 8.7% of employee's cumulative gratuity paid during the financial period.
TRANSFERS TO OTHER GOVERNMENT UNITS	81.3%	Awaiting NG-CDF board approval on proposals
OTHER GRANTS AND TRANSFERS	80.7%	Issuance of bursary affected by the changes in the schools' academic calendar
OTHER PAYMENTS		

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

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

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

The following pictures are among the above projects undertaken during the year

PROJECT: Mwanja Primary School

PROJECT ACTIVITY: Renovation of classrooms



PROJECT NAME: Nguni Secondary School

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

PROJECT ACTIVITY: Construction of classroom



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



*Mwingi Central Constituency
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PROJECT NAME: Malioni Secondary School



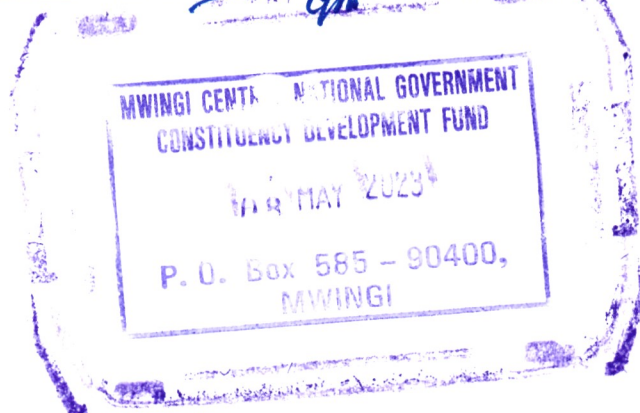
**Mwingi Central Constituency
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- On project that fall under county projects that the society deem as priority we have sort consent from the county government before their approval to avoid duplication of the projects.
- Lack of capacity by the project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

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

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

Name	Designation	Sign	Date
David Joseph Mwendwa	NGCDFC chairman	<i>David Joseph Mwendwa</i>	08/05/2023



III. Statement Of Performance Against Predetermined Objectives for FY 2021/22

Introduction

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

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

- To have all children of school going age attending school
- To eliminate crime and vices in the long run by providing a better working environment for the law enforcement agencies
- To develop skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.
- To enhance preparedness to mitigate any unforeseen occurrence in the constituency during the financial year

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure build in primary, secondary, and tertiary institutions Number of bursary's beneficiaries at all levels	In FY 2021/22, we increased number of classrooms, dormitories, laboratories significantly as annexed in the list of projects. - Bursary beneficiaries at all levels were as per the attached schedules
Security	To eliminate crime and vices in the long run by	Reduced criminal cases reported compared to the	Increased number of security installations and	In the financial period under review, we

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	providing a better working environment for the law enforcement agencies	same previous period of review	upgraded security units.	constructed a number of security offices and police posts along the banditry infested areas of the constituency
Environment	To enhance environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.	Increased number of trees in the institutions planted through Mwingi Central NG-CDF support.	Increased number of trees in school institutions and soil conservation activities across the constituency.	Tree planting and soil and water conservation projects carried out across the constituency
Sports	To develop skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.	Increased sporting activities and sports clubs across the constituency A number of players from constituency being enrolled in the clubs playing in national as professional players	Increased sporting activities and sports clubs across the constituency	Organizing tournaments and providing games kits and sports materials to the sports organizations in the constituency

***Mwingi Central Constituency
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Emergency	To enhance preparedness to mitigate any unforeseen occurrence in the constituency during the financial year	Efficacy to handle any emergency occurrence effectively with reduced or no negative impact to the constituents.	Reduced or no reports of damage caused as a results of emergency incidences	Intervention in restoring normalcy in areas and institutions where emergency cases are reported within the constituency.
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IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to

continually build on their skills and knowledge. Mwingi Central Constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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


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

Public Awareness

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

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

.....
Name
FAM


Dalmas O. Ndongé.

V. Statement of Management Responsibilities

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

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

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


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

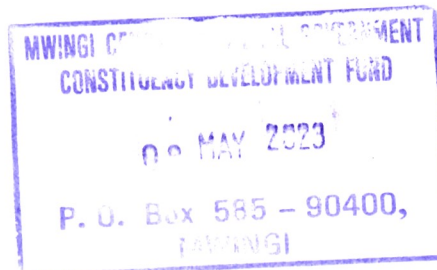
The Accounting Officer in charge of the NGCDF Mwingi Central Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were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

Approval of the financial statements

The NGCDF- Mwingi Central Constituency financial statements were approved and signed by the Accounting Officer on 08/05/2022.

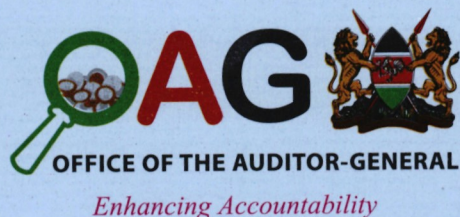

.....
Name: **David Joseph Mwendwa**
Chairman – NGCDF Committee


.....
Name: **Dalmas D. Ndung'u**
Finance Account Manager



REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of Mwingi Central NGCDF set out on pages 1 to 68, which comprise of the statement of assets and liabilities as at

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

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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund - Mwingi Central 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 do not comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Failure to Maintain General Ledger and Trial Balance

The statement of receipts and payments reflects an expenditure amounting to Kshs.289,071,077. However, the management did not provide monthly or annual expenditure returns which usually serve as general ledgers in support of the financial statements. Further, the schedules provided omitted important details such as dates, payment voucher numbers, description, payee and Item charged.

In the circumstances, the accuracy, completeness and disclosures in the financial statements could not be confirmed.

2. Unsupported Emergency Expenditure

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfers amount of Kshs.101,162,440 which Includes emergency projects amounting to Kshs.14,350,000. However, the payment vouchers in support of emergency expenditure totalling to Kshs.1,850,000 were not provided for audit.

In the circumstances, the accuracy and completeness of the emergency expenditure totalling to Kshs.14,350,000 could not be confirmed.

3. Unsupported 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 totalling to Kshs.14,928,076 which Includes Kshs.1,085,876 and Kshs.174,000 for repairs and supply of tyres for the Fund motor vehicle respectively. However, motor vehicle inspection reports, quotation evaluation reports, notification of award and contract agreement/LPO/LSO were not provided for

audit. In addition, inspection and acceptance committee minutes and counter receipt vouchers showing that the goods were taken on charge were also not provided.

Further, Note 5 to the financial statements reflects Nil amount for office rent. However, records held at the Fund showed rent paid per month was Kshs.25,000.

In addition, surrender vouchers for office standing imprests totalling Kshs.402,000 were not supported by receipts and delivery notes/ counter receipt vouchers with details and quantities of goods purchased using the imprest.

Further, use of goods and services includes Kshs.5,134,700 in respect to utilities under which rental expenditure amounting to Kshs.300,000 was charged. However, verification of the lease agreement revealed that the Fund has been operating with an expired lease which was last signed on 1 May, 2013 and valid for five (5) years, for monthly rent of Kshs.10,000 payable quarterly. In addition, records reviewed reflected current monthly rent of Kshs.25,000 resulting to an unexplained variance of Kshs.15,000 per month, all totalling to Kshs.180,000 during the year under review.

In addition, the expenditure for rent amounting to Kshs.300,000 was charged to utilities sub-item instead of disclosing separately resulting in misclassification of expenditure.

In the circumstances, the accuracy and completeness of use of goods and services amounting to Kshs.14,928,076 could not be confirmed.

4. Inaccuracy in Fuel, Oil and Lubricants

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services totalling to Kshs.14,928,076 which includes fuel, oil and lubricants totalling to Kshs.1,500,000. However, review of documents and payment vouchers in support of the expenditure revealed that a total of Kshs.2,800,000 was incurred in supply of fuel resulting to an unexplained variance of Kshs.1,300,000. Further, the payment vouchers showed that expenditures on fuel totalling to Kshs.600,000 were wrongfully classified and charged under committee expenses.

In addition, payment vouchers for payments for fuel totalling to Kshs.400,000 were not supported by way of work tickets and detail orders. Further, the procurement documents and contractual agreements showing terms for the supply of fuel were not provided for audit.

In the circumstances, accuracy and completeness of fuel oil and lubricants expenditure amounting to Kshs.1,500,000 could not be confirmed.

5. Unsupported Committee Allowances

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services totalling to Kshs.14,928,076 which includes Kshs.3,992,800 and Kshs.1,292,400 for committee allowances and other committee expenses respectively. However, examination of payment vouchers in support of the

expenditure reflected that monitoring and evaluation expenses totalling Kshs.2,150,000 were not supported by committee reports indicating the members present, projects/sites visited, dates the evaluations were undertaken and the findings of the evaluation committees.

Further examination of payment vouchers in support of committee allowances and committee training expenses reflected that committee allowances paid during trainings totalling to Kshs.473,200 were not supported by attendance registers, work tickets/evidence of travel, and back to office reports.

In the circumstances, the accuracy and completeness of committee allowances amount of Kshs.5,285,200 could not be confirmed.

6. Inaccuracy in Compensation of Employees

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employees totalling to Kshs.4,395,523 which includes basic staff salaries amount of Kshs.2,974,013.20. However, the payroll provided for audit reflected basic wages paid to the staff amounting to Kshs.2,787,624 resulting to an unexplained variance of Kshs.186,389. In addition, the financial statements reflect a zero balance for employer compulsory contributions to National Social Security Schemes whereas analysis of the payroll confirmed a figure of Kshs.103,680 for employer contributions to NSSF.

Further, Note 4 to the financial statements reflects transport allowance and gratuity paid during the year of Kshs.200,000 and 1,221,510 respectively. However, detailed schedules showing the months paid, the period they relate to, the beneficiaries and amounts paid were not provided for audit.

In the circumstances, the accuracy, validity and completeness of compensation of employees amount of Kshs.4,395,523 could not be confirmed.

7. Unsupported Acquisition of Assets

The summary statement of appropriation indicates that the Fund budgeted for Kshs.1,535,788 under acquisition of assets. Examination of payment vouchers and the general ledger revealed that the Fund incurred the amount on renovation of the office currently occupied by the staff for which they are paying Kshs.25,000 per month. However, repairs of rental property do not qualify to be charged under acquisition of assets

In the circumstances, the accuracy and completeness of the acquisition of assets balance of Kshs.1,535,788 could not be confirmed.

8. Inaccuracy in Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.60,794,319 which agrees with the cashbook balance. However, the management

did not provide a bank statement and certificate of bank balances to confirm the balance disclosed. Further, examination of the bank reconciliation statements for the Fund revealed that total unpresented cheques amounted to Kshs.1,390,370 which included cheques totalling to Kshs.703,370 for statutory dues such as PAYE, NSSF, NHIF and Commissioner of VAT, with some dating back to between August, 2017 and December, 2021. The balance of Kshs.686,000 relate to bursary cheques. The unpresented cheques were not written back in the cash book and cash balances restated accordingly.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.60,794,319 could not be confirmed.

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

Budgetary Control and Performance

The summary statement of appropriation reflects approved final receipts budget and actual on comparable basis of Kshs.364,224,078 and Kshs.349,407,612 respectively resulting to an under-collection of Kshs.14,816,466 or 4% of the budget. Similarly, the Fund expended Kshs.289,071,077 against an approved budget of Kshs.364,224,078 resulting to an under-expenditure of Kshs.75,153,001 or 21% of the budget. The underperformance and under collection affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Delays in Project Implementation

Review of expenditure records revealed that Kshs.65,409,250 and Kshs.101,640,000 were transferred to Secondary and Primary schools' projects respectively. However, the following unexplained delay in various projects were observed:

Sno.	Project Details	Contract sum (Kshs.)	Date Initiated	Remarks
1	Completion of a dining hall at Kivou Secondary school	4,156,330	2016/2017	Due to delays in completing the project, building started deteriorating necessitating an allocation of Kshs.400,000 from the emergency kitty in the year 2021/22. As at the date of the audit, the dining hall project was not yet complete.
2	Mutwangombe Secondary school- Proposed Dining Hall	4,000,000	2016/2017	The project was not allocated funds during the year under review and can be categorised as a stalled project
3	4 projects at Kyalamoko, Kivyuni, and Kalitini Primary Schools for construction of classrooms and Kitchen	1,700,370	2016-2017	Funded in the financial year under review. No explanation was provided as to why the projects took that long to implement

In the circumstances, value for money spent on the construction projects could not be confirmed.

2. Irregular Procurement and Implementation of Projects

Review of expenditure records revealed that Kshs.101,640,000 was transferred to primary schools' projects. However, expenditure on projects worth Kshs.3,600,000 had anomalies as shown below;

Sno.	Project Details	Contract sum (Kshs)	Remarks
1	Kivyuni Primary School and Kaombe Primary School plastering, flooring, painting and roofing works. -	1,350,000	Quotation evaluation reports/minutes showing the basis of the award and contract agreements/ Local Service

Sno.	Project Details	Contract sum (Kshs)	Remarks
			orders were not provided for audit review
3	Mwania Primary School-plastering, flooring, painting and roofing works.	600,000	Only roofing and external painting works were done, flooring and internal painting works had not been done
4	Enziu Primary School-plastering, flooring, painting fixing doors and windows and roofing works.	450,000	Although the project was complete, the floors were poorly done, and doors and windows had not been fixed.
5	Kalisasi Primary School	1,200,000	Quotations for contractors involved evaluation reports and contract agreements were not provided thus the labour contractor that implemented the project could not be identified
	Total	3,600,000	

In the circumstances, the value for money invested in the projects could not be confirmed and the Management was in breach of the law.

3. Lack of Procurement Plan

The Fund did not have in place an approved annual procurement plan. This is contrary to Section 45 (3) of the public procurement and Assets Disposal Act, 2015 which provides that all procurements be within the approved budget of the entity and be planned by the entity concerned through an annual procurement plan. As a result, most of the procurements under use of goods and services such as office and general supplies and services and printing supplies were procured using office imprests some beyond the threshold for low value procurements.

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

4. Irregular issue of Bursaries

Expenditure records indicated that bursaries totaling Kshs.47,106,610 and Kshs.30,183,860 were disbursed to secondary schools and tertiary institutions respectively. However, documents to confirm whether applicants for the bursaries were vetted and identified as needy students by the bursary subcommittee were not provided for audit. Further, the criteria used to identify, vet and award the bursaries was not provided for review. This is contrary to CDF Board circular reference VOL1/111 dated 2015 which requires the bursary committee to vet, identify and categorize needy students using established criteria.

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

5. Failure to Maintain Updated Asset Register

The Fund management did not maintain an updated fixed asset register. The assets register presented for audit was last updated on 30 June, 2020. This is contrary to Regulation 143 (1) of the Public Financial Management (National Government) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7 (1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Risk Management Policy

The Management had not put in place Risk Management Policy, strategies, and risk register to mitigate against risk. It was, therefore, not clear how the Management manages risk exposures. This is in contravention of Section 165 of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that the National Government entity develops risk management strategies, which include fraud prevention mechanism and 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.

2. Failure to Maintain Proper Record Keeping by PMC's

Review of records revealed that the Management did not maintain proper record as the project file for Kyumbe secondary school had minutes for Kyumbe primary school held on 2 August, 2022. In addition, the land sales agreement of 8 acres between an Individual

and Kyumbe day Secondary school for the construction of the school was done in the absence of key government officials such as a land registrar/officer, valuer or a representative of the CDFC or a lawyer, except the area chief. The land sales agreement does not qualify as a legal instrument.

Further, the project file for Mboru girls secondary school did not contain the Bills of Quantities for the proposed renovation of classrooms at Kshs.600,000. The PMC entered a separate labour contract and separate materials contract for the renovation. There are no records to indicate how the materials were received.

In the circumstances, existence of effective internal controls on record keeping could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires 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 International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 Funds' financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance

and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal 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 controls 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 controls may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Funds 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 Funds' ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease 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

16 June, 2023


**Mwingi Central 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


I. STATEMENT OF RECEIPTS AND PAYMENTS			
	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	219,756,603	177,240,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		219,756,603	177,240,876
PAYMENTS			
Compensation of employees	4	4,395,523	4,286,214
Use of goods and services	5	14,928,076	11,501,702
Transfers to Other Government Units	6	167,049,250	42,461,198
Other grants and transfers	7	101,162,440	22,737,038
Acquisition of Assets	8	1,535,788	-
Other Payments	9	-	-
TOTAL PAYMENTS		289,071,077	80,986,152
SURPLUS/DEFICIT		(69,314,474)	96,254,724

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

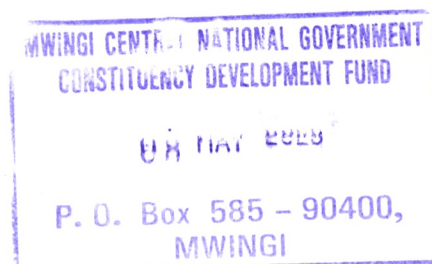
The Constituency financial statements were approved on 05/07 2022 and signed by:


Fund Account Manager
Name: Dalmas Ndong'a


National Sub-County
Accountant
Name: William Mulwa
ICPAK M/No:


Chairman NG-CDF Committee
Name: David J. Mwendwa

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



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

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	60,794,319	129,651,009
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		60,794,319	129,651,009
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		60,794,319	129,651,009
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		60,794,319	129,651,009
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	129,651,009	26,642,566
Prior year adjustments	14	457,784	6,753,720
Surplus/Defict for the year		(69,314,474)	96,254,724
NET FINANCIAL POSITION		60,794,319	129,651,010

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 08/08 2022 and signed by:

Fund Account Manager

Name:

Dalmas Ndong'a

National Sub-County Accountant

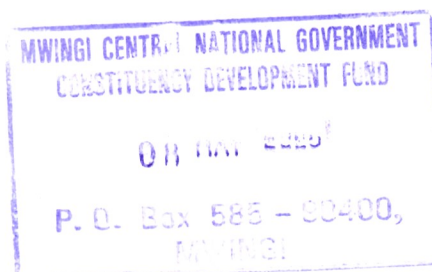
Name:

William Mulwa
ICPAK M/No:

Chairman NG-CDF Committee

Name:

David Jimwendwa



**Mwingi Central 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
Receipts from operating activities			
Transfers from NGCDF Board	1	219,756,603	177,240,876
Other Receipts	3	-	-
		219,756,603	177,240,876
Payments for operating activities			
Compensation of Employees	4	4,395,523	4,286,214
Use of goods and services	5	14,928,076	11,501,702
Transfers to Other Government Units	6	167,049,250	42,461,198
Other grants and transfers	7	101,162,440	22,737,038
Other Payments	9	-	-
		287,535,289	80,986,152
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	457,784	6,753,720
Net Adjustments		457,784	6,753,720
Net cash flow from operating activities		(67,320,902)	103,008,444
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(1,535,788)	-
Net cash flows from Investing Activities		(1,535,788)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(68,856,690)	103,008,444
Cash and cash equivalent at BEGINNING of the year	10	129,651,009	26,642,566
Cash and cash equivalent at END of the year		60,794,319	129,651,010

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 _____ 2022 and signed by:

Fund Account Manager

Name:

Dalmas Ndlonga

National Sub-County Accountant

Name:

ICPAK M/No:

William Mulwa

Chairman NG-CDF Committee

Name:

David J. mwendwa



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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	97,484,189	364,224,078	349,407,612	14,816,465	95.9%
Proceeds from Sale of Assets	0		0	-	-	0.0%
Other Receipts	0		0	-	-	#DIV/0!
TOTAL RECEIPTS	137,088,879	97,484,189	364,224,078	349,407,612	14,816,465	95.9%
PAYMENTS						
Compensation of Employees	3,725,333		4,045,448	4,395,523	(350,075)	108.7%
Use of goods and services	8,612,666		13,530,891	14,928,076	(1,397,185)	110.3%
Transfers to Other Government Units	62,350,000	83,167,724	192,590,183	167,049,250	25,540,933	86.7%
Other grants and transfers	60,865,093	14,316,465	152,521,767	101,162,440	51,359,327	66.3%
Acquisition of Assets	1,535,788		1,535,788	1,535,788	-	100.0%
Other Payments	0		0	-	-	#DIV/0!
TOTAL	137,088,879	97,484,189	364,224,078	289,071,077	75,153,001	79.4%

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities

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

Description	Amount
Budget utilisation difference totals	60,836,535
Less undisbursed funds receivable from the Board as at 30th June 2022	46,983,286
	13,853,250
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	6753719
Cash and Cash Equivalents at the end of the FY 2021/2022	20,606,969
	60,836,535

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



Fund Account Manager

Name: *Dalmas Ndonga*



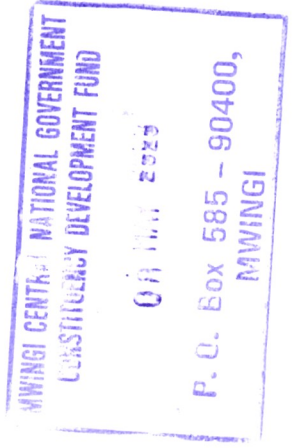
National Sub-County Accountant

Name: *William Muluwa*
ICPAK M/No:



Chairman NG-CDF Committee

Name: *David J. Mwendwa*



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

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

Programme/Sub-programme	Original Budget(a) 2021/2022	Adjustments(b)		Final Budget c = (a+b) 2021/2022	Actual on comparable basis(d) 30/06/2022	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,725,332	2,921,612		6,646,944	4,395,523	2,251,421	66%
1.2 Committee allowances	2,000,000	1,292,400		3,292,400	3,992,800	(700,400)	121%
1.3 Use of goods and services	2,500,000	5,197,101		7,697,101	6,822,610	874,492	89%
Total	8,225,332	9,411,113	-	17,636,445	15,210,933	2,425,512	86%
2.0 Monitoring and evaluation							#DIV/0!
2.1 Capacity building	600,000			600,000	600,000	-	100%
2.2 Committee allowances	2,000,000			2,000,000	2,000,000	-	100%
2.3 Use of goods and services	1,512,666			1,512,666	1,512,666	-	100%
Total	4,112,666	-	-	4,112,666	4,112,666	-	100%
3.0 Emergency							#DIV/0!
3.1 Primary Schools	7,192,207	5,763,005	1,717,724	14,672,936	14,350,000	322,936	98%
3.2 Secondary schools				-			#DIV/0!

Mwingi Central Constituency
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Mutalani Feeder School	-	-	-	100,000.00	100,000	100,000	-	100%
Kyanika Primary School	-	-	-	100,000.00	100,000	100,000	-	100%
Mandove Primary School	-	-	-	150,000.00	150,000	150,000	-	100%
Kalitini Primary School	-	-	-	200,000.00	200,000	200,000	-	100%
Kilindini Feeder School	-	-	-	200,000.00	200,000	200,000	-	100%
Kalulu Primary School	-	-	-	200,000.00	200,000	200,000	-	100%
Syunoo Primary School	-	-	-	200,000.00	200,000	200,000	-	100%
Maai Primary School	-	-	-	200,000.00	200,000	200,000	-	100%
Nzengeni Primary School	-	-	-	200,000.00	200,000	200,000	-	100%
Kwa Nganga Primary School	-	-	-	200,000.00	200,000	200,000	-	100%
Kiwanza Primary School	-	-	-	200,000.00	200,000	200,000	-	100%
Kamaende Primary school	-	-	-	200,000.00	200,000	200,000	-	100%
Kavisu Primary School	-	-	-	200,000.00	200,000	200,000	-	100%
Ivuya Primary school	-	-	-	200,000.00	200,000	200,000	-	100%
Mulinde Primary School	-	-	-	200,000.00	200,000	200,000	-	100%
Katuni Primary School	-	-	-	200,000.00	200,000	200,000	-	100%
Sosoma Primary School	-	-	-	200,000.00	200,000	200,000	-	100%
Mandove Primary School	-	-	-	200,000.00	200,000	200,000	-	100%

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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kalanga primary School	-	-	200,000.00	200,000	200,000	-	100%
Syumiku Primary School	-	-	200,000.00	200,000	200,000	-	100%
Kyaangu Primary School	-	-	200,000.00	200,000	200,000	-	100%
Levuni Primary School	-	-	200,000.00	200,000	200,000	-	100%
Waita Primary School	-	-	200,000.00	200,000	200,000	-	100%
Ndiani Primary School	-	-	200,000.00	200,000	200,000	-	100%
Malioni Primary School	-	-	200,000.00	200,000	200,000	-	100%
Kyambaa Primary School	-	-	200,000.00	200,000	200,000	-	100%
Muunguu Primary School	-	-	200,000.00	200,000	200,000	-	100%
Maongoa Primary School	-	-	200,000.00	200,000	200,000	-	100%
Kyandoa Primary School	-	-	200,000.00	200,000	200,000	-	100%
Yumbe Primary School	-	-	200,000.00	200,000	200,000	-	100%
Nengyani Mavauni Primary School	-	-	200,000.00	200,000	200,000	-	100%
Nyaanyaa Primary School	-	-	200,000.00	200,000	200,000	-	100%
Kivui Primary School	-	-	200,000.00	200,000	200,000	-	100%
Muono Primary School	-	-	200,000.00	200,000	200,000	-	100%
Kathoka Primary School	-	-	200,000.00	200,000	200,000	-	100%
Isekele Primary School	-	-	200,000.00	200,000	200,000	-	100%
Kanzui Primary School	-	-	200,000.00	200,000	200,000	-	100%

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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	-	-	-	200,000	200,000	-	-	-
Ndiuni Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Kivou Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Nzuli Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Kanzanzu Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Kasevi Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Kyanika Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Syomikuku Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Waasya Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Mutululu Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Imwaa Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Kavuti Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Matulani Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Yatwa Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Kimongo Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Ngiluni Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Kamulewa Priary School	-	-	200,000.00	200,000	200,000	-	-	100%
Kangilwa Primary School	-	-	200,000.00	200,000	200,000	-	-	100%
Kathumo Primary School	-	-	200,000.00	200,000	200,000	-	-	100%

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Munyuni Priary School	-	-	200,000.00	200,000	200,000	-	100%
Mwambuni Primary School	-	-	200,000.00	200,000	200,000	-	100%
Mui Primary School	-	-	200,000.00	200,000	200,000	-	100%
Nzamani Primary School	-	-	200,000.00	200,000	200,000	-	100%
Nduvani Primary School	-	-	200,000.00	200,000	200,000	-	100%
Katumba Primary School	-	-	200,000.00	200,000	200,000	-	100%
Kasina Primary School	-	-	200,000.00	200,000	200,000	-	100%
Kalisasi Primary School	-	-	200,000.00	200,000	200,000	-	100%
Kitinga Primary School	-	-	200,000.00	200,000	200,000	-	100%
Mulang'a Primary School	-	-	200,000.00	200,000	200,000	-	100%
Musukini Primary School	-	-	200,000.00	200,000	200,000	-	100%
Musukini primary school	-	-	200,000.00	200,000	200,000	-	100%
Kathita Primary School	-	-	200,000.00	200,000	200,000	-	100%
Ndangani Primary School	-	-	200,000.00	200,000	200,000	-	100%
Kalesi Primary School	-	-	200,000.00	200,000	200,000	-	100%
Masokani Feeder School	-	-	200,000.00	200,000	200,000	-	100%
Enziu Primary School	-	-	200,000.00	200,000	200,000	-	100%
Kanzanzu Primary School	-	-	200,000.00	200,000	200,000	-	100%
Kanzoka Primary School	-	-	200,000.00	200,000	200,000	-	100%

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

	-	-	-	200,000	200,000	-	100%
Kathanawani Primary School	-	-	200,000.00	200,000	200,000	-	100%
Mandove Primary School	200,000			200,000	200,000	-	100%
Mbalyu Primary School	200,000			200,000	200,000	-	100%
Muthuka Primary School	200,000			200,000	200,000	-	100%
Ndangani Feeder School	200,000			200,000	200,000	-	100%
Kaliluni Feeder School	200,000			200,000	200,000	-	100%
Yanyonge Primary School	200,000			200,000	200,000	-	100%
Ndolongwe Primary School	200,000			200,000	200,000	-	100%
Kamulalani Primary School	200,000			200,000	200,000	-	100%
Katooni Primary School	200,000			200,000	200,000	-	100%
Katwikila Feeder School	200,000			200,000	200,000	-	100%
Kauswini Primary School	200,000			200,000	200,000	-	100%
Kavingasi Primary School	200,000			200,000	200,000	-	100%
Isee Primary School	200,000			200,000	200,000	-	100%
Kiisu Primary School	200,000			200,000	200,000	-	100%
Kivula Primary School	200,000			200,000	200,000	-	100%
Kwa Nzili Primary School	200,000			200,000	200,000	-	100%
Itungali Primary School	200,000			200,000	200,000	-	100%

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

Kisama Primary School	-	-	250,000.00	250,000	250,000	-	100%
Ukasi Primary School	-	-	250,000.00	250,000	250,000	-	100%
Yongoni Primary school	-	-	250,000.00	250,000	250,000	-	100%
Mulinde Primary School	-	-	250,000.00	250,000	250,000	-	100%
Kiwanza Primary School	-	-	250,000.00	250,000	250,000	-	100%
Kaango Primary School	-	-	250,000.00	250,000	250,000	-	100%
Mitaavo Primary School	-	-	250,000.00	250,000	250,000	-	100%
Kwa Mutili Primary School	-	-	250,000.00	250,000	250,000	-	100%
Nguuni Primary School	-	-	250,000.00	250,000	250,000	-	100%
Imwamba Primary School	-	-	250,000.00	250,000	250,000	-	100%
Kakulunga Primary School	-	-	250,000.00	250,000	250,000	-	100%
Kawala Primary School	-	-	250,000.00	250,000	250,000	-	100%
Kalwilaa Primary School	-	-	250,000.00	250,000	250,000	-	100%
Kivui Primary School	-	-	250,000.00	250,000	250,000	-	100%
Kyatune Primary School	-	-	250,000.00	250,000	250,000	-	100%
Kaliluni Primary School	-	-	250,000.00	250,000	250,000	-	100%
Kawelu Primary School	-	-	250,000.00	250,000	250,000	-	100%
Wingemi Primary School	-	-	250,000.00	250,000	250,000	-	100%
Muangeni Primary School	-	-	250,000.00	250,000	250,000	-	100%

Mwingi Central Constituency**National Government Constituencies Development Fund (NGCDF)
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	-	-	-	250,000	250,000	250,000	-	-	100%
Kavaliiki Primary School	-	-	250,000.00	250,000	250,000	250,000	-	-	100%
Ngiluni Primary School	-	-	250,000.00	250,000	250,000	250,000	-	-	100%
Kyumbe Primary School	-	-	250,000.00	250,000	250,000	250,000	-	-	100%
Maongoa Primary School	-	-	250,000.00	250,000	250,000	250,000	-	-	100%
Kyumbe Primary School	-	-	250,000.00	250,000	250,000	250,000	-	-	100%
Ngieni Primary School	-	-	250,000.00	250,000	250,000	250,000	-	-	100%
Kathanawani Primary School	-	-	250,000.00	250,000	250,000	250,000	-	-	100%
Ngungi Primary School	-	-	250,000.00	250,000	250,000	250,000	-	-	100%
Murwana Primary School	-	-	250,000.00	250,000	250,000	250,000	-	-	100%
Ndolongwe Primary School	-	-	250,000.00	250,000	250,000	250,000	-	-	100%
Kamumbu Primary School	-	-	250,000.00	250,000	250,000	250,000	-	-	100%
Kyenini Primary School	-	-	250,000.00	250,000	250,000	250,000	-	-	100%
Nzalani Primary School	-	-	250,000.00	250,000	250,000	250,000	-	-	100%
Kakunguu Primary School	-	250,000		250,000	250,000	250,000	-	-	100%
Mui Primary School	-	250,000		250,000	250,000	250,000	-	-	100%
Kyangu Primary School	-	250,000		250,000	250,000	250,000	-	-	100%
Mwingi Primary School	-	250,000		250,000	250,000	250,000	-	-	100%
Mwambiu Primary School	-	250,000		250,000	250,000	250,000	-	-	100%

Mwingi Central Constituency

**National Government Constituencies Development Fund (NGCDF)
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Syumakethe Primary School	-	250,000		250,000	250,000	-	100%
Nyaani Primary School	-	250,000		250,000	250,000	-	100%
Wangwui Primary School	-	250,000		250,000	250,000	-	100%
Ngueni Primary School	-	250,000		250,000	250,000	-	100%
Nguka Imwe Primary School	-	250,000		250,000	250,000	-	100%
Ngangani Primary School	-	250,000		250,000	250,000	-	100%
Kathanze Primary School	-	250,000		250,000	250,000	-	100%
Kanyungu Primary School	-	250,000		250,000	250,000	-	100%
Lundi Primary School	-	250,000		250,000	250,000	-	100%
Mutyangome Primary School	-	250,000		250,000	250,000	-	100%
Kivundui Primary School	-	250,000		250,000	250,000	-	100%
Kyandii Primary School	-	250,000		250,000	250,000	-	100%
Nyaanyaa Primary School	-	250,000		250,000	250,000	-	100%
Muono Primary School	-	250,000		250,000	250,000	-	100%
Kyandoa Primary School	-	250,000		250,000	250,000	-	100%
Kariakor Primary School	-	250,000		250,000	250,000	-	100%
Nzia Primary School	-	250,000		250,000	250,000	-	100%
Kalikoni Primary School	-	250,000		250,000	250,000	-	100%
Nduvani Primary School	-	250,000		250,000	250,000	-	100%

Mwingi Central Constituency

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	-	250,000		250,000	-				
Kateiko Primary School	-	250,000		250,000	-	250,000			100%
Kavuko Primary School	-	250,000		250,000	-	250,000			100%
Mbia Primary School	-	250,000		250,000	-	250,000			100%
Myuuni Primary School	-	250,000		250,000	-	250,000			100%
Ndolongwe Primary School	-	250,000		250,000	-	250,000			100%
Kaango Primary school	-	250,000		250,000	-	250,000			100%
Muthuka Primary School	-	250,000		250,000	-	250,000			100%
Nguni Primary School	-	250,000		250,000	-	250,000			100%
Kangutha Primary School	-	250,000		250,000	-	250,000			100%
Mwambui Primary School	-	250,000		250,000	-	250,000			100%
Kithituni Primary School	-	250,000		250,000	-	250,000			100%
Kyambu Primary School	-	250,000		250,000	-	250,000			100%
Kakunguu Primary School	-	250,000		250,000	-	250,000			100%
Kaombe Primary School	-	250,000		250,000	-	250,000			100%
Kalwilaa Primary School	-	250,000		250,000	-	250,000			100%
Iviani Primary School	-	250,000		250,000	-	250,000			100%
Kakulunga Primary School	-	250,000		250,000	-	250,000			100%
Ngaa Primary School	-	250,000		250,000	-	250,000			100%

Mwingi Central Constituency
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Kariakor Primary School	-	250,000		250,000	250,000	-	100%
Kavaliki Primary School	-	250,000		250,000	250,000	-	100%
Kyandani Primary School	-	250,000		250,000	250,000	-	100%
Kalikoni Primary School	-	250,000		250,000	250,000	-	100%
Yanyonge Primary School	-	250,000		250,000	250,000	-	100%
Syungii Primary School	-	250,000		250,000	250,000	-	100%
Ukasi Primary School	-	250,000		250,000	250,000	-	100%
Kathome primary School	-	250,000		250,000	250,000	-	100%
Mandove Primary School	-	250,000		250,000	250,000	-	100%
Kamulalani Primary School	-	250,000		250,000	250,000	-	100%
Nzouni Primary School	-	250,000		250,000	250,000	-	100%
Nguni Primary School	-	250,000		250,000	250,000	-	100%
Kasina Primary School	-	250,000		250,000	250,000	-	100%
Kiisu Primary School	-	250,000		250,000	250,000	-	100%
Mwasuma Primary School	-	250,000		250,000	250,000	-	100%
Kyangu Primary School	-	250,000		250,000	250,000	-	100%
Levuni Primary School	-	250,000		250,000	250,000	-	100%
Mwambiu Primary School	-	250,000		250,000	250,000	-	100%
Syumakethe Primary School	-	250,000		250,000	250,000	-	100%

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National Government Constituencies Development Fund (NGCDF)
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Mulanga Primary School	-	250,000		250,000	250,000	-	100%
Mbia Primary School	-	250,000		250,000	250,000	-	100%
Imwaa Primary School	-	250,000		250,000	250,000	-	100%
Nyaani Primary School	-	250,000		250,000	250,000	-	100%
Ngueni Primary School	-	250,000		250,000	250,000	-	100%
Nguka Imwe Primary School	-	250,000		250,000	250,000	-	100%
Kithituni Primary School	-	250,000		250,000	250,000	-	100%
Kitinga Primary School	-	250,000		250,000	250,000	-	100%
Mitaavo Primary School	-	250,000		250,000	250,000	-	100%
Matulani Primary School	-	250,000		250,000	250,000	-	100%
Muangen Primary School	-	250,000		250,000	250,000	-	100%
Kavindu Primary School	250,000	-		250,000	250,000	-	100%
Ngangani Primary School	-	250,000		250,000	250,000	-	100%
Kaombe Primary School	-	250,000		250,000	250,000	-	100%
Nguuni Primary School	-	250,000		250,000	250,000	-	100%
Yatwa Primary School	-	250,000		250,000	250,000	-	100%
Mwalili Primary School	-	250,000		250,000	250,000	-	100%
Wingemi Primary School	-	250,000		250,000	250,000	-	100%

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Mwanyani Primary School	-	250,000		250,000	250,000	-	100%
Kwa Mutili Primary School	-	250,000		250,000	250,000	-	100%
Kamuluyuni Primary School	-	250,000		250,000	250,000	-	100%
Waita Primary School	-	250,000		250,000	250,000	-	100%
Ndiani Primary School	-	250,000		250,000	250,000	-	100%
Malioni Primary School	-	250,000		250,000	250,000	-	100%
Kangutha Primary School	-	250,000		250,000	250,000	-	100%
Kyambaa Primary School	-	250,000		250,000	250,000	-	100%
Muunguu Primary School	-	250,000		250,000	250,000	-	100%
Kyandoa Primary School	-	250,000		250,000	250,000	-	100%
Yumbe Primary School	-	250,000		250,000	250,000	-	100%
Isekele Primary School	-	250,000		250,000	250,000	-	100%
Kisole Primary School	-	250,000		250,000	250,000	-	100%
Nyanyaa Primary School	-	250,000		250,000	250,000	-	100%
Murwana Primary School	-	250,000		250,000	250,000	-	100%
Katuva Primary School	-	250,000		250,000	250,000	-	100%
Kaloo Feeder School	-	250,000		250,000	250,000	-	100%
Enziu Primary School	-	250,000		250,000	250,000	-	100%
Kamunyu Primary School	-	250,000		250,000	250,000	-	100%

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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	-	250,000		250,000	250,000	-		
Kanzui Primary School	-	250,000		250,000	250,000	-		100%
Ndiuni Primary School	-	250,000		250,000	250,000	-		100%
Kalange Primary School	-	250,000		250,000	250,000	-		100%
Kivou Primary School	-	250,000		250,000	250,000	-		100%
Nzuli Primary School	-	250,000		250,000	250,000	-		100%
Kisama Primary School	-	250,000		250,000	250,000	-		100%
Yanyonge Primary School	-	250,000		250,000	250,000	-		100%
Kasevi Primary School	-	250,000		250,000	250,000	-		100%
Kyanundu Primary School	-	250,000		250,000	250,000	-		100%
Kyanika Primary School	-	250,000		250,000	250,000	-		100%
Kyambu Primary School	-	250,000		250,000	250,000	-		100%
Isee Primary School	-	250,000		250,000	250,000	-		100%
Waasya Primary School	-	250,000		250,000	250,000	-		100%
Thitha Primary School	-	250,000		250,000	250,000	-		100%
Karung'a Primary School	-	250,000		250,000	250,000	-		100%
Karioakor Primary School	-	250,000		250,000	250,000	-		100%
Ngaa Primary School	-	250,000		250,000	250,000	-		100%
Kimongo Primary School	-	250,000		250,000	250,000	-		100%

Mwingi Central Constituency

National Government Constituencies Development Fund (NGCDF)

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

Yumbu Primary School	-	250,000		250,000	250,000	-	100%
Kamulewa Primary School	-	250,000		250,000	250,000	-	100%
Kangilwa Primary School	-	250,000		250,000	250,000	-	100%
Mbalyu Primary School	-	250,000		250,000	250,000	-	100%
Kathumo Primary School	-	250,000		250,000	250,000	-	100%
Syomikuku Primary School	-	250,000		250,000	250,000	-	100%
Nzia Primary School	-	250,000		250,000	250,000	-	100%
Nzamani Primary School	-	250,000		250,000	250,000	-	100%
Nduvani Primary School	-	250,000		250,000	250,000	-	100%
Kalikoni Primary school	-	250,000		250,000	250,000	-	100%
Masavi Primary School	-	250,000		250,000	250,000	-	100%
Syunoo Primary School	-	250,000		250,000	250,000	-	100%
Maai Primary School	-	250,000		250,000	250,000	-	100%
Nzengeni Primary School	-	250,000		250,000	250,000	-	100%
Kwa Nganga Primary School	-	250,000		250,000	250,000	-	100%
Kalindini Primary School	-	250,000		250,000	250,000	-	100%
Kathungu Primary School	-	250,000		250,000	250,000	-	100%
Kamaende Primary School	-	250,000		250,000	250,000	-	100%
Kang'arini Primary School	-	250,000		250,000	250,000	-	100%

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

	-	250,000		250,000	250,000	-	
Mboru Primary School	-	250,000		250,000	250,000	-	100%
Ivuusya Primary School	-	250,000		250,000	250,000	-	100%
Ngooni Primary School	-	250,000		250,000	250,000	-	100%
Masavi Primary School	250,000			250,000	250,000	-	100%
Mulanga Primary School	250,000			250,000	250,000	-	100%
Mwambuni Primary School	250,000			250,000	250,000	-	100%
Ndiani Primary School	250,000			250,000	250,000	-	100%
Nzikani Primary School	250,000			250,000	250,000	-	100%
Tumbuni Primary School	250,000			250,000	250,000	-	100%
Ulaa Primary School	250,000			250,000	250,000	-	100%
Waita Primary School	250,000			250,000	250,000	-	100%
Kisole Primary School	250,000			250,000	250,000	-	100%
Kamunyu Primary School	250,000			250,000	250,000	-	100%
Kaombe Primary School	250,000			250,000	250,000	-	100%
Kasina Special School	250,000			250,000	250,000	-	100%
Kathanawani Feeder School	250,000			250,000	250,000	-	100%
Kavuko Feeder School	250,000			250,000	250,000	-	100%
Kawelu Primary School	250,000			250,000	250,000	-	100%

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

Kitinga Primary School	250,000				250,000	250,000	-	100%
Kyalamoko Primary School	250,000				250,000	250,000	-	100%
Kyenini Feeder School	250,000				250,000	250,000	-	100%
Ndiuni Primary School	-		100,000.00		100,000	300,000	(200,000)	300%
Kathita Primary School	-		300,000.00		300,000	300,000	-	100%
Kamulalani Primary School	-		300,000.00		300,000	300,000	-	100%
Musukini Primary School	-		-		-	300,000	(300,000)	#DIV/0!
Katune Primary School	-		-		-	300,000	(300,000)	#DIV/0!
Kyambu Primary School	-		-		-	300,000	(300,000)	#DIV/0!
Kiisu Primary School	-		300,000.00		300,000	300,000	-	100%
Ndangani Feeder School	-	300,000			300,000	300,000	-	100%
Ndauni Primary School	-	300,000			300,000	300,000	-	100%
Kalisasi primary School	-	300,000			300,000	300,000	-	100%
Kisama Primary School	-	300,000			300,000	300,000	-	100%
Kavingasi Primary School	-	300,000			300,000	300,000	-	100%
Mutungwa Primary School	-	300,000			300,000	300,000	-	100%
Kateiko Primary School	-	300,000			300,000	300,000	-	100%
AIC Makuka Primary School	-	300,000			300,000	300,000	-	100%
Kamunyu Primary School	-	300,000			300,000	300,000	-	100%

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

Kwa Nzili Primary School	-	300,000		300,000	300,000	-	100%
Thonoa Primary School	-	300,000		300,000	300,000	-	100%
Kaunguni Secondary School	-	300,000		300,000	300,000	-	100%
Kivui Primary School	-	300,000		300,000	300,000	-	100%
Muono Primary School	-	300,000		300,000	300,000	-	100%
Munyuni Primary School	-	300,000		300,000	300,000	-	100%
ndauni Primary School	-	300,000		300,000	300,000	-	100%
Ndooni Feeder School	-	300,000		300,000	300,000	-	100%
Kavingasi Primary School	-	300,000		300,000	300,000	-	100%
Kiruini Primary School	-	300,000		300,000	300,000	-	100%
Mathuki Primary School	-	300,000		300,000	300,000	-	100%
Malembwani Primary School	-	300,000		300,000	300,000	-	100%
Kavalliki Primary School	-	300,000		300,000	300,000	-	100%
Kyandani Primary School	-	300,000		300,000	300,000	-	100%
Kwa wenga Primary School	-	300,000		300,000	300,000	-	100%
Kateiko Primary School	-	300,000		300,000	300,000	-	100%
Lundi Primary School	-	300,000		300,000	300,000	-	100%
Kivyuni Primary school	-	300,000		300,000	300,000	-	100%
Ng'ambo Primary School	-	300,000		300,000	300,000	-	100%

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

	-	300,000		300,000	-	300,000			
Mui Primary School	-	300,000		300,000	-	300,000			100%
Kalitini Primary School	-	300,000		300,000	-	300,000			100%
Katooni Primary School	-	300,000		300,000	-	300,000			100%
Kamumbu Primary School	-	300,000		300,000	-	300,000			100%
Kiwanza Primary School	-	300,000		300,000	-	300,000			100%
Mulinde Primary School	-	300,000		300,000	-	300,000			100%
Katuni Primary School	-	300,000		300,000	-	300,000			100%
Myuuni Primary School	-	300,000		300,000	-	300,000			100%
Kivula Primary School	-	300,000		300,000	-	300,000			100%
Mboru Primary School	-	300,000		300,000	-	300,000			100%
Malusyani Feeder School	300,000			300,000	-	300,000			100%
Masokani Feeder School	300,000			300,000	-	300,000			100%
Mbia Primary School	300,000			300,000	-	300,000			100%
Kakunguu Primary School	300,000			300,000	-	300,000			100%
Mitaavo Primary School	300,000			300,000	-	300,000			100%
Muangen Primary School	300,000			300,000	-	300,000			100%
Mutalani Primary School	300,000			300,000	-	300,000			100%
Mutul Primary School	300,000			300,000	-	300,000			100%

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

Mwambiu Primary School	300,000				300,000	300,000	-	100%
Kalesi Primary School	300,000				300,000	300,000	-	100%
Ndauni Primary School	300,000				300,000	300,000	-	100%
Ndolongwe Primary School	300,000				300,000	300,000	-	100%
Ngangani Primary School	300,000				300,000	300,000	-	100%
Nganza Feeder School	300,000				300,000	300,000	-	100%
Nzouni Primary School	300,000				300,000	300,000	-	100%
Syungii Primary School	300,000				300,000	300,000	-	100%
Thonoa Primary School	300,000				300,000	300,000	-	100%
Uvati Primary School	300,000				300,000	300,000	-	100%
Waita Special School	300,000				300,000	300,000	-	100%
Yatwa Primary School	300,000				300,000	300,000	-	100%
Kalulu Primary School	300,000				300,000	300,000	-	100%
Kamaende Primary School	300,000				300,000	300,000	-	100%
Kanzoka Primary School	300,000				300,000	300,000	-	100%
Kyandoa Primary School	300,000				300,000	300,000	-	100%
Kyume Primary School	300,000				300,000	300,000	-	100%
Kyunduani Feeder School	300,000				300,000	300,000	-	100%
Maathini Feeder School								100%

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

	300,000			300,000		300,000	-		
Kaloo Feeder School	-			390,000		390,000	-		100%
Kathungu Primaru school	-	400,000		400,000		400,000	-		100%
Lundi Priary School	-	400,000		400,000		400,000	-		100%
Katuluni Primary School	-	400,000		400,000		400,000	-		100%
Ithumbi Primary School	-	400,000		400,000		400,000	-		100%
Ngaani primary School	-	400,000		400,000		400,000	-		100%
Kiseuni Feeder School	400,000			400,000		400,000	-		100%
Kiruini Primary School	450,000			450,000		450,000	-		100%
Kalisasi Primary School	-		500,000.00	500,000		500,000	-		100%
Kalisasi Primary School	500,000			500,000		500,000	-		100%
Kivyuni Primary School	-		600,000.00	600,000		600,000	-		100%
Kanzoka Primary School	-		700,000.00	700,000		700,000	-		100%
Ndooni Feeder School	700,000			700,000		700,000	-		100%
Kyalamoko Primary School	-		850,000.00	850,000		850,000	-		100%
Nuu Primary School	-		1,000,000.00	1,000,000		1,000,000	-		100%
Tuvani Primary School	-		1,000,000.00	1,000,000		1,000,000	-		100%
Kyumbe Primary School	-		200,000.00	200,000		200,000	-		100%
Kiisu Primary School	-		300,000.00	300,000		-	300,000		0%

Mwingi Central Constituency

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

Kalitini Primary School	-	-	-	200,000.00	200,000	-	-	200,000	0%
Kyumbe Primary School	-	-	-	250,000.00	250,000	-	-	250,000	0%
Kasovoni Primary School	-	-	-	250,000.00	250,000	-	-	250,000	0%
Kaai Primary School	-	-	-	200,000.00	200,000	-	-	200,000	0%
Nzikana Primary School	-	-	-	250,000.00	250,000	-	-	250,000	0%
Mutulu Primary School	-	-	-	250,000.00	250,000	-	-	250,000	0%
Mwania Primary School	-	-	-	300,000.00	300,000	-	-	300,000	0%
Maongoa Primary School	-	-	-	250,000.00	250,000	-	-	250,000	0%
Ndithi Primary School	-	-	-	250,000.00	250,000	-	-	250,000	0%
Kathoka Primary School	-	-	-	250,000.00	250,000	-	-	250,000	0%
Uvati Primary School	-	-	-	300,000.00	300,000	-	-	300,000	0%
Kasovoni Primary School	-	-	-	250,000.00	250,000	-	-	250,000	0%
Kwa Nzili DEB Primary School	-	-	-	250,000.00	250,000	-	-	250,000	0%
Musovo Primary School	-	-	-	250,000.00	250,000	-	-	250,000	0%
Muaani Primary School	-	-	-	250,000.00	250,000	-	-	250,000	0%
Tumbuni Primary School	-	-	-	250,000.00	250,000	-	-	250,000	0%
Sosoma Primary School	-	-	-	250,000.00	250,000	-	-	250,000	0%
Yumbu Primary School	-	-	-	400,000.00	400,000	-	-	400,000	0%
Makuka Primary School	-	-	-			-	-		100%

Mwingi Central Constituency

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

	250,000				250,000	250,000	-		
AIC Makuka Primary School	400,000			400,000	400,000	-			100%
Ivuusya Primary School	300,000			300,000	-	300,000			0%
Malembwani Primary School	300,000			300,000	-	300,000			0%
Malioni Primary School	200,000			200,000	-	200,000			0%
Mathuki Primary School	250,000			250,000	-	250,000			0%
Matulani Primary School	250,000			250,000	-	250,000			0%
Mboti Primary School	250,000			250,000	-	250,000			0%
Mulinde Primary School	250,000			250,000	-	250,000			0%
Munakathi Feeder School	250,000			250,000	-	250,000			0%
Muono Primary School	250,000			250,000	-	250,000			0%
Musukini Primary School	300,000			300,000	-	300,000			0%
Kalandini Feeder School	250,000			250,000	-	250,000			0%
Mutunga Primary School	250,000			250,000	-	250,000			0%
Mutyangome Primary School	200,000			200,000	-	200,000			0%
Muunguu Primary School	250,000			250,000	-	250,000			0%
Mwambui Primary School	200,000			200,000	-	200,000			0%
Mwania Primary School	300,000			300,000	-	300,000			0%
Mwasuma Primary School	250,000			250,000	-	250,000			0%

Mwingi Central Constituency

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

Myuuni Primary School	250,000				250,000	-	250,000	0%
Ndandini Primary School	200,000			200,000	-	200,000	0%	
Ndiamumo Primary School	200,000			200,000	-	200,000	0%	
Ndithi Primary School	200,000			200,000	-	200,000	0%	
Ndiuni Primary School	250,000			250,000	-	250,000	0%	
Kaliani Feeder School	300,000			300,000	-	300,000	0%	
Nduvani Primary School	300,000			300,000	-	300,000	0%	
Ng'ambo Primary School	200,000			200,000	-	200,000	0%	
Ngaa Primary School	250,000			250,000	-	250,000	0%	
Ngieni Primary School	300,000			300,000	-	300,000	0%	
Ngiluni Primary School	200,000			200,000	-	200,000	0%	
Ngoo Feeder School	300,000			300,000	-	300,000	0%	
Ngooni Primary School	200,000			200,000	-	200,000	0%	
Kalikonni Primary School	250,000			250,000	-	250,000	0%	
Ngueni Primary School	300,000			300,000	-	300,000	0%	
Nguka Imwe Primary School	300,000			300,000	-	300,000	0%	
Nguni Primary School	200,000			200,000	-	200,000	0%	
Nguuni Primary School	300,000			300,000	-	300,000	0%	
Nuu Special School							0%	

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

	200,000				200,000	-	200,000	0%
Nyaani Primary School	200,000			200,000	-	200,000	0%	
Nyanyaa Primary School	300,000			300,000	-	300,000	0%	
Nzengeni Primary School	250,000			250,000	-	250,000	0%	
Nzia Primary School	300,000			300,000	-	300,000	0%	
Kalilii Feeder School	300,000			300,000	-	300,000	0%	
Nzuli Primary School	250,000			250,000	-	250,000	0%	
Sosoma Primary School	300,000			300,000	-	300,000	0%	
Syomikuku Primary School	250,000			250,000	-	250,000	0%	
Syumakethe Primary School	300,000			300,000	-	300,000	0%	
Syumiku Primary School	200,000			200,000	-	200,000	0%	
Syunoo Primary School	200,000			200,000	-	200,000	0%	
Thitha Primary School	200,000			200,000	-	200,000	0%	
Wangwui Primary School	300,000			300,000	-	300,000	0%	
Wingemi Primary School	300,000			300,000	-	300,000	0%	
Yumbandei Feeder School	300,000			300,000	-	300,000	0%	
Yumbe Primary School	250,000			250,000	-	250,000	0%	
Yumbu Primary School	250,000			250,000	-	250,000	0%	
Kalitini Primary School	200,000			200,000	-	200,000	0%	

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

Kaloo Feeder School	250,000				250,000	-	250,000	0%
Kalwila Primary School	250,000				250,000	-	250,000	0%
Kamulewa Primary School	200,000				200,000	-	200,000	0%
Kangilwa Primary School	250,000				250,000	-	250,000	0%
Kangutha Primary School	250,000				250,000	-	250,000	0%
Kanyungu Primary School	400,000				400,000	-	400,000	0%
Enziu Primary School	200,000				200,000	-	200,000	0%
Kanzanzu Primary School	200,000				200,000	-	200,000	0%
Kanzui Primary School	250,000				250,000	-	250,000	0%
Kariakor Primary School	250,000				250,000	-	250,000	0%
Karunga Primary School	200,000				200,000	-	200,000	0%
Kasevi Primary School	250,000				250,000	-	250,000	0%
Kasina Primary School	300,000				300,000	-	300,000	0%
Kateiko Primary School	250,000				250,000	-	250,000	0%
Mui Primary School	-				-	-	-	#DIV/0!
Imwaa Primary School	300,000				300,000	-	300,000	0%
Kathanze Primary School	300,000				300,000	-	300,000	0%
Kathoka Primary School	250,000				250,000	-	250,000	0%
Kathumo Primary School								0%

Mwingi-Central Constituency

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

	200,000				200,000	-	200,000	0%
Katoo Feeder School	300,000			300,000	-	300,000	0%	
Katuluni Primary School	300,000			300,000	-	300,000	0%	
Katumba Primary School	250,000			250,000	-	250,000	0%	
Katuva Primary School	200,000			200,000	-	200,000	0%	
Imwamba Primary School	300,000			300,000	-	300,000	0%	
Kaunguni Primary School	250,000			250,000	-	250,000	0%	
Kavalliki Primary School	200,000			200,000	-	200,000	0%	
Musokani Primary School	200,000			200,000	-	200,000	0%	
Kavisu Primary School	250,000			250,000	-	250,000	0%	
Kavuko Feeder School	300,000			300,000	-	300,000	0%	
Kavuti Primary School	250,000			250,000	-	250,000	0%	
Kiliku Primary School	200,000			200,000	-	200,000	0%	
Kimongo Primary School	250,000			250,000	-	250,000	0%	
Kiruguya Feeder School	300,000			300,000	-	300,000	0%	
Kithituni Primary School	300,000			300,000	-	300,000	0%	
Kitulini Feeder School	300,000			300,000	-	300,000	0%	
Kitulu Feeder School	300,000			300,000	-	300,000	0%	
Isekele Primary School	250,000			250,000	-	250,000	0%	

Mwingi Central Constituency

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

Kitumbini Feeder School	300,000				300,000	-	300,000	0%
Kivou Primary School	250,000			250,000	-	250,000	0%	
Kivui Primary School	250,000			250,000	-	250,000	0%	
Kivundui Primary School	300,000			300,000	-	300,000	0%	
Kiwanza Primary School	250,000			250,000	-	250,000	0%	
Kwa Mutili Primary School	300,000			300,000	-	300,000	0%	
Kwa Nganga Primary School	250,000			250,000	-	250,000	0%	
Kyambaa Primary School	250,000			250,000	-	250,000	0%	
Kyandii Primary School	300,000			300,000	-	300,000	0%	
Kyangu Primary School	300,000			300,000	-	300,000	0%	
Kyanika Primary School	250,000			250,000	-	250,000	0%	
Kyanundu Feeder School	200,000			200,000	-	200,000	0%	
Kyatune Primary School	300,000			300,000	-	300,000	0%	
Kyesuni Feeder School	300,000			300,000	-	300,000	0%	
Kyulungwa Primary School	300,000			300,000	-	300,000	0%	
Iviani Primary School	250,000			250,000	-	250,000	0%	
Kyumbe Primary School	250,000			250,000	-	250,000	0%	
Kyunduani Primary School	250,000			250,000	-	250,000	0%	
Levuni Primary School	250,000			250,000	-	250,000	0%	

Mwingi Central Constituency

National Government Constituencies Development Fund (NGCDF)

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

Thitha Secondary School	200,000	-	-	200,000	200,000	-	100%
Kaviso Secondary School	-	-	250,000	250,000	250,000	-	100%
Mutwangombe Secondary School	-	-	300,000	300,000	300,000	-	100%
Kalisasi Secondary School	-	-	300,000	300,000	300,000	-	100%
Kalitini Mixed day Sec school	-	-	300,000	300,000	300,000	-	100%
AIC Kyamwenze Girls Secondary School	-	-	300,000	300,000	300,000	-	100%
Mwasuma Secondary School	-	-	300,000	300,000	300,000	-	100%
Mwasuma Secondary School	-	-	300,000	300,000	300,000	-	100%
Kalanga Secondary School	-	-	300,000	300,000	300,000	-	100%
Kathanze Secondary School	-	-	300,000	300,000	300,000	-	100%
Yumbe Secondary School	-	-	300,000	300,000	300,000	-	100%
Kyume Secondary School	300,000	-	-	300,000	300,000	-	100%
Mathuki Secondary School	300,000	-	-	300,000	300,000	-	100%
Yambyu girls Secondary School	-	-	350,000	350,000	350,000	-	100%
Karung'a Secondary School	-	-	350,000	350,000	350,000	-	100%
Syomikuku Secondary School	-	-	400,000	400,000	400,000	-	100%
Masavi Girls Secondary School	-	-	400,000	400,000	400,000	-	100%
Yatwa Secondary School	-	-	400,000	400,000	400,000	-	100%
Ukasi girls Secondary School	-	-	400,000	400,000	400,000	-	100%

Mwingi Central Constituency

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

	-	-	-	400,000	400,000	400,000	-	100%
Mathuki Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Ngaani Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Ndiamuno Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Nyaanyaa Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Kasovoni Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Ngiluni Mbuvu Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Kivui Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Kavisu Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Kathoka Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Ngungi Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Kamulewa Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
AIC Enziu Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Kaunguni Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Mutwangombe Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Waita Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Ndithi Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Muunguu Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Munyuni Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%

Mwingi Central Constituency

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

Kivui Secondary Sxhool	-	-	400,000	400,000	400,000	400,000	-	100%
Musovo Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Mui Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Masavi Girls Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Masavi Boys Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Musovo Day Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Kavisu Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Ngiluni Mbuvu Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Mathyakani Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Muunguu Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Nyanyaa Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
AIC Enziu Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Kaunguni Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Kathoka Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Karunga Secondary school	-	-	400,000	400,000	400,000	400,000	-	100%
Mwingi Boys Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Kathonzwi Day Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Mwambiu Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%
Ngaani Secondary School	-	-	400,000	400,000	400,000	400,000	-	100%

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

-	-	-	-	400,000	400,000	400,000	-	-	100%
Ngieni Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
Muangeni Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
Kavindu Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
Kyumbe Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
Mathuki Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
Klitini Secondary school	-	-	400,000	400,000	400,000	400,000	-	-	100%
Kimongo Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
AIC Yumbu Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
Kamulewa Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
Ngungi Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
AIC Kyamwenze Girls Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
Munyuni Secondary school	-	-	400,000	400,000	400,000	400,000	-	-	100%
Mui Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
Nyaani Primary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
Kivou Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
Kimongo Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
Ngungi Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%
Masavi Boys Secondary School	-	-	400,000	400,000	400,000	400,000	-	-	100%

Mwingi Central Constituency

National Government Constituencies Development Fund (NGCDF)

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

Ukasi Girls Secondary School	-	-	400,000	400,000	400,000	-	100%
Ukasi Boys Secondary School	-	-	400,000	400,000	400,000	-	100%
Ngiluni Mbuvu Secondary School	-	-	400,000	400,000	400,000	-	100%
Kanziu Secondary School	-	-	400,000	400,000	400,000	-	100%
Ndiamumo Secondary School	-	-	400,000	400,000	400,000	-	100%
Kasevi Girls Secondary School	-	-	400,000	400,000	400,000	-	100%
Kiviu/Ikuusya Secondary School	-	-	400,000	400,000	400,000	-	100%
Kyulungwa Secondary School	-	-	400,000	400,000	400,000	-	100%
Ndithi Secondary School	-	-	400,000	400,000	400,000	-	100%
Mwingi Secondary School	-	-	400,000	400,000	400,000	-	100%
Kathonzweni Day Secondary School	-	-	400,000	400,000	400,000	-	100%
Kivou Secondary School	400,000	-	-	400,000	400,000	-	100%
Nuu Secondary School	400,000	-	-	400,000	400,000	-	100%
Murwana Secondary School	-	-	500,000	500,000	500,000	-	100%
Wamaiyu Secondary School	-	-	500,000	500,000	500,000	-	100%
Nguni Secondary School	-	-	500,000	500,000	500,000	-	100%
Waita Secondary School	-	-	500,000	500,000	500,000	-	100%
Syomikuku Secondary School	-	-	600,000	600,000	600,000	-	100%
Yatwa Secondary School	-	-	600,000	600,000	600,000	-	100%

Mwingi Central Constituency

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

	-	-	-	600,000	600,000	-	-	100%
Lundi Secondary School	-	-	600,000	600,000	600,000	-	-	100%
Mboru Girls Secondary School	-	-	600,000	600,000	600,000	-	-	100%
Ivuusya Secondary School	-	-	700,000	700,000	700,000	-	-	100%
Nguni Boys Secondary School	-	-	800,000	800,000	800,000	-	-	100%
Mwambui Secondary School	-	-	850,000	850,000	850,000	-	-	100%
Mutyangome Secondary School	-	-	1,000,000	1,000,000	1,000,000	-	-	100%
Wamaiyu Secondary School	3,000,000			3,000,000	3,000,000	-	-	100%
Kalisasi Secondary School	3,000,000			3,000,000	3,000,000	-	-	100%
Muthuka Secondary School	-	5,469,750		5,469,750	5,469,750	-	-	100%
Syungii Secondary School	-	5,469,750		5,469,750	5,469,750	-	-	100%
Kaela Secondary School	-	5,469,750		5,469,750	5,469,750	-	-	100%
Kyumbe Day Secondary School	400,000			400,000	-	400,000	-	0%
Malioni Day Secondary School	200,000			200,000	-	200,000	-	0%
Masavi Girls Secondary School	200,000			200,000	-	200,000	-	0%
Mboru Girls Secondary School	200,000			200,000	-	200,000	-	0%
Mutwangombe Secondary School	300,000			300,000	-	300,000	-	0%
Mwasuma Secondary School	300,000			300,000	-	300,000	-	0%
Ngiluni Mbuvu Secondary School	200,000			200,000	-	200,000	-	0%

Mwingi Central Constituency

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

Nguni Boys Secondary School	500,000				500,000	-	500,000	0%
Wamaiyu Secondary School	200,000			200,000	-	200,000	0%	
Wingemi Secondary School	300,000			300,000	-	300,000	0%	
Yambyu Girls Secondary School	300,000			300,000	-	300,000	0%	
Yatwa Secondary School	200,000			200,000	-	200,000	0%	
Yumbe Secondary School	200,000			200,000	-	200,000	0%	
Ithumbi Day Secondary School	400,000			400,000	-	400,000	0%	
Ivuusya Secondary School	200,000			200,000	-	200,000	0%	
Kalanga Secondary School	300,000			300,000	-	300,000	0%	
Kalisasi Secondary School	500,000			500,000	-	500,000	0%	
Kalitini Mixed Day Secondary School	300,000			300,000	-	300,000	0%	
Karung'a Secondary School	800,000			800,000	-	800,000	0%	
Kasevi Girls Secondary School	-			200,000.00	200,000	-	100%	
Mutwangombe Secondary School	-			400,000.00	400,000	-	0%	
Ukasi Girls Secondary School	-			400,000.00	400,000	-	0%	
Masavi Boys Secondary School	-			400,000.00	400,000	-	0%	
Kalitini Secondary School	-			300,000.00	300,000	-	0%	
Musovo Secondary School	-			400,000.00	400,000	-	0%	
Muilinde Secondary School	-			200,000.00	200,000	-	0%	

Mwingi Central Constituency

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

Muunguu Secondary School	-	-	200,000	-	200,000	-	0%
Nyaanyaa Secondary School	-	-	400,000	-	400,000	-	0%
AIC Enziu Secondary School	-	-	400,000	-	400,000	-	0%
Syomikuku Secondary School	-	-	400,000	-	400,000	-	0%
Yambyu Girls Secondary School	-	-	400,000	-	400,000	-	0%
Total	13,800,000	16,409,250	45,300,000	75,509,250	65,175,250	6,000,000	86%
9.0 Tertiary institutions Projects							#DIV/0!
Total	-	-	-	-	-	-	#DIV/0!
10.0 Security Projects							#DIV/0!
Adu Police Station							#DIV/0!
Kanyunga Police Post		400,000		400,000	400,000	-	100%
Kasarani Chief's Office Camp		100,000		100,000	100,000	-	100%
Kasarani Chief's Office		-	100,000	100,000	100,000	-	100%
Thonaa Chief's Office		400,000		400,000	400,000	-	0%
Waita Assistant County Commissioner's Office		-	300,000	300,000	300,000	-	100%
Mwanzele Police Post		1,201,038	1,000,000	2,201,038	1,000,000	1,201,038	45%
Egamba Police Post			1,000,000				45%

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

	1,224,000	2,224,000	1,000,000	1,224,000	
Kakunike Assistant Chiefs Office	150,000	150,000	150,000	-	100%
Lundi Chiefs Office	200,000	200,000	200,000	-	100%
Maai Chiefs Office	500,000	500,000		500,000	0%
Mathuki Chiefs Office	200,000	200,000	200,000	-	100%
Mui Chiefs Office	200,000	200,000		200,000	0%
Mwalali Assistant Chiefs Office	500,000	500,000		500,000	0%
Mwambiu Chiefs Office	200,000	200,000		200,000	0%
Kanyunga Administration Police Camp	500,000	500,000		500,000	0%
Masavi Administration Police Camp	500,000	500,000		500,000	0%
Total	2,950,000	2,400,000	3,450,000	5,225,038	40%
11.0 Acquisition of assets					#DIV/0!
11.1 Motor Vehicles	-	-	-	-	#DIV/0!
11.2 Construction of CDF office	1,535,788	-	1,535,788	4,311,198	26%
11.3 Purchase of furniture and equipment	-	-	-	-	#DIV/0!
11.4 Purchase of computers	-	-	-	-	#DIV/0!
Total	1,535,788	4,311,198	1,535,788	4,311,198	26%
12.0 Other payments					#DIV/0!

Mwingi Central Constituency

National Government Constituencies Development Fund (NGCDF)

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

Innovation hubs		577,027	-	577,027	-	577,027	0%
Total	-	577,027	-	577,027	-	577,027	0%
13.0 unallocated fund							#DIV/0!
Unapproved projects		1,400,000		1,400,000			0%
A/A				-		-	#DIV/0!
PMC savings							#DIV/0!
Total	-	1,400,000	-	1,400,000	-	-	0%
	137,088,878	135,939,234	83,167,724	356,195,837	289,071,077	56,964,619	81%

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash 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.

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020 - 2021
	Kshs	Kshs
NGCDF BOARD		
AIE NO. B 041083		13,000,000.00
AIE NO. B 047450		5,000,000.00
AIE NO. B 041290		54,240,875.50
AIE NO. B 047710		20,000,000.00
AIE NO. B 049297		5,000,000.00
AIE NO. B 104322		12,000,000.00
AIE NO. B 096578		6,900,000.00
		8,000,000.00
		6,000,000.00
		12,000,000.00
		6,000,000.00
		10,100,000.00
		19,000,000.00
AIE NO. B105527	44,000,000.00	
AIE NO. B105887	22,000,000.00	
AIE NO. B128642	5,000,000.00	
AIE NO. B128956	12,000,000.00	
AIE NO. B154152	12,000,000.00	
AIE NO. B155545	23,588,879.00	
AIE NO. B164382	18,000,000.00	
AIE NO. B105231	33,000,000.00	
AIE NO. A895074	49,367,724.00	
AIE NO. A888985	800,000.00	
AIE NO.		
	219,756,603.00	177,240,875.50

Mwingi Central Constituency
National Government Constituencies Development Fund (NGCDF)
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	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from sale of office and general equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
Others (specify)		
Total	0.00	0.00

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	0.00	0.00
Rents	0.00	0.00
Receipts from sale of tender documents	0.00	0.00
Hire of plant/equipment/facilities	0.00	0.00
Unutilized funds from PMCs	0.00	0.00
Other Receipts Not Classified Elsewhere	0.00	0.00
Total	0.00	0.00

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

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

4			
COMPENSATION OF EMPLOYEES			
Description		2021-2022	2020 - 2021
		Kshs	Kshs
NG-CDFC Basic staff salaries		2,974,013.20	2,507,064.00
Personal allowances paid as part of salary			
House allowance		0.00	0.00
Transport allowance		200,000.00	0.00
Leave allowance		0.00	36,000.00
Gratuity-contractual employees		1,221,510.00	1,464,750.00
Employer Contributions Compulsory national social security schemes		0.00	278,400.00
TOTAL		4,395,523.20	4,286,214.00

5. Use Of Goods and Services

5 USE OF GOODS AND SERVICES			
Description		2021-2022	2020 - 2021
		Kshs	Kshs
Utilities, supplies and services		5,134,700.00	2,287,088.00
Electricity		36,644.00	38,580.00
Water & sewerage charges		5,800.00	0.00
Office rent			400,000.00
Communication, supplies and services		160,000.00	60,000.00
Domestic travel and subsistence		717,887.00	0.00
Printing, advertising and information supplies & services		501,000.00	854,000.00
Rentals of produced assets			0.00
Training expenses		223,845.00	0.00
Hospitality supplies and services		0.00	364,000.00
Other committee expenses		1,292,400.00	1,350,000.00
Committee allowance		3,992,800.00	3,210,500.00
Insurance costs			0.00
Specialised materials and services			0.00

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Office and general supplies and services		15,000.00	0.00
Fuel, oil & lubricants		1,500,000.00	1,500,000.00
Other operating expenses		40,000.00	0.00
Bank service commission and charges		120,000.00	167,958.00
Other Operating Expenses		0.00	20,000.00
Security operations			0.00
Routine maintenance - vehicles and other transport equipment		1,098,000.00	1,172,576.00
Routine maintenance - other assets		90,000.00	77,000.00
TOTAL		14,928,076.00	11,501,702.00

Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
Description		2021-2022	2020 - 2021
		Kshs	Kshs
Transfers to Primary Schools		101,640,000.00	28,281,198.00
Transfers to Secondary Schools		65,409,250.00	14,180,000.00
Transfers to Tertiary Institutions			
TOTAL		167,049,250.00	42,461,198.00

7. Other Grants and Other transfers

7 OTHER GRANTS AND OTHER PAYMENTS			
Description		2021-2022	2020 - 2021
		Kshs	Kshs
Bursary - Secondary (see attached list)		47,106,610.00	9,622,085.00
Bursary -Tertiary (see attached list)		30,183,860.00	3,574,615.00
Bursary- Special Schools		0.00	0.00
Mocks & CAT (see attached list)		0.00	0.00
Social Security programmes (NHIF)		416,000.00	2,146,000.00
Security Projects (see attached list)		3,450,000.00	0.00
Sports Projects (see attached list)		4,755,970.00	2,747,354.00
Environment Projects (see attached list)		900,000.00	1,747,354.00
Emergency Projects (see attached list)		14,350,000.00	2,899,630.00
TOTAL		101,162,440.00	22,737,038.00

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8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	0.00	0.00
Construction of Buildings	0.00	0.00
Refurbishment of Buildings	1535787.66	1535787.66
Purchase of Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of Office Furniture and General Equipment	0.00	0.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	0.00
Purchase of Specialized Plant, Equipment and Machinery	0.00	0.00
Acquisition of Land	0.00	0.00
Total	1535787.66	1535787.66

Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	0.00	0.00
ICT Hub	0.00	0.00
	0.00	0.00

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	0.00	0.00
<i>Name Of Bank, Account No.</i>	0.00	0.00
Total	0.00	0.00
10 B: Cash on Hand		
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
Other Locations (<i>Specify</i>)	0.00	0.00
Total	0.00	0.00
<i>[Provide Cash Count Certificates for Each]</i>		

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11: Outstanding Imprests

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

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

Notes to the Financial Statement Continued

12A. Retention

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

[Provide short appropriate explanations as necessary.]

12B. Gratuity

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

[Provide short appropriate explanations as necessary]

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13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	60,794,319	129,651,009.20
Cash in hand	xx	xx
Imprest	xx	xx
Total	60,794,319	129,651,009.20

[Provide short appropriate explanations as necessary]

14. Prior Year Adjustments

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

**** 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 KShs	2020-2021 KShs
Outstanding Imprest as at 1 st July (A)	xxx	xxx
Imprest issued during the year (B)	xxx	xxx
Imprest surrendered during the Year (C)	xxx	xxx
closing accounts in account receivables D= A+B-C	xxx	xxx

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16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	xxx	xxx
Deposit and Retentions held during the year (B)	xxx	xxx
Deposit and Retentions paid during the Year (C)	xxx	xxx
closing account payables D= A+B-C	xxx	xxx

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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	XX	XX
Construction of civil works	XX	XX
Supply of goods	XX	XX
Supply of services	XX	XX
Total	XX	XX

17.2: Pending Staff Payables (See Annex 2)

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

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	XX	XX
Use of goods and services	XX	XX
Amounts due to other Government entities (see attached list)	XX	XX
Amounts due to other grants and other transfers (see attached list)	XX	XX
Acquisition of assets	XX	XX
Funds pending approval	XX	
Total	XX	XXX

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	1,153,145.50	9,713,099
Total	1,153,145.50	9,713,099

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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	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

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Name of Staff	Designation	Date employed	Outstanding Balance 30 th 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 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities				
Sub-Total				
Amounts due to other grants and other transfers				
Sub-Total				
Acquisition of assets				
Others (<i>specify</i>)				
Sub-Total				
Funds pending approval				
Grand Total				

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total				

