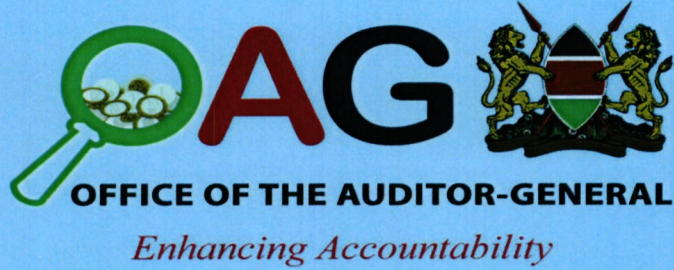


REPUBLIC OF KENYA



**REPORT**

PARLIAMENT  
OF KENYA  
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THE NATIONAL ASSEMBLY	
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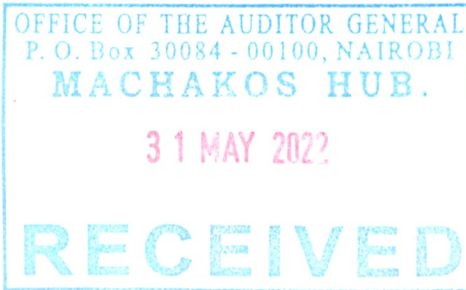
**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2021**





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

**AMMENDED REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2021**

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

***Mwingi North Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

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***Mwingi North Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**Mandate**

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

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

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	<b>Peter Katoni</b>
2.	Sub-County Accountant	<b>Titus Kimuyu</b>
3.	Chairman NGCDFC	<b>Gidion M. Mwiyei</b>
4.	Member NGCDFC	<b>Peninah M. Musyoki</b>

**(d) Fiduciary Oversight Arrangements**

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

**Mwingi North Constituency  
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guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) Mwingi North Constituency NGCDF Headquarters**

P.O. Box 179-90401  
NG-CDF Mwingi North Building  
Mwingi Tseikuru Road/Highway  
Kusso, KENYA Mwingi North Constituency NGCDF Contacts

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

**(f) Mwingi North Constituency NGCDF Bankers**

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

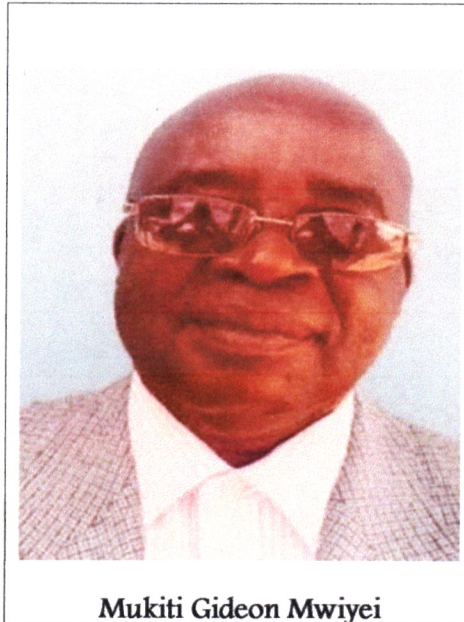
**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

**II. NG-CDFC CHAIRMAN'S REPORT**



**Mukiti Gideon Mwiyei**

It is with great pleasure to present the unaudited financial statements for Mwingi North constituency for the financial year ended 30<sup>th</sup> June 2021.

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

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

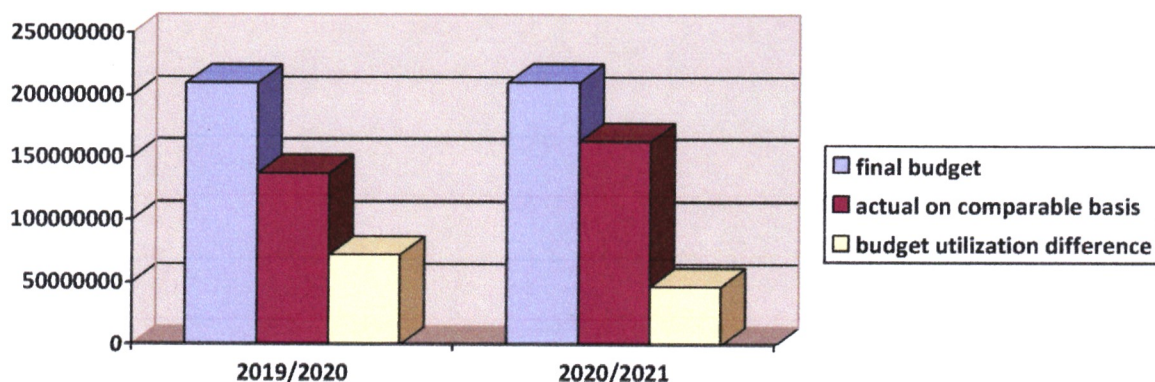
Under the leadership of Hon. (Eng) Paul Musyimi Nzengu, Mwingi North NGCDF has supported the establishment of many primary and secondary schools, supported construction of security projects, water projects, and many students have benefited from the bursary kitty. All these projects have been evenly distributed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

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

**Overall budgetary allocation and utilization**



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During the financial year, the constituency received a total allocation of One hundred sixty two million, two hundred sixty seven thousand, seven hundred twenty four (kshs.162,267,724) being increase compared to of one hundred thirty seven million, two hundred forty thousand eight hundred seventy six (kshs.137,240,876) received in the previous financial year 2019/2020. The final budget increased to two hundred ten million, three hundred ninety eight thousand, nine hundred twenty eight (kshs.210,398,924) compared to two hundred ten million, twenty two thousand thirty nine (kshs.210,022,039) in the financial year 2019/2020. The budget utilization difference decreased from seventy two million, five hundred three thousand, nine hundred thirty (ksh.72,503,930) in financial year 2019/2020 to forty seven thousand, three hundred twenty five thousand eighty five(kshs.47,325,085)

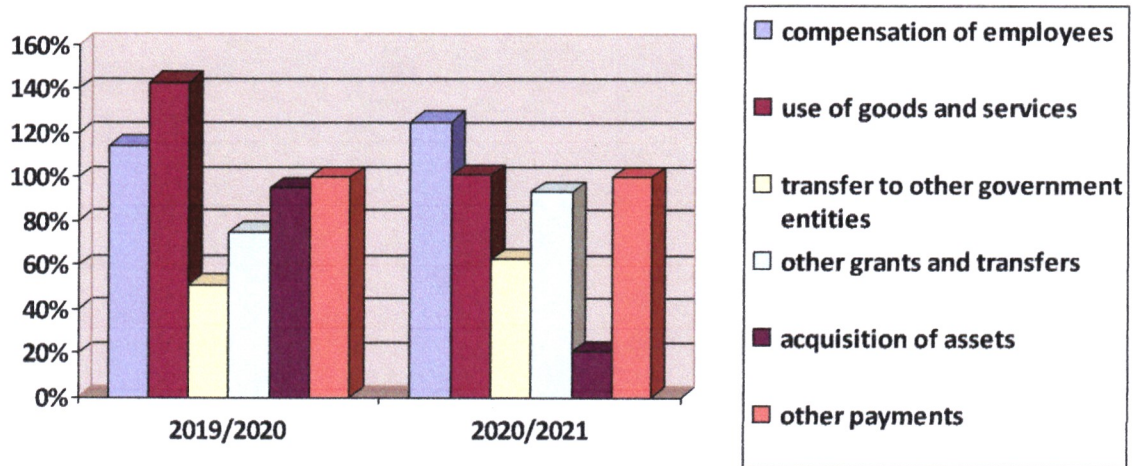
**Percentage utilization**

	2019/2020	2020/2021
Tranfers from NGCDF board	65%	77.5%
Total payments	65%	77%

In the financial year 2019/2020, only 77.5% of the total budget was released from the board as compared to 65% in the financial year 2019/2020. These lead to a utilization of 77% of the budgeted amount in the financial year 2020/2021 as compared to 65% in the financial year 2019/2020.

**Comparable sectorial funds utilization**

**Mwingi North Constituency  
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Despite the fact that the most of funds were received towards the closure of the financial year, the constituency managed to utilize the funds in an efficient manner. The utilization percentages were: compensation of employees 125%, use of goods and services 101%, transfer to other government units 62.4%, other grants and transfers 96% and acquisition of assets 21% .

The overall impact of the national government constituency development fund was felt across the constituency.

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

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



Presentation of a 46-seater school bus by the Mwingi North NG-CDFC to Kamuwongo Secondary School fraternity.

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*Kwa Katile secondary school lab*



*Itinda secondary school dormitory*

*Mwingi North Constituency  
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*Issuance of ball s to Kamathitu FC during Mwingi North constituency sports tournament.*



*Issuance of ball s to Malembwani FC during Mwingi North constituency sports tournament.*

*Mwingi North Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*



*KMTC Tseikuru being under construction*

Signature

A handwritten signature in blue ink, appearing to read 'M. Mwangi'.

CHAIRMAN NGCDF COMMITTEE

### III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

#### Introduction

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

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

#### 1: Education

**Objective:** Become an exemplary national model for educational excellence by improving schools' infrastructure, improving students' and pupils' academic performance, reducing dropout rates and increasing primary, secondary, tertiary and university transition rates.

**Initiative:** Develop and enhance schools' infrastructure to enhance facilities and provide conducive learning environment for pupils and students alike.

**Initiative:** Ensure equity in the disbursement of bursary funds to bright and needy students using an integrated participatory approach at the ward level in the identification and prioritization of deserving cases.

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

**Initiative:** Acquire relevant revision books targeting KCPE and KCSE candidates.

**Initiative:** Support and coordinate printing and distribution of mock examinations and continuous assessment tests for pupils and secondary schools students in the constituency.

#### Strategic Area 2: Security

**Objective:** Equip, facilitate and enhance capacity of coordination and interior organs in order to improve service delivery and make the constituency secure

**Initiative:** Improving infrastructure

**Initiative:** Securing deployment of security personnel to completed police stations and posts.

#### Strategic Area 3: Water and Environment

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

**Initiative:** Initiate and enhance conservation programmes: tree-planting, building of sub-surface dams, rehabilitation of catchments points, afforestation of degraded areas and training of Community Environment Committees (CEC), as well as formation of Community Forest Associations (CFAs) to play a key role in the protection of forest cover are among strategies meant to address environmental sustainability.

**Initiative:** Water and Sanitation: To ensure water sustainability in the constituency through scooping of dams, drilling of boreholes and distribution of water tanks.

**Initiative:** Levelling and flattening of playgrounds in both primary and secondary schools.

#### Strategic Area 4: Infrastructure

**Objective:** Improve road infrastructure within the constituency to adequately serve residents, visitors and business people

**Initiative:** Support grading of roads in the constituency

**Strategic Area 5: Gender and Information Communication and Technology**

**Objective:** Use gender differentiated approach in enhancing access to information and technology and use ICT to enhance service delivery

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

**Strategic Area 6: Sports:**

**Objective:** Empower and develop youth actualize sporting prowess for economic growth and development

**Initiative:** Empower and develop youth through sports

**Strategic Area 7: Disaster Management**

**Objective:** Support unexpected occurrences in the constituency in a timely manner

**Initiative:** Reroofing of classrooms blown off by wind.

**Initiative:** Bush clearing and stump removal of roads within the insecure areas of Ngomeni and specifically; Kasiluni-Mukavo-Yumba Ndei-Manooni road.

**Initiative:** Support educational and security institutions with sanitary facilities once dire need is expressed more so as a result of weather effects.

**Strategic Area 8: Agriculture and Business**

**Objective:** Boast agricultural and business ventures amongst the constituents.

**Initiative:** Involve locals in the construction works of NG-CDF funded projects.

**Initiative:** Support farmers within Wikithuki Irrigation Scheme in Tseikuru ward through close collaboration with the Ministry of Agriculture and networking with like-minded development agents.

**Strategic Area 9: Coordination & Monitoring and Evaluation**

**Objective:** Embrace and enhance participatory planning, coordination, implementation & monitoring and evaluation.

**Initiative:** Encourage the effective participation and involvement of the community in project identification, implementation, monitoring and evaluation.

**Initiative:** Promote good governance and accountability through projects/programme impact analysis, monitoring and evaluation of funds.

**Initiative:** Enhance visionary leadership and foster continuity of development initiatives

**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

**Mwingi North Constituency**  
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**Reports and Financial Statements for The Year Ended June 30, 2021**

reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary beneficiaries at all levels</li> </ul>	In FY 20/21 -we increased number of classrooms from 26 to 58; dormitories from 5 to 8 ,reroofed/renovated classrooms from 24 to 54 ;laboratories from four to 7, dining halls from 2 complete ones to 5 ; administration block and education office from 2 – 5 Bursary beneficiaries at all levels were as per the attached schedules
Security	Equip, facilitate and enhance capacity of provincial administration and other security agents in order to improve security and coordination services	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub-locations and police stations	<p>No. of completed assistant chiefs' offices increased from 5 to 10</p> <p>Number of completed chiefs' offices increased from 2 to 4</p> <p>Number of police lines increased from 3-4</p> <p>Number of assistant county commissioner's office -1</p>
Environment	Safeguard the environment for future generations	Provide tree seedlings to schools to improve the	Number from trees plants Number of sub surface dams	Number of trees planted remained at 100



		forest cover Scoop sub-sub surface dams	scooped	Number sub surface dams scooped increased from one to two
Sports	Empower and develop youth actualize sporting prowess for economic growth and development	Reduced dependence and spur economic growth through a cohesive framework for sports specific development	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 30 to 97
Disaster Management	Support unexpected occurrences in the constituency in a timely manner	Reduce (avoidance if possible) the potential losses from hazards-assure prompt and appropriate assistance to deserving cases when necessary	Number of emergency cases addressed during the financial year.	Number of emergences cases mitigated upon were five

#### **IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

##### **1. Sustainability strategy and profile -**

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

- a. **Education and Training:** Mwingi North NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working

environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

*•On average, the Mwingi North NG-CDF supported students and pupils in six schools carry out environmental conservation activities e.g planting trees once in an academic calendar. As part of environmental conservation about 400 pupils were exposed to the technology of flattening and levelling of fields and about 300 pupils learned about the importance of sub-surface dams in environmental conservation.*

*•Sensitization of youth/ community on the impact of drugs after/ by construction of six assistant chiefs' and one chief's office and three police stations supported NG-CDF.*

*•NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters. At least 90 sporting groups were supported with football, volleyball balls and volleyball nets*

*•The NG-CDF staff spend one day with pupils of Tii Primary School in FY 2020-2021 to sensitize them and 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 North constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

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

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

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

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

*Mwingi North Constituency  
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Reports and Financial Statements for The Year Ended June 30, 2021*

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 interests

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

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

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

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

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

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

#### **Public Awareness**

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

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

**V. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

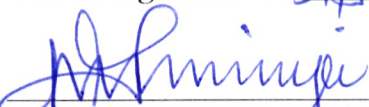
The Accounting Officer in charge of the NGCDF-Mwingi North Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Mwingi North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Mwingi North Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The NGCDF- Mwingi North Constituency financial statements were approved and signed by the Accounting Officer on 31/1/2022 2021.



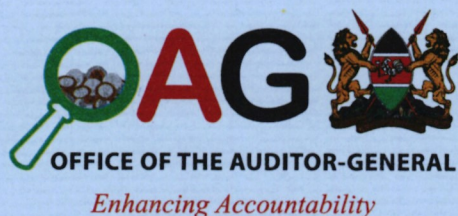
**Chairman NGCDF Committee**  
**Name: Gideon Mwiyei**



**Fund Account Manager**  
**Name: Peter Katoni**

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MWINGI NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Mwingi North Constituency set out on pages 18 to 55, which comprise of the statement of assets and liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and the summary statement

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*Report of the Auditor-General on the National Government Constituencies Development Fund - Mwingi North Constituency for the year ended 30 June, 2021*

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Mwingi North Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies to the Project Management Committee Bank Account Balances**

Note 17.4 to the financial statements reflects the Project Management Committee (PMC) account balances of Kshs.10,527,155 and Kshs.3,993,505 for 2020/2021 and 2019/2020 respectively. However, Annex 5 to the financial statements indicates PMC account balances of Kshs.20,427,005 and Kshs.12,548,360 for same periods resulting in unexplained variances of Kshs.9,899,850 and Kshs.8,554,855 for the two financial years.

In the circumstances, the accuracy and completeness of the PMC bank account balances could not be confirmed.

#### **2. Variances Between the Financial Statements and the Trial Balance**

The statement of receipts and payments reflects acquisition of assets amount of Kshs.349,974 while the final balances supporting this item reflected an amount of Kshs.649,974 resulting to an unexplained unreconciled variance of Kshs.300,000. Similarly, the statement reflects other grants and transfers amount of Kshs.79,742,924 while the trial balance reflects an amount of Kshs.79,442,924 resulting to an unexplained and unreconciled variance of Kshs.300,000.

In the circumstances, the accuracy and completeness of statement of receipts and payments could not be confirmed.

#### **3. Inaccuracies in Other Grants and Transfers**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects expenditure of Kshs.79,742,924 in respect of other grants and transfers. The expenditure includes bursary disbursements to secondary schools and tertiary institutions amounting to Kshs.57,161,276. However, review of the supporting documents indicated that, the expenditure included general administration expenses totalling Kshs.3,932,725, wrongly classified as bursary disbursements.

In the circumstances, the completeness and accuracy of the Other Grants and Transfers amount of Kshs.79,742,424 could not be confirmed.

#### **4. Inaccuracies in the Cash and Cash Equivalents**

The statement of assets and liabilities and as disclosed in Note 10(a) to the financial statements reflects cash and cash equivalents balance of Kshs.509,925. However, bank reconciliation statements reflected stale cheques totalling Kshs.648,275 which had not been written back into the cashbook. No explanation was provided for the failure to write back the stale cheques in the cash book.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.509,925 could not be confirmed.

#### **5. Unsupported Training Expenses**

The statement of receipts and payments and as disclosed in Note 5 of the financial statements reflects expenditure of Kshs.7,679,306 in respect of use of goods and services. Included in the expenditure is an amount of Kshs.300,200 relating to training expenses which was not supported with attendance registers and training reports.

In the circumstances, the completeness and accuracy of expenditure of Kshs.300,200 included in training expenses for the year ended 30 June, 2021 could not be confirmed.

#### **6. Unsupported Transfer of Funds to the Project Management Committees**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfers of Kshs.79,742,924 which includes transfers totalling Kshs.21,771,648 to four (4) Project Management Committees (PMC) for security, sports, environment and emergency projects. Included in this expenditure is an amount of Kshs.4,500,000 which was not supported with relevant documents such as approved requisitions for transfers, PMC minutes, bill of quantities, budgets and work plans.

In the circumstances, it was not possible to confirm the completeness and accuracy of the transfer and other payments amounting to Kshs.4,500,000.

#### **7. Errors in the Statement of Cash Flows**

The statement of cash flows and as disclosed in Note 10(a) reflects cash and cash equivalents balance of Kshs.667,388 while the statement of assets and liabilities reflects a balance of Kshs.509,925 resulting to a variance of Kshs.157,463. In addition, the statement reflects net decrease in cash and cash equivalents balance of Kshs.138,727 instead of Kshs.296,190.

In the circumstances, the accuracy of statement of cash flows could not be confirmed.

#### **8. Inaccuracies in Summary of Fixed Asset Register**

Annex 4 on summary of fixed assets register reflects historical cost of assets balance of Kshs.31,117,657. However, total additions during the year reflects an amount of Kshs.649,974 which differs with Kshs.349,974 in respect of acquisition of assets in the statement of receipts and payments resulting to a variance and overstatement of assets by Kshs.300,000.

In the circumstances, the accuracy of the summary of fixed assets register balance of Kshs.31,117,657 could not be confirmed.

#### **9. Misstatement in Unutilized Fund Balance**

Note 17.3 reflects unutilized fund balance of Kshs.47,992,473 and Kshs.72,503,931 in respect to 2020/21 and 2019/20 financial years respectively. However, the supporting Annex 3 to the financial statements is blank. In addition, the indicated comparative balance of Kshs.72,503,931 differs from the Kshs.73,310,045 confirmed from the audited financial statements for 2019/2020, by unexplained and unreconciled balance of Kshs.806,114.

In the circumstances, the accuracy of unutilized fund balance of Kshs.47,992,473 could not be confirmed.

#### **10. Irregular Payment of Gratuity**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employee's expenditure of Kshs.4,834,247. The expenditure includes an amount of Kshs.1,611,527 gratuity payments to contractual employees. However, review of payment vouchers revealed that one employee was paid an amount of Kshs.58,627 for six (6) months gratuity from January, 2021 to June, 2021 while the personal file indicated that the employee was on a two (2) year contract from 1 February, 2021 and therefore had not qualified for gratuity payment.

In the circumstances, the regularity of the expenditure of Kshs.58,627 paid as gratuity could not be confirmed.

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

#### **Key Audit Matters**

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

#### **Other Matter**

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

The summary statement of appropriation reflects the budgeted receipts of Kshs.210,398,924 and actual receipts of Kshs.163,073,839 resulting to under disbursements of Kshs.47,325,085 (or 23%) of the approved budget. Similarly, out of the available receipts of Kshs.163,073,839 only Kshs.162,406,451 was utilized resulting in under absorption of Kshs.667,388 of the approved budget. No explanation was given for the low absorption rate.



In the circumstances, the underfunding and the resultant under-absorption implies that some of the planned projects and programmes were not implemented which may have negatively impacted on effective 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, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### Basis for Conclusion

#### 1. Delays in Completion of Projects

Review of the Project Implementation Status (PIS) report provided revealed that a total of Kshs.262,780,096 was allocated for implementation of one hundred and fifty-four (154) projects during the year. Out of these, eighty-four (84) projects at a cost of Kshs.132,258,773 were completed during the year, while sixteen (16) projects costing Kshs.21,176,379 were ongoing. Further, fifty-four (54) projects with a total allocation of Kshs.109,344,944 had not been commenced by the end of the year under audit. No satisfactory explanation was provided for failure to implement all the planned projects.

In the circumstances, it was not possible to confirm whether and when the public will obtain value for money from Kshs.218,689,888 allocated to projects that were not completed during the year under audit.

#### 2. Irregular Payment of Special Duty Allowances

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employees' expenditure of Kshs.4,834,247. The expenditure includes an amount of Kshs.3,157,920 relating to staff salaries. However, review of the payroll revealed that five (5) employees who were not performing duties of higher post were paid special duty allowance amounting to Kshs.222,000 for more than six months. This is contrary to the provisions of Section C.15 (1) of the Human Resource Policies and Procedures Manual for the Public Service of 2016.

In the circumstances, the regularity of the expenditure of Kshs.222,000 paid as special duty allowances could not be confirmed.

#### 3. Irregular Procurement 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 expenditure of Kshs.7,679,306. However, review of procurement documents for goods and services revealed the following anomalies:

- i. The expenditure includes training expenses of Kshs.2,265,100 which further includes an amount of Kshs.328,000 which was paid to a hotel. However, the expense was not supported with user requisition, appointment letters of tender opening and Tender Evaluation Committees, individual score sheets, and notification of the outcome to the unsuccessful bidders.
- ii. In addition, the expenditure includes routine maintenance-vehicles and other transport equipment expenses of Kshs.651,010 which includes an amounts of Kshs.245,700 paid for servicing of motor vehicles. However, these expenses were not supported with user requisition, appointment letters of tender opening and Tender Evaluation Committees, individual score sheets and notification of the outcome to the unsuccessful bidders.
- iii. The expenditure also includes Kshs.97,500 paid for purchase of motor vehicle tyres. However, the expense was not supported with user requisition, appointment letters of tender opening and Tender Evaluation Committees, individual score sheets, and notification of the outcome to the unsuccessful bidders.
- iv. Included in the expenditure is Kshs.86,000 paid to a consultant for ICT equipment maintenance. However, there was no user requisition, the expenditure was not included in the Procurement Plan and the consultant was not on the list of registered suppliers. In addition, there were no, appointment letters for tender opening and Evaluation Committees, individual score sheets, professional opinion, local purchase order and notification to unsuccessful bidders.
- v. The expenditure includes an amount of Ksh.540,671 relating to fuel and lubricants which was however not supported with procurement contract documents.

In the circumstances, the propriety and value for money for expenditure of Kshs.1,297,871 incurred on use of goods and services could not be confirmed.

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

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

### Conclusion

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

## **Basis for Conclusion**

### **1. Lack of Risk Management Policy and a Disaster Recovery Plan**

The Fund did not have a Risk Management Policy framework to guide in identification, assessment and mitigation of risks. In addition, there was no evidence to show that a formal risk assessment and evaluation was undertaken during the year. This is a contravention of the provisions of Regulation 165 (1) of the Public Finance Management (National Government) Regulations, 2015 which outlines the role and responsibilities of Accounting Officers in respect to risk management. In addition, the Fund did not have in place a Disaster Recovery and Business Continuity Plan.

In the absence of Risk Management Policy and, a Disaster Recovery and Business Continuity Plan, the Fund lacks a blueprint for identifying, preventing and mitigating against risks and disasters for efficient and effective operations that is not interrupted in case of unforeseen events.

### **2. Failure to Automate Key Processes**

Review of the operations for the year, revealed that the Fund had not automated its' key processes in financial accountability and has no ICT Policy in place. Further, the Fund adopted the use of manual way of maintaining financial records and reporting. However, manual records by nature lack inbuilt data security arrangement and do not have audit trail which poses a threat to data availability, security and integrity.

In the circumstances, the Fund is exposed to records manipulation and loss of important data due to failure to automate its operations.

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

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

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

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

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal 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 non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

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

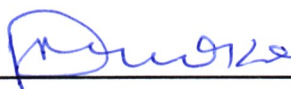
**08 September, 2022**

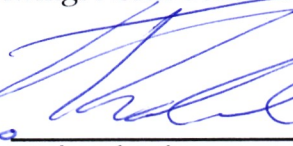
**Mwingi North Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

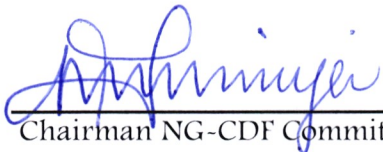
**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	162,267,724	137,240,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>162,267,724</b>	<b>137,240,876</b>
<b>PAYMENTS</b>			
Compensation of employees	4	4,834,247	4,150,477
Use of goods and services	5	7,679,306	8,262,002
Transfers to Other Government Units	6	69,800,000	57,727,194
Other grants and transfers	7	79,742,924	62,070,321
Acquisition of Assets	8	349,974	4,002,000
Other Payments	9	-	500,000
<b>TOTAL PAYMENTS</b>		<b>162,406,451</b>	<b>136,711,994</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>(138,727)</u></b>	<b><u>528,882</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mwingi North Constituency financial statements were approved on 31/5/21 2021 and signed by:

  
**Fund Account Manager**  
**Name: Peter Katoni**

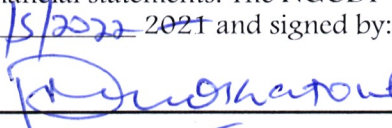
  
**National Sub-County**  
**Accountant**  
**Name: Titus Kimuyu**  
**ICPAK NO. 27672**

  
**Chairman NG-CDF Committee**  
**Name: Gideon Mwiyei**

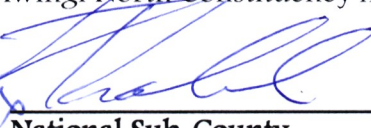
VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	509,925	806,115
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>509,925</b>	<b>806,115</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	157,463	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>667,388</b>	<b>806,115</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>TOTAL FINANCIAL LIABILITES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>667,388</b>	<b>806,115</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	13	806,115	277,233
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(138,727)	528,882
<b>NET FINANCIAL POSITION</b>		<b>667,388</b>	<b>806,115</b>

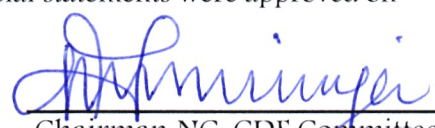
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mwingi North Constituency financial statements were approved on ~~31/5/2022~~ 2021 and signed by:



Fund Account Manager  
Name: Peter Katoni



National Sub-County  
Accountant  
Name: Titus Kimuyu  
ICPAK NO. 27672



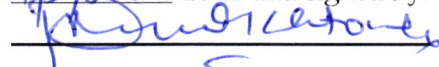
Chairman NG-CDF Committee  
Name: Gideon Mwiyei

**Mwingi North Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**


**STATEMENT OF CASHFLOW**

		2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	162,267,724	137,240,876
Other Receipts	3	=	=
<b>Total receipts</b>		<b>162,267,724</b>	<b>137,240,876</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	(4,834,247)	(4,150,477)
Use of goods and services	5	(7,679,306)	(8,262,002)
Transfers to Other Government Units	6	(69,800,000)	(57,727,194)
Other grants and transfers	7	(79,742,924)	(62,070,321)
Other Payments	9	-	(500,000)
<b>Total payments</b>		<b>(162,056,477)</b>	<b>(132,709,994)</b>
<b>Total Receipts Less Total Payments</b>		<b>211,247</b>	<b>4,530,882</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	(157,463)	(-)
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
<b>Net cash flow from operating activities</b>		<b>53,784</b>	<b>4,530,882</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(349,974)	(4,002,000)
<b>Net cash flows from Investing Activities</b>		<b>(349,974)</b>	<b>(4,002,000)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(138,727)</b>	<b>528,882</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>10</b>	<b>806,115</b>	<b>277,233</b>
<b>Cash and cash equivalent at END of the year</b>		<b><u>667,388</u></b>	<b><u>806,115</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mwingi North Constituency financial statements were approved on 31/5/2022 2021 and signed by:



**Fund Account Manager**  
**Name: Peter Katoni**



**National Sub-County**  
**Accountant**  
**Name: Titus Kimuyu**  
**ICPAK NO. 27672**



**Chairman NG-CDF Committee**  
**Name: Gideon Mwiyei**



Mwingi North Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021

IX. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference		% of Utilization	
	A		B		c=a+b	D	e=c-d	f=d/c %				
<b>RECEIPTS</b>												
	2020/2021		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021						
		Kshs		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs		
Transfers from NGCDF Board	137,088,879		806,115	72,503,931	210,398,924	163,073,839	47,325,085				77.5%	
Proceeds from Sale of Assets												
Other Receipts												
<b>TOTALS</b>	<b>137,088,879</b>		<b>806,115</b>	<b>72,503,931</b>	<b>210,398,924</b>	<b>163,073,839</b>	<b>47,325,085</b>				<b>77.5%</b>	
<b>PAYMENTS</b>												
Compensation of Employees	3,867,869		-	-	3,867,869	4,834,247	(966,378)				125.5%	
Use of goods and services	6,600,349		723,115	262,108	7,585,572	7,679,306	(93,734)				101%	
Transfers to Other Government Units	59,550,000		83,000	52,206,711	111,839,711	69,800,000	42,039,711				62.4%	
Other grants and transfers	63,602,409		-	19,835,111	83,437,520	79,742,924	3,694,596				96%	
Acquisition of Assets	1,468,252		-	200,000	1,668,252	349,974	1,318,278				21%	
Other Payments	-		-	-	-	-	-				-	
Funds pending approval**	2,000,000			-	2,000,000	-	2,000,000				-	
<b>TOTALS</b>	<b>137,088,879</b>		<b>806,115</b>	<b>72,503,931</b>	<b>209,592,810</b>	<b>162,406,451</b>	<b>47,992,473</b>				<b>77%</b>	

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

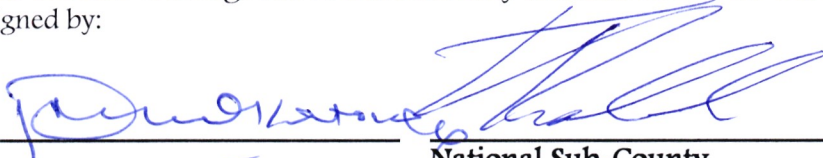
**(a) REASONS FOR OVERUTILIZATION AND UNDERUTILIZATION**

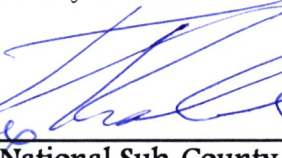
- i. The overutilization of use of goods and services arose as a result increased operational costs meant for monitoring and evaluation of projects which were well distributed among all the wards and the constituency being large in size.
  - ii. The overutilization of bursary funds arose due to participatory approach used during bursary vetting at 35 locational levels.
  - iii. The underutilization was as a result of delayed release of funds from the board which was necessitated by budgetary allocations constraints.
- (b) The changes between the original and final budget are a result of funds held by the board carried forward to the reporting financial year plus the cashbook balance carried forward to the reporting financial year.


**Mwingi North Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	47,992,473
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2021	(47,325,085)
	667,388
Add Accounts payable	0
Less Accounts Receivable	(157,463)
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	<b>509,925</b>

The NGCDF-Mwingi North Constituency financial statements were approved on 31/5/2022 2021 and signed by:

  
\_\_\_\_\_  
**Fund Account Manager**  
**Name: Peter Katoni**

  
\_\_\_\_\_  
**National Sub-County  
Accountant**  
**Name: Titus Kimuyu**  
**ICPAK NO. 27672**

  
\_\_\_\_\_  
**Chairman NG-CDF Committee**  
**Name: Gideon Mwiyei**

*Mwingi North Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**X. BUDGET EXECUTION BY SECTORS AND PROJECTS**

Programme/Sub-programme	Original Budget		Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
	2020/2021	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	3,867,869		-	-	3,867,869	4,834,247	-
1.2 Committee allowances	1,202,941		-	120,966	1,323,907	1,438,280	(114,373)
1.3 Use of goods and services	1,284,743		-	-	1,284,743	1,131,114	153,629
<b>2.0 Monitoring and evaluation</b>							
2.1 Capacity building	2,000,000		323,100	-	2,323,100	2,265,106	57,994
2.2 Committee allowances	1,340,000		-	-	1,340,000	1,229,300	110,700
2.3 Use of goods and services	772,665		400,015	141,142	1,313,822	1,365,106	(51,284)
<b>3.0 Emergency</b>							
3.1 Primary Schools	-		-	-	-	-	-
3.2 Secondary schools	-		-	-	-	-	-
3.3 Tertiary institutions	-		-	-	-	-	-
3.4 Security projects	5,505,095		-	-	5,505,095	5,505,095	-
3.5 unutilized	687,112		-	-	687,112	-	687,112
<b>4.0 Bursary and Social Security</b>							
4.1 Primary Schools	-		-	-	-	-	-
4.2 Secondary Schools	22,128,649		-	10,187,837	32,316,486	39,371,478	(7,054,992)
4.3 Tertiary Institutions	17,000,000		-	1,554,373	18,554,373	16,640,198	1,914,175
4.4 Social Security	1,998,000		-	-	1,998,000	-	1,998,000
<b>5.0 Sports</b>							
5.1 mwingi North constituency sports tournament	2,741,777		-	740,576	3,482,353	3,482,452	(99)
<b>6.0 Environment</b>							

**National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.1	2,741,776		2,147,350	4,889,126	3,389,126	1,500,000
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
gankanga primary school			500,000.00	500,000	500,000	-
mulangoni education centre			600,000.00	600,000	600,000	-
nguuni primary school			100,000.00	100,000	100,000	-
kyamulutu primary school			1,100,000.00	1,100,000	1,100,000	-
mitamisyi special school			475,000.00	475,000	115,000	360,000
musosya primary school			15,000.00	15,000	15,000	-
ngombeni primary school			15,000.00	15,000	15,000	-
kaundu primary school			350,000.00	350,000	350,000	-
kasyathu primary school			50,000.00	50,000	50,000	-
gakombe primary school			1,100,000.00	1,100,000	1,100,000	-
ikaayoni primary school			1,000,000.00	1,000,000	1,000,000	-
inyanzae primary school			1,000,000.00	1,000,000	1,000,000	-
itinda primary school	1,000,000.00		1,500,000.00	2,500,000	2,500,000.00	-
kaivirya primary school			1,100,000.00	1,100,000	1,100,000.00	-
kakauni primary school			1,100,000.00	1,100,000	1,100,000.00	-
kalwa primary school			1,000,000.00	1,000,000		1,000,000
kamulyo primary school			1,000,000.00	1,000,000	1,000,000.00	-
kasyathuyuni primary school			1,100,000.00	1,100,000	1,100,000.00	-
kaithango primary school			1,000,000.00	1,000,000	1,000,000.00	-
kathungu primary school			500,000.00	500,000	500,000.00	-
mivukoni primary school			1,000,000.00	1,000,000	1,000,000.00	-
manguu primary school			1,000,000.00	1,000,000	1,000,000.00	-
marisi primary school			1,000,000.00	1,000,000	1,000,000.00	-

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
ngaaka primary school			1,000,000.00	1,000,000	1,000,000.00	-
malatani primary school			1,000,000.00	1,000,000	1,000,000.00	-
mbarani primary school			1,000,000.00	1,000,000	1,000,000.00	-
nkaraku primary school			1,200,000.00	1,200,000	1,200,000.00	-
muringani primary school			1,000,000.00	1,000,000	1,000,000.00	-
ciokereke primary school	1,200,000.00			1,200,000		1,200,000
itivanzou primary school	2,000,000.00			2,000,000		2,000,000
itunguni primary school	1,500,000.00			1,500,000		1,500,000
kakongo primary school	1,500,000.00			1,500,000	1,500,000.00	-
kalatine primary school	1,500,000.00			1,500,000	1,500,000.00	-
kaliani primary school	1,000,000.00			1,000,000		1,000,000
kaliwa primary school	1,000,000.00			1,000,000		1,000,000
kamali primary school	1,000,000.00			1,000,000	1,000,000.00	-
kamwerini primary school	1,000,000.00			1,000,000		1,000,000
kasevi primary school	1,500,000.00			1,500,000	1,500,000.00	-
kasiluni primary school	1,000,000.00			1,000,000		1,000,000
kasyathyu primary school	1,000,000.00			1,000,000		1,000,000
kasaini primary school	1,100,000.00			1,100,000		1,100,000
kathiitu primary school	1,000,000.00			1,000,000		1,000,000
kathungu primary school	600,000.00			600,000	600,000.00	-
katse primary school	1,000,000.00			1,000,000		1,000,000
kavaani primary school	300,000.00			300,000		300,000
kavuruko primary school	1,000,000.00			1,000,000		1,000,000
kilulu primary school	1,000,000.00			1,000,000		1,000,000
kimangao primary school	300,000.00			300,000	300,000.00	-
kimela primary school	1,000,000.00			1,000,000		1,000,000

**National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
kingitini primary school	1,100,000.00			1,100,000	1,100,000.00	-
kivangwa primary school	1,000,000.00			1,000,000		1,000,000
koriro primary school	1,000,000.00			1,000,000		1,000,000
kwa mulungu primary school	300,000.00			300,000	300,000.00	-
malili primary school	1,000,000.00			1,000,000	1,000,000.00	-
mandongoi primary school	1,000,000.00			1,000,000		1,000,000
manzinga primary school	1,000,000.00			1,000,000		1,000,000
mataka primary school	500,000.00			500,000		500,000
mibui primary school	1,200,000.00			1,200,000		1,200,000
mukameni primary school	1,100,000.00			1,100,000		1,100,000
mulangoni primary school	1,000,000.00			1,000,000		1,000,000
mwania primary school	1,000,000.00			1,000,000	1,000,000.00	-
mwanzu primary school	1,000,000.00			1,000,000		1,000,000
ndunguni primary school	300,000.00			300,000	300,000.00	-
ngaani primary school	1,500,000.00			1,500,000		1,500,000
ngengi primary school	1,000,000.00			1,000,000	1,000,000.00	-
ngomola primary school	1,000,000.00			1,000,000		1,000,000
syumukii primary school	1,250,000.00			1,250,000		1,250,000
usueni primary school	1,000,000.00			1,000,000		1,000,000
winothi primary school	1,000,000.00			1,000,000	1,000,000.00	-
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
kamayangi secondary school			40,000.00	40,000.00		40,000
kasyalani secondary school			1,040,000.00	1,040,000.00	1,000,000.00	40,000
precious blood nthangani secondary school			1,534,711.00	1,534,711.00	1,500,000.00	34,711
ngai secondary school			85,000.00	85,000.00	85,000.00	-

**Mwingi North Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
tulanduli secondary school			1,015,000.00	1,015,000.00		1,015,000
kyamalutu day secondary school			1,100,000.00	1,100,000.00		1,100,000
Ngungani secondary school			85,000.00	85,000.00	85,000.00	-
Kandwia secondary school	1,000,000.00		2,500,000.00	3,500,000.00	2,500,000.00	1,000,000
ngalange day secondary school			285,000.00	285,000.00	285,000.00	-
ikime secondary school	1,500,000.00			1,500,000.00	1,500,000.00	-
katumbi secondary school	1,500,000.00		1,000,000.00	2,500,000.00	2,500,000.00	-
kamusiliu secondary school			1,000,000.00	1,000,000.00	1,000,000.00	-
kamusiliu secondary school				-		-
kamuwongo secondary school			7,000,000.00	7,000,000.00	7,000,000.00	-
karangeni secondary school			1,100,000.00	1,100,000.00	1,100,000.00	-
kwa katile secondary school	1,000,000.00			1,000,000.00	1,000,000.00	-
kimangao boys secondary school	1,500,000.00		1,000,000.00	2,500,000.00	2,500,000.00	-
mandala secondary school			1,000,000.00	1,000,000.00	1,000,000.00	-
masukanioni secondary school	1,500,000.00		1,000,000.00	2,500,000.00	2,500,000.00	-
musavani secondary school		83,000	117,000.00	200,000.00	200,000.00	-
musosya secondary school			1,500,000.00	1,500,000.00	1,500,000.00	-
kamathiitu day secondary school	500,000.00			500,000.00		500,000
kalwa secondary school	1,000,000.00			1,000,000.00	1,000,000.00	-
katama secondary school	1,000,000.00			1,000,000.00		1,000,000
kimu day secondary school	1,000,000.00			1,000,000.00		1,000,000
nizarzeni secondary school	1,500,000.00			1,500,000.00		1,500,000
<b>9.0 Tertiary institutions Projects</b> <b>(List all the Projects)</b>						
kmtc tseikuru	3,800,000		7,000,000	10,800,000	7,000,000	3,800,000
<b>10.0 Security Projects</b>						



**Limwiingi Noron Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
kathumulani ass. Chiefs office			1,000,000	1,000,000	1,000,000	-
ndoo ass chiefs office			432,975	432,975	432,975	-
kyenini ass chiefs office			1,200,000	1,200,000	1,200,000	-
kamuwongo acc residence			700,000	700,000	700,000	-
kyuso ocs office furniture			172,000	172,000	172,000	-
mumoni police station			300,000	300,000	300,000	-
kaningo chiefs office			1,200,000	1,200,000	1,200,000	-
itivanzou chiefs office			200,000.00	200,000	200,000	-
kaningo chiefs office	1,200,000.00			1,200,000	1,200,000	1,200,000
kathiani assistant chiefs office	1,100,000.00			1,100,000	1,100,000	-
katse police line	300,000.00			300,000	300,000	300,000
kyandoo assistant chiefs office	1,100,000.00			1,100,000	1,100,000	1,100,000
kyuso police station	1,000,000.00			1,000,000	1,000,000	1,000,000
ngungani police station	1,200,000.00			1,200,000	1,000,000	200,000
tseikuru police station	200,000.00			200,000	200,000	-
wikithuki assistant chiefs office	1,200,000.00			1,200,000	1,200,000	-
mandongoi assistant chiefs office	1,100,000.00			1,100,000	1,100,000	1,100,000
mitamisiyi chiefs office	1,200,000.00			1,200,000	1,200,000	-
ndatani assistant chiefs office	1,200,000.00			1,200,000	1,200,000	-
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)	-		200,000	200,000	-	200,000
11.2 Construction of CDF office	1,340,252		-	1,340,252	349,974	990,278
11.3 Purchase of furniture and equipment	35,000		-	35,000	-	35,000
11.4 Purchase of computers	93,000		-	93,000	-	93,000
11.5 Purchase of land						

Mwingi North Constituency  
 National Government Constituencies Development Fund (NGCDF)  
 Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>12.0 Others</b>						
12.1 Strategic Plan						
12.2 Innovation Hub						
Funds pending approval**	2,000,000			2,000,000		2,000,000
<b>Total</b>	<b>137,088,879</b>	<b>806,115</b>	<b>72,503,930</b>	<b>209,592,810</b>	<b>162,206,451</b>	<b>47,992,473</b>

## **XI. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

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

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

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

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

#### **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 recognizes all payments when the event occurs and the related cash has actually been paid out by the entity.

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents.**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition

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

#### **9. Pending Bills**

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

#### **10. Unutilized Fund**

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

#### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

#### **12. Comparative Figures**

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

#### **13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2021.

#### **14. Errors**

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

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

#### **15. Related Party Transactions**

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

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**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Description</b>		<b>2020-2021</b>	<b>2019-2020</b>
		<b>Kshs</b>	<b>Kshs</b>
NGCDF Board			
AIE NO. B041026	1		13,000,000
AIE.NO. B047184	2		49,061,231
AIE NO. B041158	3		4,000,000
AIE NO. B041418	4		5,979,645
AIE NO. B041382	5		500,000
AIE NO. B041375	6		700,000
AIE NO. B047624	7		20,000,000
AIE NO. B047988	8		6,000,000
AIE NO. B049399	9		14,000,000
AIE NO. B104428	10		24,000,000
AIE NO. B104743	1	20,000,000	
AIE NO. A823694	2	40,000,000	
AIE NO. B104830	3	7,220,369	
AIE NO. B104925	4	300,000	
AIE NO. B124626	5	9,000,000	
AIE NO. B124866	6	2,147,354	
AIE NO. B124784	7	600,000	
AIE NO. B119592	8	8,500,000	
AIE NO. B119984	9	13,000,000	
AIE NO. B128225	10	6,900,000	
AIE NO. B129187	11	6,000,000	
AIE NO. B132281	12	6,000,000	
AIE NO. B126242	13	7,000,000	
AIE NO. B138950	14	13,000,000	
AIE NO. B105037	15	10,600,000	
AIE NO. B140680	16	12,000,000	
<b>TOTAL</b>		<b>162,267,724</b>	<b>137,240,876</b>

**2. PROCEEDS FROM SALE OF ASSETS**

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	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
<b>Total</b>	-	-

**Mwingi North Constituency**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	-	-

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,157,920	2,877,040
<b>Personal allowances paid as part of salary</b>		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,611,527	1,208,637
Employer Contributions Compulsory national social security schemes	64,800	64,800
<b>Total</b>	<b>4,834,247</b>	<b>4,150,477</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee Expenses	2,667,580	5,136,120
Utilities, supplies and services	3,100	28,991
Communication, supplies and services	351,250	457,850
Domestic travel and subsistence	650,950	323,980
Printing, advertising and information supplies & services	40,962	63,355
Rentals of produced assets	-	-
Training expenses	2,265,100	396,000
Hospitality supplies and services	173,485	100,835
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	117,458	152,098
Other operating expenses	758,411	1,057,800
Routine maintenance – vehicles and other transport equipment	651,010	529,063
Routine maintenance – other assets	-	15,910
<b>Total</b>	<b>7,679,306</b>	<b>8,262,002</b>

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**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to primary schools (see attached list)	34,545,000	36,468,194
Transfers to secondary schools (see attached list)	28,255,000	21,259,000
Transfers to tertiary institutions (see attached list)	7,000,000	-
<b>TOTAL</b>	<b>69,800,000</b>	<b>57,727,194</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary – secondary schools (see attached list)	39,371,478	23,565,969
Bursary – tertiary institutions (see attached list)	17,789,798	7,601,649
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	9,094,975	8,735,000
Sports projects (see attached list)	3,782,452	4,428,171
Environment projects (see attached list)	3,389,126	5,782,532
Emergency projects (see attached list)	5,505,095	11,957,000
<b>Total</b>	<b>79,742,924</b>	<b>62,070,321</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	1,500,000
Refurbishment of Buildings	349,974	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	1,500,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	128,000
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	874,000
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
<b>Total</b>	<b>349,974</b>	<b>4,002,000</b>

**9. OTHER PAYMENTS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	-	-
ICT Hub	-	-
Sub county treasury office	-	500,000.00
	-	<b>500,000.00</b>

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**10: CASH BOOK BANK BALANCE**

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Equity Bank, mwingi Branch . Mwingi North NG-CDF A/C no.0590292513495	509,925	806,115
<b>Total</b>	509,925	806,115
<b>10B: CASH IN HAND</b>		
Location 1	-	-
<b>Location 2</b>	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
<b>Total</b>	509,925	806,115
<i>[Provide cash count certificates for each]</i>		

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
peter ktoni	28/06/21	350,000	192,537	157,463
<b>Total</b>				<b>157,463</b>

**12A. RETENTION**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

**12B. GRATUITY**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	1,611,527	-
Gratuity paid during the Year (C)	1,611,527	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

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13. BALANCES BROUGHT FORWARD

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	806,115	72,233
Cash in hand	-	-
Imprest	-	205,000
<b>Total</b>	<b>806,115</b>	<b>277,233</b>

*[Provide short appropriate explanations as necessary]*

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	<b>157,463</b>	-

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	<b>2020 – 2019</b>	<b>2018 – 2019</b>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D= A+B-C	-	-

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
	-	-

**17.3: UNUTILIZED FUND (See Annex 3)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	(966,378)	-
Use of goods and services	156,666	262,108
Amounts due to other Government entities (see attached list)	42,039,711	52,206,711
Amounts due to other grants and other transfers (see attached list)	3,744,196	19,835,111
Acquisition of assets	1,018,278	200,000
Others ( <i>specify</i> )	-	-
Funds pending approval	2,000,000	-
	<b>47,992,473</b>	<b>72,503,931</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17.4: PMC account balances (See Annex 5)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	10,527,155	3,993,505
	<b>10,527,155</b>	<b>3,993,505</b>

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	A	B	C	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2021	Comments
<b>NG-CDFC Staff</b>				
1.				
2.				
3.				
	<b>Sub-Total</b>			
	<b>Grand Total</b>			

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	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				

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	-	-	-	-
Buildings and structures	15,644,000	349,974	-	15,993,974
Transport equipment	11,273,103	-	-	11,273,103
Office equipment, furniture and fittings	2,151,910	300,000	-	2,451,910
ICT Equipment, Software and Other ICT Assets	524,670	-	-	524,670
Other Machinery and Equipment	874,000	-	-	874,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>30,467,683</b>	<b>649,974</b>		<b>31,117,657</b>

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ANNEX 5 – PMC BANK BALANCES AS AT 30TH JUNE 2021

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2020/21</b>	<b>Bank Balance 2019/20</b>
Kakunike Primary School NGCDF Project	KCB Kyuso	1208133691	434.50	686.50
AEPC Kyeni Kya Gai primary School NGCDF Project	KCB Kyuso	1236140451	471.00	269,975.00
Kalimamundu Primary School NGCDF Project	KCB Kyuso	1234715465	344.00	848.00
Kalumu Primary School NGCDF Project	KCB Kyuso	1208896598	63.50	65.00
Kamuwongo Primary School NGCDF Project	KCB Kyuso	1208152912	380.00	632.00
Kaimea Primary School NGCDF Project	KCB Kyuso	1224115880	599.00	1,672.00
Kanyoeni Primary School NGCF Project	KCB Kyuso	1234715570	229.00	80,672.00
Kandwia Primary School NGCDF Project	KCB Kyuso	1160044775	1,155.65	214,773.85
Kanzinwa Primary School NGCDF Project	KCB Kyuso	1233915770	21.00	273.00
Kasiluni AP-line NGCDF Project	KCB Kyuso	1234112841	546.00	924.00
Katithini Primary School NGCDF Project	KCB Kyuso	1234719185	168.00	8,672.00
Kingingo Primary School NGCDF Project	KCB Kyuso	1259954323	1,154.00	-
Kavaani Primary School NGCDF Project	KCB Kyuso	1234112558	2,488.00	128,931.00
Kikumini Primary School NGCDF Project	KCB Kyuso	1234607107	78,462.00	31,348.00
Kisiuni Primary School NGCDF Project	KCB Kyuso	1234711346	686.50	3,446.50
Mandangoi AP Line NGCDF Project	KCB Kyuso	1234023059	847.20	29,159.20
Manguu Primary School NGCDF Project	KCB Kyuso	1197673687	4,462.00	330.00
Manzolo primary school NGCDF Project	KCB Kyuso	1252048084	123.00	375.00
Malili Primary School NGCDF Project	KCB Kyuso	1241252378	4,810.00	2,299.00
Mitamisyi Special School NGCDF Project	KCB Kyuso	1234113791	1,290.00	3,924.00
Mumoni Police Station NGCDF Project	KCB Kyuso	1252358989	351,215.00	53,975.00
Mugero Primary School NGCDF Project	KCB Kyuso	1183518676	415.00	502,610.00
Mivukoni DO's Office NGCDF Project	KCB Kyuso	1234445816	6,916.00	109,424.00
Nthangani AP Line NGCDF Project	KCB Kyuso	1248048741	480.00	200.00
Kalatine ASS County Comm Off NGCDF Project	KCB Kyuso	1260882888	380.00	-

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2020/21</b>	<b>Bank Balance 2019/20</b>
Muguusi Primary School NGCDF Project	KCB Kyuso	1234113813	902.00	68,597.00
Mumoni DCC's Residence NGCDF Project	KCB Kyuso	1184137633	2,600.00	2,600.00
Muvinge Primary School NGCDF Project	KCB Kyuso	1233928333	798.00	924.00
Mwania Primary School NGCDF Project	KCB Kyuso	1234715643	1,057.00	1,324.00
Mwangea Chiefs Office NGCDF Project	KCB Kyuso	1242763570	755.00	584,175.00
Ngakone Primary School NGCDF Project	KCB Kyuso	1234493969	467.00	5,572.00
Ngomeni Secondary School NGCDF Project	KCB Kyuso	1198861681	557.00	1,374.00
Ngomeni Primary School NG-CDF Project	KCB Kyuso	1233981366	294.00	1,874.00
Nguuku Primary School NG-CDF Project	KCB Kyuso	1208382705	768.00	3,798.00
Miramba Ikamba Primary School NGCDF Project	KCB Kyuso	1234820927	166,647.65	1,633.00
Mwingi North NGCDF Sports Project	KCB Kyuso	1233805339	47,239.00	167,964.65
Kamusiliu Primary School NGCDF Project	KCB Kyuso	1208022571	32,884.00	10,151.90
Ngaai Special School NGCDF Project	KCB Kyuso	1234670372	873.00	518.00
Mukauru Primary School NGCDF Project	KCB Kyuso	1169447740	1,440.00	15,007.00
Mutairu Primary School NGCDF Project	KCB Kyuso	1234113716	38.00	514,135.00
Musosya Primary School NGCDF Project	KCB Kyuso	1241375968	1,089.00	1,798.00
Mataka Primary School NGCDF Project	KCB Kyuso	1252149824	49.00	48,849.00
Manzolo Primary School NGCDF Project	KCB Kyuso	1171032773	1,534.00	179,175.00
Ndooni Primary School NGCDF Project	KCB Kyuso	1183594364	714.50	1,534.00
Kamwengi Primary School NGCDF Project	KCB Kyuso	1183594364	139.00	714.50
Kasyathu Primary School NGCDF Project	KCB Kyuso	1212707516	2,346.50	201,216.00
Musavani Mixed Day secondary School NGCDF Project	KCB Kyuso	1242754482	2,257.00	1,352.50
Katooni Mixed Secondary School NGCDF Project	KCB Kyuso	1252839804	309.00	284,395.00
Kyuso Girls Secondary School NGCDF Project	KCB Kyuso	1179394135	70.00	65,343.00
Ngungani Mixed Secondary School NGCDF Project	KCB Kyuso	1242859942	1,450.00	13,622.00
Gai Mixed Secondary School NGCDF Project	KCB Kyuso	1252807279	131.00	415,395.00
Usueni Girls Secondary School NGCDF Project	KCB Kyuso	1199726311	65,264.50	914,395.00

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2020/21</b>	<b>Bank Balance 2019/20</b>
Ivonangya Secondary School NGCDF Project	KCB Kyuso	1234216809	534.60	68,503.50
Ndoo Primary School NGCDF Project	KCB Kyuso	1233127969	184.80	3,614.60
Ngalange Sec School NGCDF Project	KCB Kyuso	1241433259	2,809.00	436.80
Mikwa-Maseki Water NGCDF Project	KCB Kyuso	1180705327	779.75	185,569.00
Kalatine Girls Secondary School NGCDF Project	KCB Kyuso	1200533259	959,428.50	1,479,981.75
Kalonzo Secondary School -CDF project	KCB Kyuso	1258223058	322.00	88,537.00
Kamula bore hole water project -CDF	KCB Kyuso	1170584624	3,520.00	-
ngungani police station NG-CDF PROJECT	KCB Kyuso	1279728329	2,029.00	90,214.00
kimangao boys secondary school NG-CDF project	KCB Kyuso	1277766762	1,149.00	-
kaithango primary school NG-CDF account	KCB Kyuso	1183514816	2,077.50	-
kaivirya primary school NG-CDF project	KCB Kyuso	1169337473	1,913.00	528.50
KMTC Tseikuru NG-CDF project	KCB Kyuso	1279335610	6,264,535.00	1,160.00
masukanioni secondary school NG-CDF project	KCB Kyuso	1280743565	19,119.00	-
malili primary school NG-CDF Project	KCB Kyuso	1241252378	4,810.00	-
kasyalani sec school NG-CDF project	KCB Kyuso	1260600866	99,826.00	1,000,856.00
Tseikuru police station NG-CDF project	KCB Kyuso	1259550532	200,943.00	1,269.00
kwa mutisya primary school NG-CDF project	KCB Kyuso	1265361185	54,406.00	398,194.00
kamusiliu mix secondary school NG-CDF project	KCB Kyuso	1172202443	199,517.50	1,051,349.00
Nguuni primary school NG-CDF project	KCB Kyuso	1208528114	2,449.00	542.50
mbarani primary school NG-CDF PROJECT	KCB Kyuso	1198042389	2,622.00	1,665.00
nzaini primary school NG-CDF Project	KCB Kyuso	1260096998	97.00	573.00
musosya kasioni market security lights NG- CDF Project	KCB Kyuso	1284435342	495.00	223.00
mivukoni secondary school NG-CDF project	KCB Kyuso	1121058612	935.00	-
mandala secondary school NG-CDF project	KCB Kyuso	1280182245	38,025.00	200,000.00
marisi primary school NG-CDF Project	KCB Kyuso	1279913819	15,817.00	-
Ngengi central primary school NG-CDF Project	KCB Kyuso	1272907961	11,624.00	-
Ngaaka primary school NG-CDF PROJECT	KCB Kyuso	1276190433	1,849.00	-



<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2020/21</b>	<b>Bank Balance 2019/20</b>
Ndathani primary school NG-CDF project	KCB Kyuso	1273042735	47,658.00	-
Muringani primary school NG-CDF Project	KCB Kyuso	1278326065	1,723.00	-
Precious blood nthangani secondary school NG-CDF project	KCB Kyuso	1258183757	2,078.00	-
Nzanzeni primary school NG-CDF project	KCB Kyuso	1261236629	326.00	50,269.00
Nkaraku primary school NG-CDF project	KCB Kyuso	1275854338	202,199.00	40,769.00
Tii sub surface dam NG-CDF project	KCB Kyuso	1284166171	15,417.00	-
Ithoka primary school NG-CDF project	KCB Kyuso	1274972957	1,374.00	-
Katakani primary school NG-CDF project	KCB Kyuso	1266718621	2,532.00	1,100,000.00
Karangeni mixed secondary school NG-CDF project	KCB Kyuso	1279237236	491,673.00	3,975.00
Kandwia mixed day secondary school NG-CDF Project	KCB Kyuso	1275855768	1,598.00	-
Kamuwongo acc residence NG-CDF project	KCB Kyuso	1279527684	1,403.00	-
Mivukoni primary school NG-CDF Project	KCB Kyuso	1281431443	15,795.00	-
Malatani primary school NG-CDF Project	KCB Kyuso	1280182350	1,290.00	-
Kwa Katile mixed day secondary school	KCB Kyuso	1273321723	1,005,963.00	-
Kamuwongo secondary school NG-CDF Project	KCB Kyuso	1276767986	118.05	699,395.00
Ikime day secondary school NG-CDF project	KCB Kyuso	1273703952	15,019.00	-
Gankanga primary school NG-CDF Project	KCB Kyuso	1258186578	1,884.00	1,000,000.00
Mitamisiyi secondary school NG-CDF project	KCB Kyuso	1234002949	883.00	42,075.00
Kyenini assistant chiefs office NG-CDF project	KCB Kyuso	1276273256	14,955.00	86,009.00
Kakauni primary school NG-CDF project	KCB Kyuso	1274978947	1,723.00	-
Itinda primary school NG-CDF project	KCB Kyuso	1281607762	17,365.00	-
Inyanzae primary school NG-CDF project	KCB Kyuso	1274709199	1,549.00	-
Wakithukii Asst Chief Office	KCB Kyuso	1285821130	1,198,975.00	-
Katumbi Day Sec School	KCB Kyuso	1273704142	1,899,375.00	-
Kyamalutu Pri School	KCB Kyuso	1242819568	15,876.00	-
Kathungu Pri School	KCB Kyuso	1207275891	602,664.00	-
Mulangoni Educational Centre	KCB Kyuso	1286046122	600,200.00	-

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2020/21</b>	<b>Bank Balance 2019/20</b>
Kingitini Pri Sch	KCB Kyuso	1286489563	1,100,000.00	-
Winoti Pri Sch	KCB Kyuso	1286385857	1,001,500.00	-
Kaningo Chiefs Office	KCB Kyuso	1284724735	2,400,000.00	-
Kathiani Asst Chief Office	KCB Kyuso	1285685083	1,100,000.00	-
Ndatani Asst Chiefs Office	KCB Kyuso	1286168287	1,200,000.00	-
Ndunguni Pri Sch	KCB Kyuso	1258776553	300,723.00	-
Total			<b>20,427,005.20</b>	<b>12,548,360.25</b>

*Mwingi North Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

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

