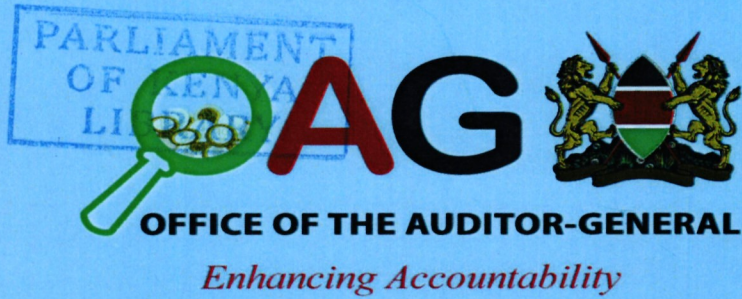


REPUBLIC OF KENYA



# REPORT

OF

THE NATIONAL AUDITOR-GENERAL

DATE: 15 FEB 2023

DAY:  
Wed

TABLED BY:

Deputy Majority Leader

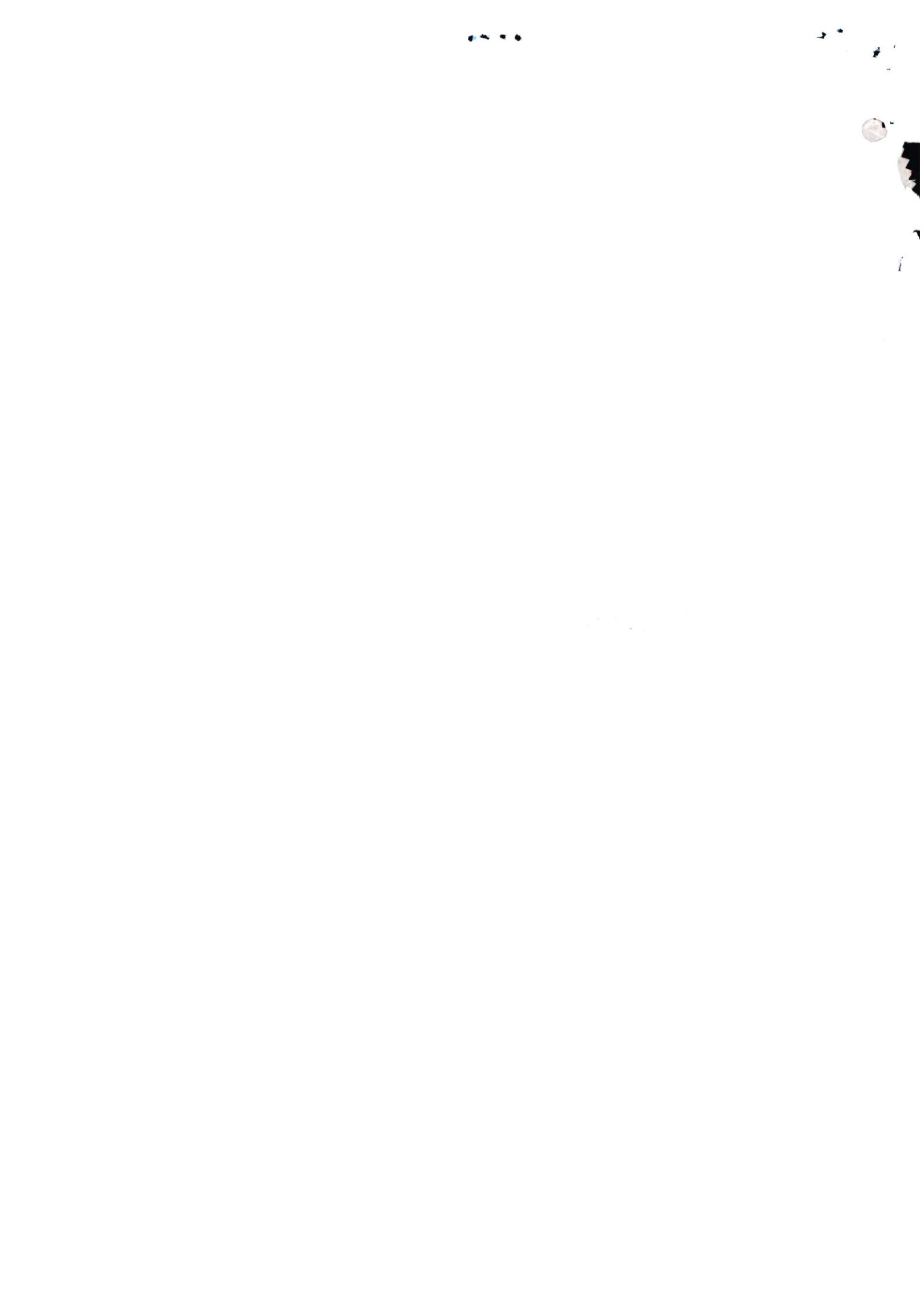
ON

CLERK-IN-CHARGE:

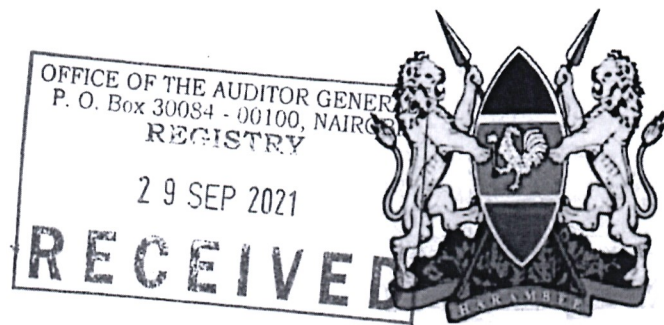
F. Kariuki

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

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







---

**Mwea Constituency**

**National Government Constituencies Development Fund**

**Reports and Financial Statements**

**For The Financial Year Ended  
June 30, 2021**

---

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

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

---

Contents

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE .....	5
III. PERFORMANCE AGAINST REDETRMINED OBJECTIVES .....	10
IV. CSR STATEMENT/SUSTAINABILITY REPORTING .....	11
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES .....	15
VI. REPORT OF THE INDEPENDENT AUDITORS .....	16
VII. STATEMENT OF RECEIPTS AND PAYMENTS .....	17
VIII. STATEMENT OF ASSETS AND LIABILITIES .....	18
X. SUMMARY STATEMENT OF APPROPRIATION.....	20
XI. BUDGET EXECUTION BY SECTORS AND PROJECTS.....	22
XII. SIGNIFICANT ACCOUNTING POLICIES.....	31
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	35



***MWEA 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

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

**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 Mwea 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	Isaac K Wamugunda
2.	Sub-County Accountant	Teresa W Macharia
3.	Chairman NGCDFC	Josphat Muthike
4.	Secretary NGCDFC	Mary Munene

**(d) Fiduciary Oversight Arrangements**

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



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

---

- (e) Mwea Constituency  
NGCDF Headquarters  
P.O. Box 99-10303  
CDF Building  
Mwea East Dcc's Compound  
Wang'uru, KENYA

NGCDF MWEA Constituency Contacts

Telephone: (254) 721552292  
E-mail: iwamugunda@ngcdf.go.ke  
Website: www.go.ke

NGCDF MWEA Constituency Bankers

Equity Bank  
Mwea Branch  
Account No. 0380262157416

- b) Independent Auditors  
Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

- c) Principal Legal Adviser  
The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**



**Introduction**

Mwea Constituency consists of two Sub-Counties namely Mwea East and Mwea West. The current population is slightly above 226,000 (Two hundred and Twenty-Six thousand) and a voting population of about 123,000 (one hundred and twenty-three thousand) voters.

There is a newly created settlement scheme which has attracted more people of diverse backgrounds.

**ACHIEVEMENTS:**

During the financial year 2020/2021, Mwea Constituency had been able to construct classrooms and ablution blocks in various schools within the constituency. Renovation of classrooms has also been given priority. Within the same year, Mwea NGCDF fast tracked the installation of three phase electricity to Mwea Technical Training Institute in order to enhance practical skills to the youths. Thousands of needy students also benefited from bursaries.

**EMERGING ISSUES:**

There is a dire need by community for some projects which have been devolved. Mwea NGCDF would like to support the youths engaging in Agriculture to support the Big 4 Agenda of the President. This cannot happen since Agriculture is a devolved function.

Resources allocated are not enough for the two sub-counties whereby the population is rising each day.

Some schools initiated by Mwea NGCDF are lacking enough teachers thus affecting the population of the school.

**MWEA NGCDF MILESTONES:**

Mwea NGCDF has gone a milestone in enhancing education sector by providing safe and secure learning environment. Some of the projects that the Mwea NGCDF undertook during this financial year include but not limited to;



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

---



Photos above of two classrooms at newly established at Mbui Njeru Secondary School

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



Above Photos: Science Laboratory at Mokou Mixed Secondary School



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



*A photo of Mukou Secondary School science laboratory*

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

---

Implementation Challenges

There is poor infrastructure barring access of services to residents.

There is also lack of adequate water in some parts of Mwea hence challenging contractors as they do construction within the constituency.

Some parts are characterized by clay soil hence raising cost of construction due to deep excavations.

There were some few conflicts of interests within the PMCs



.....  
CHAIRMAN  
NGCDF COMMITTEE

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

**III. PERFORMANCE AGAINST REDETERMINED 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 Mwea Constituency 2018-2022 plan are to:

- a) To be the leading constituency in Kenya in service delivery
- b) To alienate poverty to all Mwea residents
- c) To offer quality education to all school going children
- d) To ensure security for all Mwea residents

**Progress on attainment of Strategic development objectives**

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary's beneficiaries at all levels</li> </ul>	In FY 20/21 -we increased number of classrooms, ablution blocks and laboratories - Bursary beneficiaries at all levels were as per the attached schedules
Security	The allocation is to cater for the construction and improvement of administration offices and other public utilities	Chiefs and Assistant Chiefs offices	Number of offices built	In the FY 20/21, we increased the number of offices by 4 and bought a parcel of land for the



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

Constituency Sector	Objective	Outcome	Indicator	Performance
				establishment of an assistant Chief
<ul style="list-style-type: none"> <li>Environment</li> </ul>	To carry out environmental activities within the Constituency	Trees and Tanks	Number of trees and water tanks done.	In the FY 20/21, we had allocated funds for the purchase of 5,000 litres water tanks to 64 institutions.
<ul style="list-style-type: none"> <li>Sports</li> </ul>	To carry out a constituency sports tournament where the winning teams will be awarded with balls, uniforms and trophies.	Balls, trophies and Uniforms	Number of uniforms, balls and trophies issued	In the FY 20/21, we had allocated funds to enhance football activities within the constituency which has not been implemented due to Covid-19 issues.
<ul style="list-style-type: none"> <li>Emergency</li> </ul>	To cater for the unforeseen circumstances in the constituency within the financial year	Emergency Projects	Number of Projects executed.	In the FY 20/21, we did not have emergency projects thus reallocating the funds to cater for building of classrooms

**IV. CSR STATEMENT/SUSTAINABILITY REPORTING**

Mwea 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.

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

---

**1. Sustainability strategy and profile -**

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

- a. **Education and Training:** MWEA 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**

There has been delayed disbursement of funds which has affected the implementation of the environment projects.

**3. Employee welfare**

We invest in providing the best working environment for our employees. Xxx 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. MWEA constituency invests in capacity building



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

---

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-**

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

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

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

NGCDF has put in efforts to ensure:

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

**5. Community Engagements-**

MWEA 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.



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

---

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

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

---

**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-MWEA 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-MWEA 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-MWEA 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 MWEA 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-MWEA Constituency financial statements were approved and signed by the Accounting Officer on 28<sup>th</sup> August 2021.



Chairman NGCDF Committee  
Name: Josphat Muthike



Fund Account Manager  
Name: Isaac Wamugunda



# REPUBLIC OF KENYA

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



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

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

---

### **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**

#### **Adverse Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mwea Constituency set out on pages 17 to 55, which



comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows, and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund - Mwea Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

### **Basis for Adverse Opinion**

#### **1. Failure to Prepare a Trial Balance**

The Fund prepared and submitted for audit financial statements for the year ended 30 June, 2021. However, a trial balance was not provided for audit review.

In the circumstances, the accuracy and completeness of the financial statements balances could not be confirmed.

#### **2. Unsupported Use of Goods and Services**

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.8,797,532 which, as disclosed in Note 5 to the financial statements, includes printing advertising and information supplies and services amounting to Kshs.562,695 and training expenses amounting to Kshs.1,200,000. However, payment vouchers, invoices and delivery notes in support of the expenditures were not provided for audit review.

In the circumstances, the accuracy and completeness of use of goods and services expenditure of Kshs.1,762,695 could not be confirmed.

#### **3. Unsupported Transfers to Primary Schools**

The statement of receipts and payments reflects transfers to other Government units amounting to Kshs.136,860,000 which, as disclosed in Note 6 to the financial statements includes transfers to Primary Schools amounting to Kshs.99,842,000. However, supporting ledgers were not provided for audit review.

In the circumstances, the accuracy and completeness of transfers to Primary Schools expenditure of Kshs.99,842,000 could not be confirmed.



#### 4. Unsupported Other Grants and Transfers

The statement of receipts and payments and the corresponding Note 7 to the financial statements reflects other grants and transfers amounting to Kshs.64,365,385. However, supporting ledgers for expenditure items amounting to Kshs.22,367,885 were not provided for audit review.

Further, included in the expenditure is bursary of Kshs.44,474,000 out of which disbursements amounting to Kshs.3,474,000 to eighty-seven (87) learning institutions were not supported with official receipts or acknowledgment letters. Further, bursaries totalling to Kshs.581,000 were awarded to one hundred and eighty-three (183) students who did not have admission or registration numbers.

In the circumstances, the accuracy and completeness of other grants and transfers expenditure amounting to 26,422,885 could not be confirmed.

#### 5. Inaccuracies in Comparative Balances

The comparative balances in the financial statements were at variance with the prior year audited balances as summarized below:

<b>Component</b>	<b>2020/2021 Financial Statements Comparative Balance A (Kshs.)</b>	<b>2019/2020 Audited Financial Statements Balance B (Kshs.)</b>	<b>Variance A-B (Kshs.)</b>
Compensation of Employees	2,733,382	2,872,182	138,800
Use of Goods and Services	7,308,945	7,214,004	94,941
Transfer to Other Government Entities	68,082,323	65,933,823	2,148,500
Other Grants and Transfers	18,071,615	21,019,256	2,947,641
Acquisition of Assets	-	2,000,000	2,000,000
Unutilized Fund	132,413,250	69,856,854	62,556,396

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

#### 6. Unsupported Disclosures on Fixed Assets

Annex 4 to the financial statements reflects fixed assets balance of Kshs.54,309,580. However, it does not reflect the classes of fixed assets at the beginning of the year, additions/disposals during the year and closing balance as required by the reporting template. Further, audit review noted the following anomalies in the management and recording of the fixed assets:

- i. The fixed asset register did not contain a unique asset number, current location and its custodian.
- ii. Land on which the Fund's office stands amongst other parcels valued at Kshs.2,630,000 had no ownership documents.
- iii. Assets were not tagged for easy identification and verification.
- iv. Office equipment and furniture and fittings purchased at a cost of Kshs.278,000 and Kshs.388,690 respectively have never been put into use.
- v. Caterpillar motor grader acquired on 01 July, 2007 at a cost of Kshs.18,005,000 was not physically verified and its work tickets were not provided for audit review.
- vi. The Fund's office building were not disclosed in the financial statements.

In the circumstances, the ownership, accuracy and completeness of the disclosed fixed assets balance 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 - Mwea Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

### **Key Audit Matters**

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

### **Other Matter**

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

The summary statement of appropriation reflects final receipts budget and actual on comparable basis totalling to Kshs.277,413,457 and Kshs.232,324,577 respectively, resulting to an underfunding amounting to Kshs.45,088,880 or 16% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.277,413,457 and Kshs.213,935,341 respectively, resulting to an underperformance amounting to Kshs.63,478,116 or 23% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.



## **2. Unresolved Prior Year Matters**

The audit report of the previous year raised several issues. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board reporting template.

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

#### **Conclusion**

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

#### **Basis for Conclusion**

##### **1. Transfers to Other Government Units**

The statement of receipts and payments reflects transfers to other Government units amounting to Kshs.136,860,000 which includes transfers to Primary Schools amounting to Kshs.99,842,000 as disclosed in Note 6 to the financial statements. The following unsatisfactory matters were noted:

###### **1.1 Poor Workmanship in Facelift of Primary Schools**

Review and physical verification of three (3) projects implemented at a cost of Kshs.9,300,000 revealed instances of defective and poor workmanship. The paintings, plastering and floor finishing works were poorly done. This is contrary to section 72(1) of Public Finance Management Act 2012 that states that an Accounting Officer for a National Government entity shall manage assets in a way which ensures that the National Government entity achieves value for money in acquiring, using and disposing of those assets.

###### **1.2 Purchase of Land at Kianjogu Primary School**

The balance includes an amount of Kshs.4,200,000 disbursed to Kianjogu Primary School towards the purchase of three (3) acres of land for the establishment of the School. However, the project files and the title deed for the acquired parcel of land were not provided for audit review. This is contrary to Regulation 15(1b) of the of the National Government Constituencies Development Fund Regulations, 2016 which provides that the Project Management Committee shall maintain proper records of all minutes, accounting documents and other records in relation to projects being implemented.

In the circumstances, the validity and value for money of the projects to the public could not be confirmed.

## **2. Other Grants and Transfers**

The statement of receipts and payments and corresponding Note 7 to the financial statements reflects other grants and transfers of Kshs.64,365,385. The following unsatisfactory matters were noted:

### **2.1 Non-Compliance with Bursary Application and Awarding Guideline**

The balance includes bursaries to secondary, tertiary and special schools amounting to Kshs.44,474,000. However, Management had not put in place Education Bursary, Mock Examinations and Continuous Assessment Tests Committee to invite, analyze applications and make appropriate recommendations to the NG-CDF Committee as required by NG-CDF Board Guideline for Administration of Education Bursary Schemes, Mock Examinations and Continuous Assessment Tests, 2020.

### **2.2 Construction at Kinyaga Chief's Office**

The balance includes expenditure on security projects amounting to Kshs.12,880,000. The expenditure was utilized towards construction of an office block and pit latrine at Kinyaga Chief's Office. However, the project file was not provided for audit verification. This is contrary to Regulation 15(1b) of the of the National Government Constituencies Development Fund Regulations, 2016 which provides that the Project Management Committee shall maintain proper records of all minutes, accounting documents and other records in relation to projects being implemented.

Further, physical verification carried out on the project in April, 2022 revealed that the pit latrine was not painted and the contractor was not on site.

In the circumstances, the validity and value for money from the expenditure could not be confirmed.

## **3. Irregular Labeling of Projects**

Physical verification of projects carried out in April, 2022 revealed that the labelling done included the name of the incumbent Member of Parliament. This is contrary Section 15(1f) of the National Government Constituency Fund regulations 2016 which stipulates that Project Management Committee shall undertake project closure, labelling and handover upon completion.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance



about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Lack of Risk Management Policy**

The Fund did not have a risk management policy that guides on the assessment and evaluation of risk and development of the strategies to mitigate them. This is contrary to Regulation 165(1) of the Public Finance Management Act (National Government) Regulations, 2015 which requires the Accounting Officer to ensure that the entity develops risk management strategies, which include fraud prevention mechanism, and a system of risk management and internal control that builds robust business operations.

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

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

### **Responsibilities of 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 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 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that



might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal 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 policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

29 July, 2022

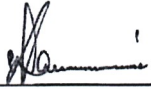



**MWEA Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts</b>			
Transfers From Ngcdf Board	1	162,467,724	146,240,876
Proceeds From Sale Of Assets	2		
Other Receipts	3		
<b>Total Receipts</b>		<b>162,467,724</b>	<b>146,240,876</b>
<b>Payments</b>			
Compensation Of Employees	4	3,496,424	2,872,182
Use Of Goods And Services	5	8,797,532	7,214,004
Transfers To Other Government Units	6	136,860,000	65,933,823
Other Grants And Transfers	7	64,365,385	21,019,256
Acquisition Of Assets	8	-	2,000,000
Other Payments	9	416,000	2,085,378
<b>Total Payments</b>		<b>213,935,341</b>	<b>101,124,643</b>
<b>Surplus/Deficit</b>		<b>(51,467,617)</b>	<b>45,116,233</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MWEA Constituency financial statements were approved on 28<sup>TH</sup> August 2021 and signed by:

  
 Fund Account Manager  
 Name: Isaac K Wamugunda

  
 National Sub-County  
 Accountant  
 Name: Teresa Macharia  
 ICPAK M/No:14996

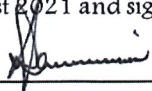
  
 Chairman NG-CDF Committee  
 Name: Josphat Muthike


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


**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	19,039,237	69,856,854
Cash Balances (Cash At Hand)	10B	-	-
<b>Total Cash And Cash Equivalents</b>		<b>19,039,237</b>	<b>69,856,854</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>Total Financial Assets</b>		<b>19,039,237</b>	<b>69,856,854</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>Net Financial Ssets</b>		<b>19,039,237</b>	<b>69,856,854</b>
<b>Represented By</b>			
Fund Balance B/Fwd 1st July...	13	69,856,854	24,740,621
Prior Year Adjustments	14	650,000	
Surplus/Defict For The Year		(51,467,617)	45,116,233
<b>Net Financial Position</b>		<b>19,039,237</b>	<b>69,856,854</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MWEA Constituency financial statements were approved on 28<sup>th</sup> August 2021 and signed by:

  
\_\_\_\_\_  
**Fund Account Manager**  
Name: Isaac K Wamugunda

  
\_\_\_\_\_  
**National Sub-County  
Accountant**  
Name: Teresa Macharia  
ICPAK M/No: 14996

  
\_\_\_\_\_  
**Chairman NG-CDF Committee**  
Name: Josphat Muthike





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


**IX. STATEMENT OF CASHFLOW**

	Notes	2020- 2021	2019- 2020
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From Ngcdf Board	1	162,467,724.10	146,240,876
Other Receipts	3	-	
		<b>162,467,724</b>	<b>146,240,876</b>
<b>Payments For Operating Activities</b>			
Compensation Of Employees	4	3,496,424	2,872,182
Use Of Goods And Services	5	8,797,532	7,214,004
Transfers To Other Government Units	6	136,860,000	65,933,823
Other Grants And Transfers	7	64,365,385	21,019,256
Other Payments	9	416,000	2,085,378
		<b>213,935,341</b>	<b>99,124,643</b>
<b>Adjusted For:</b>			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	650,000	-
<b>Net Adjustments</b>		650,000	-
<b>Net Cash Flow From Operating Activities</b>		<b>(50,817,617)</b>	<b>47,116,233</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale Of Assets	2	-	-
Acquisition Of Assets	8	-	(2,000,000)
<b>Net Cash Flows From Investing Activities</b>		-	<b>(2,000,000)</b>
<b>Net Increase In Cash And Cash Equivalent</b>		<b>(50,817,617)</b>	<b>45,116,233</b>
<b>Cash &amp; Cash Equivalent At start Of The Year</b>	<b>10</b>	69,856,853.80	24,740,621
<b>Cash And Cash Equivalent At End Of The Year</b>		<b>19,039,237</b>	<b>69,856,854</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mwea Constituency financial statements were approved on 28<sup>th</sup> August 2021 and signed by:

  
\_\_\_\_\_  
Fund Account Manager  
Name: Isaac K Wamugunda

  
\_\_\_\_\_  
National Sub-County Accountant  
Name: Teresa Macharia  
ICPAKM/No:14996

  
\_\_\_\_\_  
Chairman NG-CDF Committee  
Name: Josphat Muthike

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

**X. SUMMARY STATEMENT OF APPROPRIATION**

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of utilisation
	a		b	c=a+b	d	e=c-d	f=d/c%
<b>RECEIPTS</b>		Opening Balance (C/B) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879.31	69,856,853.80	70,467,724.00	277,413,457	232,324,577.90	45,088,879.21	84%
Proceeds from Sale of Assets				0		-	0%
Other Receipts				0		-	0%
<b>TOTAL RECEIPTS</b>	<b>137,088,879.31</b>	<b>69,856,853.80</b>	<b>70,467,724.00</b>	<b>277,413,457.11</b>	<b>232,324,577.90</b>	<b>45,088,879.21</b>	<b>84%</b>
<b>PAYMENTS</b>							0%
Compensation of Employees	3,854,000.00	77,940.00	2,770,439.00	6,702,379	3,496,424.00	3,205,955.00	52%
Use of goods and services	8,483,999.14	3,973,344.00	1,200,000.00	13,657,343	8,797,532.00	4,859,811.14	64%
Transfers to Other Govt Units	62,253,895.69	52,279,000.00	51,209,000.00	165,741,896	136,860,000.00	28,881,895.69	83%
Other grants and transfers	62,496,984.48	13,110,570.00	15,288,285.00	90,895,839	64,365,385.00	26,530,454.48	71%
Acquisition of Assets				0		-	0%
Funds pending approval		416,000.00		416,000	416,000.00	-	100%
Other Payments				0		-	0%
<b>TOTAL</b>	<b>137,088,879.31</b>	<b>69,856,854.00</b>	<b>70,467,724.00</b>	<b>277,413,457.31</b>	<b>213,935,341.00</b>	<b>63,478,116.31</b>	<b>77%</b>


- i. There was a delay of fund disbursement from the board resulting to late implementation of the budget
- ii. Bursary disbursement was affected by previous year covid shutdown of school but effort was been done to clear applicant backlog
- iii. There was no acquisition of asset for the financial year ending June 30<sup>th</sup> 2021

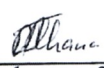


**MWEA Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	63,478,116.31
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,879.21
	18,389,237.10
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	650,000.00
Cash and Cash Equivalents at the end of the FY 2020/21	19,039,237.10

The NGCDF-MWEA Constituency financial statements were approved on 28<sup>th</sup> August 2021 and signed by:

  
 Fund Account Manager  
 Name: Isaac K Wamugunda

  
 National Sub-County  
 Accountant  
 Name: Teresa Macharia  
 ICPAK M/No: 14996

  
 Chairman NG-CDF Committee  
 Name: Josphat Muthike

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

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference
	a		b	c=a+b	d	e=c-d
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
1.0 Administration						
1. Employees' Salaries	3,720,000.00		2,725,139.00	6,445,139.00	3,392,744.00	3,052,395.00
2. Goods and Services	2,091,332.76	2,709,275.00		4,800,607.76	3,438,065.62	1,362,542.14
3. Committee Expenses	2,280,000.00	842,000.00		3,122,000.00	3,122,000.00	-
<b>Sub-Total</b>	<b>8,091,332.76</b>	<b>3,551,275.00</b>	<b>2,725,139.00</b>	<b>14,267,746.76</b>	<b>9,952,809.62</b>	<b>4,414,937.14</b>
2.0 Monitoring and Evaluation						
1. Goods and Services	1,012,666.38			1,012,666.38	1,012,666.38	-
2. Committee Expenses	2,000,000.00			2,000,000.00	24,800.00	1,975,200.00
3. Capacity Building of NG-CDIs/PMCs	1,100,000.00		1,200,000.00	2,300,000.00	1,200,000.00	1,100,000.00
<b>Sub-Total</b>	<b>4,112,666.38</b>	<b>-</b>	<b>1,200,000.00</b>	<b>5,312,666.38</b>	<b>2,237,466.38</b>	<b>3,075,200.00</b>
3.0 Emergency						
1. Emergency	7,192,206.90	422,069.00	139,397.55	7,753,673.45	1,738,389.31	6,015,284.14
<b>Sub-Total</b>	<b>7,192,206.90</b>	<b>422,069.00</b>	<b>139,397.55</b>	<b>7,753,673.45</b>	<b>1,738,389.31</b>	<b>6,015,284.14</b>
4.0 Bursary and Social Security Programme						
1. Bursary Secondary Schools	30,000,000.00		4,751,500.00	34,751,500.00	31,635,000.00	3,116,500.00
2. Bursary Tertiary Schools	10,000,000.00	570,000.00	3,000,000.00	13,570,000.00	12,229,000.00	1,341,000.00
3. Bursary Special Schools			1,000,000.00	1,000,000.00	610,000.00	390,000.00
<b>Sub-Total</b>	<b>40,000,000.00</b>	<b>570,000.00</b>	<b>8,751,500.00</b>	<b>49,321,500.00</b>	<b>44,474,000.00</b>	<b>4,847,500.00</b>
4. Social Security Programmes -NHIF/NSSF						



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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference
	a		b	c=a+b	d	e=c-d
4.1 NSRF	104,000.00	51,840.00	8,600.00	164,440.00	103,600.00	60,840.00
4.2 NHIF	30,000.00	26,100.00	36,700.00	92,800.00	52,800.00	40,000.00
4.3 NHIF/VULNERABLE	2,400,000.00			2,400,000.00		2,400,000.00
<b>Sub-Total</b>	<b>2,534,000.00</b>	<b>77,940.00</b>	<b>45,300.00</b>	<b>2,657,240.00</b>	<b>156,400.00</b>	<b>2,500,840.00</b>
5. Reversed Cheques				-		-
Sub-Total				-		-
5.1 Sports				-		-
SPORTS	2,741,777.58		2,747,354.00	5,489,131.58	3,038,380.00	2,450,751.58
<b>Sub-Total</b>	<b>2,741,777.58</b>	<b>-</b>	<b>2,747,354.00</b>	<b>5,489,131.58</b>	<b>3,038,380.00</b>	<b>2,450,751.58</b>
6.0 Environment				-		-
Dr. Ribla Secondary School	41,650.00			41,650.00	41,650.00	-
Good Samaritan Secondary School	41,650.00			41,650.00	41,650.00	-
St Mary Mwea Girls	41,650.00			41,650.00	41,650.00	-
Ng'othi Primary School	41,650.00			41,650.00	41,650.00	-
Kirwara Primary School	41,650.00			41,650.00	41,650.00	-
Mulithi Primary School	41,650.00			41,650.00	41,650.00	-
Mugaa Primary School	41,650.00			41,650.00	41,650.00	-
Kirwara Secondary School	41,650.00			41,650.00	41,650.00	-
Riandira Secondary School	41,650.00			41,650.00	41,650.00	-
Riandira Primary School	41,650.00			41,650.00	41,650.00	-
Kangai Secondary School	41,650.00			41,650.00	41,650.00	-
Nyaga Secondary School	41,650.00			41,650.00	41,650.00	-
Gitooini Secondary School	41,650.00			41,650.00	41,650.00	-
Kangai primary School	41,650.00			41,650.00	41,650.00	-
Kombuni Primary School	41,650.00			41,650.00	41,650.00	-

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference
	a		b	c=a+b	d	e=c-d
Nguka Secondary School	41,650.00			41,650.00	41,650.00	-
Mukou Secondary School	41,650.00			41,650.00	41,650.00	-
Nyaikungu Secondary School	41,650.00			41,650.00	41,650.00	-
Thiba primary School	41,650.00			41,650.00	41,650.00	-
Mbau Njeru Primary School	41,650.00			41,650.00	41,650.00	-
Ngang'a Secondary School	41,650.00			41,650.00	41,650.00	-
Ruri Primary School	41,650.00			41,650.00	41,650.00	-
Thome Primary School	41,650.00			41,650.00	41,650.00	-
Chiagiri Primary School	41,650.00			41,650.00	41,650.00	-
Habel Nyamu Secondary School	41,650.00			41,650.00	41,650.00	-
Kierugari Secondary School	41,650.00			41,650.00	41,650.00	-
Gakuu Secondary School	41,650.00			41,650.00	41,650.00	-
Mutungari Primary School	41,650.00			41,650.00	41,650.00	-
Kangondo Primary School	41,650.00			41,650.00	41,650.00	-
Kimbimbi Primary School	41,650.00			41,650.00	41,650.00	-
Alifi Ndohi Primary School	41,650.00			41,650.00	41,650.00	-
Kiamanyeki Secondary School	41,650.00			41,650.00	41,650.00	-
Ngurubani Secondary School	41,650.00			41,650.00	41,650.00	-
Mwea Boys Secondary School	41,650.00			41,650.00	41,650.00	-
Ndiriruku Primary School	41,650.00			41,650.00	41,650.00	-
Gathigiri Secondary School	41,650.00			41,650.00	41,650.00	-
Tebere Secondary School	41,650.00			41,650.00	41,650.00	-
Nyamindi Primary School	41,650.00			41,650.00	41,650.00	-
Mathangata Secondary School	41,650.00			41,650.00	41,650.00	-
Gathigiri Primary School	41,650.00			41,650.00	41,650.00	-



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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference
	a		b	c=a+b	d	e=c-d
Ngucui Secondary School	41,650.00			41,650.00	41,650.00	-
Ichang'i Primary School	41,650.00			41,650.00	41,650.00	-
Mumbuini Secondary School	41,650.00			41,650.00	41,650.00	-
Mathiga Primary School	41,650.00			41,650.00	41,650.00	-
Karuangi Primary School	41,650.00			41,650.00	41,650.00	-
Ithiga Kia Njuki Primary School	41,650.00			41,650.00	41,650.00	-
Urumatudi Secondary School	41,650.00			41,650.00	41,650.00	-
Togonye Secondary School	41,650.00			41,650.00	41,650.00	-
Kombuini Secondary School	41,650.00			41,650.00	41,650.00	-
Kamunji Primary School	41,650.00			41,650.00	41,650.00	-
Kiarukungu Secondary School	41,650.00			41,650.00	41,650.00	-
Itangi Primary School	41,650.00			41,650.00	41,650.00	-
Wakamu Primary School	41,650.00			41,650.00	41,650.00	-
Kinyaga Secondary School	41,650.00			41,650.00	41,650.00	-
Kinyaga Primary School	41,650.00			41,650.00	41,650.00	-
Nyangati Secondary School	41,650.00			41,650.00	41,650.00	-
Kilimiri Secondary School	41,650.00			41,650.00	41,650.00	-
St Triza Secondary School	41,650.00			41,650.00	41,650.00	-
Kamuccege Primary School	41,650.00			41,650.00	41,650.00	-
Kulus Primary School	41,650.00			41,650.00	41,650.00	-
Ngucui Primary School	41,650.00			41,650.00	41,650.00	-
Ichang'i Secondary School	41,650.00			41,650.00	41,650.00	-
Mumbuini Primary School	42,650.00			42,650.00	42,650.00	-
Difathas Primary School	43,050.00			43,050.00	43,050.00	-
		2,180,570.00	33.00	2,180,603.00		2,180,603.00

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference
	a		b	c=a+b	d	e=c-d
<b>Sub-Total</b>	<b>2,668,000.00</b>	<b>2,180,570.00</b>	<b>33.00</b>	<b>4,848,603.00</b>	<b>2,668,000.00</b>	<b>2,180,603.00</b>
7.0 Primary School Projects				-		-
Rukanga Primary School	550,000.00			550,000.00	550,000.00	-
Ndaba Primary School	180,000.00			180,000.00	180,000.00	-
Karira Primary School	61,000.00	719,000.00		780,000.00	780,000.00	-
Nyankungu Primary School	200,000.00	350,000.00		550,000.00	550,000.00	-
Kangondo Primary School	450,000.00	820,000.00		1,270,000.00	1,270,000.00	-
Kang'aru Primary School	450,000.00			450,000.00	450,000.00	-
Kagio Primary School	1,500,000.00	300,000.00		1,800,000.00	1,800,000.00	-
Wakamui Primary School	600,000.00			600,000.00	600,000.00	-
Kangai Primary School	700,000.00	80,000.00		780,000.00	780,000.00	-
Kulus Primary School	2,500,000.00			2,500,000.00	2,500,000.00	-
Ndorome Primary School	1,900,000.00			1,900,000.00	1,900,000.00	-
Kamucege Primary School	2,500,000.00			2,500,000.00	2,500,000.00	-
Ndindiruku Primary School	2,900,000.00			2,900,000.00	2,900,000.00	-
Chiigini Primary School	1,000,000.00	2,820,000.00		3,820,000.00	3,820,000.00	-
Murithi Primary School	900,000.00	4,700,000.00		5,600,000.00	5,600,000.00	-
Ngurubani Primary School	560,000.00	3,800,000.00		4,360,000.00	4,360,000.00	-
Kimbimbi Primary School	587,000.00	4,800,000.00		5,387,000.00	5,387,000.00	-
Karuangi Primary School	1,700,000.00	1,700,000.00		3,400,000.00	3,400,000.00	-
Murindiko Primary School	2,288,000.00	2,000,000.00		4,288,000.00	4,288,000.00	-
Rwangandu Primary School	2,325,000.00	2,080,000.00		4,405,000.00	4,405,000.00	-
St Paul Primary School	450,000.00			450,000.00	450,000.00	-
Nyangati Primary School	400,000.00			400,000.00	400,000.00	-
Rukanga Primary School	2,136,000.00			2,136,000.00	2,136,000.00	-



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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference
	a		b	c=a+b	d	e=c-d
Ngucui Primary School	332,000.00		3,940,000.00	4,272,000.00	4,272,000.00	-
Kiorugari Primary School	369,000.00			369,000.00	369,000.00	-
Thiba Primary School	393,000.00			393,000.00	393,000.00	-
Mianya Primary School	320,000.00	800,000.00		1,120,000.00	1,120,000.00	-
Kiandegwa Primary School	472,000.00			472,000.00	472,000.00	-
Kandongu Primary School	226,000.00			226,000.00	226,000.00	-
Murubara Primary School	3,450,000.00			3,450,000.00	3,450,000.00	-
Gathigini Primary School	450,000.00			450,000.00	450,000.00	-
Mutungara Primary School	2,200,000.00			2,200,000.00	2,200,000.00	-
Mathangaula Primary School		2,000,000.00		2,000,000.00	2,000,000.00	-
Kupingazi primary school		2,000,000.00		2,000,000.00	2,000,000.00	-
Hangi primary school		2,000,000.00		2,000,000.00	2,000,000.00	-
Gold primary school		1,000,000.00		1,000,000.00	1,000,000.00	-
Kadawa primary school		2,000,000.00		2,000,000.00	2,000,000.00	-
Miatumi primary school		1,000,000.00		1,000,000.00	1,000,000.00	-
Kinyaga primary school		820,000.00		820,000.00	820,000.00	-
Kiumbu primary school		2,200,000.00		2,200,000.00	2,200,000.00	-
Thiba Primary School			4,650,000.00	4,650,000.00	4,650,000.00	-
Hangi primary school			2,000,000.00	2,000,000.00	2,000,000.00	-
Kianjogu p school			4,200,000.00	4,200,000.00	4,200,000.00	-
mianya Primary School			3,640,000.00	3,640,000.00	3,640,000.00	-
Kandongu primary school			3,800,000.00	3,800,000.00	3,800,000.00	-
Kiandegwa primary school			4,600,000.00	4,600,000.00	4,600,000.00	-
Kuikanga primary school			1,670,000.00	1,670,000.00	1,670,000.00	-
kiorugari primary school			4,300,000.00	4,300,000.00	4,300,000.00	-

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference
	a		b	c=a+b	d	e=c-d
ciagiri primary school			1,000,000.00	1,000,000.00	1,000,000.00	-
				-		-
<b>Sub-Total</b>	<b>35,049,000.00</b>	<b>37,989,000.00</b>	<b>33,800,000.00</b>	<b>106,838,000.00</b>	<b>91,468,000.00</b>	<b>15,370,000.00</b>
8.0 Secondary School Projects						
Ng'olhi Secondary School	4,450,000.00			4,450,000.00	1,450,000.00	3,000,000.00
Nyaga Secondary School	4,450,000.00			4,450,000.00	4,450,000.00	-
Kiamanyeki Secondary School	4,000,000.00			4,000,000.00	4,000,000.00	-
Urumandi Secondary School	4,000,000.00			4,000,000.00	4,000,000.00	-
Nyangati Secondary School	1,000,000.00			1,000,000.00	1,000,000.00	-
Mukou Secondary School	850,000.00	1,000,000.00	3,000,000.00	4,850,000.00	4,850,000.00	-
Ciagiri Secondary School	400,000.00			400,000.00	400,000.00	-
Randira Secondary School	450,000.00			450,000.00	450,000.00	-
Habel Nyamu Secondary School	400,000.00			400,000.00	400,000.00	-
Kiorugari Secondary School	450,000.00			450,000.00	450,000.00	-
Murinduko Secondary School	2,000,000.00		2,109,000.00	4,109,000.00		4,109,000.00
Ikurungu Secondary School	1,007,895.69	2,650,000.00		3,657,895.69	3,657,895.69	-
Ngucui Secondary School	850,000.00			850,000.00	850,000.00	-
Mbui-Njeru Secondary School	1,000,000.00			1,000,000.00	1,000,000.00	-
Ngang'a Secondary School	1,897,000.00	1,000,000.00		2,897,000.00	2,028,000.00	869,000.00
Nguka secondary school		1,200,000.00		1,200,000.00	1,200,000.00	-
Gakuto secondary school		650,000.00		650,000.00	650,000.00	-
Kangure secondary school		1,300,000.00		1,300,000.00	1,300,000.00	-
St marys kiumbu secondary school		1,000,000.00	3,000,000.00	4,000,000.00	1,000,000.00	3,000,000.00
st peters difathas secondary school		1,000,000.00	3,000,000.00	4,000,000.00	1,000,000.00	3,000,000.00
Mugambu ciura secondary school		1,000,000.00		1,000,000.00	1,000,000.00	-

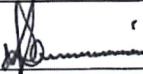



**MWEA Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference
	a		b	c=a+b	d	e=c-d
Kiandegwa secondary school		1,000,000.00		1,000,000.00	1,000,000.00	-
Ngirubani secondary school		600,000.00		600,000.00	600,000.00	-
Mathangaula secondary school		500,000.00		500,000.00	500,000.00	-
Ngolhi secondary school		690,000.00		690,000.00	690,000.00	-
Ngurubani secondary school		700,000.00		700,000.00	700,000.00	-
Kangai Secondary School			80,000.00	80,000.00	80,000.00	-
Rwangondi secondary School			80,000.00	80,000.00	80,000.00	-
kagio secondary school			300,000.00	300,000.00	300,000.00	-
Kangondo secondary school			820,000.00	820,000.00	820,000.00	-
Mhanya secondary School			800,000.00	800,000.00	800,000.00	-
karra secondary school			400,000.00	400,000.00	400,000.00	-
Kinyaga Secondary School			820,000.00	820,000.00	820,000.00	-
Kiandegwa secondary school			3,000,000.00	3,000,000.00	3,000,000.00	-
<b>Sub-Total</b>	<b>27,204,895.69</b>	<b>14,290,000.00</b>	<b>17,409,000.00</b>	<b>58,903,895.69</b>	<b>44,925,895.69</b>	<b>13,978,000.00</b>
100 Security Projects				-		-
Mathigami Assistant Chief's Office	1,200,000.00			1,200,000.00		1,200,000.00
Kamiguu Assistant Chief's Office	1,200,000.00			1,200,000.00		1,200,000.00
Kiarukungu Assistant Chief's Office	1,200,000.00			1,200,000.00		1,200,000.00
Kiamaciri Assistant Chief's Office	1,200,000.00			1,200,000.00	1,200,000.00	-
Morgan Chief's Camp	1,300,000.00			1,300,000.00	1,300,000.00	-
Rurii Chief's Office	130,000.00			130,000.00		130,000.00
Kanjingi Administration Police Post	265,000.00	1,800,000.00		2,065,000.00	1,800,000.00	265,000.00
Kangu Assistant Chief	1,000,000.00			1,000,000.00		-
Kiamiciri		1,100,000.00		1,100,000.00	1,100,000.00	-
Karuangi ap		1,000,000.00			1,000,000.00	-

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference
	a		b	c=a+b	d	e=c-d
				1,000,000.00		
Rukanga ap line		400,000.00		400,000.00	400,000.00	-
Makuta police post		530,000.00		530,000.00	530,000.00	-
Kathiga ap line		1,500,000.00		1,500,000.00	1,500,000.00	-
Rukanga chiefs camp		130,000.00		130,000.00	130,000.00	-
Wanguru police post		650,000.00		650,000.00	650,000.00	-
Ciugini AP		550,000.00		550,000.00	550,000.00	-
Kinyaga		1,500,000.00		1,500,000.00	1,500,000.00	-
Nyaiukungu police post		1,200,000.00	3,650,000.00	4,850,000.00	1,200,000.00	3,650,000.00
<b>Sub-Total</b>	<b>7,495,000.00</b>	<b>10,360,000.00</b>	<b>3,650,000.00</b>	<b>21,505,000.00</b>	<b>12,360,000.00</b>	<b>8,645,000.00</b>
11.0 Acquisitions of Assets				-		-
Sub-Total				-		-
12.0 Others				-		-
1. AIA		416,000.00		416,000.00	416,000.00	-
Sub-Total		416,000.00		416,000.00	416,000.00	-
<b>GRAND TOTAL</b>	<b>137,088,879</b>	<b>69,856,334.00</b>	<b>71,467,724</b>	<b>278,413,457</b>	<b>218,955,341.00</b>	<b>64,478,116</b>

  
**Fund Account Manager**  
**Name: Isaac K Wamugunda**

  
**National Sub-County**  
**Accountant**  
**Name: Teresa Macharia**  
**ICPAK M/No: 14996**

  
**Chairman NG-CDF Committee**  
**Name: Josphat Muthike**



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

**XII. 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-MWEA 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 (Ksh), 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 (NGCDF)**

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**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



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

---

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 15 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.

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

---

**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.



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

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
NORMAL ALLOCATION		Kshs	Kshs
	B041025		15,000,000.00
	B041726		4,400,000.00
	B041326		18,000,000.00
	B041156		4,000,000.00
	B041393		1,500,000.00
	B047839		7,000,000.00
	B049211		54,240,875.50
	B104109		10,000,000.00
	B104426		15,000,000.00
	B096504		1,000,000.00
	B104150		2,100,000.00
	B096628		14,000,000.00
AIE NO B096867		300,000.00	
AIE NO B124625		9,000,000.00	
AIE NO B119590		10,000,000.00	
AIE NO B124811		800,000.00	
AIE NO B120233		6,900,000.00	
AIE NO B110982		13,000,000.00	
AIE NO B132279		6,000,000.00	
AIE NO B129105		6,000,000.00	
AIE NO B138948		13,000,000.00	
AIE NO B104901		69,367,724.10	
B126240		6,100,000.00	
B140678		12,000,000.00	
B105035		10,000,000.00	
<b>TOTAL</b>		<b>162,467,724.10</b>	<b>146,240,875.50</b>

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

**2. PROCEEDS FROM SALE OF ASSETS**

	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>		

**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(Kinyaga cheque no 7494)		
Other Receipts Not Classified Elsewhere		
<b>Total</b>		

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,390,447.00	2,058,027
<b>Personal allowances paid as part of salary</b>		
House Allowance	305,000.00	120000
Transport Allowance	216,000.00	62,500
Leave allowance	-	
Gratuity to contractual employees	481,297.00	399,975
Employer Contributions Compulsory national social security schemes	103,680.00	96,880
	-	-
<b>Total</b>	<b>3,496,424.00</b>	<b>2,733,382</b>



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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2020-2021	2019-2020
	Ksh	Ksh
Committee Expenses	4,346,800	3,992,578.28
Utilities, supplies and services	2,209,250	771,031.72
Communication, supplies and services	-	
Domestic travel and subsistence	-	
Printing, advertising and information supplies & services	562,695	600000
Rentals of produced assets	-	240,500
Training expenses	1,200,000	1,200,000
Hospitality supplies and services	-	
Insurance costs	-	
Specialized materials and services	-	
Office and general supplies and services	-	
Other operating expenses	-	150,000
Routine maintenance – vehicles and other transport equipment	478,787	600,000
Routine maintenance – other assets	-	54,835
	-	
<b>Total</b>	<b>8,797,532</b>	<b>7,308,945</b>

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	Ksh	Ksh
Transfers to primary schools (see attached list)	99,842,000	39,081,027
Transfers to secondary schools (see attached list)	37,018,000	29,0012,96
Transfers to tertiary institutions (see attached list)	-	
<b>TOTAL</b>	<b>136,860,000</b>	<b>68,082,323</b>

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**7. OTHER GRANTS AND TRANSFER**

Description	2020 - 2021	2019 - 2020
	Ksh	Ksh
Bursary - Secondary	31,635,000	2,044,000
Bursary -Tertiary ( see attached list)	12,229,000	2,099,000
Bursary- Special Schools	610,000	
Mocks & CAT ( see attached list)	-	
Social Security programmes (NHIF)	52,800	
Security Projects ( see attached list)	12,880,000	5,290,000
Sports Projects ( see attached list)	3,038,380	
Environment Projects ( see attached list)	2,180,750	
Emergency Projects ( see attached list)	1,739,455	8,638,615
<b>TOTAL</b>	<b>64,365,385.00</b>	<b>18,071,615.00</b>

**8. ACQUISITION OF ASSETS**

	2020-2021	2019-2020
	Ksh	Ksh
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
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		
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Acquisition of Land		
Acquisition of Intangible Assets		
<b>Total</b>		



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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**9. OTHER PAYMENTS**

	2020-2021	2019-2020
	Ksh	Ksh
Strategic plan		2,085,378
AIA	416,000	-
<b>TOTAL</b>	<b>416,000</b>	<b>2,085,378</b>

**10. BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency		2020-2021	2019-2020
	ACCOUNT NO	Kshs	Kshs
<i>EQUITY BANK MWEA BRANCH KES</i>	0380262157416	19,039,237	69,856,853.80
<b>Total</b>		<b>19,039,237</b>	<b>69,856,853.80</b>
<b>10B: CASH IN HAND</b>		NIL	-
Location 1		-	
Location 2			
Location 3			
Other Locations ( <i>specify</i> )			
<b>Total</b>		-	-
<i>[Provide cash count certificates for each]</i>			

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

**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>

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

**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		

*[Provide short appropriate explanations as necessary.]*

**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)		
Gratuity paid during the Year (C)		
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C		

*[Provide short appropriate explanations as necessary]*



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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13. BALANCES BROUGHT FORWARD**

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	19,032,237	69,856,854
Cash in hand		
Imprest		
<b>Total</b>	<b>19,032,237</b>	<b>69,856,854</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	69,854,856	650,000	70,506,854
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others ( <i>specify</i> )	0	0	0
<b>TOTAL</b>	<b>69,854,856</b>	<b>650,000</b>	<b>70,506,854</b>

**\*\*** The kshs 650,000 was an amount that was sent to Kinyaga secondary school but the project was at Kinyaga Primary where we sought for a reallocation and it was approved in the FY 19/20 and paid but it was reversed in the cashbook in the FY 20/21

**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	-	-

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

---

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

	<b>2020 – 2021</b>	<b>2019 - 2020</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	-	-

**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> )	-	-
	-	-



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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

	<b>2020- 2021</b>	<b>2019- 2020</b>
	<b>Ksh</b>	<b>Ksh</b>
Compensation of employees	5,553,235.31	2,944,202.00
Use of goods and services	4,437,742.00	76,289.00
Amounts due to other Government entities (see attached list)	29,348,000.00	73,848,422.00
Amounts due to other grants and other transfers (see attached list)	24,139,139.00	55,128,337.00
Acquisition of assets		
Others ( <i>specify</i> )	-	
Funds pending approval		416,000.00
	-	-
<b>TOTAL</b>	<b>63,478,116.31</b>	<b>132,413,250.00</b>

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

**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)	13,725,291.00	139,135.00
	<b>13,725,291.00</b>	<b>139,135.00</b>



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

**ANNEXES**

**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>					

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

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

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



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

**ANNEX 3 – UNUTILIZED FUND**

Name	Description	Outstanding Balance		Comments
		2020/21	2019/20	
				-
Compensation of employees		5,553,235.00		5,553,235.00
Use of goods & services		4,437,742.00		4,437,742.00
Amounts due to other Government entities		18,370,000.00	10,978,000.00	29,348,000.00
				-
<b>Sub-Total</b>		<b>28,360,977.00</b>	<b>10,978,000.00</b>	<b>39,338,977.00</b>
Amounts due to other grants and other transfers		20,958,569.00	2,180,570.00	23,139,139.00
				-
				-
<b>Sub-Total</b>		<b>21,958,569.00</b>	<b>2,180,570.00</b>	<b>24,139,139.00</b>
Acquisition of assets				-
				-
Others ( <i>specify</i> )				-
				-
<b>Sub-Total</b>		<b>-</b>		
Funds pending approval				-
<b>Grand Total</b>		<b>50,319,546.00</b>	<b>13,158,570.00</b>	<b>63,478,116.00</b>

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

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

ASSET NAME	CATEGORY NAME	BARCODE NUMBER	PURCHASE DATE	COST	GENERAL DESCRIPTION	PURCHASE YEAR
Computer	Computer	TRF1320G2C	2012	69,500	In Use	2012
Computer	Computer	TRF1320G0S	2012	69,500	In Use	2012
Computer	Computer	TRF1320G57	2012	69,500	In Use	2012
Printer LaserJet HP P1005	Office equipments	HPK/BO1SB/060500	2009	12,000	In Use	2009
Ups intex600va	Office equipments	Ups/100/003	2009	10,000	Not in Use	2009
Printer HP LaserJet P2055d	Office equipments	Hp/100/P2055d	2010	NMB	In Use	2010
UPS	Office equipments	Ups/100/004	2010	NMB	Not in Use	2010
Printer HP Deskjet 3744 Colour Printer	Office equipments	HP/100/3744	14/09/2005	6,000	Not in Use	2005
UPS	Office equipments	SSD-UPS-650 Vision Capacity 650VA	2012	8,000	Not in Use	2012
UPS	Office equipments	SSD-UPS-650 Vesta Capacity 650VA	2012	8,000	Not in Use	2012
UPS	Office equipments	SSD-UPU Vesta Capacity 650VA	2012	8,000	Not in Use	2012
Accessory External Back-up Hard Disk	Office equipments	WXA1A8175270	14/09/2012	12,000	Not in Use	2012
PHOTOCOPIER	Office equipments	Z6J1B1BF30000GN	20/06/2014	220,000	Not in Use	2014
Hp Printer Laserjet 500 ColorMFPdn	Office equipments	HP/500 MFPdn	22/12/2018	208,800	In Use	2018
Tv Aerial and Booster	Office equipments	-	6/1/2012	6,000	Not in Use	2012





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


ASSET NAME	CATEGORY NAME	BARCODE NUMBER	PURCHASE DATE	COST	GENERAL DESCRIPTION
Mahogany Conference table	Furniture & Fittings	Cdf/100/002	2009	91,500.00	Not in Use
Office desk	Furniture & Fittings	Cdf/100/011	2009	24,750	Not in Use
2 Leather high back seats	Furniture & Fittings	Cdf/100/004-005	2009	30,800	In Use
Secretarial chair	Furniture & Fittings	Cdf/100/009	2009	8,000	Not in Use
2 Mahogany coffee tables	Furniture & Fittings	Cdf/100/006-007	2009	30,000	In Use
5-Visitors chairs -	Furniture & Fittings	Cdf/100/018-022	2009	10,000	In Use
Curtains & Curtains Liners	Furniture & Fittings		2009	87,250	Not in Use
Office table	Furniture & Fittings	Cdf/100/001	1/7/2005	14,500	In Use
Conference table	Furniture & Fittings	Cdf/100/003	1/7/2005	35,000	Not in Use
Executive desk Drawers	Furniture & Fittings	Cdf/100/028	1/7/2005		Not in Use
Low back chair	Furniture & Fittings	Cdf/100/014	1/7/2005	7,000	Not in Use
10 Moby visitor chairs	Furniture & Fittings	Cdf/100/033-042	1/7/2005	52,500	Not in Use
5 Plastic chairs	Furniture & Fittings	Cdf/100/046-050	1/7/2005	2,000	In Use
1 Metal cupboard itiline	Furniture & Fittings	Cdf/100/008	1/7/2005	13,500	In Use
5 Berkley black pvc chairs	Furniture & Fittings	Cdf/087/053-057	1/7/2005	1,800	In Use
4 Steel Cabinets	Furniture & Fittings	Cdf/100/001	6/1/2012	59,990	In Use
Secretarial Swivel Office Chair	Furniture & Fittings	Secretary Chair	2013	10,500	Not in Use
CHAIRS WITH ARM RESTS	Furniture & Fittings	chairs	20/02/2013	49,500	Not in Use
TWO CUPBOARD	Furniture & Fittings	NGCDF/100/28	16/04/2016	56,500	In Use
Heavy Duty Stapler	Furniture & Fittings	HD/100/1224	16/04/2007	3,000	Not in Use
Heavy Duty Paper Punch	Furniture & Fittings	Cdf/100/K800	16/04/2007	2,000	In Use
Gas Cylinder 13kg Plus Gas	Furniture & Fittings		6/1/2012	13,700	In Use
1 Doz Dinner Plates	Furniture & Fittings		6/1/2012	6,600	Not in Use
1 Doz Cups	Furniture & Fittings		6/1/2012	2,600	Not in Use
ASSET NAME	CATEGORY NAME	BARCODE NUMBER	PURCHASE DATE	COST	GENERAL DESCRIPTION
LAND PARCEL(O.30211a)	Land	Kabare/Nyangati 4893	2010	330,000	In Use

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

0.39 Ha parcel of land	Land	Title deed no 636085	2012	1,600,000	In Use
0.61Ha Parcel of land	Land	Title deed no 436649	2010	370,000	In Use
0.321ha parcel of land	Land	Title deed no 168507	2010	330,000	In Use
ASSET NAME	CATEGORY NAME	BARCODE NUMBER	PURCHASE DATE	COST	GENERAL DESCRIPTION
Caterpillar Motor Grader	Motor Vehicle	GK A 418 T	1/7/2007	18,005,000	In Use
MOTOR VEHICLE	Motor Vehicle	GKB973K	10/11/2015	5,200,000	In Use

  
 Fund Account Manager  
 Name: Isaac K Wamugunda

  
 National Sub-County  
 Accountant  
 Name: Teresa Macharia  
 ICPAK M/No: 14996

  
 Chairman NG-CDF Committee  
 Name: Josphat Muthike

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

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021 (all at sidian bank)**  
**Financial year 2020-2021**

Account	Account name	Balance
AO1034030001989	SCHOOL WATER TANKS PROJECT PMC	20
AO1034030001999	RWANGONDU PRIMARY SCHOOL PMC	174
AO1034030002007	RUKANGA ASSISTANT CHIEF OFFICE PMC	100
AO1034030002017	KARIRA PRI SCH PMC	0
AO1034030002027	MIANYA PRI SCH PMC	431,484.00
AO1034030002037	NG'OTHI SEC SCH PMC	800
AO1034030002047	MAKUTANO A.P CAMP	380
AO1034030002057	KINYAGA PRI SCH PMC	780
AO1034030002067	KATHIGA CHIEF'S OFFICE PMC	360
AO1034030002077	MUKOU SECONDARY SCHOOL COMM PMC	999,708.00
AO1034030002087	NYAIKUNGU ASSISTANT CHIEF COMM PMC	55,990.00
AO1034030002097	MBUI NJERU ASSISTANT CHIEF PMC	91,260.00
AO1034030002107	MATHANGAUTA SECONDARY SCHOOL PMC	155
AO1034030002117	KANGURE SECONDARY SCHOOL PMC	2,411.00
AO1034030002127	ST MARY'S KIUMBU SECONDARY SCH PMC	999,093.00
AO1034030002137	MUGAMBACIURA SECONDARY SCHOOL PMC	2,000,085.00
AO1034030002147	NGURUBANI SECONDARY SCHOOL PMC	34
AO1034030002157	ST PETER DIFATHAS SECONDARY SCH PMC	1,999,590.00
AO1034030002167	KIANDEGWA SECONDARY SCHOOL PMC	999,093.00
AO1034030002177	KINYAGA ASSISTANT CHIEF OFFICE PMC	13,780.00
AO1034030002187	KIMBIMBI PRI SCH (SPECIAL UNIT) PMC	100,195.00
AO1034030002197	WANG'URU LAW COURTS PMC	36
AO1034030002207	KIANJOGU PRIMARY SCHOOL PMC	1,620.00
AO1034030002217	RUKANGA PRI SCH PMC	2,136,861.00
AO1034030002227	NGCDF KANDONGU PRI SCH COMMITTEE	196,477.00
AO1034030002237	KIORUGARI PRIMARY SCHOOL PMC	383,695.00
AO1034030002247	THIBA PRIMARY SCHOOL PMC	426,304.00
AO1034030002257	KIUMBUINI PRIMARY SCHOOL PMC	21,120.00



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


A01034030002267	KIANDEGWA PRIMARY SCHOOL PMC	4,253.00
A01034030002277	NGUCUI PRIMARY SCHOOL PMC	283,418.00
A01034030002287	KANG'ARU PRIMARY SCHOOL PMC	15
A01034030002297	NYAGA SECONDARY SCHOOL PMC	332,475.00
A01034030002307	NYANGATI PRIMARY SCH PMC	155
A01034030002317	GATHIGIINI PRIMARY SCH COMM PMC	8,825.00
A01034030002327	CIAGIINI SECONDARY SCHOOL PMC	46,395.00
A01034030002337	NGUCUI MIXED SECONDARY SCH PMC	5
A01034030002347	MUKOU SECONDARY SCHOOL PMC	402,455.00
A01034030002357	HABEL NYAMU SECONDARY SCHOOL PMC	45
A01034030002367	ICHANG'I SECONDARY SCH PMC	0
A01034030002377	KIORUGARI MIXED SECONDARY SCH PMC	695
A01034030002387	MUGAA PRIMARY SCHOOL PMC	0
A01034030002397	ST PAUL KUTUS PRI SCH PMC	0
A01034030002407	MUTUNGARA PRIMARY SCHOOL PMC	343,735.00
A01034030002417	NG'OTHI SECONDARY SCH PMC	66,895.00
A01034030002427	ST TERESA RIANDIRA SEC SCH PMC	175,365.00
A01034030002437	RIANDIRA SECONDARY SCH PMC	0
A01034030002447	THIBA STADIUM DIAS PMC	0
A01034030002457	KAMHIGUA ASST. CHIEF OFFICE PMC	1,198,975.00

**FINANCIAL YEAR 2019-2020**

	<b>2019-2020</b>
PMC Bank Accounts	<b>Kshs</b>
Mwea east sub county residential	5
Wanguru police station	960
Urumandi secondary	120
Kiumbu primary school	150
Kiumbu primary school	130,525
Kiandegwa mixed sec	0
Mwea constituency academic achievers	1450
Rurii chief camp	2760
Kangondo primary school	0

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

Nyamindi primary school	1400
Ngcdf office renovation	960
Kirwara Secondary Sch	165
Ndaba Primary Sch	0
Kiumbu Secondary Sch	150
Tebere Secondary Sch	0
Karoti Secodary Sch	60
Kangai Secondary Sch	0
Mugaa Primary Sch	380
Mukou Secondary Sch	0
Nyamindi Primary SCh	50



Fund Account Manager  
 Name: Isaac K Wamugunda



National Sub-County  
 Accountant  
 Name: Teresa Macharia  
 ICPAKM/No: 14996



Chairman NG-CDF Committee  
 Name: Josphat Muthike

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

---





*MWEA 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)

  
 Fund Account Manager  
 Name: Isaac K Warnugunda

  
 National Accountant  
 Name: Teresa Macharia  
 ICPAK M/No: 14996

  
 Chairman NG-CDF Committee  
 Name: Josphat Muthike