



*Enhancing Accountability*

THE NATIONAL ASSEMBLY	
DATE: 01 MAR 2022	DAY: TUE
BY: LOM	
OF: G. Chebet.	

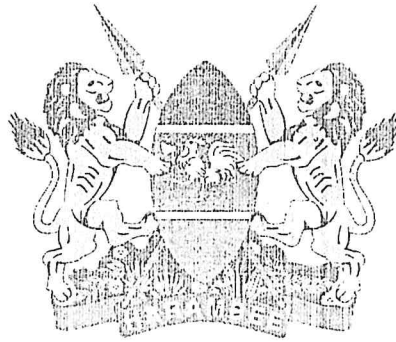
**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2020**





OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084, 00100, NAIROBI  
MACHAKOS HUB.  
08 MAR 2021  
**RECEIVED**

---

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
MWINGI WEST CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020

---

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) MWINGI  
WEST CONSTITUENCY

Reports and Financial Statements  
For the year ended June 30, 2020

---

Table of Contents	Page
1. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	iii
2. FORWARD BY THE NGCDF COMMITTEE CHAIRMAN.....	3
3. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES.....	6
4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	9
5. STATEMENT OF NGCDF COMMITTEE MANAGEMENT RESPONSIBILITIES.....	10
6. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF-MWINGI WEST CONSTITUENCY</i> .....	11
7. STATEMENT OF RECEIPTS AND PAYMENTS.....	12
8. STATEMENT OF ASSETS AND LIABILITIES.....	13
9. STATEMENT OF CASH FLOWS.....	14
10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	15
11. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	17
12. SIGNIFICANT ACCOUNTING POLICIES.....	24
13. NOTES TO THE FINANCIAL STATEMENTS.....	29
14. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS.....	41
15. ANNEXURE.....	47

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**MWINGI WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide.

**Mission**

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

*NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)*  
*MWINGI WEST CONSTITUENCY*  
Reports and Financial Statements  
For the year ended June 30, 2020

---

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.

(b) Key Management

The NGCDF Mwingi West Constituency 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 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E. Holder	Japheth K. Musee
2.	Sub-County Accountant	Daudi M. Namba
3.	Chairman NGCDFC	Francis M. Munve
4.	Member NGCDFC	Lydia Wamuo Musili

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Mwingi West Constituency Headquarters

Mwingi West NG-CDF Offices  
Migwani Town  
Within Mwingi West DCC's compound  
P.O. Box 395-90400  
Mwingi, KENYA

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

**(f) NGCDF Mwingi West Constituency Contacts**

Telephone: (254) 0719691060

E-mail: [cdfmwingiwest@ngcdf.go.ke](mailto:cdfmwingiwest@ngcdf.go.ke)

Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) NGCDF Mwingi West Constituency Bankers**

Equity Bank Ltd

Mwingi Branch

Account Number:

0590260984982

P.O. Box 280-90400

Mwingi, Kenya.

**(h) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya.

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya.

*NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)*  
*MWINGI WEST CONSTITUENCY*  
Reports and Financial Statements  
For the year ended June 30, 2020

---

2. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

a) Budget performance

Mwingi West is one of the eight constituencies in Kitui County and has fully complied with the FY 2019/2020 budgetary allocation. We have utilized more than 80% of the first half disbursed funds by the NGCDFB, based on the community prioritized projects (i.e. programmed activities) covering all the sectors. The constituency received Kshs 123,040,875 in terms of AIEs from the NG-CDF board during the financial year under review. After the year adjustments the constituency had a total budget of Kshs 127,580,167 for spending. However, we managed to spend Kshs 104,075,915 to PMCs, thus remaining with unspent cash book balance of Kshs 23,504,252.

We have managed to achieve this by: -

- 1) Adherence to our work plan and procurement plan.
- 2) Strictly following procurement procedures and regulations.
- 3) Utilization of statutory votes as per the allocation table.
- 4) Timely disbursement of funds to PMCs once received from NG-CDF board.

b) Key achievements

(i) Bursaries award to needy students.

-Bursary distribution to both tertiary and secondary students including those with special needs. NG-CDF Mwingi west managed to award Kshs 3,790,000 to secondary schools and Kshs 15,102,000 to tertiary institutions during the financial under review.



*FIG 1.1: Secondary Bursary award public participation forum at Nguutani open market ground FY 2019/2020.*

(ii) Improvement of education infrastructure.

-Developing primary and secondary schools' infrastructure by construction of classrooms, dining halls, administration block, laboratories as well as renovation of existing infrastructure e.g. classrooms.

-Giving NG-CDF bursaries to needy students and thus reducing drop -out rate.

-Photos of some of the implemented projects are shown below.



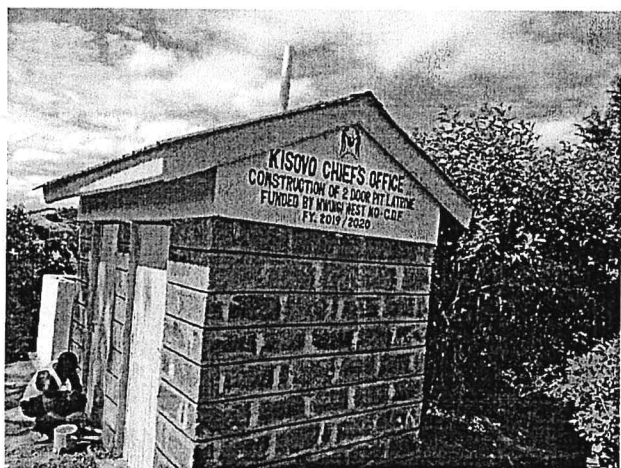
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**MWINGI WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---



*FIG 1.2: Administration block constructed at Kavaini Secondary School, completed FY 2019/2020 to improve teaching staff welfare.*

(iii) Promotion of sanitation conditions at chiefs' offices.



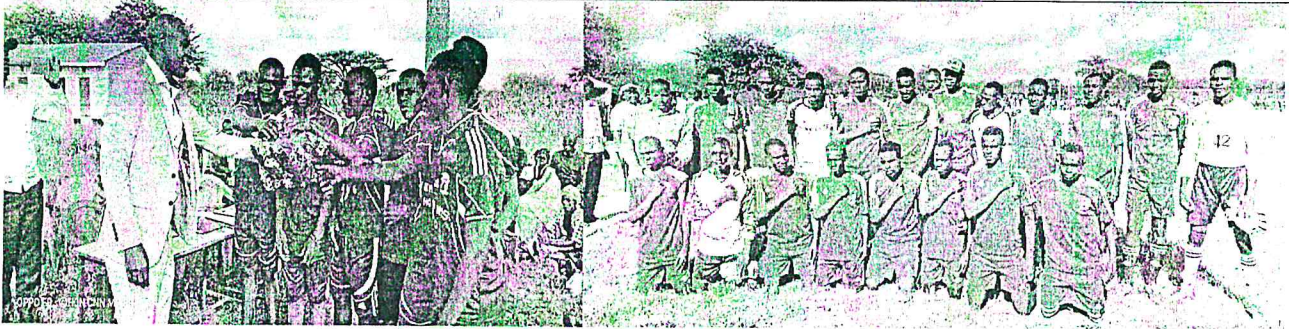
*FIG 1.3: Constructed 2 door pit latrine at Kisovo Chiefs Office FY 2019/2020, to improve sanitation and working environment to the officers.*

(iv) Promoting Sport activities

-Equipping football teams in the constituency with uniforms and footballs during Mwingi West tournament competitions as a way of engaging the youth and identifying soccer talents. Member of national assembly for Mwingi west rewarding one of the winning football team.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**



*FIG 1.4: Nguutani football club, one of the beneficiaries of sports uniforms and footballs during FY 2019/2020.*

**c) Emerging issues**

- More bursary applicants against limited funds available.
- High number of students' intake in both primary and secondary schools in line with government policy for free and compulsory education causing congestion in learning institutions.
- High demand for more classrooms to accommodate high number of beneficiaries in both primary and secondary schools.

**d) Implementation challenges**

- Late disbursement of funds by the NG-CDF board causing delay in disbursement of bursary, thereby subjecting needy students to be expelled from schools/colleges for lack of fees.
- Surge in market prices and inconsistent inflation causing contractors to demand for contractual revisions/ variations.
- High demand for bursary award for needy students due to significant poverty level in the region compared to limited funds.
- COVID-19 pandemic affecting learning institutions and hence slow projects implementation. Delivery of bursary cheques was also a problem, since teachers were nowhere to be found. Thus, leading to low funds absorption rate.

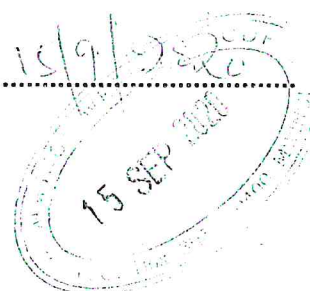
**e) Way forward**

- Increase the NG-CDF funding to at least 5%.
- Timely disbursement of funds by NGCDFB.

In conclusion, the committee has achieved a lot in promoting the wellbeing of the people of Mwingi West Constituency through bursaries to needy students and improved infrastructure. Therefore, I feel most humbled, honoured and grateful to forward the financial statements for 2019/2020 Financial Year to the NGCDF Board, for onward submission to the office of the Auditor General before the stipulated deadline 30<sup>th</sup> September 2020.

Francis N. Munuve.....  
Chairman NGCDFC

Date.....



**3. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED 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 NG-CDF Mwingi West Constituency's 2018-2022 strategic plan are as hereunder: -

1. To improve education outcomes at all levels of learning within the learning Institutions in Mwingi west.
2. To address environmental issues through community driven programs
3. To facilitate entrepreneurship and address market inefficiencies affecting traders in Mwingi west Constituency
4. To harness the potential of youth in combating unemployment in Mwingi west Constituency
5. To empower special interest groups and provide safety nets for the vulnerable groups in Mwingi west Constituency
6. To encourage social cohesion through cultural programming
7. To coordinate and facilitate infrastructural development in Mwingi west Constituency
8. To enhance security for residents through multi-stakeholder pronged approaches
9. To create a twenty-four-hour economy by electrifying the entire constituency

**Progress on attainment of Strategic development objectives**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Constituency Program	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 beneficiaries at all levels</li> </ul>	In FY 2019/2020 -we increased number of classrooms (95 to 105), Dormitories (5-11), laboratories (7-16) in schools. - Bursary beneficiaries in both secondary and tertiary increased from 2500 to 4000.
Security	To promote and sustaining security in the constituency	Improved working conditions of security personnel.	No. of chief/assistant chiefs offices, AP lines, Police posts constructed.	In FY 2019/2020 increased number of toilets, AP lines and Chiefs offices renovated from 2 to 6.
Environment	Adopting Environmentally friendly practices to prevent soil erosion.	Increased forest cover and volume of sand harvested.	No. of tree seedlings planted and sand dams constructed.	In FY 2019/2020 -We increased number of tree seedlings in primary schools from (7 to 20) and sand dams from (2 to 3).
Sports	Promoting sports activities in the constituency	Increased Support for sporting activities	No. of playing grounds improved. No. of teams/schools supplied with sport equipment	In FY 2019/2020 -we increased number of youth tournaments from (1 to 2) per year. sports equipment from (50 to 100).

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Disaster Management	To have all the emergency cases addressed to.	Increased funding of disaster related projects and activities.	No. of projects/activities funded through emergency funding.	In FY 2019/2020 -we increased number of projects funded through emergency from (9 to 18).
---------------------	---	--	--	---

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

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

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

The FAM, who is the accounting officer has embraced several sustainability strategies in an effort to achieve key objectives. The rule of the laid down laws is the key strategy. NGCDF Act 2015 and regulations 2016, procurement provisions, Public Finance Management Act, 2012 and constitution of Kenya among many others. For the continuity of NG-CDF projects, as a constituency we embark on the following parameters.

**Vision-** to be the role model constituency in Kenya in terms of transformative and inclusive development.

**Mission-** To harmonize and manage resources to facilitate equitable and sustainable development in Mwingi west constituency.

**Core values-** Integrity and accountability, Professionalism and transparency, Servant leadership and teamwork, Respect for the rule of law.

Also, through involvement of internal and external stakeholders in projects identification, planning, implementation and monitoring and evaluation.

##### **2. Environmental performance**

The NGCDF committee had funded several schools to purchase tree seedlings for planting during the financial year. Also, the committee had constructed Kwa Mbuta Sand Dam to increase sand harvesting.

##### **3. Employee welfare**

The adopt competitive process during hiring of the staff, through advertising for the positions. The committee take into consideration the gender ratio. We have 5 female staff and 4 male staff. Safety equipment like fire extinguisher is available in the office in case of fire. Also, remit NHIF contributions to cater for their health matters. During this time of **COVID-19** pandemic staff have been provided with face masks, sanitisers, and hand washing water tanks with soap.

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

The organisation efforts to tackle the following issues: -

- a) Responsible competition practice. – NG-CDF Committee do advertise for all procurements on goods and services. The applicants should be in the prequalified list of suppliers and contractors during the year. This promotes fairness and prevention of corruption.
- b) Responsible Supply chain and supplier relations- The committee makes prompt payments to the suppliers once the goods have been supplied and delivered. This should be as per the order. We don't encourage existence of pending bills.
- c) Responsible marketing and advertisement- We do place advertisements strategic places to the reach of the members of the community.
- d) Product stewardship- The applications should be in a sealed envelope and dropped in the tender box placed within the office premise.

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

Early during the year, the committee conducted public participation on bursary awards to needy students in both secondary schools and tertiary institutions. The committee also supplied face masks and hand washing water tanks to the community to fight against spread of corona virus disease.

Held youth football tournament and gave sports uniforms to the players, built educational infrastructure in schools and sand dam to prevent soil erosion.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**5. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the NGCDF-Mwingi West 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, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Mwingi West 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 Mwingi west financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Mwingi West Constituency further confirms the completeness of the accounting records maintained for the Mwingi west, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the NGCDF- Mwingi West Constituency confirms that the entity 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 entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Mwingi West Constituency financial statements were approved and signed by the Accounting Officer on 15/9 2020.

  
\_\_\_\_\_  
Fund Account Manager  
Name: Japheth Musee



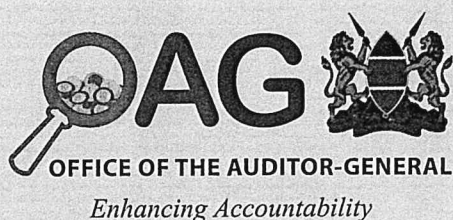
  
\_\_\_\_\_  
Sub-County Accountant  
Name: Daudi Namba  
ICPAK Member Number: 14271

6. REPORT OF THE INDEPENDENT AUDITORS ON THE *NGCDF MWINGI WEST CONSTITUENCY*



# REPUBLIC OF KENYA

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



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

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MWINGI WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

---

### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mwingi West Constituency set out on pages 12 to 39 which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined 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, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Mwingi West Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Mwingi West 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 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: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.196,943,891 and Kshs.127,580,167 respectively resulting to an under-collection of Kshs.69,363,724 or 35% of the budget. Similarly, the statement reflects final expenditure budget and actual comparable basis of Kshs.169,943,891 and Kshs.104,075,915 respectively resulting in under expenditure of Kshs.92,867,976 or 47% of the approved budget.

Based on the approved estimates, under funding and expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

### 2. Project Implementation Status

Review of the project implementation status for the year ended 30 June, 2020 revealed that, the Fund had budgeted for two hundred and forty-four (244) projects costing Kshs.271,798,999 out of which one hundred and eighty four (184) projects with allocation of Kshs.211,435,833 were funded leaving a total of sixty (60) projects with no budgetary allocation. Further, one hundred and fifty-eight (158) projects worth Kshs.158,678,627 were completed during the year while the remaining twenty-six (26) projects with combined allocation of Kshs.52,757,255 were still ongoing.

Physical verification of sampled projects revealed some anomalies as detailed out in the table below:

No.	Name of Project	Date Visited	Projects Activity	Amount (Kshs.)	Remarks
1.	Kikiini Primary School	27/1/2020	Renovation of 1 classroom	600,000	The scope was changed and roofs for 6 classrooms and facia board were replaced and painted.
2.	Kitulani Secondary School	27/1/2020	Completion of an administration block	500,000	Administration block is complete and in use. However, multiple cracks have developed due to poor workmanship.
3.	Kanyaa Primary School	27/1/2020	Completion of Girl's Dormitory	700,000	Project is complete, but lacks facilities like toilet, bathrooms and electricity connection. The dormitory is also not in use.
4.	Thokoa AP Line	27/1/2020	Completion of AP Line roofing, plastering & floor	1,005,710	AP line is complete and in use. However, there was evidence of poor workmanship since cracks were spotted on the floor and walls. There is no clear road to the AP line making it difficult to access.

Failure to implement the budgeted projects identified anomalies denied the constituents of Mwingi - West the associated benefits and it was not possible to confirm if value for money was realized from the expenditure which was incurred on the projects.

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

### Conclusion

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

### Basis of Conclusion

#### Lack of Evidence of Vetting in Bursary Awards

The statement of receipts reflects Kshs.34,634,372 in respect to other grants and transfers and as disclosed under Note 7 to the financial statements. Included in this amount are bursaries to secondary schools and tertiary institutions of Kshs.3,790,000 and Kshs.15,102,000 respectively both totaling Kshs.18,892,000. However, scrutiny of available supporting records did not show any evidence of vetting by the NG-CDF committee before the awards. It was not clear how the beneficiaries were identified and whether award was made to the needy and deserving applicants.

Lack of criteria for bursary awards casts doubt on the eligibility of the bursary applicants.

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

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

### Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 control 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 Fund's ability to continue to sustain its services, disclosing as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of intentions to abolish the Fund or cease operations.

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

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 going concern 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 cease to continue to sustain 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

04 February, 2022


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)****MWINGI WEST CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****7. STATEMENT OF RECEIPTS AND PAYMENTS**

Description	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	123,040,875	65,379,310
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>123,040,875</b>	<b>65,379,310</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,775,422	2,536,617
Use of goods and services	5	6,120,128	9,441,773
Transfers to Other Government Units	6	51,852,422	44,091,795
Other grants and transfers	7	34,634,372	48,533,272
Acquisition of Assets	8	6,355,058	295,200
Other Payments	9	2,338,513	2,338,513
<b>TOTAL PAYMENTS</b>		<b>104,075,915</b>	<b>107,237,170</b>
<b>SURPLUS/(DEFICIT)</b>		<b>18,964,960</b>	<b>(41,857,860)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Mwingi West Constituency financial statements were approved on 15/9/ 2020 and signed by:

  
Fund Account Manager  
Name: Japheth Musee



  
Sub-County Accountant  
Name: Daudi Namba  
ICPAK Member Number: 14271

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

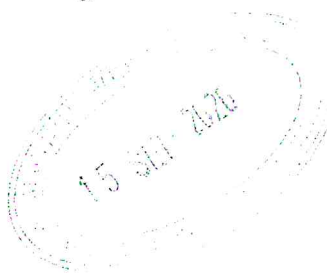
**For the year ended June 30, 2020**

**8. STATEMENT OF ASSETS AND LIABILITIES As at 30<sup>th</sup> June 2020**

Description	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per the cash book)	10A	23,504,252	4,539,292
Cash Balances (cash at hand)	10B	0	0
<b>Total Cash and Cash Equivalents</b>		<b>23,504,252</b>	<b>4,539,292</b>
Accounts Receivable			
Outstanding Imprests	11	0	0
<b>TOTAL FINANCIAL ASSETS</b>		<b>23,504,252</b>	<b>4,539,292</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable</b>			
Retention	12A	0	0
Deposits (Gratuity)	12B	0	0
<b>TOTAL FINANCIAL LIABILITES</b>		<b>0</b>	<b>0</b>
<b>NET FINANCIAL ASSETS</b>		<b>23,504,252</b>	<b>4,539,292</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	4,539,292	46,397,152
Prior year adjustments	14	0	0
Surplus/Deficit for the year		18,964,960	(41,857,860)
<b>NET FINANCIAL POSITION</b>		<b>23,504,252</b>	<b>4,539,292</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Mwingi West Constituency financial statements were approved on 15/9/2020 and signed by:

\_\_\_\_\_  
Fund Account Manager  
Name: Japheth Musee



\_\_\_\_\_  
Sub-County Accountant  
Name: Daudi Namba  
ICPAK Member Number: 14271



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

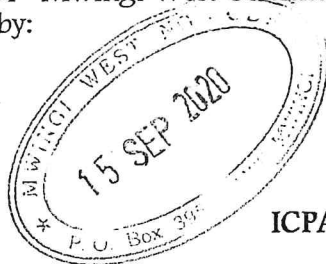
**For the year ended June 30, 2020**

**9. STATEMENT OF CASH FLOWS**

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	123,040,875	65,379,310
Other Receipts	3	-	-
<b>Total receipts</b>		<b>123,040,875</b>	<b>65,379,310</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,775,422	2,536,617
Use of goods and services	5	6,120,128	9,441,773
Transfers to Other Government Units	6	51,852,422	44,091,795
Other grants and transfers	7	34,634,372	48,533,272
Other Payments	9	2,338,513	2,338,513
<b>Total payments</b>		<b>97,720,857</b>	<b>106,941,970</b>
<b>Total Receipts Less Total Payments</b>		<b>25,320,018</b>	<b>(41,562,660)</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	0	0
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	0	0
Prior year adjustments	14	0	0
<b>Net cash flow from operating activities</b>		<b>25,320,018</b>	<b>(41,562,660)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	9	6,355,058	295,200
<b>Net cash flows from Investing Activities</b>		<b>(6,355,058)</b>	<b>(295,200)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>18,964,960</b>	<b>(41,857,860)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>4,539,292</b>	<b>46,397,152</b>
<b>Cash and cash equivalent at END of the year</b>		<b><u>23,504,252</u></b>	<b><u>4,539,292</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Mwingi West Constituency financial statements were approved on 15/9/2020 and signed by:

Fund Account Manager  
Name: Japheth K. Musee



Sub-County Accountant  
Name: Daudi Namba

ICPAK Member Number: 1427

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**10. SUMMARY STATEMENT OF APPROPRIATION RECURRENT AND DEVELOPMENT COMBINED**

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>						
Transfers from CDF Board	137,367,724	59,576,167	196,943,891	127,580,167	69,363,724	65%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
<b>TOTAL</b>	<b>137,367,724</b>	<b>59,576,167</b>	<b>196,943,891</b>	<b>127,580,167</b>	<b>69,363,724</b>	<b>65%</b>
<b>PAYMENTS</b>						
Compensation of Employees	4,317,880	2,780,977	7,098,857	2,775,422	4,323,435	39%
Use of goods and services	8,045,214	1,690,044	9,735,258	6,120,128	3,615,130	63%
Transfers to Other Government Units	63,346,245	42,220,596	105,566,841	51,852,422	53,714,419	49%
Other grants and transfers	54,358,385	10,541,237	64,899,622	34,634,372	30,265,250	53%
Acquisition of Assets	7,300,000	4,800	7,304,800	6,355,058	949,742	87%
Other Payments	0	2,338,513	2,338,513	2,338,513	-	100%
<b>TOTAL</b>	<b>137,367,724</b>	<b>59,576,167</b>	<b>196,943,891</b>	<b>104,075,915</b>	<b>92,867,976</b>	<b>53%</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

---

**Note:**

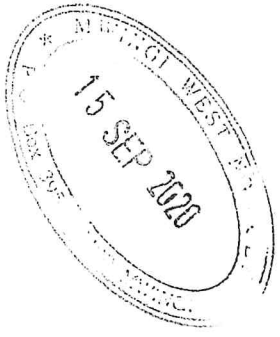
- (a) Items below 90% utilization-
- Compensation of employees- 39% ~ caused by late disbursements by the NGCDFB and COVID-19 pandemic.
  - Use of Goods and Services- 63% ~ caused by late disbursements by the NGCDFB and COVID-19 pandemic
  - Transfer to other Government units -49% ~ caused by late disbursements by the NGCDFB and COVID-19 pandemic
  - Other grants and transfers- 53% ~ caused by late disbursements by the NGCDFB and COVID-19 pandemic
  - Acquisition of assets -87% - The Motor vehicle acquisition was discounted and hence did not utilize full allocation.

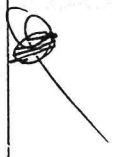
All these low budget utilizations have been caused by late disbursements by the NGCDFB and COVID-19 pandemic effecting projects implementation during the financial year under review.

The NGCDF- Mwingi West Constituency financial statements were approved on 15/9/ 2020 and signed by:

  
\_\_\_\_\_

Fund Account Manager  
Name: Japheth Musee



  
\_\_\_\_\_

Sub-County Accountant  
Name: Daudi Namba  
ICPAK Member Number: 14271

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
MWINGI WEST CONSTITUENCY**

Reports and Financial Statements  
For the year ended June 30, 2020

**11. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-Programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Fudget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	4,317,880	2,780,977	7,098,857	2,775,422	4,323,435
1.2 Committee allowances	2,500,000	95,480	2,595,480	2,500,000	95,480
1.3 Use of goods and services	1,424,183	428,732	1,852,915	580,128	1,272,787
<b>Sub Total</b>	<b>8,242,063</b>	<b>3,305,189</b>	<b>11,547,252</b>	<b>5,855,550</b>	<b>5,691,702</b>
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,000,000	-	1,000,000	-	1,000,000
2.2 Committee allowances	2,000,000	200,000	2,200,000	2,200,000	-
2.3 Use of goods and services	1,121,031	932,756	2,053,787	840,000	1,213,787
<b>Sub Total</b>	<b>4,121,031</b>	<b>1,132,756</b>	<b>5,253,787</b>	<b>3,040,000</b>	<b>2,213,787</b>
<b>3.0 Emergency</b>					
3.1 Primary Schools	5,168,151	3,034,419	8,202,570	5,080,000	3,122,570
3.2 Secondary Schools	300,000	-	300,000	300,000	-
3.3 Tertiary Institutions	-	-	-	-	-
3.4 Security projects	800,000	-	800,000	800,000	-
3.5 Others-COVID-19	930,090	-	930,090	930,090	-
<b>Sub Total</b>	<b>7,198,241</b>	<b>3,034,419</b>	<b>10,232,660</b>	<b>7,110,090</b>	<b>3,122,570</b>
<b>4.0 Bursary and Social Security</b>					
4.1 Secondary Schools	25,000,000	-	25,000,000	3,790,000	21,210,000
4.2 Tertiary Institutions	15,095,234	-	15,095,234	15,102,000	(6,766)
<b>Sub Total</b>	<b>40,095,234</b>	<b>-</b>	<b>40,095,234</b>	<b>18,892,000</b>	<b>21,203,234</b>
<b>5.0 Sports</b>					
5.1 Mwingi west youth tournament	2,500,000	1,531,641	4,031,641	1,531,500	2,500,141
<b>Sub Total</b>	<b>2,500,000</b>	<b>1,531,641</b>	<b>4,031,641</b>	<b>1,531,500</b>	<b>2,500,141</b>

**MMINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Programme/Sub-Programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
<b>6.0 Environment</b>					
6.1 Bal B/f	-	62,245	62,245	-	62,245
6.2 Kairungu Primary School	0	10,000	10,000	10,000	0
6.3 Kwa Munyanzu Primary School	0	10,000	10,000	10,000	0
6.4 Kakongo Primary School	0	10,000	10,000	10,000	0
6.5 Musonoke Primary School	0	10,000	10,000	10,000	0
6.6 Kiomo Primary School	0	10,000	10,000	10,000	0
6.7 Kamutekeo Primary School	0	10,000	10,000	10,000	0
6.8 Ndelekeni Primary School	0	10,000	10,000	10,000	0
6.9 Thitani Primary School	0	10,000	10,000	10,000	0
6.10 Thokoia Primary School	0	10,000	10,000	10,000	0
6.11 Winzyeei Primary School	0	10,000	10,000	10,000	0
6.12 Itumbi Primary School	0	10,000	10,000	10,000	0
6.13 Kyambo Secondary School	0	10,000	10,000	10,000	0
6.14 Kisvo Primary School	0	10,000	10,000	10,000	0
6.15 Mumbuni Primary School	0	10,000	10,000	10,000	0
6.16 Katawa Primary School	0	10,000	10,000	10,000	0
6.17 Ngutani Primary School	0	10,000	10,000	10,000	0
6.18 Nzawa Secondary School	0	10,000	10,000	10,000	0
6.19 Kivulu Primary School	0	10,000	10,000	10,000	0
6.20 Kavilio secondary School	0	10,000	10,000	10,000	0
6.21 Mathunzini Primary School	0	10,000	10,000	10,000	0

WEYERHÄUSER CONSULTING  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-Programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
6.22 Kwa Mbuta sand dam	0	1,300,000	1,300,000	1,300,000	0
6.23 Mbondoni Sand dam	1,500,000	0	1,500,000	0	1,500,000
<b>Sub Total</b>	<b>1,500,000</b>	<b>1,562,245</b>	<b>3,062,245</b>	<b>1,500,000</b>	<b>1,562,245</b>
<b>7.0 Primary Schools Projects</b>					
7.1 Kanyaa Primary School	700,000	400,000	1,100,000	1,100,000	0
7.2 Syomung'eie Primary School	0	600,000	600,000	600,000	0
7.3 Tumila Primary School	500,000	0	500,000	0	500,000
7.4 Ithenze Primary School	600,000	800,000	1,400,000	1,400,000	0
7.5 Kyangungi Primary School	0	500,000	500,000	500,000	0
7.6 Mutalini Primary School	0	200,000	200,000	200,000	0
7.7 Musuani Primary School	1,414,942	500,000	1,914,942	500,000	1,414,942
7.8 Kanvekini Primary School	0	1,000,000	1,000,000	1,000,000	0
7.9 Muraboni Primary School	0	500,000	500,000	500,000	0
7.10 Ndelekeni Primary School	0	950,000	950,000	950,000	0
7.11 Kaihita Nzau Primary School	0	400,000	400,000	400,000	0
7.12 Kivulu Primary School	0	400,000	400,000	400,000	0
7.13 Kyumbu Primary School	0	200,000	200,000	200,000	0
7.14 Masooni Primary School	950,000	60,000	1,010,000	60,000	950,000
7.15 Kikiini Primary School	0	600,000	600,000	600,000	0
7.16 Nzawa Primary School	0	200,000	200,000	200,000	0
7.17 Kalongola Primary School	0	950,000	950,000	950,000	0
7.18 Kavaini Primary School	1,300,000	0	1,300,000	0	1,300,000
7.19 Makuti Primary School	0	400,000	400,000	400,000	0
7.20 Malatani Primary School	0	450,000	450,000	450,000	0
7.21 Kwa Muryanzu Primary School	995,000	1,000,000	1,995,000	1,995,000	0
7.22 Kyethani Primary School	0	1,000,000	1,000,000	1,000,000	0

**MMINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Programme/Sub-Programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.23 Kyongweni Primary School	450,000	500,000	950,000	950,000	0
7.23 Kyongweni Primary School	2,000,000	0	2,000,000	0	2,000,000
7.24 Koliani Primary School	450,000	500,000	950,000	500,000	450,000
7.25 Mbondoni Primary School	0	950,000	950,000	950,000	0
7.26 Katalwa Primary School	0	500,000	500,000	500,000	0
7.27 Nzalae Primary School	0	550,000	550,000	550,000	0
7.28 Nzaluni Primary School	1,698,470	100,000	1,798,470	805,000	993,470
7.29 Kwa Kyelu Primary School	1,000,000	500,000	1,500,000	500,000	1,000,000
7.30 Musola Pri School	1,000,000	0	1,000,000	0	1,000,000
7.31 Migwani DEB Pri School	800,000	0	800,000	0	800,000
7.32 AIC Migwani Pri School	1,200,000	0	1,200,000	0	1,200,000
7.33 Nengyani Pri School	950,000	0	950,000	0	950,000
7.34 Mitkwili Pri School	950,000	0	950,000	0	950,000
7.35 Syimuu Pri School	800,000	0	800,000	0	800,000
7.36 Kitulani Pri School	500,000	0	500,000	0	500,000
7.37 Mavoloni Pri School	2,000,000	0	2,000,000	0	2,000,000
7.38 Nzatani Pri School	1,200,000	0	1,200,000	0	1,200,000
7.39 Mumbuni Pri School	1,000,000	0	1,000,000	0	1,000,000
7.40 Kicimo Pri School	500,000	0	500,000	0	500,000
7.41 Kilela Pri School	500,000	0	500,000	0	500,000
7.42 Nzilani Pri School	1,700,000	0	1,700,000	1,700,000	0
7.43 Tulimani Pri School	500,000	0	500,000	0	500,000
7.44 Katanga Pri School	1,000,000	0	1,000,000	0	1,000,000
7.45 Misai Pri School	500,000	0	500,000	0	500,000
7.46 Nzaaiku Pri School	500,000	0	500,000	0	500,000
7.47 Mukutuu Pri School	500,000	0	500,000	0	500,000
7.48 Kissele Pri School	950,000	0	950,000	0	950,000

**Reports and Financial Statements  
For the year ended June 30, 2020**

Programme/Sub-Programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.49 Muliluni Pri School	500,000	0	500,000	0	500,000
7.50 Mathiani Pri School	1,500,000	0	1,500,000	0	1,500,000
7.51 Kalembwa Pri School	600,000	0	600,000	0	600,000
7.52 Yitwambemba Pri School	1,600,000	0	1,600,000	0	1,600,000
7.53 Kailuni Pri School	1,000,000	0	1,000,000	0	1,000,000
7.54 Kathita Nzau Pri School	950,000	0	950,000	0	950,000
7.55 Kithaalani Pri School	500,000	0	500,000	500,000	0
7.56 Syongoni Pri School	200,000	0	200,000	0	200,000
7.57 Kyome Pri School	1,500,000	0	1,500,000	0	1,500,000
7.58 Kilulu Pri School	1,000,000	0	1,000,000	0	1,000,000
7.59 Kyambevo Pri School	950,000	0	950,000	0	950,000
7.60 Kaikungu Pri School	500,000	0	500,000	0	500,000
7.61 Kiimoni Pri School	450,000	0	450,000	0	450,000
7.62 Kavilic Pri School	500,000	0	500,000	0	500,000
7.63 Katoteni Pri School	800,000	0	800,000	0	800,000
7.64 Katotu Pri School	200,000	0	200,000	0	200,000
7.65 Muimi Pri School	500,000	0	500,000	0	500,000
7.66 Kithuni Pri School	450,000	0	450,000	450,000	0
7.67 Thimu Pri School	500,000	0	500,000	500,000	0
7.68 W.kivuvwa Pri School	1,500,000	0	1,500,000	0	1,500,000
7.69 Kavuvwani Pri School	500,000	0	500,000	0	500,000
<b>Sub-Total</b>	<b>45,308,412</b>	<b>14,710,000</b>	<b>60,018,412</b>	<b>21,310,000</b>	<b>38,708,412</b>
<b>8.C Secondary Schools Projects</b>					
8.1 Thokoa Secor dary School	0	2,779,204	2,779,204	2,779,204	0
8.2 Ndaluni Secondary School	0	773,355	773,355	773,355	0
8.3 Yenzuva secondary School	0	1,000,000	1,000,000	1,000,000	0
8.4 Kavaini Secor.dary School	0	1,998,570	1,998,570	1,998,570	0



**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Programme/Sub-Programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
8.5 Kitulani Secondary School	0	500,000	500,000	500,000	0
8.6 Wirzyei Secondary School	0	1,000,000	1,000,000	1,000,000	0
8.7 Kasavani Highland Sec School	0	866,920	866,920	866,920	0
8.8 Katuyu Secondary School	0	1,321,450	1,321,450	1,321,450	0
8.9 Nzawa Secondary School	1,600,000	600,000	2,200,000	600,000	1,600,000
8.10 Kakululo Secondary school	2,400,000	700,000	3,100,000	700,000	2,400,000
8.11 Thanaa nzaru Secondary School	2,200,000	0	2,200,000	950,000	1,250,000
8.12 Kiomo Secondary School	0	4,826,644	4,826,644	4,826,644	0
8.13 W. Kithuki Secondary School	0	2,112,122	2,112,122	2,112,122	0
8.14 Precious Blood Sec School-Tyaa	0	1,200,000	1,200,000	1,200,000	0
8.15 Misai Secondary School	0	833,553	833,553	833,553	0
8.16 Kairungu Secondary School	1,171,829	2,000,000	3,171,829	3,171,829	0
8.17 Kakongo Secondary School	2,162,090	250,000	2,412,090	250,000	2,162,090
8.18 Kilungu Secondary School	0	887,923	887,923	887,923	0
8.19 Ilalambyu Secondary School	0	625,550	625,550	625,550	0
8.20 Mathuma Secondary School	0	1,294,102	1,294,102	1,294,102	0
8.21 Kang'uutheni Secondary School	0	1,901,200	1,901,200	1,901,200	0
8.22 Katalwa Secondary School	0	40,003	40,003	0	40,003
8.23 Nzalae Secondary School	500,000	0	500,000	0	500,000
8.24 Thitani Girls Secondary School	1,000,000	0	1,000,000	0	1,000,000
8.25 Karyekini Girls Secondary School	705,914	0	705,914	0	705,914
8.26 Karura Sec School	950,000	0	950,000	950,000	0
8.27 Kyambo Sec School	1,000,000	0	1,000,000	0	1,000,000
8.28 Makutano Sec School	950,000	0	950,000	0	950,000
8.29 Itoloni mixed Sec School	500,000	0	500,000	0	500,000
8.30 Nzuii Sec School	2,898,000	0	2,898,000	0	2,898,000
<b>Sub Total</b>	<b>18,037,833</b>	<b>27,510,596</b>	<b>45,548,429</b>	<b>30,542,422</b>	<b>15,006,007</b>

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Programme/Sub-Programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
<b>10.0 Security Projects</b>					
10.1 Thokoa AP Line	0	1,005,710	1,005,710	1,005,710	0
10.2 Nguutani ACCs Office	0	2,007,222	2,007,222	2,007,222	0
10.3 Kalongola Chiefs Office	827,060	200,000	1,027,060	200,000	827,060
10.4 Nzawa Chiefs Office	0	500,000	500,000	500,000	0
10.5 Nzauni Chiefs Office	0	700,000	700,000	700,000	0
10.6 Migwani DCCs Office	500,000	0	500,000	0	500,000
10.7 Nzawa AP Line	887,850	0	887,850	887,850	0
10.8 Kisovo Chiefs office	300,000	0	300,000	300,000	0
10.9 Kaluhulo Asst. Chiefs office	550,000	0	550,000	0	550,000
<b>Sub Total</b>	<b>3,064,910</b>	<b>4,412,932</b>	<b>7,477,842</b>	<b>5,600,782</b>	<b>1,877,060</b>
<b>11.0 Acquisition of assets</b>					
11.1 Motor Vehicles	7,300,000	0	7,300,000	6,355,508	944,942
11.2 Purchase of furniture and equipment	0	4,800	4,800	0	4,800
<b>Sub Total</b>	<b>7,300,000</b>	<b>4,800</b>	<b>7,304,800</b>	<b>6,355,508</b>	<b>949,742</b>
<b>12.0 Others</b>					
12.1 Strategic Plan	0	33,076	33,076	0	33,076
12.2 Innovation Hub	0	2,338,513	2,338,513	2,338,513	0
12.3 TIVET	-	-	-	-	-
<b>Sub Total</b>	<b>0</b>	<b>2,371,589</b>	<b>2,371,589</b>	<b>2,338,513</b>	<b>33,076</b>
<b>Grand Total</b>	<b>137,367,724</b>	<b>59,576,167</b>	<b>196,943,891</b>	<b>104,075,915</b>	<b>92,867,976</b>

*NB: - This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.*

## 12. 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 and retentions.

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

### 2. Reporting Entity

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

### 3. Reporting Currency

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

### 4. Significant Accounting Policies

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

#### a) Recognition of Receipts

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

#### **Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

#### **Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criterion is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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 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 cost 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.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

---

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

**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

In-kind contributions are donations that are made to the Entity 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 Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**6. Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the constituency bank account(s) 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 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. 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 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 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.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

**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.

**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2020.

**14. Errors**

Material prior period errors shall be 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**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**MWINGI WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**13. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>NG-CDF Board</b>			
2017/2018 B005073			11,379,310
2018/2019 B030149			10,000,000
2018/2019 B005428			12,000,000
2018/2019 B006476			8,000,000
2018/2019 B042956			24,000,000
2018/2019 B041059		50,440,875	
2018/2019 B047337		4,600,000	
2019/2020 B041159		4,000,000	
2019/2020 B047626		20,000,000	
2019/2020 B047989		6,000,000	
2019/2020 B049400		14,000,000	
2019/2020 B104429		24,000,000	
<b>TOTAL</b>		<b>123,040,875</b>	<b>65,379,310</b>

**2. PROCEEDS FROM SALE OF ASSETS**

Description	2019-2020	2018-2019
	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>	<b>-</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**MWINGI WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**13. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>NG-CDF Board</b>			
2017/2018 B005073			11,379,310
2018/2019 B030149			10,000,000
2018/2019 B005428			12,000,000
2018/2019 B006476			8,000,000
2018/2019 B042956			24,000,000
2018/2019 B041059		50,440,875	
2018/2019 B047337		4,600,000	
2019/2020 B041159		4,000,000	
2019/2020 B047626		20,000,000	
2019/2020 B047989		6,000,000	
2019/2020 B049400		14,000,000	
2019/2020 B104429		24,000,000	
<b>TOTAL</b>		<b>123,040,875</b>	<b>65,379,310</b>

**2. PROCEEDS FROM SALE OF ASSETS**

Description	2019-2020	2018-2019
	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>	<b>-</b>	<b>-</b>



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**MWINGI WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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

**3. OTHER RECEPTS**

Description	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

Description	2019-2020	2018 - 2019
	Kshs	Kshs
Basic wages of contractual employees	2,082,782	1,976,247
Basic wages of casual labor	-	-
<b>Personal allowances paid as part of salary</b>	<b>-</b>	<b>-</b>
House allowance	540,000	432,000
Transport allowance	-	-
Leave allowance	36,000	8,000
Other personnel payments	-	-
Employer contribution to NSSF	116,640	120,370
Gratuity-Paid	-	-
Gratuity-Accrued	-	-
<b>TOTAL</b>	<b>2,775,422</b>	<b>2,536,617</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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

**5. USE OF GOODS AND SERVICES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	5,441,110	4,923,510
Domestic travel and subsistence	240,000	170,000
Printing, advertising and information supplies & services	-	-
Rentals (Postal Address Box)	9,450	9,450
Training expenses	-	1,016,850
Bank charges and commissions	12,968	18,990
Office and general supplies and services	-	66,425
Fuel, oils and lubricants	-	395,000
Routine maintenance – vehicles and other transport equipment	-	371,548
Strategic Plan	-	2,470,000
Routine maintenance- NG-CDF office	416,600	-
<b>Total</b>	<b>6,120,128</b>	<b>9,441,773</b>

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities: -		
Transfers to primary schools	21,310,000	29,203,448
Transfers to secondary schools	30,542,422	14,888,347
Transfers to tertiary institutions	-	-
Transfers to health institutions	-	-
TIVETS	-	-
<b>TOTAL</b>	<b>51,852,422</b>	<b>44,091,795</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)****MWINGI WEST CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****7. OTHER GRANTS AND OTHER PAYMENTS**

Description	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools	3,790,000	21,822,800
Bursary – tertiary institutions	15,102,000	15,402,000
Security projects	5,600,782	3,180,372
Sports projects	1,531,500	1,378,100
Environment projects	1,500,000	-
Emergency projects	7,110,090	6,750,000
<b>Total</b>	<b>34,634,372</b>	<b>48,533,272</b>

**8. ACQUISITION OF ASSETS**

Non-Financial Assets	2019-2020	2018-2019
Description	Kshs	Kshs
Construction of Buildings		-
Purchase of Vehicles and Other Transport Equipment	6,355,058	-
Purchase of Office Furniture and General Equipment	-	295,200
<b>Total</b>	<b>6,355,058</b>	<b>295,200</b>

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
Description	Kshs	Kshs
ICT Hub	1,169,256.20	2,338,513
<b>Re-allocations</b>		
Wimbondo Primary School	200,000	-
Winzyeei Secondary School	469,256.80	-
Yenzuva Secondary School	500,000	-
<b>Total</b>	<b>2,338,513</b>	<b>2,338,513</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**10A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
Equity Bank (K) Ltd, Mwingi Branch, Account Number: 0590260984982	23,504,252	4,539,292
<b>Total</b>	<b>23,504,252</b>	<b>4,539,292</b>
<b>1 10B: CASH IN HAND</b>		
Location 1	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**12B. GRATUITY DEPOSITS**

Description	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate		
<b>Total</b>	<b>-</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)****MWINGI WEST CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****13. BALANCES BROUGHT FORWARD**

	2019-2020	2018-2019
Description	Kshs	Kshs
Bank accounts	4,539,292	46,397,152
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>4,539,292</b>	<b>46,397,152</b>

**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST**

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	0	-
Imprest issued during the year (B)	5,411,110	-
Imprest surrendered during the Year (C)	5,411,110	-
Net changes in account receivables D= A+B-C	0	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**MWINGI WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

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

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

**17. OTHER IMPORTANT DISCLOSURES**

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

	2019-2020	2018-2019
Description	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	-	-

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

	2019-2020	2018-2019
Description	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**MWINGI WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

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

	2019-2020	2018-2019
Description	Kshs	Kshs
Compensation of employees	4,323,435	2,780,977
Use of goods and services	3,615,130	1,690,044
Amounts due to other Government entities	53,714,419	42,220,596
Amounts due to other grants and other transfers	30,265,250	10,541,237
Acquisition of assets	949,742	4,800
Others (I.C.T).	-	2,338,513
<b>Total</b>	<b>92,867,976</b>	<b>59,576,167</b>

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

	2019-2020	2018-2019
Description	Kshs	Kshs
PMC Account Certificate of Balances	13,592,058	9,461,556
<b>Total</b>	<b>13,592,078</b>	<b>9,461,556</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**14. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITORS RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Under-spending of the budget by Kshs 59,576,167, resulting to forty-nine (49) projects worth Kshs 25,851,183 budgeted never implemented during the year under review.	(i)The following reasons contributed to under-spending of Kshs 59,576,167 or 33% during the financial year.  (ii)Delayed funds disbursement by the NG-CDF Board, which was beyond the management control. The second tranche AIE'S were received in the months of July and November 2019. This implies that, the funds were spent during FY 2019/2020. Given funds in time, in future, the management promises to utilize all the planned programmes within the financial year.	NG-CDF Committee	Resolved	Resolved
1.1	The project implementation status provided for audit revealed that (30) thirty projects worth	All projects were budgeted for implementation during the FY 2018/2019. However, the implementation of some,	NG-CDF Committee	Resolved	Resolved



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Kshs 9,371,925 which were budgeted to be implemented during the year under review, had not commenced despite receiving the allocated funds.	delayed to take place within the year due to delayed disbursements by the NG-CDF Board. The thirty projects which got funds and did not start immediately was due to taking a lot of time in procurement process and preparation of documentation for implementation. In future, the management will ensure that project management committees quicken these processes and implementation starts immediately.			
1.2	a) Precious Blood Secondary School – Tyaa: -	-The management will make sure that the contractor resumes the work soonest possible. -The committee will liaise with the Sub county works officer will ensure that before the contractor is paid the remaining balance, all defects are rectified, use correct materials and complete all the activities as per the BQ.	NG-CDF Committee	Resolved	Resolved
	b) Kavaini Secondary School	-With funding of Kshs 1,000,000 the school was able to roof the administration block to completion. This was during the time the	NG-CDF Committee	Resolved	Resolved

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**MWINGI WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		timber was in shortage and hence high prices. -The NG-CDF Committee will fund the school to complete the remaining activities, so that the facility could be in use			
	c) Kanyaa Primary School	-The NG-CDF Committee will ensure that the dormitory is done to completion. -Plastering, floor and painting will be factored for funding, so that the facility could be in use.	NG-CDF Committee	Resolved	Resolved
	d) Nzawa Chief's Office	-The NG CDF Committee will ensure that the project is branded as soon as possible for identification.	NG-CDF Committee	Resolved	Resolved

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**MWINGI WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

**15. ANNEXURE**  
**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
Sub-Total					
<b>Construction of civil works</b>					
4.					
5.					
6.					
Sub-Total					
<b>Supply of goods</b>					
7.					
8.					
9.					
Sub-Total					
<b>Supply of services</b>					
10.					
11.					
12.					
Sub-Total					
<b>Grand Total</b>					

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
<b>Senior Management</b>						
1.						
2.						
3.						
Sub-Total						
<b>Middle Management</b>						
4.						
5.						
6.						
Sub-Total						
<b>Unionisable Employees</b>						
7.						
8.						
9.						
Sub-Total						
<b>Others (specify)</b>						
10.						
11.						
12.						
Sub-Total						
Grand Total						

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of Employees	Staff salaries	4,323,435	2,780,977	
Use of goods & services	Office running, committee, MV expenses, strategic plan.	3,615,130	1,690,044	
<b>Amounts due to other Government entities</b>				
<b>1. Primary Schools</b>				
Kanyaa Primary School	Structures Construction	-	400,000	
Syomung'ele Pri School	Structures Construction	-	600,000	
Kamutekeo Pri School	Structures Construction	-	-	
Ithenze Primary School	Structures Construction	-	800,000	
Kyangungi Pri School	Structures Construction	-	500,000	
Mululini Primary School	Structures Construction	-	200,000	
Musuani Primary School	Structures Construction	1,414,942	500,000	
Kanyekini Primary School	Structures Construction	-	1,000,000	
Mumboni Primary School	Structures Construction	-	500,000	
Ndelekeni Pri School	Structures Construction	-	950,000	
Kathita Nzau Pri School	Structures Construction	950,000	400,000	
Kivulu Primary School	Structures Construction	-	400,000	
Kyumbu Primary School	Structures Construction	-	200,000	
Masooni Primary School	Structures Construction	950,000	60,000	
Kikiini Primary School	Structures Construction	-	600,000	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Inzawa Primary School	Structures Construction	-	200,000	
Kalongola Pri School	Structures Construction	-	950,000	
Mavuni Primary School	Structures Construction	-	-	
Makuti Primary School	Structures Construction	-	400,000	
Malatani Primary School	Structures Construction	-	450,000	
Kwa Munyanzu Pri School	Structures Construction	-	1,000,000	
Kyethani Primary School	Structures Construction	-	1,000,000	
Kyongweni Pri School	Structures Construction	2,000,000	500,000	
Koliani Primary School	Structures Construction	450,000	500,000	
Mbondoni Pri School	Structures Construction	-	950,000	
Katalwa Primary School	Structures Construction	-	500,000	
Nzalae Primary School	Structures Construction	-	550,000	
Nzeluni Primary School	Structures Construction	993,470	100,000	
Heloni Primary School	Structures Construction	-	500,000	
Tumila Primary School	Structures Construction	500,000	-	
Kavaini Primary School	Structures Construction	1,300,000	-	
Kwa Kyelu Primary School	Structures Construction	1,000,000	-	
Musola Pri School	Structures Construction	1,000,000	-	
Migwani DEB Pri School	Structures Construction	800,000	-	
AIC Migwani Pri School	Structures Construction	1,200,000	-	
Nengyani Pri School	Structures Construction	950,000	-	
Mikwili Pri School	Structures Construction	950,000	-	
Syimuu Pri School	Structures Construction	800,000	-	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)****MWINGI WEST CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Kitulani Pri School	Structures Construction	500,000	-	
Mavoloni Pri School	Structures Construction	2,000,000	-	
Nzatani Pri School	Structures Construction	1,200,000	-	
Mumbuni Pri School	Structures Construction	1,000,000	-	
Kiomo Pri School	Structures Construction	500,000	-	
Kilela Pri School	Structures Construction	500,000	-	
Tulimani Pri School	Structures Construction	500,000	-	
Katanga Pri School	Structures Construction	1,000,000	-	
Misai Pri School	Structures Construction	500,000	-	
Nzaaiku Pri School	Structures Construction	500,000	-	
Mukuthu Pri School	Structures Construction	500,000	-	
Kisole Pri School	Structures Construction	950,000	-	
Muliluni Pri School	Structures Construction	500,000	-	
Mathiani Pri School	Structures Construction	1,500,000	-	
Kalembwa Pri School	Structures Construction	600,000	-	
Yitwambemba Pri School	Structures Construction	1,600,000	-	
Kaliluni Pri School	Structures Construction	1,000,000	-	
Syongoni Pri School	Structures Construction	200,000	-	
Kyome Pri School	Structures Construction	1,500,000	-	
Kilulu Pri School	Structures Construction	1,000,000	-	
Kyambevo Pri School	Structures Construction	950,000	-	
Kaikungu Pri School	Structures Construction	500,000	-	
Kiumoni Pri School	Structures Construction	450,000	-	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Kavillio Pri School	Structures Construction	500,000	-	
Katoteni Pri School	Structures Construction	800,000	-	
Katotu Pri School	Structures Construction	200,000	-	
Muimi Pri School	Structures Construction	500,000	-	
Wikivuywa Pri School	Structures Construction	1,500,000	-	
Kavuvwani Pri School	Structures Construction	500,000	-	
<b>2. Secondary Schools</b>				
Thokoa Secondary School	Structures Construction	-	2,779,204	
Ndaluni Secondary School	Structures Construction	-	773,355	
Yenzuva secondary School	Structures Construction	-	1,000,000	
Kavaini Secondary School	Structures Construction	-	1,998,570	
Kitulani Secondary School	Structures Construction	-	500,000	
Winzyeei Secondary School	Structures Construction	-	1,000,000	
Kasavani Highland Sec School	Structures Construction	-	866,920	
Katuyu Secondary School	Structures Construction	-	1,321,450	
Nzawa Secondary School	Structures Construction	1,600,000	600,000	
Kakululo Secondary school	Structures Construction	2,400,000	700,000	
Kiomo Secondary School	Structures Construction	-	4,826,644	
Wikithuki Secondary School	Structures Construction	-	2,112,122	
Precious Blood Sec School-Tyaa	Structures Construction	-	1,200,000	
Misai Secondary School	Structures Construction	-	833,553	
Kairungu Secondary School	Structures Construction	-	2,000,000	
Kakongo Secondary School	Structures Construction	2,162,090	250,000	
Kilungu Secondary School	Structures	-	887,923	



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
	Construction			
Ilalambyu Secondary School	Structures Construction	~	625,550	
Mathuma Secondary School	Structures Construction	~	1,294,101	
Kang'uutheni Secondary School	Structures Construction	~	1,901,200	
Katalwa Secondary School	Structures Construction	40,003	40,003	
Thaana Nzau Secondary School	Structures Construction	1,250,000	~	
Nzalae Secondary School	Structures Construction	500,000	~	
Thitani Girls Secondary School	Structures Construction	1,000,000	~	
Kanyekini Girls Secondary School	Structures Construction	705,914	~	
Kyamboo Sec School	Structures Construction	1,000,000	~	
Makutano Sec School	Structures Construction	950,000	~	
Itoloni mixed Sec School	Structures Construction	500,000	~	
Nzuli Sec School	Structures Construction	2,898,000	~	
<b>Sub-Total</b>		<b>53,714,419</b>	<b>42,220,596</b>	
<b>Amounts due to other grants and other transfers</b>				
<b>1. Bursaries</b>	Bursary for secondary Schools.	21,203,234	~	
<b>2. Sports</b>				
Mwingi west youth tournament	Sports Equipment and Youth tournaments.	2,500,141	1,531,641	
<b>3. Environment</b>				
Bal B/f	Sand Dam	62,245	62,245	
Kairungu Primary School	Tree planting	~	10,000	
Kwa Munyanzu Pri School	Tree planting	~	10,000	
Kakongo Primary School	Tree planting	~	10,000	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Musonoke Primary School	Tree planting	-	10,000	
Kiomo Primary School	Tree planting	-	10,000	
Kamutekeo Pri School	Tree planting	-	10,000	
Ndelekeni Primary School	Tree planting	-	10,000	
Thitani Primary School	Tree planting	-	10,000	
Thokoia Primary School	Tree planting	-	10,000	
Winzyeei Primary School	Tree planting	-	10,000	
Itumbi Primary School	Tree planting	-	10,000	
Kyamboo Sec School	Tree planting	-	10,000	
Kisovo Primary School	Tree planting	-	10,000	
Mumbuni Pri School	Tree planting	-	10,000	
Katalwa Primary School	Tree planting	-	10,000	
Nguutani Primary School	Tree planting	-	10,000	
Nzawa Secondary School	Tree planting	-	10,000	
Kivulu Primary School	Tree planting	-	10,000	
Kavililo sec. School	Tree planting	-	10,000	
Mathunzini Pri. School	Tree planting	-	10,000	
Kwa Mbuta Sand dam	sand dam construction	-	1,300,000	
Mbondoni Sand dam	sand dam construction	1,500,000	-	
<b>4. Emergency</b>	To cater for unforeseen occurrences.	<b>3,122,570</b>	<b>3,034,419</b>	
<b>5. Security projects</b>				
Thokoia AP Line	Structures Construction	-	1,005,710	
Nguutani ACCs Office	Structures Construction	-	2,007,222	
Kalongola Chiefs Office	Structures Construction	827,060	200,000	
Nzawa Chiefs Office	Structures Construction	-	500,000	
Nzauni Chiefs Office	Structures Construction	-	700,000	
Migwani DCCs Office	Structures Construction	500,000	-	
Kakululo Assi. Chiefs office	Structures Construction	550,000	-	
	<b>Sub-Total</b>	<b>30,265,250</b>	<b>10,541,237</b>	
<b>Acquisition of assets</b>				
<b>6. Office furniture/ Equipment</b>	Purchase of furniture/equ	4,800	4,800	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
	ipment			
7. NG-CDF Motor vehicle	Purchase of Motor vehicle	944,942	-	
<b>Sub-Total</b>		<b>949,742</b>	<b>4,800</b>	
<b>Others</b>				
8. ICT Hub	Constituency Innovation Hubs	-	2,338,513	
<b>Sub-Total</b>		<b>-</b>	<b>2,343,313</b>	
<b>Grand Total</b>		<b>92,867,976</b>	<b>59,576,167</b>	

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

Asset Class	Historical Cost B/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Buildings and structures	12,191,826	-	-	12,191,826
Transport equipment	3,629,683	6,355,058	-	9,984,741
Office equipment, furniture and fittings	1,316,876	-	-	1,316,876
ICT Equipment, Software and Other ICT Assets	845,500	-	-	845,500
Other assets	59,335	-	-	59,335
<b>Total</b>	<b>18,043,220</b>	<b>6,355,058</b>	<b>-</b>	<b>24,398,278</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**ANNEX 5 PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Kitumbi Pri School	Equity Mwingi	0590262827741	85.00	85.00
Kavoloi Pri School	Equity Mwingi	0590262556283	1,950.00	1,950.00
Kavuoni Pri School	Equity Mwingi	0590192955286	1,170.50	1,170.50
Kavalyani Pri School	Equity Mwingi	0590192974852	1,186.10	1,186.10
Kakongo Pri School	Equity Mwingi	0590272595838	97,949.00	83,120.00
Syimuu Pri School	Equity Mwingi	0590162832924	89,929.45	89,929.45
Ngemini Pri Sch	Equity Mwingi	0590266774453	835.00	835.00
Nzatani Pri Sch	Equity Mwingi	0590272889282	3,200.00	3,200.00
Mumbuni Pri Sch	Equity Mwingi	0590277532281	10,320.00	320.00
Itiliku Pri Sch	Equity Mwingi	0590264739989	3,283.00	3,283.00
Itumbi Pri Sch	Equity Mwingi	0590271353980	44,721.24	861.24
Nzilani Pri Sch	Equity Mwingi	0590264886938	789,452.00	2,420.00
Ikena Mwaki Pri Sch	Equity Mwingi	0590162028473	147.50	147.50
Kanyaa Pri Sch	Equity Mwingi	0590199836741	0.00 Account closed	707,862.15
Kwa Munyanzu Pri Sch	Equity Mwingi	0590192899010	0.00	14,653.60
Kasavani Pri Sch	Equity Mwingi	0590277585095	1,648.20	1,648.20
Kea Pri Sch	Equity Mwingi	0590262673641	1,101.00	1,101.00
Mathuma Pri Sch	Equity Mwingi	0590271412023	460.00	460.00
Thimu Pri Sch	Equity Mwingi	0590262630617	73,896.00	415.00
Kamandiko Pri Sch	Equity Mwingi	0590262696494	557.00	557.00
Wimbondo Pri Sch	Equity Mwingi	0590192838730	1,007.25	2,687.25
Kwa Kari Pri Sch	Equity Mwingi	0590264718726	23,264.00	23,264.00
Kalembwa Pri Sch	Equity Mwingi	0590277573416	220.00	220.00
Wikithuki Pri Sch	Equity Mwingi	0590264264451	390.00	390.00
Kaliluni Pri Sch	Equity Mwingi	0590277603469	1,260.00	1,260.00
Thitani Pri Sch	Equity Mwingi	0590272793721	7,496.00	7,496.00
Kasanga Pri Sch	Equity Mwingi	0590277633780	Account number invalid	136.00
Syongoni Pri Sch	Equity Mwingi	0590262644980	2,740.00	2,740.00
Nzala Pri Sch	KCB Mwingi	1213171792	45080.50	46,023.50
Kyome Pri Sch	Equity Mwingi	0590262200765	3,450.00	3,450.00
Kilulu Pri Sch	Equity Mwingi	0590277708662	11,640.00	149,880.00
Nguutani Pri Sch	KCB Mwingi	1137036176	30,271	21,336.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)****MWINGI WEST CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020**

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Katuyu Pri Sch	Equity Mwingi	0590277659922	9,474.00	9,474.00
Kiumoni Pri Sch	Equity Mwingi	0590198924355	10,238.50	10,238.50
Kivulu Pri Sch	Equity Mwingi	0590262180990	30,451.00	12,055.00
Itong'olani Pri Sch	Equity Mwingi	0590277641918	204,412.00	640.00
Katotenri Pri Sch	Equity Mwingi	0590262622843	11,465.00	11,325.00
Mathunzini Pri Sch	Equity Mwingi	0590273337107	78,458.00	71,040.00
Muukuni Pri Sch	Equity Mwingi	0590270807891	440.00	440.00
Kianziani Pri Sch	Equity Mwingi	0590199826847	41.15	41.15
Kathita Nzau Pri Sch	Equity Mwingi	0590165090501	1,874.85	1,874.85
Kyusyani Pri Sch	Equity Mwingi	0590161566404	2,557.00	2,557.00
Wikivuvwa Pri Sch	Equity Mwingi	0590277712134	367.50	367.50
Kyangungi Pri Sch	Equity Mwingi	0590164722935	33,156.75	1,176.75
Malatani Pri Sch	Equity Mwingi	0590299751148	27,250.00	23,295.00
Karura Pri Sch	Equity Mwingi	0590263545800	365.00	365.00
Syomung'ele Pri Sch	Equity Mwingi	0590277397543	40,621.55	37,103.00
Kyumbu Pri Sch	Equity Mwingi	0590264577500	1,680.00	2,220.00
Masaani Pri Sch	Equity Mwingi	0590262692320	1,616.00	1,616.00
Makuti Pri Sch	KCB Mwingi	1154157946	Account closed	4,540.25
Katalwa Pri Sch	KCB Mwingi	1110763468	1,889.20	1,889.20
Ithenze Pri Sch	Equity Mwingi	0590262686705	23,165.50	2,312.50
Nzeluni Pri Sch	Equity Mwingi	0590271103787	254,695.00	503,815.00
Kamutekeo Pri Sch	Equity Mwingi	0590272730907	10,670.00	249,850.00
Mavuni Pri Sch	KCB Mwingi	1156275644	16275.35	517,340.35
Musuani Pri Sch	Equity Mwingi	0590262716095	4,813.00	223.00
Katalwa Sec School	Equity Mwingi	0590294060226	1,340.00	1,340.00
Mutwaathi Sec School	Equity Mwingi	0590262181156	560.00	560.00
Nzawa Sec School	Equity Mwingi	0590262086033	9,544.50	8,644.50
Kavililo Sec School	Equity Mwingi	0590297062779	7,935.00	8,115.00
Kavaini Sec School	Equity Mwingi	0590261458218	632,229.50	14,489.50
Kiomo Sec School	Equity Mwingi	0590293696224	1,397,078.45	2,705.00
Kairungu Sec School	Equity Mwingi	0590299737029	327,868.90	6,657.00
Thokoa Sec School	Equity Mwingi	0590294188399	1,083,874.40	4,184.40
Mbau Sec School	Equity Mwingi	0590261467787	2,360.55	2,360.55
Precious Blood Sec Sch - Tyaa	Equity Mwingi	0590291880843	444,363.00	74,445.00
Ithambwangao Sec Sch	Equity Mwingi	0590192869212	18,509.65	99,109.65
Kilungu Sec School	Equity Mwingi	0590262624638	298,959.00	14,370.00
Kiio Sec School	Equity Mwingi	0590293000127	300.00	3,200,900.00
Kakongo Sec school	KCB Mwingi	1145459226	28,435	750,000.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**

**MWINGI WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Kikiini Pri Sch	KCB Mwingi	1107697891	28,084.45	13,033.35
Mulata Utunda Pri Sch	Equity Mwingi	0590277539071	42,761.00	128,200.00
Mung'alu Pri Sch	Equity Mwingi	0590262615862	2,605.00	2,605.00
Mavoloni Pri Sch	Equity Mwingi	0590267142261	1,250.00	1,250.00
Thaana Nzau Pri Sch	Equity Mwingi	0590262560569	9,159.00	9,159.00
Makutano Pri Sch	Equity Mwingi	0590262728183	498,097.00	340.00
Nzeluni AP Line	Equity Mwingi	0590271389687	282.40	282.40
Syongoni Pri Sch	Equity Mwingi	0590262644980	2,740.00	2,740.00
Tulimani Pri Sch	Equity Mwingi	0590264637804	1,515.00	69,535.00
Nzawa Chiefs office	Equity Mwingi	0590277790531	580.00	580.00
Kasavini Pri Sch	Equity Mwingi	0590193053479	5,813.75	624,803.75
Katotu Pri Sch	Equity Mwingi	0590262631034	1,670.00	351,725.00
Kanyaa Chiefs Office	Equity Mwingi	0590278978959	5,236.00	300,000.00
Nzauni AP Line	Equity Mwingi	0590277556224	21,096.00	4,880.00
Nzawa AP Line	Equity Mwingi	0590262638324	1,643,135.00	255,525.00
Kalongola Chiefs Office	Equity Mwingi	0590162615409	200,548.10	788.10
Migwani ACCs Residential house	Equity Mwingi	0590277231751	2,002.00	868,342.00
Nguutani ACC Office	Equity-Mwingi	0590273206356	592,537.00	-
Yenzuva Sec School	Equity-Mwingi	0590292766969	67,531.17	-
Misai Sec School	Equity-Mwingi	0590264874101	25,782.45	-
Kakululo Sec. School	Equity-Mwingi	0590279318258	13,304.65	-
Kanguutheni Sec School	Equity-Mwingi	0590197071916	0 account closed	-
Wikithuki sec. School	Equity-Mwingi	0590194904902	Account closed	-
Katuyu Sec. School	Equity-Mwingi	0590279089350	220,429.00	-
Winzyeei Sec. School	Equity-Mwingi	0590279274312	10,496.45	-
Mathuma Sec. School	Equity-Mwingi	0590197316598	1,435.90	-
Kasavani Sec. School	Equity-Mwingi	0590195029786	0.20	-
Ndaluni Sec. School	Equity-Mwingi	0590261593111	777,077.50	-
Ilalambyu Sec. School	Equity-Mwingi	0590292158010	42,453.00	-
Karura Sec. School- Construction.	Equity-Mwingi	0590279875808	950,000.00	-
Thaana Nzau Sec. School-Constructon.	Equity-Mwingi	0590279793966	45,248.00	-
Munyange sec. School	Equity-Mwingi	0590299836603	24,496.50	-
Kitulani Sec. School.	KCB Mwingi	1145953468	14,261.50	-
Ndelekeni Pri Sch	Equity-Mwingi	0590279116236	40,831.00	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)****MWINGI WEST CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020**

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Kanyekini Pri Sch	Equity-Mwingi	0590272784575	17,136.00	-
Muumboni Pri Sch	Equity-Mwingi	0590270579286	20,246.00	-
Koliani Pri Sch	Equity-Mwingi	0590262190502	42,285.85	-
Kambembe Pri Sch	Equity-Mwingi	0590263969720	5,172.00	-
Uvaita Pri Sch	Equity-Mwingi	0590264737682	105,245.00	-
Kyongweni Pri Sch	Equity-Mwingi	0590267385122	450,145.00	-
Kalongola Pri Sch	Equity-Mwingi	0590262629840	323,655.00	-
Mbondoni Pri Sch	Equity-Mwingi	0590192893753	1,133.60	-
Mululini Pri Sch	Equity-Mwingi	0590262180876	206,573.00	-
Kyethani Pri Sch	Equity-Mwingi	0590262414212	7,794.00	-
Itoloni Pri Sch	Equity-Mwingi	0590279203510	16.35	-
Masooni Pri Sch	Equity-Mwingi	0590262578744	885.00	-
Nzawa Pri Sch	KCB Mwingi	1200756053	9,433	-
Kivani Pri Sch	KCB Mwingi	1273474570	167,828	-
Kiomo Pri Sch	Equity-Mwingi	0590193704067	310,650.35	-
Kithaalani Pri Sch	Equity-Mwingi	0590263529413	9,703.00	-
Kithuni Pri Sch	Equity-Mwingi	0590262178505	8,553.00	-
Kisovo Chiefs Office	Equity-Mwingi	0590279783155	4,695.00	-
Wikithuki Chiefs Office	Equity-Mwingi	0590279808997	85,038.00	-
Ilalambyu Chiefs Office	Equity-Mwingi	0590279811657	154,824.00	-
Thokoa A.P line	Equity-Mwingi	0590279293198	35,080.50	-
Kwa Mbuta S. Dam	Equity-Mwingi	0590279686622	65,483.00	-
<b>Total</b>			<b>13,592,078</b>	<b>9,461,556</b>

